

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua)	
Ohio, Inc. for Authority to Its Rates and)	Case No. 13-2124-WW-AIR
Charges for its Waterworks Service.)	

STIPULATION AND RECOMMENDATION

Ohio Adm. Code 4901-1-30 provides that any two or more parties to a proceeding may enter into a written stipulation covering the issues presented in such proceeding. The purpose of this document is to set forth the understanding and agreement of Aqua Ohio, Inc. (Aqua Ohio or the Company), City of Marion, City of Tiffin, and the Staff of the Public Utilities Commission of Ohio (Staff) (which, for the purpose of entering into this Stipulation and Recommendation, will be considered a party by virtue of Ohio Adm. Code 4901-1-10(C)) (collectively, the Signatory Parties), and to recommend that the Public Utilities Commission of Ohio approve and adopt this Stipulation and Recommendation (Stipulation), as part of its Opinion and Order, resolving all of the issues in the above-captioned proceeding.

This Stipulation, which shall be designated as Joint Exhibit 1.0, is supported by adequate data and information; represents, as an integrated and complete document, a just and reasonable resolution of all issues in this proceeding; violates no regulatory principle or precedent; is in the public interest; and is the product of lengthy, serious bargaining among knowledgeable and capable parties who represent various interests and stakeholders in a cooperative process undertaken by the Signatory Parties. While this Stipulation is not binding on the Commission, where, as here, it is sponsored by parties representing a significant cross section of interests, including the Commission's Staff, it is entitled to careful consideration by the Commission.

Except for enforcement purposes, neither this Stipulation nor the information and data contained herein or attached hereto shall be cited as precedent in any future proceeding for or against any Signatory Party, or the Commission itself if it approves this Stipulation and Recommendation.

For purposes of resolving certain issues raised in this proceeding, the Signatory Parties stipulate and recommend as follows:

1. The Signatory Parties recommend that Aqua Ohio be granted a net base rate increase of \$3,820,000. The rates and charges set forth in Aqua Ohio's tariffs shall be amended to increase annual operating revenue accordingly, effective with bills rendered on and after the filing of such tariffs with the Commission. The Signatory Parties agree that the Company's current rates are no longer sufficient to yield a reasonable compensation for the services rendered and are therefore unreasonable. The recommended total net base rate revenue increase of \$3,820,000 provides reasonable compensation for the services rendered. This total revenue requirement reflects 7.47% as a reasonable rate of return on rate base, as reflected in Joint Exhibit 2.0. The rate increase described in this paragraph is subject to change in accordance with Paragraph 2 of the Stipulation.

2. The revenue increase described in Paragraph 1 of this Stipulation incorporates an assumed level of rate case expense in the amount specified in Joint Exhibit 2.0, Schedule C-10. If any non-signatory to this Stipulation challenges its approval and there is a contested hearing, Aqua may file an updated Schedule C-10 within 10 days of the conclusion of such hearing. If Aqua elects to file an updated Schedule C-10 within 10 days of the conclusion of the hearing any change in the assumed level of rate case expense will be flowed through to the revenue requirement recommended for approval in this Stipulation. Any change in rate case expense

reflected in an updated Schedule C-10 will be allocated to the service areas in the same manner and percent as the amount agreed to in Paragraph 1 was allocated (as reflected in the attached tariffs).

3. With regard to the Staff Recommendations set forth in pages 48 and 49 of the Staff Report, the Company will include, as part of its next base rate filing for water rates, information demonstrating that Aqua Ohio engages in rigorous, regular, PMI driven budget development and oversight of IT projects. Such information will be provided to Staff no later than one year from the adoption of this Stipulation by the Commission.

4. The Signatory Parties agree and recommend that the Commission approve final tariffs in the form of Joint Exhibit 3.0. For the convenience of the Commission and parties, Joint Exhibit 3.0 presents in strikethrough format all changes between the tariffs filed with the application and the tariffs for which the Signatory Parties recommend approval in this proceeding. These tariffs will go into effect on a bills rendered basis immediately after the Commission approves this Stipulation. If Aqua elects to file an updated Schedule C-10 as described in Paragraph 2, Aqua will file revised final tariffs subject to Commission approval. These tariffs will go into effect on a bills rendered basis immediately after they are approved by the Commission.

5. If the Commission approves this Stipulation and Recommendation in its entirety, the rates, charges and terms of service approved in this proceeding shall remain in effect for at least 24 months from the date of the order granting such approval. Nothing in this Stipulation and Recommendation precludes the Company from filing an application to increase rates prior to the expiration of such 24-month period.

6. The Signatory Parties hereby withdraw their respective Objections to the Staff Report of Investigation, which were filed on June 19, 2014, and the City of Marion withdraws from the joint objections filed with the Office of the Ohio Consumers' Counsel. Such Objections may be reinstituted if the Commission rejects this Stipulation in whole or in part.

7. Unless otherwise specifically provided for in this Stipulation, all rates, terms, conditions, and any other items shall be treated in accordance with the Staff Report filed on May 20, 2014. If any proposed rates, terms, conditions, or other items set forth in Aqua Ohio's Application are not addressed in the Staff Report, the proposed rate, term, condition, or other item shall be treated in accordance with the Application filed in this proceeding.

8. The Signatory Parties agree that the following exhibits should be admitted into the record:

Joint Exhibit 1.0	Stipulation and Recommendation
Joint Exhibit 2.0	Stipulation Schedules
Joint Exhibit 3.0	Revised Tariffs
Joint Exhibit 4.0	Customer Notices
Aqua Exhibit 1.0	Direct Testimony of Edmund P. Kolodziej, Jr.
Aqua Exhibit 1.1	Supplemental Direct Testimony of Edmund P. Kolodziej, Jr.
Aqua Exhibit 2.0	Direct Testimony of Robert A. Kopas
Aqua Exhibit 3.0	Direct Testimony of Theodore C. Russell
Aqua Exhibit 4.0	Direct Testimony of Richard A. Hideg
Aqua Exhibit 5.0	Direct Testimony of Peter Kusky, P.E.
Aqua Exhibit 6.0	Direct Testimony of Pauline A. Ahern
Aqua Exhibit 7.0	Direct Testimony of David R. Monie

Aqua Exhibit 8.0	Direct Testimony of Daniel T. Franceski
Aqua Exhibit 9.0	Application filed on December 2, 2013
Staff Exhibit 1.0	Staff Report filed on May 20, 2014
Tiffin Exhibit 1.0	Direct Testimony of J. Edward Hess

9. This Stipulation is entered into as an overall compromise and resolution of all issues presented in this proceeding, and does not necessarily represent the position any Signatory Party would have taken absent its execution.

10. The Signatory Parties believe that this Stipulation represents a reasonable compromise of varying interests. This Stipulation is expressly conditioned upon adoption in its entirety by the Commission without material modification by the Commission; provided, however, that each Signatory Party has the right, in its sole discretion, to determine whether the Commission's approval of this Stipulation constitutes a "material modification" thereof. Should the Commission reject or materially modify all or part of this Stipulation, the Signatory Parties shall have the right, within 30 days of issuance of the Commission's order, to file an application for rehearing, or to terminate and withdraw from the Stipulation by filing a notice with the Commission in this proceeding and serving all Signatory Parties. Upon the Commission's issuance of an entry on rehearing that does not adopt the Stipulation in its entirety without material modification, any Signatory Party may terminate and withdraw from the Stipulation by filing a notice with the Commission within 30 days of the Commission's entry on rehearing. Upon notice of termination or withdrawal by any Signatory Party, pursuant to the above provisions, the Stipulation shall immediately become null and void. In such event, this proceeding shall go forward at the procedural point at which this Stipulation and Recommendation was filed, and the parties will be afforded the opportunity to present evidence

through witnesses, cross-examine all witnesses, present rebuttal testimony, and brief all issues which shall be decided based upon the record and briefs as if this Stipulation had never been executed.

11. This Stipulation is submitted for purposes of this proceeding only, and is neither binding in any other proceeding nor is it to be offered or relied upon in any other proceeding, except as necessary to enforce the terms of this Stipulation.

12. The Signatory Parties stipulate, agree, and recommend that the Commission issue a final Opinion and Order in this proceeding, ordering the adoption of this Stipulation, including the terms and conditions agreed to in this Stipulation by all Signatory Parties.

The undersigned hereby stipulate and agree and each represents that it is authorized to enter into this Stipulation and Recommendation on this 21st day of July 2014. This Stipulation and Recommendation may be signed in counterparts.

Aqua Ohio, Inc.

By: 
Counsel

Date: 7/21/14

**The Staff of the Public Utilities
Commission of Ohio**

By: Devin Parram per email
Counsel AJC

Date: 7/21/14

City of Tiffin, Ohio

By: Matt Pritchard per email
Counsel AJC

Date: 7/21/14

City of Marion, Ohio

By: Mark Russell per text
Counsel AJC

Date: 7/21/14

CERTIFICATE OF SERVICE

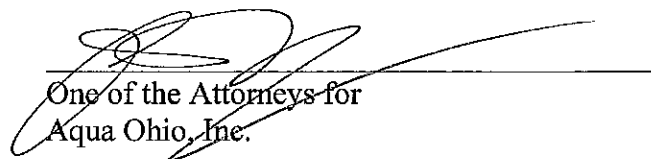
I hereby certify that a copy of the foregoing Stipulation and Recommendation was served by electronic mail, to the following on this 21 day of July, 2014:

Melissa Yost
Office of the Ohio Consumers' Counsel
10 West Broad Street, Suite 1800
Columbus, Ohio 43215-3485
yost@occ.state.oh.us
kern@occ.state.oh.us

Devin Parram
Ohio Attorney General
Public Utilities Section
180 East Broad Street, 6th Floor
Columbus, Ohio 43215
devin.parram@puc.state.oh.us

Mark D. Russell
Law Director – City of Marion, Ohio
233 West Center Street
Marion, Ohio 43302
law@marionohio.org

Samuel C. Randazzo
Frank P. Darr
Matthew R. Pritchard
McNees, Wallace & Nurick LLC
21 East State Street, 17th Floor
Columbus, Ohio 43215
sam@mwncmh.com
fdarr@mwncmh.com
mpritchard@mwncmh.com



One of the Attorneys for
Aqua Ohio, Inc.

Joint Exhibit 2.0

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Overall Financial Summary
For the Twelve Months Ended March 31, 2014

Schedule A-1
Page 1 of 1

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	Applicant	Stipulation	
				Lower Bound	Upper Bound
1	Rate Base	B-1	\$ 152,450,469	\$ 151,493,153	\$ 151,493,153
2					
3	Adjusted Operating Income	C-1	7,720,595	8,985,537	8,985,537
4					
5	Rate of Return Earned (2) / (1)		5.06%	5.93%	5.93%
6					
7	Rate of Return Recommended	D-1	7.73%	7.47%	7.47%
8					
9	Required Operating Income (1) x (4)		11,784,421	11,316,539	11,316,539
10					
11	Income Deficiency (5) - (2)		4,063,826	2,331,002	2,331,002
12					
13	Gross Revenue Conversion Factor	A-2	1.63878	1.63878	1.63878
14					
15	Revenue Increase Required (6) x (7)		6,659,718	3,820,000	3,820,000
16					
17	Revenue Increase Recommended		6,659,718	3,820,000	3,820,000
18					
19	Adjusted Operating Revenue	C-1	56,649,701	56,649,701	56,649,701
20					
21	Revenue Requirement (9) + (10)		\$ 63,309,420	\$ 60,469,701	\$ 60,469,701
22					
23	Increase Over Current Revenue (9) / (10)		11.76%	6.74%	6.74%

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
JURISDICTIONAL RATE BASE SUMMARY
AS OF MARCH 31, 2014

Schedule B-1
Page 1 of 1

Line No.	Rate Base Component	Supporting Staff Schedule Reference	Applicant (a)	Stipulated
1	Plant in Service	B-2, B-2.1	\$ 278,461,436	\$ 276,667,167
2				
3	Less: Depreciation Reserve	B-3	79,498,681	77,712,978
4				
5	Net Plant in Service		198,962,755	198,954,188
6				
7	Plus: Construction Work in Progress	B-4	0	0
8				
9	Plus: Working Capital	B-5	0	0
10				
11	Less: Contributions in Aid of Construction	B-6	30,578,947	30,886,315
12				
13	Less: Advances for Construction	B-6	5,923,422	5,649,047
14				
15	Less: Customers' Advances - Related Facilities	B-6	420	420
16				
17	Less: Other Items	B-6 (b)	10,009,497	10,925,253
18				
19	Rate Base (5) thru (17)		\$ 152,450,469	\$ 151,493,153

- (a) Applica'n't Schedule B-1
(b) B-6 Other Items plus Unclaimed Funds (\$1,203 Hines Testimony)

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY MAJOR PROPERTY GROUPINGS
AS OF MARCH 31, 2014

Schedule B-2
Page 1 of 1

Line No.	Major Property Groupings	Applicant Unadjusted (a)	Staff Adjusted (b)
	Water		
1	Intangible Plant	1,294,540	836,449
2	Source of Supply Plant	7,834,028	7,319,834
3	Pumping Plant	18,147,484	18,156,159
4	Water Treatment Plant	48,148,593	48,237,191
5	Transmission and Distribution Plant	175,828,766	175,628,863
6	General Plant	15,925,782	15,721,827
8	Total District (WATER)	267,179,193	265,900,324
9			
10	SEWER		
11	Intangible Plant	0	0
12	Collection Plant	0	0
13	Pumping Plant	0	0
14	Transmission and Disposal Plant	0	0
15	General Plant	0	0
17	Total District (SEWER)	0	0
18			
19	Service Center		
20	Service Center Intangible Plant	9,138,078	8,130,697
21	SEWER	0	0
22	Service Center General Plant	2,634,744	2,636,146
23	SEWER	0	0
25	Total Service Center	11,772,822	10,766,843
26			
27	Total District and Service Center	278,952,015	276,667,167
28			
29	Total District and Service Center WATER	\$ 278,952,015	\$ 276,667,167
30			
31	Total District and Service Center SEWER	\$ 0	\$ 0
(a)	Applicant's Schedule B-2		
(b)	Staff's Schedules B-2a & B-2b		

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY MAJOR PROPERTY GROUPINGS
AS OF MARCH 31, 2014

Schedule B-2b
Page 1 of 1

Line No.	Major Property Groupings	Total Unadjusted (a)	Allocation % (b)	Allocated Total (c) = (a) x (b)	Adjustments (d)	Adjusted Jurisdiction (e) = (c) + (d)
Water						
1	Intangible Plant	\$ 947,513	100.00%	\$ 947,513	\$ (406,652)	\$ 540,861
2	Source of Supply Plant	5,447,425	100.00%	5,447,425	(107,254)	5,340,171
3	Pumping Plant	13,390,374	100.00%	13,390,374	46,817	13,437,191
4	Water Treatment Plant	35,967,330	100.00%	35,967,330	138,104	36,105,434
5	Transmission and Distribution Plant	91,944,318	100.00%	91,944,318	(160,167)	91,784,151
6	General Plant	12,705,874	100.00%	12,705,874	(217,538)	12,488,336
8	Total District (WATER)	160,402,834		160,402,834	(706,690)	159,696,144
SEWER						
10	Intangible Plant	0	100.00%	0	0	0
11	Collection Plant	0	100.00%	0	0	0
12	Pumping Plant	0	100.00%	0	0	0
14	Transmission and Disposal Plant	0	100.00%	0	0	0
15	General Plant	0	100.00%	0	0	0
17	Total District (SEWER)	0		0	0	0
Service Center						
20	Service Center	0	63.00%	0	0	0
21	Service Center Intangible Plant	0	0.00%	0	0	0
22	SEWER	0	63.00%	0	0	0
23	Service Center General Plant	0	0.00%	0	0	0
24	SEWER	0	0.00%	0	0	0
26	Total Service Center	0		0	0	0
28	Total District and Service Center	\$ 160,402,834		\$ 160,402,834	(706,690)	\$ 159,696,144
32	Total District and Service Center WATER				(706,690)	\$ 159,696,144
34	Total District and Service Center SEWER			0	0	0

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 1 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Intangible Plant:					
2							
3	301	Organization	\$ 191,548	100.00%	\$ 191,548	\$ (21,598)	169,950
4							
5	302	Franchises & Consents	156,874	100.00%	156,874		156,874
6							
7	303	Misc. Intangible Plant	946,118	100.00%	946,118	(436,493)	509,625
8							
9							
10	Total	Intangible Plant	\$ 1,294,540		\$ 1,294,540	\$ (458,091)	\$ 836,449

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 2 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Source of Supply Plant:					
2							
4	310	Land & Land Rights	\$ 760,125	100.00%	\$ 760,125	\$ (152,854)	\$ 607,271
5							
6	311	Structures & Improvements	1,251,962	100.00%	1,251,962		1,251,962
7							
8	312	Collecting & Impounding Reservoirs	587	100.00%	587		587
9							
10							
11	313	Lake, River & Other Intakes	3,192,942	100.00%	3,192,942	(248,092)	2,944,851
12							
13							
14	314	Wells & Springs	2,007,313	100.00%	2,007,313	(103,456)	1,903,857
15							
16	315	Infiltration, Galleries & Tunnels	24,409	100.00%	24,409		24,409
17							
18	316	Supply Mains	596,689	100.00%	596,689	(9,792)	586,897
19							
20	Total	Source of Supply Plant	\$ 7,834,027		\$ 7,834,027	\$ (514,194)	\$ 7,319,834

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 3 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Pumping Plant:					
2							
3	320	Land & Land Rights	\$ 57,584	100.00%	\$ 57,584	\$	57,584
4							
5	321	Structures & Improvements	2,343,532	100.00%	2,343,532		2,343,532
6							
7	323	Other Power Production Equipment	3,989,865	100.00%	3,989,865		3,989,865
8							
9							
10	325	Electric Pumping Equipment	11,121,727	100.00%	11,121,727	8,675	11,130,402
11							
12							
13	326	Diesel Pumping Equipment	79,391	100.00%	79,391		79,391
14							
15	327	Hydraulic Pumping Equipment	276,329	100.00%	276,329		276,329
16							
17	328	Other Pumping Equipment	279,056	100.00%	279,056		279,056
18							
19	Total	Pumping Plant	\$ 18,147,484		\$ 18,147,484	8,675	18,156,159

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 4 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Water Treatment Plant:					
2							
3	330	Land & Land Rights	\$ 499,018	100.00%	\$ 499,018	\$	499,018
4							
5	331	Structures & Improvements	8,464,814	100.00%	8,464,814	36	8,464,850
6							
7	332	Water Treatment Equipment	39,184,761	100.00%	39,184,761	88,562	39,273,323
8							
9	Total	Water Treatment Plant	\$ 48,148,593		\$ 48,148,593	88,598	48,237,191

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 5 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Transmission & Distribution Plant:					
2							
3	340	Land & Land Rights	\$ 781,703	100.00%	\$ 781,703	\$	781,703
4							
5	341	Structures & Improvements	717,181	100.00%	717,181	(15,859)	701,322
6							
7	342	Distribution Reservoirs and Standpipes	13,942,162	100.00%	13,942,162	(178,759)	13,763,403
8							
9							
10	343	Transmission and Distribution Mains	110,844,777	100.00%	110,844,777	19,661	110,864,438
11							
12							
13	345	Services	21,497,945	100.00%	21,497,945	160,847	21,658,792
14							
15	346	Meters	10,387,182	100.00%	10,387,182	(232,212)	10,154,970
16							
17	347	Meter Installations	7,098,902	100.00%	7,098,902		7,098,902
18							
19	348	Hydrants	10,558,914	100.00%	10,558,914	46,419	10,605,333
20							
21	Total	Transmission and Distribution Plant	\$ 175,828,766		\$ 175,828,766	\$ (199,903)	\$ 175,628,863
22							

