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.	The Staff of the Public Utilities Commission of Ohio
By: Counsel Date: 7/21/14	By: Devin Parram per email Counsel Date: 7/21/14
City of Tiffin, Ohio Ci	ty of Marion, Ohio
By: Matt Pritchard price Counsel	Counsel Marke Russell per text
Date: $\frac{7}{2!}/\frac{14}{}$	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
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kern@occ.state.oh.us

Mark D. Russell Law Director – City of Marion, Ohio 233 West Center Street Marion, Ohio 43302 law@marionohio.org Devin Parram
Ohio Attorney General
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Samuel C. Randazzo
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sam@mwncmh.com
fdarr@mwncmh.com
mpritchard@mwncmh.com

One of the Attorneys for

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 SCHEDULE Applicant 1 Rate Base B-1 \$ 152,450,469 \$ 2 3 Adjusted Operating Income C-1 7,720,595 \$ 4 5 Rate of Return Earned (2) / (1) 5.06% \$ \$ 5 Rate of Return Earned (2) / (1) D-1 7.720,595 \$ 8 Rate of Return Earned (2) / (1) A,063,826 \$ 10 Income Deficiency (5) - (2) 4,063,826 \$ 11 Income Deficiency (5) - (2) A,063,826 \$ 13 Gross Revenue Conversion Factor A-2 1,63878 14 Revenue Increase Recommended 6,659,718 15 Revenue Increase Recommended C-1 56,649,701 20 Revenue Requirement (9) + (10) \$ 63,309,420 \$ 21 Revenue Requirement (9) + (10) \$ 63,309,420 \$ 22 Increase Over Current Revenue (9) / (10) 11.76%			SUPPORTING			Stipulation	tion
Rate Base B-1 \$ 152,450,469 Adjusted Operating Income C-1 7,720,595 Rate of Return Earned (2) / (1) D-1 5.06% Rate of Return Recommended D-1 7.73% Required Operating Income (1) x (4) 11,784,421 Income Deficiency (5) - (2) 4,063,826 Gross Revenue Conversion Factor A-2 1.63878 Revenue Increase Required (6) x (7) 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11.76%	NO.	DESCRIPTION	SCHEDULE		Applicant	Lower	Upper Bound
Adjusted Operating Income C-1 7,720,595 Rate of Return Earned (2) / (1) 5.06% Rate of Return Recommended D-1 7.73% Required Operating Income (1) x (4) 11,784,421 Income Deficiency (5) - (2) 4,063,826 Gross Revenue Conversion Factor A-2 1.63878 Revenue Increase Required (6) x (7) 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11.76%	- 0	Rate Base	B-1	G		151,493,153 \$	151,493,153
Rate of Return Earned (2) / (1) 5.06% Rate of Return Recommended D-1 7.73% Required Operating Income (1) x (4) 11,784,421 Income Deficiency (5) - (2) 4,063,826 Gross Revenue Conversion Factor A-2 1.63878 Revenue Increase Required (6) x (7) 6,659,718 Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) \$ 63,309,420	и m <	Adjusted Operating Income	C-1		7,720,595	8,985,537	8,985,537
Rate of Return Recommended D-1 7.73% Required Operating Income (1) x (4) 11,784,421 Income Deficiency (5) - (2) 4,063,826 Gross Revenue Conversion Factor A-2 1,63878 Revenue Increase Required (6) x (7) 6,659,718 Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) \$ 63,309,420	t 40 4	Rate of Return Earned (2) / (1)			2.06%	5.93%	5.93%
Required Operating Income (1) x (4) 11,784,421 Income Deficiency (5) - (2) 4,063,826 Gross Revenue Conversion Factor A-2 1,63878 Revenue Increase Required (6) x (7) 6,659,718 Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11,76%	ρ ~ α	Rate of Return Recommended	D-1		7.73%	7.47%	7.47%
Income Deficiency (5) - (2) 4,063,826 Gross Revenue Conversion Factor A-2 1.63878 Revenue Increase Required (6) x (7) 6,659,718 Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) \$ 11,76%	o 6	Required Operating Income (1) x (4)			11,784,421	11,316,539	11,316,539
Gross Revenue Conversion Factor A-2 1.63878 Revenue Increase Required (6) x (7) 6,659,718 Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) \$ 11,76%	1 2	Income Deficiency (5) - (2)			4,063,826	2,331,002	2,331,002
Revenue Increase Required (6) x (7) 6,659,718 Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11.76%	€ 4	Gross Revenue Conversion Factor	A-2		1.63878	1.63878	1.63878
Revenue Increase Recommended 6,659,718 Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11.76%	15 9	Revenue Increase Required (6) x (7)			6,659,718	3,820,000	3,820,000
Adjusted Operating Revenue C-1 56,649,701 Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11,76%	7 4	Revenue Increase Recommended			6,659,718	3,820,000	3,820,000
Revenue Requirement (9) + (10) \$ 63,309,420 Increase Over Current Revenue (9) / (10) 11.76%	19	Adjusted Operating Revenue	5-		56,649,701	56,649,701	56,649,701
Increase Over Current Revenue (9) / (10)	22	Revenue Requirement (9) + (10)		69		60,469,701 \$	60,469,701
	23		(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

					Lage of
Line		Supporting Staff Schedule		Applicant	Stipulated
S	Rate Base Component	Reference		(a)	
~	Plant in Service	B-2, B-2.1	s	278,461,436 \$	276.667.167
7					
က	Less: Depreciation Reserve	B-3		79,498,681	77,712,978
4					
2	Net Plant in Service			198,962,755	198,954,188
9					
7	Plus: Construction Work in Progress	B-4		0	0
ω					
o	Plus: Working Capital	B-5		0	0
10					
1	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)		€9	152,450,469 \$	151,493,153

<u>©</u> <u>a</u>

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

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

Schedule B-2 Page 1 of 1

					Fage 1 of 1
ine No.	Major Property Groupings		Applicant		Staff
			Unadjusted		Adjusted
	Water		(a)		(q)
•	Intangible Plant	69	1,294,540	69	836,449
2	Source of Supply Plant		7,834,028		7,319,834
က	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
9	General Plant		15,925,782		15,721,827
80	Total District (WATER)		267,179,193		265,900,324
o					
10	SEWER				
7	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
27	Total District and Service Center		278,952,015		276,667,167
28					
29	Total District and Service Center WATER	49	278,952,015	(A	276,667,167
30					
31	Total District and Service Center SEWER	49	0	\$	0
(a)	Applicant's Schedule B-2 Staffs Schedules B-2a & B-2b				

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

							Fage 1 of 1
Line		Total	Allocation	Allocated			Adjusted
No.	Major Property Groupings	Unadjusted (a)	% (q)	Total (c) = (a) \times (b)	Adjustments (d)	ents	Jurisdiction $(e) = (c) + (d)$
	Water						
	Intangible Plant	\$ 947,513	100.00%	947,513	\$ (406,652)	652) \$	540,861
1	Source of Supply Plant	5,447,425	100.00%	5,447,425	(107,254)	254)	5,340,171
3	Pumping Plant	13,390,374	100.00%	13,390,374	46,	46,817	13,437,191
	Water Treatment Plant	35,967,330	100.00%	35,967,330	138,104	104	36,105,434
	Transmission and Distribution Plant	91,944,318	100.00%	91,944,318	(160