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 6 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		General Plant:					
2							
3	389	Land & Land Rights	\$ 42,019	100.00%	\$ 42,019	\$ (553)	\$ 41,466
4							
5	390	Structures & Improvements	4,636,829	100.00%	4,636,829	(55,898)	4,580,931
6							
7	390-1	Structures & Improvements	224,752	100.00%	224,752	(18,098)	206,654
8		Leasehold Improvements					
9							
10	391-1	Office Furniture and	323,658	100.00%	323,658	(9,935)	313,723
11		Equipment					
12							
13	391-2	Office Furniture and	62,940	100.00%	62,940	0	62,940
14		Equipment - Data Proc.					
15							
16	391-3	Office Furniture and	879,389	100.00%	879,389	(99,399)	779,990
17		Equipment - Computers					
18							
19	392	Transportation Equip.	0	100.00%	0	0	0
20		Fully Depreciated					
21							
22	392-1	Transportation Equip.	2,344,929	100.00%	2,344,929	25,038	2,369,967
23		Depreciable					

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 7 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	393	Stores Equipment	\$ 28,095	100.00%	\$ 28,095	\$	28,095
3							
4	394	Tools, Shop and Garage Equipment	2,119,802	100.00%	2,119,802	(19,040)	2,100,762
5							
6							
7	395	Laboratory Equipment	522,871	100.00%	522,871	(11,984)	510,887
8							
9	396	Power Operated Equip.	1,376,917	100.00%	1,376,917	(676)	1,376,241
10							
11	397	Communication Equipment	2,938,707	100.00%	2,938,707	(3,889)	2,934,818
12							
13	398	Miscellaneous Equipment	374,861	100.00%	374,861	(3,773)	371,088
14							
15	399	Other Tangible Plant	50,012	100.00%	50,012	(5,748)	44,264
17							
18	Total	General Plant	15,925,781		15,925,781	(203,955)	15,721,826
21							
22	Total	Tangible Plant	265,884,652		265,884,652	(820,779)	265,063,874
25							
26	Total	District	\$ 267,179,192		\$ 267,179,192	(1,278,869)	\$ 265,900,323

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 8 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
SEWER							
1		Intangible Plant:					
2							
3	301	Organization	\$ 0	100.00%	\$ 0	\$ 0	0
4							
5	302	Franchises & Consents	0	100.00%	0	0	0
6							
7	303	Misc. Intangible Plant	0	100.00%	0	0	0
8							
10							
11	Total	Sewer Intangible Plant	\$ 0	100.00%	\$ 0	\$ 0	0

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 9 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		SEWER					
2		Collection Plant					
3	350	Land & Land Rights	\$ 0	100.00%	0 \$	\$ 0	0
4							
5	351	Structures & Improvements	0	100.00%	0	0	0
6							
7	352	Collection Sewers	0	100.00%	0	0	0
8							
9	352.1	Collection Sewers - Force	0	100.00%	0	0	0
10							
11	352.2	Collection Sewers - Gravity	0	100.00%	0	0	0
12							
13	352.3	Special Collecting Structures	0	100.00%	0	0	0
14							
15	353	Services to Customers	0	100.00%	0	0	0
16							
17	354	Flow Measuring Devices	0	100.00%	0	0	0
18							
19	355	Flow Measuring Installations	0	100.00%	0	0	0
20							
21	356	Other Collection Plant Facilities	0	100.00%	0	0	0
22							
23							
24	Total	Sewer Collection Plant	\$ 0		0 \$	0 \$	0

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 10 of 15

LINE ACCT. NO. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
SEWER						
1	Pumping Plant					
2						
3	360 Land & Land Rights	\$ 0	100.00%	\$ 0	\$ 0	0
4						
5	361 Structures & Improvements	0	100.00%	0	0	0
6						
7	362 Receiving Wells	0	100.00%	0	0	0
8						
9	363 Electric Pumping Equipment	0	100.00%	0	0	0
10						
11	364 Diesel Pumping Equipment	0	100.00%	0	0	0
12						
13	365 Other Pumping Equipment	0	100.00%	0	0	0
14						
15	Total Sewer Pumping Plant	\$ 0		\$ 0	\$ 0	0

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 11 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
SEWER							
1		Transmission & Disposal Plant					
2							
3	370	Land & Land Rights	\$ 0	100.00%	\$ 0	\$ 0	0
4							
5	370.1	Oxidation Lagoon Land	0	100.00%	0	0	0
6							
7	370.2	Other Land & Land Rights	0	100.00%	0	0	0
8							
9	371	Structures & Improvements	0	100.00%	0	0	0
10							
11	372	Treatment & Disposal Equipment	0	100.00%	0	0	0
12							
13	372.1	Treatment & Disposal Influent Lift Station	0	100.00%	0	0	0
14							
15	373	Plant Sewers	0	100.00%	0	0	0
16							
17	374	Outfall Sewer Lines	0	100.00%	0	0	0
18							
19	375	Other Treatment & Disposal Plant Equip	0	100.00%	0	0	0
20							
21	Total	Sewer Transmission and Disposal Plant	\$ 0		\$ 0	\$ 0	0

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 12 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
SEWER General Plant							
1	389	Land & Land Rights	\$ 0	100.00%	\$ 0	\$ 0	0
2							
3	390	Structures & Improvements	0	100.00%	0		0
4							
5	391.1	Office Furniture	0	100.00%	0		0
6							
7	391.2	Office Furniture & Equipment	0	100.00%	0		0
8							
9	391.3	Office Machines & Equipment	0	100.00%	0		0
10							
11	392	Transportation Equipment	0	100.00%	0		0
12							
13	393	Stores Equipment	0	100.00%	0		0
14							
15	394	Tools, Shop and Garage Equipment	0	100.00%	0		0
16							
17	395	Laboratory Equipment	0	100.00%	0		0
18							
19	396	Power Operated Equip.	0	100.00%	0		0
20							
21	397	Communication Equipment	0	100.00%	0		0
22							
23	398	Miscellaneous Equipment	0	100.00%	0		0
24							
25	Total	Sewer General Plant	0		0	0	0
27							
28	Total	District Tangible Sewer UPIS	0		0	0	0
29							
30	Total	District Sewer UPIS	\$ 0		\$ 0	\$ 0	0

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 13 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Service Center Intangible Plant:					
2							
3	303	Misc. Intangible Plant					
4		Service Center	\$ 14,504,886	63.00%	\$ 9,138,078	\$ (1,007,381)	\$ 8,130,697
5		SEWER		0.00%	0		0
7							
8		Total	\$ 14,504,886		\$ 9,138,078	\$ (1,007,381)	\$ 8,130,697
9		Intangible Plant					

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 14 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1		Service Center General Plant:					
2							
3	389	Land & Land Rights					
4		Service Center	\$ 693,797	63.00%	\$ 437,092	\$	437,092
5		SEWER		0.00%	0		0
6	390	Structure & Improvements					
7		Service Center	1,021,017	63.00%	643,241		643,241
8		SEWER		0.00%	0		0
9	390-1	Structure & Improvements					
10		Leasehold Improvements					
11		Service Center	1,025,947	63.00%	646,347		646,347
12		SEWER		0.00%	0		0
13	391-1	Office Furniture and					
14		Equipment					
15		Service Center	195,796	63.00%	123,351		123,351
16		SEWER		0.00%	0		0
17	391-2	Office Furniture and					
18		Equipment - Data Proc.					
19		Service Center	739,676	63.00%	465,996	1,402	467,398
20		SEWER		0.00%	0		0
21	391-3	Office Furniture and					
22		Equipment - Computers					
23		Service Center	297,895	63.00%	187,674		187,674
24		SEWER		0.00%	0		0
25	392	Transportation Equip.					
26		Fully Depreciated					
27		Service Center	\$ 0	63.00%	\$ 0	\$	0
28		SEWER		0.00%	0		0
29							
30							

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF MARCH 31, 2014

Schedule B-2.1
Page 15 of 15

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
1	392-1	Transportation Equip.					
2		Depreciable					
3		Service Center	\$ 0	63.00%	\$ 0	\$ 0	0
4		SEWER		0.00%	0		0
5	394	Tools, Shop and Garage					
6		Equipment					
7		Service Center	60,598	63.00%	38,177		38,177
8		SEWER		0.00%	0		0
9	395	Laboratory Equipment					
10		Service Center	0	63.00%	0		0
11		SEWER		0.00%	0		0
12	397	Communication Equipment					
13		Service Center	108,746	63.00%	68,510		68,510
14		SEWER		0.00%	0		0
15	398	Miscellaneous Equipment					
16		Service Center	38,663	63.00%	24,357		24,357
17		SEWER		0.00%	0		0
18							
19	Total	Service Center					
20		General Plant	4,182,133		2,634,744	1,402	2,636,146
21							
22	Total	Service Center	18,687,019		11,772,822	(1,005,979)	10,766,843
23							
24							
25	Total	District and					
26		Service Center	\$ 285,866,211		278,952,014	(2,284,848)	276,667,166
27							
28							
29	Total	District and Service Center			278,952,014	(2,284,848)	276,667,166
30		WATER					
31	Total	District and Service Center			\$ 0	0	0
32		SEWER					

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2014

Schedule B-2.2b
Page 1 of 5

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1	301	Organization	\$ 29,841	100.00%	\$ 29,841	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
2						
3						
5	303	Misc. Intangible Plant	(115,725)	100.00%	(115,725)	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
6						
7						
8						
9						
10	303	Miscellaneous / Comprehensive Planning Study	(60,694)	100.00%	(60,694)	Staff exclusion for the Comprehensive Planning Study
11						
12						
13	303	OP&ME-Intangible-Software	(260,073)	100.00%	(260,073)	Staff true-up of actual versus projected plant additions and/or retirements
14						
15						
16						
18	310	Land & Land Rights	(5,910)	100.00%	(5,910)	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
19						
20						
	310	Land & Land Rights	(501)	100.00%	(501)	Staff exclusion of Land easement associated with out-of-service Burlington Tank & Booster Station
21						
23	314	Wells & Springs	(53,771)	100.00%	(53,771)	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
24						
25						
26						
28	314	Wells & Springs	(47,072)	100.00%	(47,072)	Staff true-up of actual versus projected plant additions and/or retirements
29						
30						
32	325	Electric Pumping Equipment	\$ 41,548	100.00%	\$ 41,548	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
33						
34						
35						

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2014

Schedule B-2.2b
Page 2 of 5

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
2	325	Electric Pumping Equipment	\$ 83,446	100.00%	\$ 83,446	Staff true-up of actual versus projected plant additions and/or retirements
	325	Electric Pumping Equipment	(78,177)	100.00%	(78,177)	Staff exclusion of various items associated with out-of-service Burlington Booster Station
4	331	Structures & Imp - Treatment	36	100.00%	36	Staff true-up of actual versus projected plant additions and/or retirements
5	332	Water Treatment Equipment	10,818	100.00%	10,818	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
6						
8						
9						
10						
11						
13						
14	332	Water Treatment Equipment	127,250	100.00%	127,250	Staff true-up of actual versus projected plant additions and/or retirements
15						
17	341	Structures & Improvements	(15,859)	100.00%	(15,859)	Staff Exclusion of Burlington Tank Rehab Paving due to out-of-service Booster Station & Tank
18						
19						
20						
22						
23	342	Cleanwell	(27,455)	100.00%	(27,455)	Staff Exclusion due to new Butterfly Valve replaced on 4/10/14 - after date certain
24						
26						
27	342	Distribution Reservoirs & Standpipes	513	100.00%	513	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
28						
29						
31						
32	342	Distribution Reservoirs & Standpipes	(3,470)	100.00%	(3,470)	Staff true-up of actual versus projected plant additions and/or retirements
33						

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2014

Schedule B-2.2b
Page 3 of 5

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1	342	Distribution Reservoirs & Standpipes	\$ (52,823)	100.00%	\$ (52,823)	Staff Exclusion of various Burlington Standpipe improvements due to out-of-service Booster Station and Tank
2						
3	342	Distribution Reservoirs & Standpipes	(43,540)	100.00%	(43,540)	Staff Exclusion of Capital Improvements associated with out-of-service Burlington Booster Station
	342	Distribution Reservoirs & Standpipes	(51,984)	100.00%	(51,984)	Staff exclusion of the out-of-service Beechcrest (Brimfield) Tank and various associated items.
5	343	Transmission & Distribution Mains	150,299	100.00%	150,299	Staff true-up of actual versus projected plant additions and/or retirements
6						
7	343	Transmission & Distribution Mains	54	100.00%	54	Lake White Plant Adjustments from Case No. 11-4161-WS-AIR
8						
10	345	Services	(23,519)	100.00%	(23,519)	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR
11						
13	345	Services	171,723	100.00%	171,723	Staff true-up of actual versus projected plant additions and/or retirements
14						
15	346	Meters	12,545	100.00%	12,545	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR
16						
18	346	Meters	(292,270)	100.00%	(292,270)	Staff true-up of actual versus projected plant additions and/or retirements
19						
20	348	Hydrants	825	100.00%	825	Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR
22						
23						
24						
25						
26						
28						
29						
31						
32						
33						

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2014

Schedule B-2.2b
Page 4 of 5

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1	348	Hydrants	\$ 14,794	100.00%	\$ 14,794	Staff true-up of actual versus projected plant additions and/or retirements
2						
4	389	Land & Land Rights	(553)	100.00%	(553)	Corporate Office Reclassification from Case No. 11-4161-WA-AIR
5						
6						
8	390	Structures & Improvements	(55,898)	100.00%	(55,898)	Lake White Plant Adjustments & Corporate Office Reclassification from Case No. 11-4161-WA-AIR
9						
10						
11						
12						
14	390-1	Structures & Improvements - Leaseholds	(18,098)	100.00%	(18,098)	Corporate Office Reclassification from Case No. 11-4161-WA-AIR
15						
16						
18	391-1	Office Furniture & Equipment	(5,178)	100.00%	(5,178)	Corporate Office Reclassification from Case No. 11-4161-WA-AIR
19						
21	391-1	Office Furniture & Equipment	(4,757)	100.00%	(4,757)	Staff true-up of actual versus projected plant additions and/or retirements
22						
23						
25						
26	391-3	Office Furniture & Equipment - Computers	(56,765)	100.00%	(56,765)	Corporate Office Reclassification from Case No. 11-4161-WA-AIR
27						
29						
30	391-3	Office Furniture & Equipment - Computers	(35,734)	100.00%	(35,734)	Staff Exclusion of meals, travel & lodging expenses not eligible for capitalization
31						

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF MARCH 31, 2014

Schedule B-2.2b
Page 5 of 5

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1	392-1	Transportation Equip - Depreciable	\$ (12,135)	100.00%	\$ (12,135)	Staff Exclusion of vehicle currently assigned to Struthers Division
2						
4						
5	392-1	Transportation Equip - Depreciable	(6,338)	100.00%	(6,338)	Staff true-up of actual versus projected plant additions and/or retirements
6						
9						
10	392-1	Transportation Equip - Depreciable	(14,983)	100.00%	(14,983)	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR
11						
12						
14						
15	394	Tools, Shop and Garage Equipment	12,389	100.00%	12,389	Staff 2002 Plant in Service Adjustment
17						
18	394	Tools, Shop and Garage Equipment	(5,062)	100.00%	(5,062)	Staff true-up of actual versus projected plant additions and/or retirements
19						
21						
22	395	Laboratory Equipment	16	100.00%	16	Staff true-up of actual versus projected plant additions and/or retirements
23						
25						
26	397	Communication Equipment	(4,921)	100.00%	(4,921)	Corporate Office Reclassification from Case No. 11-4161-WS-AIR
27						
29						
30	398	Miscellaneous Equipment	(3,773)	100.00%	(3,773)	Corporate Office Reclassification from Case No. 11-4161-WS-AIR
31						
33						
34	399	Other Tangible Plant	(5,748)	100.00%	(5,748)	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR
35						
		Total	\$ (706,690)		\$ (706,690)	

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 1 of 15

LINE ACCT. NO. NO.		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT INVESTMENT (C)	Reserve Balances				ADJUSTED JURISDICTION (H=F+G)
				TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	
(a)								
1	Intangible Plant:							
2								
3	301	Organization	\$ 191,548	\$ 41,390	100.00%	\$ 41,390	\$ (24,833)	\$ 16,557
4								
5	302	Franchises & Consents	\$ 156,874	\$ 148,424	100.00%	\$ 148,424	(155)	\$ 148,269
6								
7	303	Misc. Intangible Plant	\$ 946,118	\$ 361,214	100.00%	\$ 361,214	(40,219)	\$ 320,995
8								
9								
10	Total	Intangible Plant	\$ 1,294,540	\$ 551,028		\$ 551,028	\$ (65,206)	\$ 485,822

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 2 of 15

LINE NO.	ACCT. NO.	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)	Reserve Balances				ADJUSTED JURISDICTION (H=F+G)
				TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	
1		Source of Supply Plant:						
2								
3	310	Land & Land Rights	\$ 760,125	0	100.00%	\$ 0	0	\$
4								
5	311	Structures & Improv.	1,251,962	254,561	100.00%	254,561	(0)	254,561
6								
7	312	Collecting & Impounding Reservoirs	587	463	100.00%	463	(0)	463
8								
9								
10	313	Lake, River & Other Intakes	3,192,942	1,307,322	100.00%	1,307,322	(289,113)	1,018,209
11								
12								
13	314	Wells & Springs	2,007,313	651,844	100.00%	651,844	(864)	650,980
14								
15	315	Infiltration, Galleries & Tunnels	24,409	279	100.00%	279	0	279
16								
17	316	Supply Mains	596,689	154,442	100.00%	154,442	(9,781)	144,661
18								
	Total	Source of Supply Plant	\$ 7,834,027	\$ 2,368,911	\$	2,368,911	(299,758)	\$ 2,069,153

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 3 of 15

LINE ACCT. NO. NO.			MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES		Reserve Balances					ADJUSTED JURISDICTION
(A)	(B)		TOTAL DISTRICT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	(H=F+G)		
(a)										
1	Pumping Plant:									
2										
3	320	Land & Land Rights	\$ 57,584	\$ 0	100.00%	\$	0	\$		
4										
5	321	Structures & Improv.	2,343,532	1,148,198	100.00%	1,148,198	613	1,148,811		
6										
7	323	Other Power Production Equipment	3,989,865	839,506	100.00%	839,506	(1,159)	838,347		
8										
9										
10	325	Electric Pumping Equipment	11,121,727	3,869,179	100.00%	3,869,179	(56,584)	3,812,595		
11										
12										
13	326	Diesel Pumping Equipment	79,391	50,007	100.00%	50,007	(121)	49,886		
14										
15	327	Hydraulic Pumping Equipment	276,329	17,195	100.00%	17,195	(23)	17,172		
16										
17	328	Other Pumping Equipment	279,056	52,993	100.00%	52,993	509	53,502		
18										
19	Total	Pumping Plant	\$ 18,147,484	\$ 5,977,078		\$ 5,977,078	\$ (56,764)	\$ 5,920,314		

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 4 of 15

LINE ACCT. NO. NO.	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES	(A)	(B)	TOTAL DISTRICT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	Reserve Balances			ADJUSTED JURISDICTION (H=F+G)
							TOTAL DISTRICT (F=DxE)	ADJUSTMENTS (G)		
(a)										
1	Water Treatment Plant:									
2										
3	330	Land & Land Rights	\$	499,018	\$	0	100.00%	\$	\$	0 \$
4										
5	331	Structures & Improve.		8,464,814	2,951,052		100.00%		2,951,052	214
6										2,951,266
7	332	Water Treatment Equip.		39,184,761	11,692,659		100.00%		11,692,659	(71,028)
8										11,621,631
9	Total	Water Treatment Plant	\$	48,148,593	\$	14,643,711		\$	14,643,711	\$ (70,814)
10										14,572,897

Schedule B-3
Page 5 of 15

[illegible]

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 6 of 15

LINE ACCT. NO. NO.		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES		Reserve Balances					ADJUSTED JURISDICTION
(A)	(B)			TOTAL DISTRICT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	(H=F+G)
(a)									
1	General Plant:								
2									
3	389	Land & Land Rights	\$	42,019 \$	0	100.00%	\$	0	\$
4									
5	390	Structures & Improvemnt		4,636,829	1,135,809	100.00%	1,135,809	1,278	1,137,087
6									
7	390-1	Structures & Improvemnt Leasehold Improvemnts		224,752	221,673	100.00%	221,673	552	222,225
8									
9									
10	391-1	Office Furniture and Equipment		323,658	142,221	100.00%	142,221	232	142,453
11									
12									
13	391-2	Office Furniture and Equipment - Data Proc.		62,940	62,940	100.00%	62,940	0	62,940
14									
15									
16	391-3	Office Furniture and Equipment - Computers		879,389	1,381,716	100.00%	1,381,716	(8,386)	1,373,330
17									
18									
19	392	Transportation Equip. Fully Depreciated			88,461	100.00%	88,461	374	88,835
20									
21									
22	392-1	Transportation Equip. Depreciable		2,344,929	647,811	100.00%	647,811	(102,197)	545,614
23									

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 7 of 15

LINE ACCT. NO. (A)		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	TOTAL DISTRICT PLANT INVESTMENT (C)		TOTAL DISTRICT (D)	Reserve Balances			ADJUSTED JURISDICTION (H=F+G)
						ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	
								(a)	(0) \$
1	393	Stores Equipment	\$	28,095	\$ 18,492	100.00%	\$ 18,492		18,492
2									
3	394	Tools, Shop and Garage Equipment		2,119,802	1,196,014	100.00%	1,196,014	(2,258)	1,193,756
4									
5									
6	395	Laboratory Equipment		522,872	298,633	100.00%	298,633	(7,701)	290,932
7									
8	396	Power Operated Equip.		1,376,918	719,819	100.00%	719,819	8,657	728,476
9									
10	397	Communication Equipment		2,938,707	1,065,922	100.00%	1,065,922	(1,379)	1,064,543
11									
12	398	Miscellaneous Equipment		374,862	184,927	100.00%	184,927	0	184,927
13									
14	399	Other Tangible Property		50,012	124,901	100.00%	124,901	0	124,901
15									
17	Total	General Plant		15,925,784	7,289,339		7,289,339	(110,827)	7,178,512
18									
21	Total	District Property	\$	267,179,194	\$ 75,103,633		\$ 75,103,633	(1,261,866)	\$ 73,841,767

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 8 of 15

LINE ACCT. NO. NO.	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES	(A)	(B)	TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	Reserve Balances			ADJUSTED JURISDICTION (H=F+G)
							ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)		
(a)										
SEWER										
1	Intangible Plant:									
2										
3	301 Organization	\$		\$		100.00%	\$	0 \$	\$	0
4										
5	302 Franchises & Consents					100.00%		0		0
6										
7	303 Misc. Intangible					100.00%		0		0
8	Plant									
9										
10	Total Intangible Plant	\$	0 \$	0	\$		0 \$	0 \$	0 \$	0
11										

(a)

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 9 of 15

LINE ACCT. NO.		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES	Reserve Balances					ADJUSTMENTS	ADJUSTED JURISDICTION
(A)	(B)		TOTAL DISTRICT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	(G)	(H=F+G)	
(a)									
SEWER									
1	Collection Plant								
2									
3	350	Land & Land Rights	\$	\$	100.00%	0	\$	0	
4									
5	351	Structures & Improvements			100.00%	0		0	
6									
7	352	Collection Sewers			100.00%	0		0	
8									
9	352.1	Collection Sewers - Force			100.00%	0		0	
10									
11	352.2	Collection Sewers - Gravity			100.00%	0		0	
12									
13	352.3	Special Collecting Structures			100.00%	0		0	
14									
15	353	Services to Customers			100.00%	0		0	
16									
17	354	Flow Measuring Devices			100.00%	0		0	
18									
19	355	Flow Measuring Installations			100.00%	0		0	
20									
21	356	Other Collection Plant Facilities			100.00%	0		0	
22									
23									
24	Total	Sewer Collection Plant	\$	0	\$	0	\$	0	
25									

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 10 of 15

LINE ACCT. NO. NO.			MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES		Reserve Balances				ADJUSTED JURISDICTION
(A)	(B)	(C)	(D)	(E)	(F=DxE)	(G)	(H=F+G)		
(a)									
SEWER									
1	Pumping Plant								
2									
3	360	Land & Land Rights	\$	100.00%	\$	0	\$	0	
4									
5	361	Structures & Improvements		100.00%		0		0	
6									
7	362	Receiving Wells		100.00%		0		0	
8									
9	363	Electric Pumping Equipment		100.00%		0		0	
10									
11	364	Diesel Pumping Equipment		100.00%		0		0	
12									
13	365	Other Pumping Equipment		100.00%		0		0	
14									
15									
16	Total	Sewer Pumping Plant	\$	0	\$	0	0	\$	

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 11 of 15

LINE ACCT. NO. NO.			MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES		Reserve Balances					ADJUSTED JURISDICTION
(A)	(B)		TOTAL DISTRICT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	(H=F+G)		
(a)										
1	SEWER									
2	Transmission & Disposal Plant									
3	370	Land & Land Rights	\$	\$	100.00%	\$	0	\$	0	
4										
5	370.1	Oxidation Lagoon Land			100.00%		0		0	
6										
7	370.2	Other Land & Land Rights			100.00%		0		0	
8										
9	371	Structures & Improvements			100.00%		0		0	
10										
11	372	Treatment & Disposal Equipment			100.00%		0		0	
12										
13	372.1	Treatment & Disposal Influent Lift Station			100.00%		0		0	
14										
15	373	Plant Sewers			100.00%		0		0	
16										
17	374	Outfall Sewer Lines			100.00%		0		0	
18										
19	375	Other Treatment & Disposal Plant Equip			100.00%		0		0	
20										
21	Total	Sewer Transmission and Disposal Plant	\$	0	\$	\$	0	\$	0	
22										

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 12 of 15

LINE ACCT. NO. NO.		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES	TOTAL DISTRICT INVESTMENT			Reserve Balances				ADJUSTED JURISDICTION
(A)	(B)		(C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	(H=F+G)		
(a)										
SEWER General Plant										
1	389	Land & Land Rights	\$	\$	100.00%	\$	0	\$	0	
2										
3	390	Structures & Improvements			100.00%	0	0		0	
4										
5	391.1	Office Furniture			100.00%	0	0		0	
6										
7	391.2	Office Furniture & Equipment			100.00%	0	0		0	
8										
9	391.3	Office Machines & Equipment			100.00%	0	0		0	
10										
11	392	Transportation Equipment			100.00%	0	0		0	
12										
13	393	Stores Equipment			100.00%	0	0		0	
14										
15	394	Tools, Shop and Garage Equipment			100.00%	0	0		0	
16										
17	395	Laboratory Equipment			100.00%	0	0		0	
18										
19	396	Power Operated Equip.			100.00%	0	0		0	
20										
21	397	Communication Equipment			100.00%	0	0		0	
22										
23	398	Miscellaneous Equipment			100.00%	0	0		0	
24										
25	Total	Sewer General Plant	0	0		0	0	0	0	
26										
27	Total	District Tangible Sewer UPIS	0	0		0	0	0	0	
28										
29	Total	District Sewer UPIS	\$	0	\$	0	0	0	0	

Schedule B-3
Page 13 of 15

LINE ACCT, MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES		Reserve Balances						ADJUSTED JURISDICTION (H=F+G)
		TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)		
(a)								
1	Service Center Intangible Plant:							
2								
3	303	Misc. Intangible Plant						
4		Service Center	\$ 14,504,886	\$ 5,620,483	63.00%	\$ 3,540,904	\$ (841,533)	\$ 2,699,371
5					0.00%	0		0
6								
7	Total	Service Center				\$ 3,540,904	\$ (841,533)	\$ 2,699,371
8		Intangible Plant	\$ 14,504,886	\$ 5,620,483				
9								

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 14 of 15

LINE ACCT. NO. NO.		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	Reserve Balances						
(A)			TOTAL DISTRICT PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)	
(a)									
1		Service Center General Plant:							
2									
3									
4	389	Land & Land Rights Service Center	\$ 693,797	0	63.00%	0	0	0	
5					0.00%			0	
6									
7	390	Structure & Improvemnts Service Center	1,021,017	140,517	63.00%	88,526	0	88,526	
8					0.00%	0		0	
9									
10	390-1	Structure & Improvemnts Leasehold Improvemnts Service Center	1,025,947	935,686	63.00%	589,482	(28)	589,454	
11					0.00%	0		0	
12									
13	391-1	Office Furniture and Equipment Service Center	195,796	142,373	63.00%	89,695	0	89,695	
14					0.00%	0		0	
15									
16									
17	391-2	Office Furniture and Equipment - Data Proc. Service Center	739,676	290,472	63.00%	182,997	(8)	182,989	
18					0.00%	0		0	
19									
20									
21	391-3	Office Furniture and Equipment - Computers Service Center	297,895	317,548	63.00%	200,055	(4,312)	195,743	
22					0.00%	0		0	
23									
24									
25	392	Transportation Equip. Fully Depreciated Service Center	\$ 0	0	63.00%	0	0	0	
26					0.00%	0		0	
27									
28									

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF MARCH 31, 2014

Schedule B-3
Page 15 of 15

LINE NO.	ACCT. NO.	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES	(A)	(B)	Reserve Balances						ADJUSTED JURISDICTION (H=F+G)	
					TOTAL DISTRICT INVESTMENT		TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)		
					(C)	(F)						
(a)												
1		Service Center General Plant:										
2												
3	392-1	Transportation Equip.										
4		Depreciable										
5		Service Center	\$	0	\$	0	63.00%	\$	0	\$	0	
6							0.00%		0		0	
7												
8	394	Tools, Shop and Garage Equipment										
9		Service Center		60,598		(18,524)	63.00%		(11,670)	0	(11,670)	
10							0.00%		0		0	
11	395	Laboratory Equipment										
12		Service Center		0		0	63.00%		0	0	0	
13							0.00%		0		0	
14	397	Communication Equipment										
15		Service Center		108,746		51,185	63.00%		32,247	0	32,247	
16							0.00%		0		0	
17	398	Miscellaneous Equipment										
18		Service Center		38,663		7,710	63.00%		4,857	(0)	4,857	
19							0.00%		0		0	
20												
21	Total	Service Center General Plant		4,182,133		1,866,967			1,176,189	(4,349)	1,171,841	
22												
23	Total	Service Center		18,687,019		7,487,450			4,717,094	(845,882)	3,871,212	
24												
25	Total	District and Service Center	\$	285,866,213	\$	82,591,083			79,820,727	(2,107,748)	77,712,978	
26												
28	Total	District & Service Center WATER							79,820,727	(2,107,748)	77,712,978	
29												
30	Total	District & Service Center SEWER							\$	0	\$	0

(a) Staff Schedules B-3.1a, B-3.1a1, B-3.1a2, B-3.1b, B-3.1b1

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
SUMMARY OF STAFF'S ADJUSTMENTS TO DEPRECIATION RESERVE

Schedule B-3.1a

Page 1 of 1

Acct No. Description	Revised Reserve (a)	Legal Fees Seneca/Norlick (b)	Green Road Plant Exclusion (c)	Meter Vaults Exclusion (d)	CIS Modification Exclusion (e)	FOP New Field Exclusion (f)	Staff Adjustment Unrecorded Retirement	Total Adjustments (h)
Aqua								
301 Organization	\$ 1,958	\$ (26,791)		\$	\$	\$	\$	\$ (24,833)
302 Franchises and Consents	(155)							(155)
303 Misc. Intangible Plant	2,115							2,115
Total Intangible Plant	3,919	(26,791)						(22,872)
311 Structures and Improve.	0							0
312 Collecting and impound. Res.								0
313 Lake, River & Other Intakes	(3,648)		(285,465)					(289,113)
314 Wells and Springs	(5,102)							(5,102)
315 Infil. Galleries & Tunnels								0
316 Supply Mains			(9,792)					(9,792)
Total Source of Supply Plant	(8,750)		(295,257)					(304,006)
321 Structures and Improve.	613							613
323 Other Power Production Equip.	(1,159)							(1,159)
325 Electric Pumping Equipment	(1,051)							(1,051)
326 Diesel Pumping Equipment								0
327 Hydraulic Pumping Equipment								0
328 Other Pumping Equipment								0
Total Pumping Plant	(1,597)							(1,597)
331 Structures and Improve.	297							297
332 Water Treatment Equipment	(37)							(37)
Total Water Treatment Plant	259							259
341 Structures and Improve.	0							0
342 Distib. Res. & Standpipes	(0)							(0)
343 Trans. & Distr. Mains	(4,608)							(4,608)
344 Fire Mains								0
345 Services	(29,881)							(29,881)
346 Meters	(77,939)			(26,998)				(104,937)
347 Meter Installations	(30,110)							(30,110)
348 Hydrants	4,567							4,567
349 Other T & D Plant								0
Total Distribution Plant	(137,971)			(26,998)				(164,969)
390 Structures and Improve.	0							0
390 Struct. & Improve. Leasehold	0							0
391 Office Furniture & Equip.	0							0
391 Office Furniture & Equip.	0							0
391 Office Furniture & Equip.	(3,955)							(3,955)
392 Transport. Equip. Fully Depr	374							374
392 Transportation Equipment	(63,355)							(63,355)
393 Stores Equipment	0							0
394 Tools, Shop & Garage Equip.	(858)							(858)
395 Laboratory Equipment	(217)							(217)
396 Power Operated Equipment	(26,643)							(26,643)
397 Communication Equipment	(2,124)							(2,124)
398 Miscellaneous Equipment	0							0
399 Other Tangible Property	0							0
Total General Plant	(96,777)							(96,777)
Total Water Plant								
Service Center								
303 Misc. Intangible Plant	155,243				(10,353)	(4,779)	(981,643)	(841,533)
390 Structures & Improve.	0							0
390 Structures & Improve.-Leasehold	(28)							(28)
391 Office Furniture & Equip.	0							0
391 Office Furniture & Equip. Data P	(8)							(8)
391 Office Furniture & Equip. Computer	(4,312)							(4,312)
392 Transp. Equip. Fully Depr.	0							0
392 Transportation Equipment	0							0
393 Stores Equipment	0							0
394 Tools, Shop & Garage Equip.	0							0
395 Laboratory Equipment	0							0
397 Communication Equipment	0							0
398 Miscellaneous Equipment	(0)							(0)
Total Service Center	150,894	0			(10,353)	(4,779)	(981,643)	(845,882)
Totals	\$ (90,022)	\$ (26,791)	\$ (295,257)	\$ (26,998)	\$ (10,353)	\$ (4,779)	\$ (981,643)	\$ (1,435,344)

- (a) Staff's Schedule B-3.1a2
(b) Staff's Schedule B-3.1a1
(c) Staff's Schedule B-3.1a1
(d) Staff's Schedule B-3.1a1
(e) Staff's Schedule B-3.1a1
(f) Columns (a) through (e).

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION RESERVE ADJUSTMENT

Schedule B-3.1a2

ACCT NO	ACCOUNT DESCRIPTION	COMPANY RESERVE (a)	REVISED COMPANY RESERVE (b)	ADJUSTMENT (c)	ALLOCATION % (d)	ALLOCATED TOTAL (e)
301	Organization	\$ 41,390	\$ 43,348	\$ 1,958	100.00%	\$ 1,958
302	Franchises and Consents	148,424	148,269	(155)	100.00%	(155)
303	Misc. Intangible Plant	41,587	43,702	2,115	100.00%	2,115
	Total Intangible Plant	231,400	235,319	3,919		3,919
311	Structures and Improve.	15,221	15,221	0	100.00%	0
312	Collecting and impound. Res.		0	0	100.00%	0
313	Lake, River & Other Intakes	1,001,784	998,136	(3,648)	100.00%	(3,648)
314	Wells and Springs	28,486	23,384	(5,102)	100.00%	(5,102)
315	Infil. Galleries & Tunnels	0	0	0	100.00%	0
316	Supply Mains	45,161	45,161	0	100.00%	0
	Total Source of Supply Plant	1,090,652	1,081,902	(8,750)		(8,750)
321	Structures and Improve.	308,535	309,148	613	100.00%	613
323	Other Power Production Equip.	239,829	238,670	(1,159)	100.00%	(1,159)
325	Electric Pumping Equipment	941,264	940,213	(1,051)	100.00%	(1,051)
326	Diesel Pumping Equipment	0	0	0	100.00%	0
327	Hydraulic Pumping Equipment	0	0	0	100.00%	0
328	Other Pumping Equipment	0	0	0	100.00%	0
	Total Pumping Plant	1,489,628	1,488,031	(1,597)		(1,597)
331	Structures and Improve.	580,340	580,637	297	100.00%	297
332	Water Treatment Equipment	4,725,873	4,725,836	(37)	100.00%	(37)
341	Structures and Improve.	165,970	165,970	0	100.00%	0
342	Distib. Res. & Standpipes	1,862,670	1,862,670	(0)	100.00%	(0)
343	Trans. & Distr. Mains	6,171,016	6,166,409	(4,608)	100.00%	(4,608)
344	Fire Mains	0	0	0	100.00%	0
345	Services	3,890,366	3,860,485	(29,881)	100.00%	(29,881)
346	Meters	1,859,316	1,781,377	(77,939)	100.00%	(77,939)
347	Meter Installations	737,889	707,779	(30,110)	100.00%	(30,110)
348	Hydrants	1,234,525	1,239,092	4,567	100.00%	4,567
349	Other T & D Plant	0	0	0	100.00%	0
	Total Distribution Plant	21,227,965	21,090,253	(137,712)		(137,712)
390	Structures and Improve.	0	0	0	100.00%	0
390	Struct. & Improve. Leasehold	83,439	83,439	0	100.00%	0
391	Office Furniture & Equip.	44,979	44,979	0	100.00%	0
391	Office Furniture & Equip.	62,940	62,940	0	100.00%	0
391	Office Furniture & Equip.	284,036	280,082	(3,955)	100.00%	(3,955)
392	Transport. Equip. Fully Depr	88,461	88,835	374	100.00%	374
392	Transportation Equipment	140,026	76,671	(63,355)	100.00%	(63,355)
393	Stores Equipment	7,009	7,009	0	100.00%	0
394	Tools, Shop & Garage Equip.	195,329	194,471	(858)	100.00%	(858)
395	Laboratory Equipment	70,024	69,806	(217)	100.00%	(217)
396	Power Operated Equipment	305,300	278,658	(26,643)	100.00%	(26,643)
397	Communication Equipment	528,838	526,714	(2,124)	100.00%	(2,124)
398	Miscellaneous Equipment	40,866	40,866	0	100.00%	0
399	Other Tangible Property	0	0	0	100.00%	0
	Total General Plant	1,851,247	1,754,470	(96,777)		(96,777)
	Total Water Plant	25,890,892	25,649,976	(240,916)		(240,916)
	Service Center					
303	Misc. Intangible Plant	5,620,483	5,866,899	246,417	63%	155,243
390	Structures & Improve.	140,517	140,517	0	63%	0
390	Structures & Improve. -Leasehold	935,686	935,641	(45)	63%	(28)
391	Office Furniture & Equip.	142,373	142,373	0	63%	0
391	Office Furniture & Equip. Data P	290,472	290,459	(13)	63%	(8)
391	Office Furniture & Equip. Computer	317,548	310,703	(6,845)	63%	(4,312)
392	Transp. Equip. Fully Depr.	0	0	0	63%	0
392	Transportation Equipment	0	0	0	63%	0
393	Stores Equipment	0	0	0	63%	0
394	Tools, Shop & Garage Equip.	(18,524)	(18,524)	0	63%	0
395	Laboratory Equipment	0	0	0	63%	0
397	Communication Equipment	51,185	51,185	0	63%	0
398	Miscellaneous Equipment	7,710	7,710	(0)	63%	(0)
	Total Service Center	7,487,448	7,726,962	239,514		150,894
	Totals	\$ 33,378,340	\$ 33,376,938	\$ (1,402)		\$ (90,022)

- (a) Applicant's Schedule WPB(s) 3-a, 3a1, 3a2, 3a3, 3b, 3b1, 3c, 3c1, 3c2, 3c3, 3c4, 3d
(b) Staff's Data Request No. 54 Revised
(c) Columns (b)-(a)
(d) Applicant's Schedule B-3
(e) Columns (c) x (d)

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION RESERVE ADJUSTMENT

Schedule B-3.1b

Page 1 of 1

Acct. No.	Account Description	Company Reserve (a)	Revised Company Reserve (b)	Staff Adjustment (c)
303	Misc. Intangible Plant	\$ 319,627	\$ 305,655	\$ (13,972)
	Total Intangible Plant	319,627	305,655	13,972
311	Structures and Improve.	239,340	239,340	(0)
312	collecting and impound. Res.	463	463	(0)
313	Lake, River & Other Intakes	305,538	305,538	0
314	Wells and Springs	623,358	627,596	4,238
315	Infilt. Galleries & Tunnels	279	279	0
316	Supply Mains	109,281	109,291	10
	Total Source of Supply Plant	1,278,259	1,282,507	4,248
321	Structures and Improve.	839,663	839,663	(0)
323	Other Power Production Equip.	600,223	600,223	(0)
325	Electric Pumping Equipment	2,927,915	2,923,004	(4,911)
326	Diesel Pumping Equipment	50,007	49,887	(121)
327	Hydraulic Pumping Equipment	17,195	17,173	(23)
328	Other Pumping Equipment	52,993	53,502	509
	Total Pumping Plant	4,487,997	4,483,451	(4,546)
331	Structures and Improve.	2,370,712	2,370,629	(83)
332	Water Treatment Equipment	6,966,786	6,895,796	(70,990)
	Total Water Treatment Plant	9,337,498	9,266,424	(70,990)
341	Structures and Improve.	27,598	27,598	0
342	Distib. Res. & Standpipes	2,944,505	2,944,336	(169)
343	Trans. & Distr. Mains	12,089,067	12,045,588	(43,479)
344	Fire Mains	0	0	0
345	Services	8,719,277	8,708,067	(11,210)
346	Meters	2,718,816	2,644,709	(74,107)
347	Meter Installations	956,947	685,433	(271,514)
348	Hydrants	895,607	892,682	(2,925)
349	Other T & D Plant	0	0	0
	Total Distribution Plant	28,351,816	27,948,414	(403,402)
390	Structures and Improve.	1,135,809	1,137,087	1,278
390.1	Struct. & Improve. Leasehold	138,234	138,785	552
391.1	Office Furniture & Equip.	97,242	97,475	232
391.2	Office Furniture & Equip.	0	0	0
391.3	Office Furniture & Equip.	1,097,680	1,097,680	0
392	Transport. Equip. Fully Depr	0	0	0
392.1	Transportation Equipment	507,785	473,173	(34,611)
393	Stores Equipment	11,484	11,483	(0)
394	Tools, Shop & Garage Equip.	1,000,685	999,285	(1,400)
395	Laboratory Equipment	228,609	221,125	(7,484)
396	Power Operated Equipment	414,519	449,818	35,300
397	Communication Equipment	537,084	537,828	745
398	Miscellaneous Equipment	144,061	144,061	0
399	Other Tangible Property	124,901	124,901	0
	Total General Plant	5,438,092	5,432,703	(5,389)
	Total Water	\$ 49,213,289	\$ 48,719,154	\$ (466,107)

- (a) Applicant's Schedule WPB(s) 3-a, 3a1, 3a2, 3a3, 3b, 3b1, 3c, 3c1, 3c2, 3c3, 3c4, 3d
(b) Staff's Data Request No. 54 Revised
(c) Columns (b)-(a)

'AQUA OHIO, INC.
 PRIOR AMERICAN PROPERTIES
 CASE NO. 13-2124-WW-AIR
 PROPOSED ADJUSTMENTS TO DEPRECIATION RESERVE
 AS OF MARCH 31, 2014

Schedule B-3.1b1
 Page 1 of 1

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	RESERVE ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
1						
2	303	Miscellaneous /	\$	100.00%	\$ (28,361)	Staff exclusion for the
3		Comprehensive Planning				Comprehensive Planning Study.
4		Study (a)				
5						
6	325	Burlington Booster (c)	(50,621)	100.00%	(50,621)	Staff exclusion of various items from Burlington Booster Station
7						
8						
9	341	Structures & Improvements (b)	(892)	100.00%	(892)	Staff exclusion of Burlington Tank rehab-paving due to out-of-service Booster Station & Tank
10						
11						
12						
14	342	Clearwell (b)	(1,383)	100.00%	(1,383)	Staff exclusion due to new butterfly valve replaced on 4/10/14 post date certain
15						
16						
17	342	Distribution Reservoir & Standpipes (b)	(39,784)	100.00%	(39,784)	Staff exclusion of various Burlington Standpipe Capital Improvements due to out-of-service Booster Station and Tank.
18						
19						
20						
21	342	Distribution Reservoir & Standpipes (b)	(48,066)	100.00%	(48,066)	Staff exclusion of Beechcrest Tank and various items due to out-of-service
22						
23						
24	391.3	Office Furniture & Equipment (b)	(4,431)	100.00%	(4,431)	Staff exclusion of meals, travel and lodging expenses not eligible for capitalization
25						
26						
27	392.1	Transportation Equipment (b)	(4,231)	100.00%	(4,231)	Staff exclusion of vehicle assigned to Struthers Division
28						
29	Total		\$ (177,769)		\$ (177,769)	
30						

(a) Staff Data Request No. 123
 (b) Staff Worpaper WPB-3.1b1
 (c) Staff Data Request No. 125

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 1 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1		Intangible Plant:			
2					
3	301	Organization	\$ 169,950	\$	0
4					
5	302	Franchises & Consents	156,874		0
6					
7	303	Misc. Intangible Plant	509,625	(a)	82,615
8					
9					
10	Total	Intangible Plant	\$ 836,449	\$	\$ 82,615

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 2 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (G)
1	Source of Supply Plant:				
2					
3	310	Land & Land Rights	\$ 607,271	\$ 0.00%	\$ 0
4					
5	311	Structures & Improvements	1,251,962	3.00% / 2.50%	33,155
6					
7	312	Collecting & Impounding Reservoirs	587	2.10% / 1.70%	10
8					
9					
10	313	Lake, River & Other Intakes	2,944,851	2.49% / 3.70%	91,173
11					
12					
13	314	Wells & Springs	1,903,857	4.00% / 2.67%	51,874
14					
15	315	Infiltration, Galleries & Tunnels	24,409	1.67% / 1.67%	408
16					
17	316	Supply Mains	586,897	1.50% / 1.43%	9,118
18					
19	Total	Source of Supply Plant	\$ 7,319,834		\$ 185,738

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 3 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1		Pumping Plant:			
2					
3	320	Land & Land Rights	\$ 57,584	0.00%	\$ 0
4					
5	321	Structures & Improvements	2,343,532	2.18% / 4.00%	80,782
6					
7	323	Other Power Production Equipment	3,989,865	3.50% / 2.50%	118,140
8					
9					
10	325	Electric Pumping Equipment	11,130,402	2.84% / 2.63%	330,638
11					
12					
13	326	Diesel Pumping Equipment	79,391	0.00% / 2.86%	2,612
14					
15	327	Hydraulic Pumping Equipment	276,329	0.00% / 2.63%	8,373
16					
17	328	Other Pumping Equipment	279,056	0.00% / 2.63%	8,455
18					
19	Total	Pumping Plant	\$ 18,156,159		\$ 549,000

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 4 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1		Water Treatment Plant:			
2					
3	330	Land & Land Rights	\$ 499,018	0.00%	\$ 0
4					
5	331	Structures & Improvements	8,464,850	3.96% / 3.31%	293,249
6					
7	332	Water Treatment Equipment	39,273,323	2.62% / 1.91%	819,047
8					
9	Total	Water Treatment Plant	\$ 48,237,191		\$ 1,112,296

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 5 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (G)
1		Transmission & Distribution Plant:			
2					
3	340	Land & Land Rights	\$ 781,703	0.00%	\$ 0
4					
5	341	Structures & Improvements	701,322	2.33% / 2.50%	16,604
6					
7	342	Distribution Reservoirs and Standpipes	13,763,403	2.27% / 1.43%	280,674
8					
9					
10	343	Transmission and Distribution Mains	110,864,438	1.50% / 1.46%	1,640,035
11					
12					
13	345	Services	21,658,792	2.50% / 1.33%	726,677
14					
15	346	Meters	10,154,970	3.52% / 4.11%	393,091
16					
17	347	Meter Installations	7,098,902	4.35% / 1.67%	257,077
18					
19	348	Hydrants	10,605,333	1.57% / 1.25%	175,010
20					
21	Total	Transmission and Distribution Plant	\$ 175,628,863		\$ 3,489,169
22					

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 6 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1	General Plant:				
2					
3	389	Land & Land Rights	\$ 41,466	0.00%	\$ 0
4					
5	390	Structures & Improvemnt	4,580,931	2.10% / 3.49%	159,874
6					
7	390-1	Structures & Improvemnt Leasehold Improvemnts	206,654	(a)	(b)
8					
9					
10	391-1	Office Furniture and Equipment	313,723	3.59% / 5.00%	14,424
11					
12					
13	391-2	Office Furniture and Equipment - Data Proc.	62,940	9.12% / 6.67%	5,740
14					
15					
16	391-3	Office Furniture and Equipment - Computers	779,990	12.10% / 17.50%	122,860
17					
18					
19	392	Transportation Equip. Fully Depreciated	0	0.00%	(b)
20					
21					
22	392-1	Transportation Equip. Depreciable	2,369,967	10.00% / 7.20%	\$ 194,071
23					

(a) Staff Data Request No 46
(b) Fully Depreciated
(c) Schedule B-3.2a + Schedule B-3.2b

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 7 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1	393	Stores Equipment	\$ 28,095	3.00% / 4.00%	\$ 1,072
2					
3	394	Tools, Shop and Garage Equipment	2,100,762	3.85% / 4.00%	83,522
4					
5	395	Laboratory Equipment	510,887	3.62% / 5.00%	24,327
6					
7	396	Power Operated Equip.	1,376,241	5.36% / 6.25%	80,146
8					
9	397	Communication Equipment	2,934,818	6.15% / 6.67%	191,719
10					
11	398	Miscellaneous Equipment	371,088	5.32% / 5.00%	18,685
12					
13	399	Other Tangible Property	44,264	0.00% / 5.00%	2,213
14					
15					
16					
17	Total	General Plant	\$ 15,721,826		\$ 898,655
18					
19					
20	Total	Tangible Plant	\$ 265,063,874		\$ 6,234,858
21					
22					
23					
24	Total	District	\$ 265,900,323		\$ 6,317,473
25					

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 8 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
SEWER					
1	301	Organization	\$ 0		\$ 0
2					
3	302	Franchise & Consents	0		0
4					
5	303	Misc. Intangible Plant	0	(a)	0
6					
7					
8	Total	Sewer Intangible Plant	\$ 0		\$ 0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 9 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (G)
SEWER					
1		Collection Plant			
2					
3	350	Land & Land Rights	\$ 0	0.00%	\$ 0
4					
5	351	Structures & Improvements	0	2.33%	0
6					
7	352	Collection Sewers	0	2.44%	0
8					
9	352.1	Collection Sewers - Force	0	1.83%	0
10					
11	352.2	Collection Sewers - Gravity	0	0.00%	0
12					
13	352.3	Special Collecting Structures	0	0.00%	0
14					
15	353	Services to Customers	0	2.00%	0
16					
17	354	Flow Measuring Devices	0	4.00%	0
18					
19	355	Flow Measuring Installations	0	0.00%	0
20					
21	356	Other Collection Plant Facilities	0	4.00%	0
22					
23					
24	Total	Sewer Collection Plant	\$ 0		\$ 0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 10 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
SEWER					
1		Pumping Plant			
2					
3	360	Land & Land Rights	\$ 0	0.00%	\$ 0
4					
5	361	Structures & Improvements	0	2.33%	0
6					
7	362	Receiving Wells	0	0.00%	0
8					
9	363	Electric Pumping Equipment	0	7.33%	0
10					
11	364	Diesel Pumping Equipment	0	0.00%	0
12					
13	365	Other Pumping Equipment	0	6.67%	0
14					
15	Total	Sewer Pumping Plant	\$ 0		\$ 0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 11 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (G)
SEWER					
1		Transmission & Disposal Plant			
2					
3	370	Land & Land Rights	\$ 0	0.00%	0
4					
5	370.1	Oxidation Lagoon Land	0	0.00%	0
6					
7	370.2	Other Land & Land Rights	0	0.00%	0
8					
9	371	Structures & Improvements	0	2.33%	0
10					
11	372	Treatment & Disposal Equipment	0	3.28%	0
12					
13	372.1	Treatment & Disposal Influent Lift Station	0	0.00%	0
14					
15	373	Plant Sewers	0	2.00%	0
16					
17	374	Outfall Sewer Lines	0	0.00%	0
18					
19	375	Other Treatment & Disposal Plant Equipment	0	0.00%	0
20					
23					
24	Total	Sewer Transmission & Disposal Plant	\$ 0		0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 12 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
		SEWER			
1	389	Land & Land Rights	\$ 0	0.00%	0
2					
3	390	Structures & Improvements	0	3.50%	0
4					
5	391.1	Office Furniture	0	5.00%	0
6					
7	391.2	Office Furniture & Equipment	0	5.00%	0
8					
9	391.3	Office Machines & Equipment	0	20.00%	0
10					
11	392	Transportation Equipment	0	5.67%	0
12					
13	393	Stores Equipment	0	4.00%	0
14					
15	394	Tools, Shop and Garage Equipment	0	4.00%	0
16					
17	395	Laboratory Equipment	0	5.00%	0
18					
19	396	Power Operated Equip.	0	6.00%	0
20					
21	397	Communication Equipment	0	6.67%	0
22					
23	398	Miscellaneous Equipment	0	5.00%	0
24					
	Total	Sewer General Plant	\$ 0		\$ 0
	Total	District Tangible Sewer UPIS	\$ 0		\$ 0
	Total	District Sewer UPIS	\$ 0		\$ 0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 13 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1		Service Center Intangible Plant:			
2					
3	303	Misc. Intangible Plant			
4		Service Center			
5		SEWER			
6					
7		Total			
8					

			\$	(a)	\$
			8,130,697		877,498
			0		0
			8,130,697		877,498

(a) Staff Data Request No. 46
(c) Schedule B-3.2a + Schedule B-3.2b

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 14 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (C)
1		Service Center General Plant:			
2					
3	389	Land & Land Rights			
4		Service Center	\$ 437,092	0.00%	\$ 0
5		SEWER	0	0.00%	0
6	390	Structure & Improvements			
7		Service Center	643,241	2.10%	13,508
8		SEWER	0	2.10%	0
9	390-1	Structure & Improvements			
10		Leasehold Improvements			
11		Service Center	646,347	(a)	1,436
12		SEWER	0	(a)	(0)
13	391-1	Office Furniture and			
14		Equipment			
15		Service Center	123,351	3.59%	4,428
16		SEWER	0	3.59%	0
17	391-2	Office Furniture and			
18		Equipment - Data Proc.			
19		Service Center	467,398	9.12%	42,627
20		SEWER	0	9.12%	0
21	391-3	Office Furniture and			
22		Equipment - Computers			
23		Service Center	187,674	12.10%	22,708
24		SEWER	0	12.10%	(0)
25	392	Transportation Equip.			
26		Fully Depreciated			
27		Service Center	0	0.00%	0
		SEWER	0	0.00%	0
			\$		\$

(a) Staff Data Request No 46
(c) Schedule B-3.2a + Schedule B-3.2b

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 15 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1		Service Center General Plant:			
2					
3	392-1	Transportation Equip.			
4		Depreciable			
5		Service Center	\$ 0	10.00%	\$ 0
6		SEWER	0	10.00%	0
7	394	Tools, Shop and Garage Equipment			
8		Service Center	38,177	3.85%	1,470
9		SEWER	0	3.85%	0
10					
11	395	Laboratory Equipment			
12		Service Center	0	3.62%	0
13		SEWER	0	3.62%	0
14	397	Communication Equipment			
15		Service Center	68,510	6.15%	4,213
16		SEWER	0	6.15%	0
17	398	Miscellaneous Equipment			
18		Service Center	24,357	5.32%	1,296
19		SEWER	0	5.32%	0
20					
21	Total	Service Center General Plant	\$ 2,636,146		\$ 91,687
22					
23	Total	Service Center	\$ 10,766,843		\$ 969,185
24					
25	Total	District and Service Center	\$ 276,667,166		\$ 7,286,658
26					
27	Total	District & Service Center WATER	\$ 276,667,166		\$ 7,286,658
	Total	District & Service Center SEWER	\$ 0		\$ (0)

(c) Schedule B-3.2a + Schedule B-3.2b

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2
Page 16 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
Less: Contributed Property:					
1	310	SOS Land & Land Rights	\$ 23,391	0.00%	\$ 0
2	311	SOS Structures & Improvements	89,081	3.00% / 2.50%	2,343
3	313	Lake River & Other Intakes	58,527	2.49% / 3.70%	1,457
4	314	Wells & Springs	71,050	4.00% / 2.67%	1,897
5	321	PP Structures & Improvements	115,747	2.18% / 4.00%	2,584
6	325	Electric Pumping Equipment	234,026	2.84% / 2.63%	6,729
7	331	WTP Structures & Improvements	179,637	3.96% / 3.31%	7,114
8	332	Water Treatment Equipment	825,200	2.62% / 1.91%	21,620
9	340	T&D Land & Land Rights	1,651	0.00%	0
10	342	Distribution Res. & Standpipes	559,766	2.27% / 1.43%	11,445
11	343	Trans. & Distr. Mains	24,903,634	1.50% / 1.46%	372,566
12	345	Services	1,247,881	2.50% / 1.33%	36,681
13	346	Meters	290,056	3.52% / 4.11%	11,921
14	348	Hydrants	2,180,391	1.57% / 1.25%	34,501
15	390	GP Structures & Improvements	2,000	2.10% / 3.49%	42
16	397	Communication Equipment	104,277	6.15% / 6.67%	6,413
17		Total Contributed WATER Property	30,886,315		517,314
18					
19	352	Collection Sewers (Mains)	0	2.44%	0
20	353	Services to Customers (Discharge Services)	0	2.00%	0
21	354	Flow Measuring Devices (Manholes)	0	4.00%	0
22	356	Collection Lift Stations	0	4.00%	0
23	361	Structures & Improvements	0	2.33%	0
24	372	Sludge Treatment&Disposal Equip.	0	3.28%	0
25		Total Contributed SEWER Property	0		0
26		Contributed Property	\$ 30,886,315		\$ 517,314
27					
28					
29					
30		Grand Total District & Service Center	\$ 245,780,851		\$ 6,769,345
31					
32					
33		Grand Total District & Service Center WATER	\$ 245,780,851		\$ 6,769,345
34					
35		Grand Total District & Service Center SEWER	\$ 0		\$ (0)

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 1 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Intangible Plant:			
2					
3	301	Organization	12,155	0.00%	0
4					
5	302	Franchises & Consents	145,695	0.00%	0
6					
7	303	Misc. Intangible Plant	137,738	(a)	
8					
9					
10	Total	Intangible Plant	295,587		12,694
11					

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 2 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Source of Supply Plant:			
2					
3	310	Land & Land Rights	\$ 231,679	0.00%	\$ 0
4					
5	311	Structures & Improvements	61,831	3.00%	1,855
6					
7	312	Collecting & Impounding Reservoirs	0	2.10%	0
8					
9					
10	313	Lake, River & Other Intakes	1,469,939	2.49%	36,601
11					
12					
13	314	Wells & Springs	78,304	4.00%	3,132
14					
15	315	Infiltration, Galleries & Tunnels	0	1.67%	0
16					
17	316	Supply Mains	137,911	1.50%	2,069
18					
	Total	Source of Supply Plant	\$ 1,979,664		\$ 43,657

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 3 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Pumping Plant:			
2					
3	320	Land & Land Rights	\$ 4,894	0.00%	\$ 0
4					
5	321	Structures & Improvements	712,032	2.18%	15,522
6					
7	323	Other Power Production Equipment	521,309	3.50%	18,246
8					
9					
10	325	Electric Pumping Equipment	3,480,734	2.84%	98,853
11					
12					
13	326	Diesel Pumping Equipment	0	0.00%	0
14					
15	327	Hydraulic Pumping Equipment	0	0.00%	0
16					
17	328	Other Pumping Equipment	0	0.00%	0
18					
19	Total	Pumping Plant	\$ 4,718,969		\$ 132,621

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 4 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Water Treatment Plant:			
2					
3	330	Land & Land Rights	\$ 414,251	0.00%	\$ 0
4					
5	331	Structures & Improvements	2,009,543	3.96%	79,578
6					
7	332	Water Treatment Equipment	9,707,963	2.62%	254,349
8					
9	Total	Water Treatment Plant	\$ 12,131,757		\$ 333,927

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 5 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Transmission & Distribution Plant:			
2					
3	340	Land & Land Rights	\$ 417,617	0.00%	\$ 0
4					
5	341	Structures & Improvements	546,325	2.33%	12,729
6					
7	342	Distribution Reservoirs and Standpipes	6,018,294	2.27%	136,615
8					
9					
10	343	Transmission and Distribution Mains	53,536,184	1.50%	803,043
11					
12	345	Services	9,311,628	2.50%	232,791
13					
14	346	Meters	4,115,034	3.52%	144,849
15					
16	347	Meter Installations	4,020,013	4.35%	174,871
17					
18	348	Hydrants	5,879,617	1.57%	92,310
19					
20					
21	Total	Transmission and Distribution Plant	\$ 83,844,712		\$ 1,597,208
22					

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 6 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		General Plant:			
2					
3	389	Land & Land Rights	\$ 0	0.00%	\$ 0
4					
5	390	Structures & Improvemnt	0	2.10%	0
6					
7	390-1	Structures & Improvemnt Leasehold Improvemnts	83,439	(a)	(b)
8					
9					
10	391-1	Office Furniture and Equipment	89,483	3.59%	3,212
11					
12					
13	391-2	Office Furniture and Equipment - Data Proc.	62,940	9.12%	5,740
14					
15					
16	391-3	Office Furniture and Equipment - Computers	252,554	12.10%	30,559
17					
18					
19	392	Transportation Equip. Fully Depreciated	0	0.00%	(b)
20					
21					
22	392-1	Transportation Equip. Depreciable	836,901	10.00%	\$ 83,690
23			\$		

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 7 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE	(B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1	393	Stores Equipment		\$ 5,159	3.00%	\$ 155
2						
3	394	Tools, Shop and Garage Equipment		338,809	3.85%	13,044
4						
5	395	Laboratory Equipment		88,207	3.62%	3,193
6						
7	396	Power Operated Equip.		659,442	5.36%	35,346
8						
9	397	Communication Equipment		775,691	6.15%	47,705
10						
11	398	Miscellaneous Equipment		40,866	5.32%	2,174
12						
13	399	Other Tangible Property		0	0.00%	0
14						
15						
16						
17	Total	General Plant		\$ 3,233,490		\$ 224,819
20						
21	Total	Tangible Plant		\$ 105,908,591		\$ 2,332,231
22						
	Total	District		\$ 106,204,179		\$ 2,344,926

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 8 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1	301	Organization	\$ 0		0
2					
3	302	Franchise & Consents	0		0
4					
5	303	Misc. Intangible Plant	0	(a)	0
7					
8	Total	Sewer Intangible Plant	\$ 0		0

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 9 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1		Collection Plant			
2					
3	350	Land & Land Rights	\$ 0	0.00%	0
4					
5	351	Structures & Improvements	0	2.33%	0
6					
7	352	Collection Sewers	0	2.44%	0
8					
9	352.1	Collection Sewers - Force	0	1.83%	0
10					
11	352.2	Collection Sewers - Gravity	0	0.00%	0
12					
13	352.3	Special Collecting Structures	0	0.00%	0
14					
15	353	Services to Customers	0	2.00%	0
16					
17	354	Flow Measuring Devices	0	4.00%	0
18					
19	355	Flow Measuring Installations	0	0.00%	0
20					
21	356	Other Collection Plant Facilities	0	4.00%	0
22					
23	Total	Sewer Collection Plant	\$ 0		\$ 0

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 10 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1		Pumping Plant			
2					
3	360	Land & Land Rights	\$ 0	0.00%	0
4					
5	361	Structures & Improvements	0	2.33%	0
6					
7	362	Receiving Wells	0	0.00%	0
8					
9	363	Electric Pumping Equipment	0	7.33%	0
10					
11	364	Diesel Pumping Equipment	0	0.00%	0
12					
13	365	Other Pumping Equipment	0	6.67%	0
14					
15	Total	Sewer Pumping Plant	\$ 0		0

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 11 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1		Transmission & Disposal Plant			
2			\$		
3	370	Land & Land Rights	0	0.00%	0
4					
5	370.1	Oxidation Lagoon Land	0	0.00%	0
6					
7	370.2	Other Land & Land Rights	0	0.00%	0
8					
9	371	Structures & Improvements	0	2.33%	0
10					
11	372	Treatment & Disposal Equipment	0	3.28%	0
12					
13	372.1	Treatment & Disposal Influent Lift Station	0	0.00%	0
14					
15	373	Plant Sewers	0	2.00%	0
16					
17	374	Outfall Sewer Lines	0	0.00%	0
18					
19	375	Other Treatment & Disposal Plant Equipment	0	0.00%	0
20					
21					
22	Total	Sewer Transmission & Disposal Plant	\$ 0		\$ 0

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 12 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	SEWER	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1			General Plant			
2	389	Land & Land Rights		\$ 0	0.00%	\$ 0
3	390	Structures & Improvements		0	3.50%	0
4						
5	391.1	Office Furniture		0	5.00%	0
6						
7	391.2	Office Furniture & Equipment		0	5.00%	0
8						
9	391.3	Office Machines & Equipment		0	20.00%	0
10						
11	392	Transportation Equipment		0	5.67%	0
12						
13	393	Stores Equipment		0	4.00%	0
14						
15	394	Tools, Shop and Garage Equipment		0	4.00%	0
16						
17	395	Laboratory Equipment		0	5.00%	0
18						
19	396	Power Operated Equip.		0	6.00%	0
20						
21	397	Communication Equipment		0	6.67%	0
22						
23	398	Miscellaneous Equipment		0	5.00%	0
24						
25	Total	Sewer General Plant		\$ 0		\$ 0
26						
27	Total	District Tangible Sewer UPIS		\$ 0		\$ 0
28						
29	Total	District Sewer UPIS		\$ 0		\$ 0

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 13 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
1		Service Center Intangible Plant:			
2					
3	303	Misc. Intangible Plant			
4		Service Center			
5		SEWER			
6					
7					
8		Total Service Center Intangible Plant			
9					

			\$		
				(a)	
			8,130,697		877,498
			0		0
			\$		\$
			8,130,697		877,498

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 14 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Service Center General Plant:			
2					
3	389	Land & Land Rights Service Center	437,092	0.00%	0
4			0	0.00%	0
5					
6	390	Structure & Improvemnts Service Center	643,241	2.10%	13,508
7			0	2.10%	0
8					
9	390-1	Structure & Improvemnts Leasehold Improvemnts Service Center	646,347	(a)	1,436
10			0	(a)	(0)
11					
12	391-1	Office Furniture and Equipment Service Center	123,351	3.59%	4,428
13			0	3.59%	0
14					
15	391-2	Office Furniture and Equipment - Data Proc. Service Center	467,398	9.12%	42,627
16			0	9.12%	0
17					
18	391-3	Office Furniture and Equipment - Computers Service Center	187,674	12.10%	22,708
19			0	12.10%	0
20					
21	392	Transportation Equip. Fully Depreciated Service Center	0	0.00%	0
22			0	0.00%	0
23					
24					
25					
26					
27					

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 15 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Service Center General Plant:			
2					
3	392-1	Transportation Equip. Depreciable			
4		Service Center			
5			\$	10.00%	\$ 0
6				10.00%	0
7	394	Tools, Shop and Garage Equipment			
8		Service Center			
9			38,177	3.85%	1,470
10			0	3.85%	0
11	395	Laboratory Equipment			
12		Service Center			
13			0	3.62%	0
14	397	Communication Equipment			
15		Service Center			
16			68,510	6.15%	4,213
17			0	6.15%	0
18	398	Miscellaneous Equipment			
19		Service Center			
20			24,357	5.32%	1,296
21			0	5.32%	0
22	Total	Service Center General Plant	2,636,146		\$ 91,687
23					
24	Total	Service Center	10,766,843		\$ 969,185
25					
26	Total	District and Service Center	116,971,022		\$ 3,314,111
27					
28	Total	District & Service Center WATER	116,971,022		\$ 3,314,111
29					
30	Total	District & Service Center SEWER	0		\$ (0)

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2a
Page 16 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Less: Contributed Property:			
2	310	SOS Land & Land Rights	\$ 0	0.00%	0
3	311	SOS Structures & Improvements	0	3.00%	0
4	313	Lake River & Other Intakes	58,527	2.49%	1,457
5	314	Wells & Springs	0	4.00%	0
6	321	PP Structures & Improvements	112,421	2.18%	2,451
7	325	Electric Pumping Equipment	190,320	2.84%	5,405
8	331	WTP Structures & Improvements	179,637	3.96%	7,114
9	332	Water Treatment Equipment	825,200	2.62%	21,620
10	340	T&D Land & Land Rights	1,651	0.00%	0
11	342	Distribution Res. & Standpipes	251,996	2.27%	5,720
12	343	Trans. & Distr. Mains	22,432,946	1.50%	336,494
13	345	Services	882,283	2.50%	22,057
14	346	Meters	0	3.52%	0
15	348	Hydrants	2,031,084	1.57%	31,888
16	390	GP Structures & Improvements	2,000	2.10%	42
17	397	Communication Equipment	104,277	6.15%	6,413
		Total Contributed WATER Property	27,072,342		440,662
18					
19	352	Collection Sewers (Mains)	0	2.44%	0
20	353	Services to Customers (Discharge Services)	0	2.00%	0
21	354	Flow Measuring Devices (Manholes)	0	4.00%	0
22	356	Collection Lift Stations	0	4.00%	0
23	361	Structures & Improvements	0	2.33%	0
24	372	Sludge Treatment&Disposal Equip.	0	3.28%	0
26		Total Contributed SEWER Property	0		0
27					
28	Total	Contributed Property	27,072,342		440,662
29					
30	Grand Total District & Service Center		89,898,680		2,873,449
31					
32	Grand Total District & Service Center WATER		89,898,680		2,873,449
33					
34	Grand Total District & Service Center SEWER		0		(0)

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 1 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Intangible Plant:			
2					
3	301	Organization	\$ 157,795	\$	0
4					
5	302	Franchises & Consents	11,180		0
6					
7	303	Misc. Intangible			
8		Plant	371,887	(a)	69,921
9					
10	Total	Intangible Plant	\$ 540,862	\$	\$ 69,921

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 2 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Source of Supply Plant:			
2					
3	310	Land & Land Rights	\$ 375,592	0.00%	\$ 0
4					
5	311	Structures & Improvements	1,190,131	2.63%	31,300
6					
7	312	Collecting & Impounding Reservoirs	587	1.70%	10
8					
9					
10	313	Lake, River & Other Intakes	1,474,912	3.70%	54,572
11					
12					
13	314	Wells & Springs	1,825,553	2.67%	48,742
14					
15	315	Infiltration, Galleries & Tunnels	24,409	1.67%	408
16					
17	316	Supply Mains	448,986	1.57%	7,049
18					
	Total	Source of Supply Plant	\$ 5,340,170	\$	\$ 142,081

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 3 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Pumping Plant:			
2					
3	320	Land & Land Rights	\$ 52,690	0.00%	\$ 0
4					
5	321	Structures & Improvements	1,631,501	4.00%	65,260
6					
7	323	Other Power Production Equipment	3,468,556	2.88%	99,894
8					
9					
10	325	Electric Pumping Equipment	7,649,668	3.03%	231,785
11					
12					
13	326	Diesel Pumping Equipment	79,391	3.29%	2,612
14					
15	327	Hydraulic Pumping Equipment	276,329	3.03%	8,373
16					
17	328	Other Pumping Equipment	279,056	3.03%	8,455
18					
19	Total	Pumping Plant	\$ 13,437,191	\$	\$ 416,380

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 4 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
Water Treatment Plant:					
3	330	Land & Land Rights	\$ 84,767	0.00%	\$ 0
5	331	Structures & Improvements	6,455,307	3.31%	213,671
7	332	Water Treatment Equipment	29,565,360	1.91%	564,698
9	Total	Water Treatment Plant	<u>\$ 36,105,434</u>		<u>\$ 778,369</u>

10

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 5 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Transmission & Distribution Plant:			
2					
3	340	Land & Land Rights	\$ 364,086	0.00%	\$ 0
4					
5	341	Structures & Improvements	154,997	2.50%	3,875
6					
7	342	Distribution Reservoirs and Standpipes	7,745,109	1.86%	144,059
8					
9					
10	343	Transmission and Distribution Mains	57,328,254	1.46%	836,993
11					
12					
13	345	Services	12,347,165	4.00%	493,887
14					
15	346	Meters	6,039,936	4.11%	248,241
16					
17	347	Meter Installations	3,078,889	2.67%	82,206
18					
19	348	Hydrants	4,725,716	1.75%	82,700
20					
21	Total	Transmission and Distribution Plant	\$ 91,784,152	\$	\$ 1,891,961
22					

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 6 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		General Plant:			
2					
3	389	Land & Land Rights	\$ 41,466	0.00%	\$ 0
4					
5	390	Structures & Improvemnt	4,580,931	3.49%	159,874
6					
7	390-1	Structures & Improvemnt	123,215		(b)
8		Leasehold Improvemnts			
9					
10	391-1	Office Furniture and	224,240	5.00%	11,212
11		Equipment			
12					
13	391-2	Office Furniture and	0	6.67%	0
14		Equipment - Data Proc.			
15					
16	391-3	Office Furniture and	527,436	17.50%	92,301
17		Equipment - Computers			
18					
19	392	Transportation Equip.	0	7.20%	(b)
20		Fully Depreciated			
21					
22	392-1	Transportation Equip.	1,533,066	7.20%	\$ 110,381
23		Depreciable			
			\$		\$

(b) Fully Depreciated

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 7 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1	393	Stores Equipment	\$ 22,936	4.00%	\$ 917
2					
3	394	Tools, Shop and Garage Equipment	1,761,953	4.00%	70,478
4					
5	395	Laboratory Equipment	422,680	5.00%	21,134
6					
7	396	Power Operated Equip.	716,800	6.25%	44,800
8					
9	397	Communication Equipment	2,159,127	6.67%	144,014
10					
11	398	Miscellaneous Equipment	330,223	5.00%	16,511
12					
13	399	Other Tangible Property	44,264	5.00%	2,213
14					
15					
17	Total	General Plant	\$ 12,488,336	\$	\$ 673,836
18					
21	Total	Tangible Plant	\$ 159,155,282	\$	\$ 3,902,627
22					
	Total	District	\$ 159,696,144	\$	\$ 3,972,548

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 8 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1	301	Organization	\$ 0	\$	0
2					
3	302	Franchise & Consents	0		0
4					
5	303	Misc. Intangible Plant	0	(a)	0
6					
7					
8		Total Sewer Intangible Plant	\$ 0	\$	0

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 9 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1		Collection Plant			
2					
3		350 Land & Land Rights	\$ 0	0.00%	\$ 0
4					
5		351 Structures & Improvements	0	2.33%	0
6					
7		352 Collection Sewers	0	2.44%	0
8					
9		352.1 Collection Sewers - Force	0	1.83%	0
10					
11		352.2 Collection Sewers - Gravity	0	0.00%	0
12					
13		352.3 Special Collecting Structures	0	0.00%	0
14					
15		353 Services to Customers	0	2.00%	0
16					
17		354 Flow Measuring Devices	0	4.00%	0
18					
19		355 Flow Measuring Installations	0	0.00%	0
20					
21		356 Other Collection Plant Facilities	0	4.00%	0
22					
23		Total Sewer Collection Plant	\$ 0	\$	0
24					

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 10 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1		Pumping Plant			
2					
3	360	Land & Land Rights	\$ 0	0.00%	\$ 0
4					
5	361	Structures & Improvements	0	2.33%	0
6					
7	362	Receiving Wells	0	0.00%	0
8					
9	363	Electric Pumping Equipment	0	7.33%	0
10					
11	364	Diesel Pumping Equipment	0	0.00%	0
12					
13	365	Other Pumping Equipment	0	6.67%	0
14					
15	Total	Sewer Pumping Plant	\$ 0		\$ 0

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 11 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
SEWER					
1		Transmission & Disposal Plant			
2			\$		
3	370	Land & Land Rights	0	0.00%	0
4					
5	370.1	Oxidation Lagoon Land	0	0.00%	0
6					
7	370.2	Other Land & Land Rights	0	0.00%	0
8					
9	371	Structures & Improvements	0	2.33%	0
10					
11	372	Treatment & Disposal Equipment	0	3.28%	0
12					
13	372.1	Treatment & Disposal Influent Lift Station	0	0.00%	0
14					
15	373	Plant Sewers	0	2.00%	0
16					
17	374	Outfall Sewer Lines	0	0.00%	0
18					
19	375	Other Treatment & Disposal Plant Equipment	0	0.00%	0
20					
21					
22	Total	Sewer Transmission & Disposal Plant	\$ 0		\$ 0

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 12 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	SEWER	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1	389	Land & Land Rights	General Plant	\$ 0	0.00%	\$ 0
2						
3	390	Structures & Improvements		0	3.50%	0
4						
5	391.1	Office Furniture		0	5.00%	0
6						
7	391.2	Office Furniture & Equipment		0	5.00%	0
8						
9	391.3	Office Machines & Equipment		0	20.00%	0
10						
11	392	Transportation Equipment		0	5.67%	0
12						
13	393	Stores Equipment		0	4.00%	0
14						
15	394	Tools, Shop and Garage Equipment		0	4.00%	0
16						
17	395	Laboratory Equipment		0	5.00%	0
18						
19	396	Power Operated Equip.		0	6.00%	0
20						
21	397	Communication Equipment		0	6.67%	0
22						
23	398	Miscellaneous Equipment		0	5.00%	0
24						
25	Total	Sewer General Plant		\$ 0		\$ 0
26						
27	Total	District Tangible Sewer UPIS		\$ 0		\$ 0
28						
29	Total	District Sewer UPIS		\$ 0		\$ 0

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 13 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Service Center Intangible Plant:			
2					
3	303	Misc. Intangible Plant			
4		Service Center	\$ 0 \$		\$ 0
5		SEWER	0		0
6					
7		Total	\$ 0 \$		\$ 0
8		Service Center Intangible Plant			
9					

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 14 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Service Center General Plant:			
2					
3		389 Land & Land Rights			
4		Service Center	\$	0.00%	\$ 0
5		SEWER	0	0.00%	0
6		390 Structure & Improvemnts			
7		Service Center	0	2.10%	0
8		SEWER	0	2.10%	0
9		390-1 Structure & Improvemnts			
10		Leasehold Improvemnts			
11		Service Center	0	0.00%	0
12		SEWER	0	0.00%	0
13		391-1 Office Furniture and			
14		Equipment			
15		Service Center	0	3.59%	0
16		SEWER	0	3.59%	0
17		391-2 Office Furniture and			
18		Equipment - Data Proc.			
19		Service Center	0	9.12%	0
20		SEWER	0	9.12%	0
21		391-3 Office Furniture and			
22		Equipment - Computers			
23		Service Center	0	12.10%	0
24		SEWER	0	12.10%	0
25		392 Transportation Equip.			
26		Fully Depreciated			
27		Service Center	0	0.00%	0
28		SEWER	0	0.00%	0
			\$		\$

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 15 of 16

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1		Service Center General Plant:			
2					
3	392-1	Transportation Equip.			
4		Depreciable			
5		Service Center	0	10.00%	0
6		SEWER	0	10.00%	0
7	394	Tools, Shop and Garage			
8		Equipment	0		
9		Service Center	0	3.85%	0
10		SEWER		3.85%	0
11	395	Laboratory Equipment			
12		Service Center	0	3.62%	0
13		SEWER	0	3.62%	0
14	397	Communication Equipment			
15		Service Center	0	6.15%	0
16		SEWER	0	6.15%	0
17	398	Miscellaneous Equipment			
18		Service Center	0	5.32%	0
19		SEWER	0	5.32%	0
20					
21	Total	Service Center			
22		General Plant	0		0
23					
24	Total	Service Center			
25					
26	Total	District and Service Center	159,696,144		3,972,548
27					
28	Total	District & Service Center WATER	159,696,144		3,972,548
29					
30	Total	District & Service Center SEWER	0		0

AQUA OHIO, INC
PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2b
Page 16 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
Less: Contributed Property:					
1	310	SOS Land & Land Rights	\$ 23,391	0.00%	\$ 0
2	311	SOS Structures & Improvements	89,081	2.63%	2,343
3	313	Lake River & Other Intakes	0	3.70%	0
4	314	Wells & Springs	71,050	2.67%	1,897
5	321	PP Structures & Improvements	3,326	4.00%	133
6	325	Electric Pumping Equipment	43,706	3.03%	1,324
7	331	WTP Structures & Improvements	0	3.31%	0
8	332	Water Treatment Equipment	0	1.91%	0
9	340	T&D Land & Land Rights	0	0.00%	0
10	342	Distribution Res. & Standpipes	307,770	1.86%	5,725
11	343	Trans. & Distr. Mains	2,470,688	1.46%	36,072
12	345	Services	365,598	4.00%	14,624
13	346	Meters	290,056	4.11%	11,921
14	348	Hydrants	149,307	1.75%	2,613
15	390	GP Structures & Improvements	0	3.49%	0
16	397	Communication Equipment	0	6.67%	0
17		Total Contributed WATER Property	3,813,973		76,652
18					
19	352	Collection Sewers (Mains)	0	2.44%	0
20	353	Services to Customers (Discharge Services)	0	2.00%	0
21	354	Flow Measuring Devices (Manholes)	0	4.00%	0
22	356	Collection Lift Stations	0	4.00%	0
23	361	Structures & Improvements	0	2.33%	0
24	372	Sludge Treatment&Disposal Equip.	0	3.28%	0
25					
26		Total Contributed SEWER Property	0		0
27					
28		Total Contributed Property	3,813,973		76,652
29					
30		Grand Total District & Service Center	155,882,171		3,895,896
31					
33		Grand Total District & Service Center WATER	155,882,171		3,895,896
34					
35		Grand Total District & Service Center SEWER	0		0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
Certain Deferred Credits and Accumulated Deferred Income Taxes
AS OF MARCH 31, 2014

Schedule B-6
Page 1 of 2

LINE ACCT. NO.	ACCT. NO.	DESCRIPTION (B)	TOTAL WATER	TOTAL SEWER	TOTAL JURISDICTION (D)	ALLOCATION % (D)	ALLOCATED WATER (E)	ALLOCATED SEWER (F)	ALLOCATED JURISDICTION (G)
1	252	Customers' Advances for Construction (a)	\$ 5,649,047	\$	5,649,047	100.00%	\$ 5,649,047	\$ 0	\$ 5,649,047
2	253-3	Related Facilities	420		420	100.00%	420	0	420
3	271	Contributions in Aid of Construction (a)	30,886,315		30,886,315	100.00%	30,886,315	0	30,886,315
4	271	Contributions in Aid of Construction		0	0	100.00%	0	0	0
5									
6	255	Investment Tax Credits:							
7									
8		Pre-1971 3% Credits	1,127		1,127	100.00%	1,127	0	1,127
9		1971 4% Credit	8,574		8,574	100.00%	8,574	0	8,574
10		1975 6% Add'l Credit	12,431		12,431	100.00%	12,431	0	12,431
11		1981 10% Credit on Recovery Property	88,830		88,830	100.00%	88,830	0	88,830
12		ITC Benefits Sold	0		0	100.00%	0	0	0
13									
14		TOTAL Investment Tax Credits	110,963	0	110,963		110,963	0	110,963
15									
16	283	Deferred Income Taxes:							
17									
18		Accelerated Amortization	0		0	100.00%	0	0	0
19		Liberalized Depreciation	13,525,515		13,525,515	100.00%	13,525,515	0	13,525,515
20		Liberalized Depreciation - Service Center	762,197		762,197	63.00%	480,184	0	480,184
21		Liberalized Depreciation - Service Center				4.30%	0	0	0
22		ACRS Tax Benefits Sold	0		0	100.00%	0	0	0
23		Other	0		0	100.00%	0	0	0
24									
25		TOTAL Deferred Income Taxes	14,287,712	0	14,287,712		14,005,699	0	14,005,699
27									
28	253112	Reg Liabilities - Excess Deferred FIT	76,873		76,873	100.00%	76,873	0	76,873
29	186392	Reg Liabilities - Deficit Deferred FIT	(17,621)		(17,621)	100.00%	(17,621)	0	(17,621)
30									
31		Subtotal	59,252	0	59,252		59,252	0	59,252
32									
33	186366	Reg Asset - AFUDC			0	100.00%	0	0	0
34									
35	186302	Deferred Credits - Tank Painting	\$ 589,520	\$	589,520	100.00%	\$ 589,520	\$ 0	\$ 589,520

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
CASE NO. 13-2124-WW-AIR
Certain Deferred Credits and Accumulated Deferred Income Taxes
AS OF MARCH 31, 2014

Schedule B-6
Page 2 of 2

LINE ACCT. NO. NO.	DESCRIPTION (B)	TOTAL WATER	TOTAL SEWER	TOTAL JURISDICTION (D)	ALLOCATION % (D)	ALLOCATED WATER (E)	ALLOCATED SEWER (F)	ALLOCATED JURISDICTION (G)
1	186302 Reg Asset - Pension (b)	\$ (3,173,654)	\$	\$ (3,173,654)	100.00%	(3,173,654)	\$	(3,173,654)
2								
3								
4	186320 Reg Asset - Post Retirement (c)	(523,388)		(523,388)	100.00%	(523,388)	0	(523,388)
5								
6								
7	186395 Reg Asset - Deferred Depreciation (d)	(43,080)		(43,080)	100.00%	(43,080)	0	(43,080)
8								
9								
10	186399 Reg Asset - Deferred Other			0	100.00%	0	0	0
11								
16								
17	Total Other Items Carried Forward to B-1							
18	Pre-1971 3% Credit from line 8	1,127	0	1,127		1,127	0	1,127
19	1971 4% Credit from Line 9	8,574	0	8,574		8,574	0	8,574
20	Liberalized Depr. from Line 25	14,287,712	0	14,287,712		14,005,699	0	14,005,699
21	Reg Liabilities - Deferred FIT	59,252	0	59,252		59,252	0	59,252
22	Reg Asset - AFUDC	0	0	0		0	0	0
23	Deferred Credits - Tank Painting	589,520	0	589,520		589,520	0	589,520
24	Reg Asset - Pension	(3,173,654)	0	(3,173,654)		(3,173,654)	0	(3,173,654)
25	Reg Asset - Post Retirement	(523,388)	0	(523,388)		(523,388)	0	(523,388)
26	Reg Asset - Deferred Depreciation	(43,080)	0	(43,080)		(43,080)	0	(43,080)
27	Reg Asset - Deferred Other	0	0	0		0	0	0
28								
29	TOTAL Other Rate Base Items	\$ 11,206,063	0	\$ 11,206,063		\$ 10,924,050	0	\$ 10,924,050
30	ITC Options Elected							
31	1971 Section 46(e) shall not apply.							
32	1975 Section 46(f) shall apply.							

- (a) Staff Data Request No. 47
(b) Staff Workpaper WPB-6a
(c) Staff Workpaper WPB-6b
(d) Staff Workpaper WPB-6c

AQUA OHIO, INC.

Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Jurisdictional Proforma Income Statement
For the Twelve Months Ended March 31, 2014

Schedule C-1
Page 1 of 1

LINE NO.	DESCRIPTION (A)	ADJUSTED REVENUE & EXPENSES (B)	STIPULATED INCREASE (C)	STIPULATED REVENUE & EXPENSES (D=B+C)
1	Operating Revenues	\$ 56,649,701	\$ 3,820,000	(a) \$ 60,469,701
3				
4	Operating Expenses:			
5	Operation & Maintenance	24,651,943	55,008	(b) 24,706,951
6	Depreciation and Amortization	6,769,345		6,769,345
7	Taxes - Other	13,295,336	178,794	(c) 13,474,130
8				
9	Operating Expenses before Income Taxes	44,716,624	233,802	44,950,426
10				
11	Income Taxes	2,947,540	1,255,169	(d) 4,202,709
12				
13	Total Operating Expenses	47,664,164	1,488,971	49,153,135
14				
15	Net Operating Income	\$ 8,985,537	\$ 2,331,029	\$ 11,316,566
16				
17	Rate Base	\$ 151,493,153		\$ 151,493,153
18				
19	Rate of Return	5.93%		7.47%
(a)	Applicant's Schedule E-4			
(b)	Applicant's Proposed Increase x 1.44% Uncollectible Rate			
(c)	Staff's Schedule C-3.24b			
(d)	Applicant's Proposed Increase Less Line 9 x 35%			

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended March 31, 2014

Schedule C-2
Page 1 of 1

LINE NO.	DESCRIPTION (A)	WATER	
		UNADJUSTED REVENUE & EXPENSES (B)	ADJUSTMENTS (C)
			ADJUSTED REVENUE & EXPENSES (D)
1	<u>Operating Revenues</u>		
2	Metered Sales Revenues	\$ 51,101,272	\$ 2,252,194
3	Unmetered Sales Revenue	2,101,594	56,884
4	Other Operating Revenues	2,592,348	(1,454,590)
5	Total Operating Revenues	<u>55,795,213</u>	<u>854,488</u>
6			<u>53,353,465</u>
7			<u>2,158,478</u>
8			<u>1,137,758</u>
9	<u>Operating Expenses</u>		
10	Purchased Water	1,310,595	(416,157)
11	Other Operation and Maintenance	23,301,817	455,688
12	Total Operations and Maintenance	<u>24,612,411</u>	<u>39,532</u>
13			<u>23,757,505</u>
14			<u>24,651,943</u>
15	Depreciation	6,304,699	464,646
16	Amortization of Merger Related Costs	0	0
17	Taxes Other Than Income Taxes	13,294,074	1,262
18	Income Taxes	3,034,320	(86,780)
19	Total Operating Expenses	<u>47,245,504</u>	<u>418,660</u>
20			<u>6,769,345</u>
21			<u>13,295,336</u>
22			<u>2,947,540</u>
23	Net Operating Income	<u>\$ 8,549,709</u>	<u>\$ 435,828</u>
			<u>8,985,537</u>

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended March 31, 2014

Schedule C-3
Page 1 of 1

LINE NO.	SCHEDULE REFERENCE	TITLE OF ADJUSTMENT (A)	AMOUNT (B)
Operating Revenue Adjustments			
1	C-3.1	Metered Sales Revenue	\$ 2,252,194
2	C-3.2	Unmetered Sales Revenue	56,884
3	C-3.3	Late Payment & Miscellaneous	(1,454,590)
4		Total Revenue Adjustments	\$ 854,488
5			
6		Operating Expense Adjustments	
7		Operations and Maintenance	
8	C-3.4	Wages Annualized	\$ (43,332)
9	C-3.5	Uncollectible Accounts Receivable	218,096
10	C-3.6	Rate Case Expense	(239,364)
11	C-3.7	Tank Painting Amortization	(122,202)
12	C-3.8	Hospitalization Adjustment	75,355
13	C-3.9	Postretirement Benefit Adjustment	20,832
14	C-3.10	Pension Cost Adjustment	1,036,538
15	C-3.11	Billing Adjustment	162,332
16	C-3.12	Operating Contract adjustment	(3,854)
17	C-3.13	Purchased Water Adjustment	(416,157)
18	C-3.14	Maintenance Operation Adjustment	30,537
19	C-3.15	Chemical Adjustment	(133,733)
20	C-3.16	Purchased Power Adjustment	(188,048)
21	C-3.17	Repair Tax Credit Adjustment	7,856
22	C-3.18	Operation Expense	(5,900)
23	C-3.19	Lobbying Expense	(3,290)
24	C-3.20	Budget & Sundry Adjustment	(350,629)
25	C-3.21	Advertising Expense	(5,507)
28		Total Operations and Maintenance	39,532
29			
30	C-3.22	Depreciation	464,646
31	C-3.23	Taxes Other Than Income	1,262
32	C-3.24	Income Taxes	(86,780)
34		Total Expense Adjustments	\$ 418,660

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Rate Case Expense Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.6
 Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust rate case expense as presented on C-2.1 to the	
2	estimated rate case expense.	
3		
4		
5	Estimated "current" rate case expense (a)	\$ 350,000
6	Amortization period (years)	<u>3</u>
7		
8	Estimated annual rate case expense	116,667
9	Test year rate case expense (a/c 928 C- 2.1a page 4)	<u>356,031</u>
10		
11	Total Adjustment	<u>(239,364)</u>
12		
13	Jurisdictional allocation percentage	<u>100%</u>
14		
15	Jurisdictional amount	<u>\$ (239,364)</u>

(a) Applicant's Schedule C-8

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Purchased Water Expense Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.13
 Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To adjust test year for purchased water expense increase.	
3		
4	Purchase Water Expense (a)	\$ 894,438
5		
6	Purchase Water Expense Included	
7	expense (a/c 602) (b)	<u>1,310,595</u>
8		
9	Total Adjustment (4) - (6)	(416,157)
10		
11	Jurisdictional allocation percentage	<u>100%</u>
12		
13	Jurisdictional amount	\$ <u>(416,157)</u>

(a) Applicant's Workpaper WPC-3.13a and Staff Workpaper WPC-3.13
 (b) Applicant's C-2.1

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Budget & Sundry Expense Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.20
Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1		
2	Adjusted Budget Expense (a)	\$ 3,931,120
3		
4	Test Year Budget Expense (b)	4,281,749
5		
6	Adjustment (2) - (4)	\$ (350,629)
7		
9		
10	Account	Test Year
11		(b)
13	921-3 Telephone	\$ 260,725 \$ 185,988
14	921-6 Utilities	166,528 164,138
15	921-7 Misc. Supplies & Expenses	69,911 75,930
16	923-5 Misc. Services	71,960 72,048
17	930-20 Misc. General Expenses	3,299,057 3,729,951
18	931 Rents	62,939 52,300
19	923-2 Sundry Expenses (\$66,357-\$64,145)*63% (c)	0 1,394
20		
21	Total	\$ 3,931,120 \$ 4,281,749

(a) Staff Workpaper WPC-3.20

(b) Applicant's Schedule C-2.1

(c) Hines Testimony

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Depreciation Expense Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.22
Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To record additional depreciation as presented	
2	(a/c 403) on C-2.1, Page 8, Column E to depreciation	
3	on plant investment as calculated in B-3.2.	
4		
5	Adjusted Depreciation Expense (a)	\$ 6,769,345
6		
7	Test Year Depreciation Expense (b)	6,304,699
8		
9	Total Adjustment (5) - (7)	464,646
10		
11	Jurisdictional allocation percentage	100%
12		
13	Jurisdictional amount	\$ 464,646

- (a) Staff's Schedule B-3.2
- (b) Applicant's Schedule C-2.1

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Summary of Taxes Other Than Income Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.23
Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	SCHEDULE REFERENCE	AMOUNT (B)
1	Property Taxes	C-3.23a	\$ 9,818,010
2			
3	Ohio Gross Receipts Tax	C-3.23b	2,650,983
4			
5	Payroll Taxes	C-3.23c	606,421
6			
7	PUCO & OCC Assessments	C-3.23d	67,207
8			
9	EPA Licence to Operate	C-3.23e	107,198
10			
11	Total Taxes Other Than Income Taxes (1) thru (9)		13,249,819
12			
13	Test Year Taxes Other Than Income Taxes (a)		13,248,557
14			
15	Total Adjustment (11) - (13)		1,262
16			
17	Jurisdictional allocation percentage		100%
18			
19	Jurisdictional amount		\$ 1,262

(a) Applicant's Schedule C-2.1

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Property Tax Expense Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.23a
Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	WATER	SEWER	TOTAL AMOUNT (B)
1	Plant In Service @ 12/31/12 (a)	\$ 252,460,898	\$ 17,595,923	\$ 270,056,821
2				
3	Less OWDA Property - Non Taxable (a)	(7,164,558)		(7,164,558)
4				
5	Add M&S Inventory @ 12/31/12 (a)	823,432		823,432
6				
7	Taxable Property @ 12/31/12 (1) thru (5)	246,119,772	17,595,923	263,715,695
8				
9	State of Ohio Assessed Valuation @ 12/31/12 (b)			112,681,810
10				
11	Assessment Valuation Percentage (9) / (7)	42.73%	42.73%	42.73%
12				
13	Plant In Service @ 3/31/14 (c)	276,667,167	0	276,667,167
14				
15	Less OWDA Property - Non Taxable (a)	(7,164,558)		(7,164,558)
16				
17	Add M&S Inventory (d)	981,937		981,937
18				
19	Taxable Property @ 3/31/14 (13) thru (17)	270,484,546	0	270,484,546
20				
21	Assessed Valuation @ 3/31/14 (11) x (19)	115,573,989	0	115,573,989
22				
23	Average Property Tax Rate - per \$1000 (e)	84.95	84.95	84.95
24				
25	Jurisdictional Ohio Property Tax	9,818,010	0	9,818,010
26				
27	Test Year Property Tax (f)	9,867,243	0	9,867,243
28				
29	Property Tax Adjustment (25) - (27)	\$ (49,233)	\$ 0	\$ (49,233)

- (a) Applicant's 2013 Department of Taxation Annual Report
(b) Applicant's Workpaper WPC-3.16b
(c) Staff's Schedule B-2
(d) Staff's Data Request No. 39
(e) Applicant's Workpaper WPC-3.16c
(f) Applicant's Schedule C-2.1

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Excise Tax
For the Twelve Months Ended March 31, 2014

Schedule C-3.23b
Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	Adjusted Operating Income	Proforma Operating Income	AMOUNT (B)
1	To adjust the excise tax as shown on C-2.1, (A/C 408-13) page 7,			
2	to reflect the current tax rate and test year revenue.			
3				
4	Adjusted Operating Revenue (a)	\$ 56,649,701	\$ 60,469,701	
5				
6	Less: Uncollectible Accounts Expense (4) x 1.44%	815,438	870,764	
7				
8	Less: Sales for Resale (4) x .015402% (b)	8,725	9,314	
9				
10	Total Ohio Taxable Receipts (4) thru (8)	55,825,538	59,589,624	
11				
12	Less: \$25,000 Exemption (@ 61.51% jurisdictional)	15,378	15,378	
13				
14	Net Taxable Receipts (10) - (12)	55,810,161	59,574,247	
15				
16	Excise tax at 4.75%	4.75%	4.75%	
17				
18	Ohio Gross Receipts Tax (14) x (16)	2,650,983	\$ 2,829,777	
19				
20	Test Year Expense (b)	2,611,241		
21				
22	Total Adjustment	39,742		
23				
24	Jurisdictional allocation percentage	100%		
25				
26	Jurisdictional amount	\$ 39,742		

(a) Staff Schedule C-1
(b) Applicant's Schedule C-2.1

AQUA OHIO, INC.
Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Federal Income Tax Expense Adjustment
For the Twelve Months Ended March 31, 2014

Schedule C-3.24
Page 1 of 1

LINE NO.	PURPOSE AND DESCRIPTION (A)	AMOUNT (B)
1	To record the tax effect of all adjustments summarized on C-3 and to	
2	record Federal income taxes at the statutory rate of 35%.	
3	C-2 Operating income	\$ 8,549,709
4	C-2 Add FIT	3,034,320
5	Pre-tax operating income	11,584,029
6	Revenues	854,488
7	C-3 Operations and Maintenance	(39,532)
8	C-3 Depreciation	(464,646)
9	C-3 Taxes other than income	(1,262)
10	Adjusted pre-tax operating income	11,933,077
11	C-4 Jurisdictional interest expense	(3,666,134)
12	C-4 Jurisdictional book to tax adjustment	(6,199,420)
13	C-4 Other reconciling items	(2,832,391)
14	Adjusted taxable income	(764,868)
15	Tax at 35%	(267,704)
16	C-4 Less investment tax credit	(19,454)
17	C-4 Deferred FIT	3,234,698
18		2,947,540
19	FIT on C-2 above	3,034,320
20	Total Adjustment	(86,780)
21	Jurisdictional allocation percentage	100%
22		
23	Jurisdictional amount	\$ (86,780)

AQUA OHIO, INC.

Lake / Masury / Prior American Properties
Case No. 13-2124-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended March 31, 2014

Schedule C-4
Page 1 of 2

LINE NO.	DESCRIPTION (A)	AT CURRENT RATES			AT PROPOSED RATES	
		UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)
1	Operating income before FIT	\$ 11,584,029	\$ 349,048	\$ 11,933,077	\$ 3,586,198	\$ 15,519,275
2						
3	Reconciling items:					
4	Interest charges (a)	(2,895,688)	(770,446)	(3,666,134)		(3,666,134)
5						
6	Tax accelerated depreciation	(7,149,064)	(5,819,701)	(12,968,765)		(12,968,765)
7						
8	Book depreciation	6,304,699	464,646	6,769,345		6,769,345
9						
10	Excess of tax over book	(844,365)	(5,355,055)	(6,199,420)	0	(6,199,420)
11						
12	Other reconciling items:					
13	Repair Tax deduction	0	(2,832,391)	(2,832,391)		(2,832,391)
14						
15	Misc Deferred Items	(\$6,752)	6,752	0		0
16						
17	Total reconciling items	(3,746,805)	(8,951,140)	(12,697,945)	0	(12,697,945)
18						
19	Taxable income	7,837,224	(8,602,092)	(764,868)	3,586,198	2,821,330
20						
21	Federal income taxes:					
22	Federal tax liability at 35%	2,743,022	(3,010,725)	(267,704)	1,255,169	987,465
23						
24	Investment tax credits (A)	0		0		0
25						
26	Federal income taxes - current	\$ 2,743,022	\$ (3,010,725)	\$ (267,704)	\$ 1,255,169	\$ 987,465

(a) Staff Adjusted Equals Rate Base Times Weighted Cost of Debt

AQUA OHIO, INC.

Lake / Masury / Prior American Properties

Case No. 13-2124-WW-AIR

Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended March 31, 2014

Schedule C-4
Page 2 of 2

LINE NO.	DESCRIPTION (A)	AT CURRENT RATES			AT PROPOSED RATES		
		UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)	
1	Deferred income taxes:						
2	Tax accelerated depreciation	\$ 7,149,064	\$ 5,819,701	\$ 12,968,765	\$	\$ 12,968,765	
3							
4	Tax straight-line depreciation	6,304,699	254,464	6,559,163		6,559,163	
5							
6	Excess of accelerated over straight-line depreciation	844,365	5,565,237	6,409,602	0	6,409,602	
7							
8							
9	Deferred income tax at 35% resulting from depreciation	295,528	1,947,833	2,243,361	0	2,243,361	
10							
11							
12	Deferred income tax at 35% resulting from Repair Tax	0	991,337	991,337		991,337	
13	Amortization of prior years ITC	(4,230)	(15,224)	(19,454)		(19,454)	
14							
15							
16	Investment tax credit - net	(4,230)	976,113	971,883	0	971,883	
17							
18							
19	Total deferred income taxes	291,298	2,923,946	3,215,244	0	3,215,244	
20							
21							
22	Total Federal income taxes	\$ 3,034,320	\$ (86,779)	\$ 2,947,540	\$ 1,255,169	\$ 4,202,711	

Joint Exhibit 3.0

Redline

Schedule E-1, Page 1 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-1
Third Revised Sheet No. 1
Canceling Second Sheet No. 1

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

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter.....	\$9.00
Customer Charge for a 5/8" x 3/4" meter.....	\$9.00
Customer Charge for a 1" meter.....	\$22.50
Customer Charge for a 1-1/2" meter.....	\$45.00
Customer Charge for a 2" meter.....	\$72.00
Customer Charge for a 3" meter.....	\$135.00
Customer Charge for a 4" meter.....	\$225.00
Customer Charge for a 6" meter.....	\$450.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month.....	\$0.60854 \$0.58535
For the next 85,000 gallons per month.....	\$0.45638 \$0.43901
For all consumption over 100,000 gallons per month.....	\$0.42596 \$0.40975

BULK WATER RATE

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

Per Load	Per 100 Gallons
First 15,000 Gallons	\$0.60854
Next 85,000 Gallons	\$0.58535
Over 100,000 Gallons	\$0.45638 \$0.43901 \$0.42596 \$0.40975

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of ~~twenty-one dollars and eighty-nine cents~~ ~~fifteen dollars and seventy-one cents (\$21.89)~~ \$15.71 will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$56.06 \$50.95
Reconnection Fee other than during regular business hours	\$456.17 \$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~ ~~thirty-one dollars and seventy-six cents~~ (\$28.84) \$31.76 will be charged for a service connection during the Company's regular business hours.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1, Page 2 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-1
Eleventh Revised Sheet No. 2
Canceling Tenth Revised Sheet No. 2

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection.....	\$2.68
	\$2.56
1-1/2" Hose Connection.....	\$3.87
	\$3.70
2" Hose Connection.....	\$6.88
	\$6.57
2-1/2" Hose Connection.....	\$10.78
	\$10.30
Private Fire Hydrant.....	\$46.54
	\$44.45

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2".....	\$6.97
	\$6.66
4".....	\$27.59
	\$26.35
6".....	\$62.16
	\$59.37

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1a, Page 1 of 1

Aqua Ohio, Inc.
Lake Erie Division

Section 4-2
Eighth Revised Sheet No. 1
Canceling Seventh Revised Sheet No. 1

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

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

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter.....	\$9.00
Customer Charge for a 5/8" x 3/4" meter	\$9.00
Customer Charge for a 1" meter.....	\$22.50
Customer Charge for a 1-1/2" meter.....	\$45.00
Customer Charge for a 2" meter.....	\$72.00
Customer Charge for a 3" meter.....	\$135.00
Customer Charge for a 4" meter.....	\$225.00
Customer Charge for a 6" meter.....	\$450.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month.....	\$0.80000 \$0.78750
For the next 85,000 gallons per month.....	\$0.68000 \$0.66938
For all consumption over 100,000 gallons per month.....	\$0.48000 \$0.47250

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of ~~twenty-one dollars and eighty-nine cents~~
~~fifteen dollars and seventy-one cents (\$21.89)~~
\$15.71 will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$56.06 \$50.95
Reconnection Fee other than during regular business hours	\$156.17 \$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~
~~thirty-one dollars and seventy-six cents (\$28.84)~~
\$31.76 will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1b, Page 1 of 1

Aqua Ohio, Inc.
Lake Erie Division

Section 4-3
Eighth Revised Sheet No. 1
Canceling Seventh Revised Sheet No. 1

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

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

Rates and Charges for Unmetered Service

	Monthly Charge
Residential.....	\$43.90
	\$41.93
Commercial..	\$57.07
	\$54.51
Yard Hydrant	\$12.60

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of ~~twenty-one dollars and eighty-nine cents~~~~fifteen dollars and seventy-one cents (\$21.89\$15.71)~~ will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$56.06
	\$50.95
Reconnection Fee other than during regular business hours	\$466.17
	\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~~~thirty-one dollars and seventy-six cents (\$28.84\$31.76)~~ will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1c, Page 1 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-4
Fifth Revised Sheet No. 1
Canceling Fourth Revised Sheet No. 1

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

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

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter.....	\$9.00
Customer Charge for a 5/8" x 3/4" meter	\$9.00
Customer Charge for a 1" meter.....	\$22.50
Customer Charge for a 1-1/2" meter.....	\$45.00
Customer Charge for a 2" meter.....	\$72.00
Customer Charge for a 3" meter.....	\$135.00
Customer Charge for a 4" meter.....	\$225.00
Customer Charge for a 6" meter.....	\$450.00

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

VOLUMETRIC RATES

	Per. 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.80000 \$0.78750
For the next 85,000 gallons per month	\$0.68000 \$0.66938
For all consumption over 100,000 gallons per month	\$0.48000 \$0.47250

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of ~~twenty-one dollars and eighty-nine cents~~ ~~fifteen dollars and seventy-one cents~~ (~~\$21.89~~~~\$15.71~~) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$56.06 \$50.95
Reconnection Fee other than during regular business hours	\$156.17 \$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~ ~~thirty-one dollars and seventy-six cents~~ (~~\$28.84~~~~\$31.76~~) will be charged for a service connection during the Company's regular business hours.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1c, Page 2 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-4
Eighth Revised Sheet No. 2
Canceling Seventh Revised Sheet No. 2

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

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection.....	\$16.27
	\$15.54
1-1/2" Hose Connection.....	\$20.70
	\$19.77
2" Hose Connection.....	\$25.17
	\$24.04
2-1/2" Hose Connection.....	\$29.57
	\$28.25
Private Fire Hydrant.....	\$58.26
	\$55.65

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2".....	\$40.36
	\$47.15
4".....	\$72.31
	\$69.07
6".....	\$98.69
	\$94.27

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1d, Page 1 of 1

Aqua Ohio, Inc.
Lake Erie Division

Section 4-5
Original Sheet No. 2

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

Water Rates for customers in The Woods of Auburn Lakes Condominium Development,
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development
Located in Auburn Township, Chagrin Falls, Geauga County, Ohio

CUSTOMER CHARGE

Monthly flat rate unmetered service per unit..... ~~\$43.90~~
\$41.93

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies.
The customer receives a six (6) day grace period (after due date) before late fees are applied.
The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of ~~twenty-one dollars and eighty-nine cents~~
~~fifteen dollars and seventy-one cents (\$21.89\$15.71)~~ will be assessed to cover the cost of processing this transaction, provided
the payment is properly
processed by the Company. The charge for the dishonored payment may be reflected at the Company's option,
when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours..... ~~\$56.06\$~~
50.95
Reconnection Fee other than during regular business hours ~~\$156.17~~
\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~~~thirty-one dollars and seventy-six cents~~
~~(\$28.84\$31.76)~~ will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1e, Page 1 of 4

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

SCHEDULE OF RATES

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

<u>Size of Meter</u>	<u>Monthly</u>
5/8".....	\$9.00
3/4".....	\$13.50
1".....	\$22.50
1-1/2".....	\$45.00
2".....	\$72.00
3".....	\$135.00
4".....	\$225.00
6".....	\$450.00

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

	Per 100 gallons <u>Monthly</u>
First 15,000 gallons monthly.....	\$0.80000 \$0.78750
Next 85,000 gallons monthly.....	\$0.68000 \$0.66938
All consumption over 100,000 gallons monthly.....	\$0.48000 \$0.47250

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Schedule E-1e, Page 2 of 4

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

SCHEDULE OF RATES (Continued)

CUSTOMER CHARGES – OTHER UTILITIES

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

All Consumption

Per 100 Gallons Monthly
\$0.5353

Monthly bills will be based on the foregoing monthly customer charges and block consumption rate.

Schedule "B" – Private Fire Protection

"DRY" SPRINKLER SYSTEM

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

4" service	\$207.02 <u>\$197.73</u> monthly
6" service	\$313.87 <u>\$299.79</u> monthly
8" service	\$626.90 <u>\$598.79</u> monthly

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

WET SYSTEM

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

2" service	\$401.00 <u>\$96.47</u> monthly
4" service	\$364.78 <u>\$348.43</u> monthly
6" service	\$681.15 <u>\$650.61</u> monthly
8" service	\$996.68 <u>\$951.99</u> monthly

ISSUED: _____

EFFECTIVE: _____

Schedule E-1e, Page 3 of 4

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

SCHEDULE OF RATES (Continued)

Schedule "B" – Private Fire Protection (continued)

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

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

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

Schedule "B.1" – Private Fire Hydrants

EACH FIRE HYDRANT ~~\$58.26~~ \$55.65 monthly

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

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

ISSUED: _____

EFFECTIVE: _____

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

SCHEDULE OF RATES (Continued)

Schedule "D" – Miscellaneous Charges

LATE PAYMENT CHARGE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six-day grace period allows for any mail or processing delays.

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~ thirty-one dollars and seventy-six cents (~~\$28.84~~\$31.76) will be charged to all customers for new or transferred service.

DISHONORED PAYMENT CHARGE

When a payment for service is returned by the financial institution unpaid, a charge of ~~twenty-one dollars and eighty-nine cents~~ fifteen dollars and seventy-one cents (~~\$21.89~~\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION CHARGE

In accordance with the terms and conditions set forth in this Tariff, customers whose service has been disconnected must pay a reconnection charge of ~~fifty-six dollars and six cents~~ fifty dollars and ninety-five cents (~~\$56.06~~\$50.95), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours.

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday, or holidays, will pay a reconnection charge of ~~one hundred fifty-six dollars and seventeen cents~~ one hundred fifty-five dollars and eighty-six cents (~~\$156.17~~\$155.86).

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

ISSUED: _____

EFFECTIVE: _____

Schedule E-1f, Page 1 of 6

Aqua Ohio, Inc.

6th Revised Sheet No. 1
Replaces 5th Revised Sheet No. 1

P.U.C.O. NO. 15

GENERAL WATER SERVICE

Available For

All general water service Customers.

Meter Rates

The following shall be the rates for consumption:

	100 Gallons Per Month	Rate Per 100 Gallons
For the first <u>15,000 gallons or any part thereof per month</u>	450	\$1.08875 <u>\$1.01625</u>
For the next <u>1,185,000 gallons per month</u>	11,850	\$0.81656 <u>\$0.76219</u>
For all <u>consumption over 1,200,000 gallons per month</u>	12,000	\$0.43550 <u>\$0.40650</u>

Unmetered Rates

Residential	\$52.36 monthly
Commercial	\$68.07 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 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
5/8"	\$9.00
3/4"	\$13.50
1"	\$22.50
1-1/2"	\$45.00
2"	\$72.00
3"	\$135.00
4"	\$225.00
6"	\$450.00
8"	\$720.00

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Aqua Ohio, Inc.

Schedule E-1f, Page 2 of 6

7th Revised Sheet No. 1A
Replaces 6th Revised Sheet No. 1A

P.U.C.O. NO. 15

GENERAL WATER SERVICE

System Improvement Surcharge

None.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Aqua Ohio, Inc.

Schedule E-1f, Page 3 of 6

6th Revised Sheet No. 2
Replaces 5th Revised Sheet 2

P.U.C.O. NO. 15

RESERVED FOR FUTURE USE

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

P.U.C.O. NO. 15

RECONNECTION CHARGES

A charge of ~~fifty-six dollars and six cents~~ ~~fifty dollars and ninety-five cents~~ ~~(\$56.06)~~ ~~\$50.95~~ will be made for reconnect of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays or holidays, will be ~~one hundred fifty-six dollars and seventeen cents~~ ~~one hundred fifty-five dollars and eighty-six cents~~ ~~(\$156.17)~~ ~~\$155.86~~.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution account is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of ~~twenty-one dollars and eighty-nine cents~~ ~~fifteen dollars and seventy-one cents~~ ~~(\$21.89)~~ ~~\$15.71~~ will be assessed to cover the cost of processing this transaction.

This charge may be reflected, at the Company's option, when the Company notifies the customer or may be charged on the Customer's next billing.

LATE PAYMENT CHARGE

The late-payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The Customer receives a six (6) day grace period (after the due date) before late fees are applied. The six-day grace period allows for any mail or processing days.

ACCOUNT ACTIVATION CHARGE

An account activation charge of ~~twenty-eight dollars and eighty-four cents~~ ~~thirty-one dollars and seventy-six cents~~ ~~(\$28.84)~~ ~~\$31.76~~ will be charged for a service connection during the Company's regular business hours.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

P.U.C.O. NO. 15

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 \$0.20854 per hundred gallons.

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.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

P.U.C.O. NO. 15

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>
2" Diameter & smaller	\$41.66 <u>\$11.14</u>
2-1/2" Diameter	\$48.28 <u>\$17.46</u>
3" Diameter	\$26.24 <u>\$25.07</u>
4" Diameter	\$46.62 <u>\$44.53</u>
6" Diameter	\$104.98 <u>\$100.27</u>
8" Diameter	\$186.69 <u>\$178.32</u>
10" Diameter	\$291.67 <u>\$278.59</u>
12" Diameter	\$410.98 <u>\$401.15</u>

This Private Fire Service rate applies to ~~all the Company Customers~~former Ohio American 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 former Ohio American customer than the sprinkler head rate. ~~Customers-Former Ohio American customers~~ will be entitled to receive the grandfathered rate only as long as the former Ohio American customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible former Ohio American 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.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Clean

Schedule E-1, Page 1 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-1
Third Revised Sheet No. 1
Canceling Second Sheet No. 1

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

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter.....	\$9.00
Customer Charge for a 5/8" x 3/4" meter.....	\$9.00
Customer Charge for a 1" meter.....	\$22.50
Customer Charge for a 1-1/2" meter.....	\$45.00
Customer Charge for a 2" meter.....	\$72.00
Customer Charge for a 3" meter.....	\$135.00
Customer Charge for a 4" meter.....	\$225.00
Customer Charge for a 6" meter.....	\$450.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month.....	\$0.58535
For the next 85,000 gallons per month.....	\$0.43901
For all consumption over 100,000 gallons per month.....	\$0.40975

BULK WATER RATE

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

Per Load	Per 100 Gallons
First 15,000 Gallons	\$0.58535
Next 85,000 Gallons	\$0.43901
Over 100,000 Gallons	\$0.40975

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$50.95
Reconnection Fee other than during regular business hours	\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1, Page 2 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-1
Eleventh Revised Sheet No. 2
Canceling Tenth Revised Sheet No. 2

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection.....	\$2.56
1-1/2" Hose Connection.....	\$3.70
2" Hose Connection.....	\$6.57
2-1/2" Hose Connection.....	\$10.30
Private Fire Hydrant.....	\$44.45

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2".....	\$6.66
4".....	\$26.35
6".....	\$59.37

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1a, Page 1 of 1

Aqua Ohio, Inc.
Lake Erie Division

Section 4-2
Eighth Revised Sheet No. 1
Canceling Seventh Revised Sheet No. 1

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

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

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter.....	\$9.00
Customer Charge for a 5/8" x 3/4" meter	\$9.00
Customer Charge for a 1" meter.....	\$22.50
Customer Charge for a 1-1/2" meter.....	\$45.00
Customer Charge for a 2" meter.....	\$72.00
Customer Charge for a 3" meter.....	\$135.00
Customer Charge for a 4" meter.....	\$225.00
Customer Charge for a 6" meter.....	\$450.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month.....	\$0.78750
For the next 85,000 gallons per month.....	\$0.66938
For all consumption over 100,000 gallons per month.....	\$0.47250

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$50.95
Reconnection Fee other than during regular business hours	\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1b, Page 1 of 1

Aqua Ohio, Inc.
Lake Erie Division

Section 4-3
Eighth Revised Sheet No. 1
Canceling Seventh Revised Sheet No. 1

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

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

Rates and Charges for Unmetered Service

	Monthly Charge
Residential.....	\$41.93
Commercial.....	\$54.51
Yard Hydrant	\$12.60

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the company. The charge for the dishonored payment may be reflected at the company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$50.95
Reconnection Fee other than during regular business hours	\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1c, Page 1 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-4
Fifth Revised Sheet No. 1
Canceling Fourth Revised Sheet No. 1

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

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

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter.....	\$9.00
Customer Charge for a 5/8" x 3/4" meter	\$9.00
Customer Charge for a 1" meter.....	\$22.50
Customer Charge for a 1-1/2" meter.....	\$45.00
Customer Charge for a 2" meter.....	\$72.00
Customer Charge for a 3" meter.....	\$135.00
Customer Charge for a 4" meter.....	\$225.00
Customer Charge for a 6" meter.....	\$450.00

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

VOLUMETRIC RATES

	Per. 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.78750
For the next 85,000 gallons per month	\$0.66938
For all consumption over 100,000 gallons per month	\$0.47250

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$50.95
Reconnection Fee other than during regular business hours	\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1c, Page 2 of 2

Aqua Ohio, Inc.
Lake Erie Division

Section 4-4
Eighth Revised Sheet No. 2
Canceling Seventh Revised Sheet No. 2

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

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection.....	\$15.54
1-1/2" Hose Connection.....	\$19.77
2" Hose Connection.....	\$24.04
2-1/2" Hose Connection.....	\$28.25
Private Fire Hydrant.....	\$55.65

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2".....	\$47.15
4".....	\$69.07
6".....	\$94.27

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1d, Page 1 of 1

Aqua Ohio, Inc.
Lake Erie Division

Section 4-5
Original Sheet No. 2

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

Water Rates for customers in The Woods of Auburn Lakes Condominium Development,
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development
Located in Auburn Township, Chagrin Falls, Geauga County, Ohio

CUSTOMER CHARGE

Monthly flat rate unmetered service per unit..... \$41.93

LATE PAYMENT FEE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies.
The customer receives a six (6) day grace period (after due date) before late fees are applied.
The six day grace period allows for any mail or processing delays.

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

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

Reconnection Fee during regular business hours.....	\$50.95
Reconnection Fee other than during regular business hours	\$155.86

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 13-2124-WW-AIR

Schedule E-1e, Page 1 of 4

Aqua Ohio, Inc.
Masury Division

Section 2
Thirteenth Revised Sheet No. 1
Canceling Twelfth Revised Sheet No. 1

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

SCHEDULE OF RATES

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

<u>Size of Meter</u>	<u>Monthly</u>
5/8".....	\$9.00
3/4".....	\$13.50
1".....	\$22.50
1-1/2".....	\$45.00
2".....	\$72.00
3".....	\$135.00
4".....	\$225.00
6".....	\$450.00

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

	Per 100 gallons <u>Monthly</u>
First 15,000 gallons monthly.....	\$0.78750
Next 85,000 gallons monthly.....	\$0.66938
All consumption over 100,000 gallons monthly.....	\$0.47250

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio for Case No. 13-2124-WW-AIR
Order Dated _____

Schedule E-1e, Page 2 of 4

Aqua Ohio, Inc.
Masury Division

Section 2
Ninth Revised Sheet No. 2
Canceling Eighth Revised Sheet No. 2

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

SCHEDULE OF RATES (Continued)

CUSTOMER CHARGES – OTHER UTILITIES

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

All Consumption

Per 100 Gallons Monthly
\$0.5353

Monthly bills will be based on the foregoing monthly customer charges and block consumption rate.

Schedule "B" – Private Fire Protection

"DRY" SPRINKLER SYSTEM

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

4" service	\$197.73 monthly
6" service	\$299.79 monthly
8" service	\$598.79 monthly

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

WET SYSTEM

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

2" service	\$96.47 monthly
4" service	\$348.43 monthly
6" service	\$650.61 monthly
8" service	\$951.99 monthly

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In Accordance with the Public Utilities Commission of Ohio for Case No. 13-2124-WW-AIR
Order Dated _____

Schedule E-1e, Page 3 of 4

Aqua Ohio, Inc.
Masury Division

Section 2
Ninth Revised Sheet No. 3
Canceling Eighth Revised Sheet No. 3

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

SCHEDULE OF RATES (Continued)

Schedule "B" – Private Fire Protection (continued)

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

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

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

Schedule "B.1" – Private Fire Hydrants

EACH FIRE HYDRANT \$55.65 monthly

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

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

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In Accordance with the Public Utilities Commission of Ohio for Case No. 13-2124-WW-AIR
Order Dated _____

Schedule E-1e, Page 4 of 4

Aqua Ohio, Inc.
Masury Division

Section 2
Seventh Revised Sheet No. 4
Canceling Six Revised Sheet No. 4

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

SCHEDULE OF RATES (Continued)

Schedule "D" – Miscellaneous Charges

LATE PAYMENT CHARGE

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six-day grace period allows for any mail or processing delays.

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged to all customers for new or transferred service.

DISHONORED PAYMENT CHARGE

When a payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION CHARGE

In accordance with the terms and conditions set forth in this Tariff, customers whose service has been disconnected must pay a reconnection charge of fifty dollars and ninety-five cents (\$50.95), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours.

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday, or holidays, will pay a reconnection charge of one hundred fifty-five dollars and eighty-six cents (\$155.86).

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

ISSUED: _____

EFFECTIVE: _____

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In Accordance with the Public Utilities Commission of Ohio for Case No. 13-2124-WW-AIR
Order Dated _____

Schedule E-1f, Page 1 of 6

Aqua Ohio, Inc.

6th Revised Sheet No. 1
Replaces 5th Revised Sheet No. 1

P.U.C.O. NO. 15

GENERAL WATER SERVICE

Available For

All general water service Customers.

Meter Rates

The following shall be the rates for consumption:

	Rate Per 100 Gallons
For the first 15,000 gallons or any part thereof per month.....	\$1.01625
For the next 1,185,000 gallons per month.....	\$0.76219
For all consumption over 1,200,000 gallons per month.....	\$0.40650

Unmetered Rates

Residential	\$52.36 monthly
Commercial	\$68.07 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 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
5/8"	\$9.00
3/4"	\$13.50
1"	\$22.50
1-1/2"	\$45.00
2"	\$72.00
3"	\$135.00
4"	\$225.00
6"	\$450.00
8"	\$720.00

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Aqua Ohio, Inc.

Schedule E-1f, Page 2 of 6

7th Revised Sheet No. 1A
Replaces 6th Revised Sheet No. 1A

P.U.C.O. NO. 15

GENERAL WATER SERVICE

System Improvement Surcharge

None.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Aqua Ohio, Inc.

Schedule E-1f, Page 3 of 6

6th Revised Sheet No. 2
Replaces 5th Revised Sheet 2

P.U.C.O. NO. 15

RESERVED FOR FUTURE USE

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Schedule E-1f, Page 4 of 6

Aqua Ohio, Inc.

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

P.U.C.O. NO. 15

RECONNECTION CHARGES

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays or holidays, will be one hundred fifty-five dollars and eighty-six cents (\$155.86).

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution account is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen-dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

This charge may be reflected, at the Company's option, when the Company notifies the customer or may be charged on the Customer's next billing.

LATE PAYMENT CHARGE

The late-payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The Customer receives a six (6) day grace period (after the due date) before late fees are applied. The six-day grace period allows for any mail or processing days.

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Schedule E-1f, Page 5 of 6

Aqua Ohio, Inc.

5th Revised Sheet No. 6
Replaces 4th Revised Sheet No. 6

P.U.C.O. NO. 15

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 \$0.20854 per hundred gallons.

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.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Schedule E-1f, Page 6 of 6

Aqua Ohio, Inc.

6th Revised Sheet No. 7
Replaces 5th Revised Sheet No. 7

P.U.C.O. NO. 15

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>
2" Diameter & smaller	\$11.14
2-1/2" Diameter	\$17.46
3" Diameter	\$25.07
4" Diameter	\$44.53
6" Diameter	\$100.27
8" Diameter	\$178.32
10" Diameter	\$278.59
12" Diameter	\$401.15

This Private Fire Service rate applies to former Ohio American 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 former Ohio American customer than the sprinkler head rate. Former Ohio American customers will be entitled to receive the grandfathered rate only as long as the former Ohio American customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible former Ohio American 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.

ISSUED: _____

EFFECTIVE: _____

Filed under authority in
Case No. 13-2124-WW-AIR
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT
Aqua Ohio, Inc.
6650 South Avenue, Boardman, Ohio 44512

Joint Exhibit 4.0

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN ASHTABULA
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$46.60 to \$49.65 (based on 4,000 gallons of consumption) per month or 10 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN
THE WOODS of AUBURN LAKES CONDOMINIUM DEVELOPMENT
THE AUBURN LAKES CONDOMINIUM DEVELOPMENT
THE AUBURN CROSSING CONDOMINIUM DEVELOPMENT
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in November 2002 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$39.99 to \$41.93 (based on flat rate billing) per month or 6 cents per day.

<u>Monthly Flat Rate</u>	<u>Old Rate</u>	<u>New Rate</u>
Flat Rate per Month	\$39.99	\$41.93

- Dishonored Payment Charge established at \$15.71.
- Reconnection Fee established at \$50.95 during business hours and \$155.86 for other than regular business hours.
- Account Activation Charge established at \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN FRANKLIN COUNTY
HUBER RIDGE
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will decrease from \$54.55 to \$51.24 (based on 4,156 gallons of consumption) per month or 11 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			
Reverse Osmosis Surcharge	\$.1895461	\$.000000			
<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>			
2" Diameter & smaller	\$10.14	\$11.14			
2 1/2" Diameter	\$15.90	\$17.46			
3" Diameter	\$22.82	\$25.07			
4" Diameter	\$40.54	\$44.53			
6" Diameter	\$91.29	\$100.27			
8" Diameter	\$162.35	\$178.32			
10" Diameter	\$253.64	\$278.59			
12" Diameter	\$365.22	\$401.15			
Sprinkler Head Rate	\$1.24	\$1.24			

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN FRANKLIN COUNTY
LAKE DARBY AND WORTHINGTON HILLS
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$51.12 to \$51.24 (based on 4,156 gallons of consumption) per month or 0.4 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			
Softening Surcharge	\$.1070249	\$.000000			
<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>			
2" Diameter & smaller	\$10.14	\$11.14			
2 1/2" Diameter	\$15.90	\$17.46			
3" Diameter	\$22.82	\$25.07			
4" Diameter	\$40.54	\$44.53			
6" Diameter	\$91.29	\$100.27			
8" Diameter	\$162.35	\$178.32			
10" Diameter	\$253.64	\$278.59			
12" Diameter	\$365.22	\$401.15			
Sprinkler Head Rate	\$1.24	\$1.24			

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN FRANKLIN COUNTY
TIMBERBROOK AND BLACKLICK ESTATES
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$46.67 to \$51.24 (based on 4,156 gallons of consumption) per month or 15 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15
Sprinkler Head Rate	\$1.24	\$1.24

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER LAKE DIVISION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2010 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on **[DATE]**. The new rates will be effective for bills rendered on or after **[DATE]**. The average residential bill will increase from \$35.00 to \$38.49 (based on 5,038 gallons of consumption) per month or 12 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$9.21	\$9.00
			5/8 x 3/4"	\$9.21	\$9.00
First 14,960 gallons	\$.45446		1"	\$17.18	\$22.50
Next 59,840 gallons	\$.38242		1-1/2"	\$33.63	\$45.00
Over 74,800 gallons	\$.35561		2"	\$56.50	\$72.00
			3"	\$122.40	\$135.00
			4"	\$214.47	\$225.00
First 15,000 gallons		\$.58535	6"	\$477.81	\$450.00
Next 85,000 gallons		\$.43901			
Over 100,000 gallons		\$.40975			

<u>Private Fire Hose Connection</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Private Fire Automatic Sprinkler</u>	<u>Old Rate</u>	<u>New Rate</u>
1-1/4" hose connection	\$2.20	\$2.56	2"	\$5.73	\$6.66
1-1/2" hose connection	\$3.18	\$3.70	4"	\$22.67	\$26.35
2" hose connection	\$5.65	\$6.57	6"	\$51.08	\$59.37
2-1/2" hose connection	\$8.86	\$10.30			
Private Fire Hydrants	\$38.24	\$44.45			

- Dishonored Payment Charge decreases from \$21.37 to \$15.71.
- Reconnection Fee increases from \$48.28 to \$50.95 during business hours and from \$135.60 to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.57 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER LAKE ERIE EAST DIVISION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in December 2010 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on **[DATE]**. The new rates will be effective for bills rendered on or after **[DATE]**. The average residential bill will increase from \$31.94 to \$34.72 (based on 3,266 gallons of consumption) per month or 9 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$9.21	\$9.00
			5/8 x 3/4"	\$9.21	\$9.00
First 14,960 gallons	\$.61531		1"	\$17.18	\$22.50
Next 59,840 gallons	\$.60076		1-1/2"	\$33.63	\$45.00
Over 74,800 gallons	\$.37993		2"	\$56.50	\$72.00
			3"	\$122.40	\$135.00
			4"	\$214.47	\$225.00
First 15,000 gallons		\$.78750	6"	\$477.81	\$450.00
Next 85,000 gallons		\$.66938			
Over 100,000 gallons		\$.47250			

<u>Private Fire Hose Connection</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Private Fire Automatic Sprinkler</u>	<u>Old Rate</u>	<u>New Rate</u>
1-1/4" hose connection	\$13.37	\$15.54	2"	\$40.56	\$47.15
1-1/2" hose connection	\$17.01	\$19.77	4"	\$59.42	\$69.07
2" hose connection	\$20.68	\$24.04	6"	\$81.10	\$94.27
2-1/2" hose connection	\$24.30	\$28.25			
Private Fire Hydrants	\$48.70	\$55.65			

- Dishonored Payment Charge decreases from \$21.37 to \$15.71.
- Reconnection Fee increases from \$48.28 to \$50.95 during business hours and from \$135.60 to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.57 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN LAKE WHITE
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$46.60 to \$49.65 (based on 4,000 gallons of consumption) per month or 10 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN LAWRENCE COUNTY
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$46.60 to \$49.65 (based on 4,000 gallons of consumption) per month or 10 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN MANSFIELD
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on **[DATE]**. The new rates will be effective for bills rendered on or after **[DATE]**. The average residential bill will increase from \$46.60 to \$49.65 (based on 4,000 gallons of consumption) per month or 10 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			
Unmetered Monthly Residential	\$50.83	\$52.36			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN MARION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$43.84 to \$44.47 (based on 3,490 gallons of consumption) per month or 2 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			
Water Softening Surcharge	\$.05734	\$.00000			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
MASURY DIVISION
RATES FOR CUSTOMERS IN THR MASURY DIVISION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in May 2010 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$31.58 to \$36.67 (based on 3,514 gallons of consumption) per month or 17 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$10.93	\$9.00
			3/4"	\$16.40	\$13.50
First 18,700 gallons	\$.5615		1"	\$27.33	\$22.50
Over 18,700 gallons	\$.4130		1-1/2"	\$54.65	\$45.00
			2"	\$87.44	\$72.00
			3"	\$163.95	\$135.00
			4"	\$273.25	\$225.00
First 15,000 gallons		\$.78750	6"	\$546.50	\$450.00
Next 85,000 gallons		\$.66938			
Over 100,000 gallons		\$.47250			

<u>Private Fire Dry Sprinkler Monthly</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Private Fire Wet Sprinkler Monthly</u>	<u>Old Rate</u>	<u>New Rate</u>
4" service	\$180.02	\$197.73	2" service	\$87.83	\$96.47
6" service	\$272.94	\$299.79	4" service	\$317.21	\$348.43
8" service	\$545.16	\$598.79	6" service	\$592.33	\$650.61
			8" service	\$866.72	\$951.99
Private Fire Hydrants	\$48.60	\$55.65			
Public Fire	\$5.57	\$0.00			

- Dishonored Payment Charge decreases from \$16.00 to \$15.71.
- Reconnection Fee increases from \$43.00 to \$50.95 during business hours and from actual out of pocket costs to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$21.00 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER NORLICK PLACE WATER CO.
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2010 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$39.24 to \$48.04 (based on 4,958 gallons of consumption) per month or 29 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
Flat Rate per Month	\$36.00		5/8"		\$9.00
			5/8 x 3/4"		\$9.00
			1"		\$22.50
			1-1/2"		\$45.00
			2"		\$72.00
			3"		\$135.00
First 15,000 gallons			4"		\$225.00
			6"		\$450.00
Next 85,000 gallons		\$.78750			
Over 100,000 gallons		\$.66938			
		\$.47250			

- Dishonored Payment Charge decreases from \$21.37 to \$15.71.
- Reconnection Fee increases from \$48.28 to \$50.95 during business hours and from \$135.60 to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.57 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN PORTAGE
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on **[DATE]**. The new rates will be effective for bills rendered on or after **[DATE]**. The average residential bill will increase from \$46.67 to \$51.24 (based on 4,156 gallons of consumption) per month or 15 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Monthly Customer Charge</u>		
	<u>Old Rate</u>	<u>New Rate</u>	<u>Size</u>	<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15
Sprinkler Head Rate	\$1.24	\$1.24

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER SENECA UTILITIES
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2010 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$39.24 to \$41.93 (based on flat rate billing) per month or 9 cents per day.

<u>Monthly Flat Rate</u>	<u>Old Rate</u>	<u>New Rate</u>
Flat Rate per Month	\$36.00	\$41.93

- Dishonored Payment Charge decreases from \$21.37 to \$15.71.
- Reconnection Fee increases from \$48.28 to \$50.95 during business hours and from \$135.60 to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.57 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN TIFFIN
IMPORTANT NOTICE ABOUT YOUR WATER RATES

Dear Customer:

On December 2, 2013, the Company filed an Application (Case No. 13-2124-WW-AIR) with the Public Utilities Commission of Ohio to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in June 2012 and provide for the recovery of ongoing operating and maintenance expenses. The Commission granted an increase of \$3,820,000 (which is 57.4% of the Company's total request) on [DATE]. The new rates will be effective for bills rendered on or after [DATE]. The average residential bill will increase from \$46.60 to \$49.65 (based on 4,000 gallons of consumption) per month or 10 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$8.55	\$9.00
			3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.37340		2"	\$46.88	\$72.00
			3"	\$85.21	\$135.00
			4"	\$139.97	\$225.00
First 15,000 gallons		\$1.01625	6"	\$276.87	\$450.00
Next 1,185,000 gallons		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons		\$.40650			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 1/2" Diameter	\$15.90	\$17.46
3" Diameter	\$22.82	\$25.07
4" Diameter	\$40.54	\$44.53
6" Diameter	\$91.29	\$100.27
8" Diameter	\$162.35	\$178.32
10" Diameter	\$253.64	\$278.59
12" Diameter	\$365.22	\$401.15

- Dishonored Payment Charge decreases from \$18.73 to \$15.71.
- Reconnection Fee decreases from \$70.83 to \$50.95 during business hours and from actual costs incurred to \$155.86 for other than regular business hours.
- Account Activation Charge increases from \$25.91 to \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

7/21/2014 5:03:25 PM

in

Case No(s). 13-2124-WW-AIR

Summary: Stipulation Joint Stipulation and Recommendation of the Company, Commission Staff, the City of Tiffin, and the City of Marion electronically filed by Mr. Gregory L. Williams on behalf of Aqua Ohio, Inc.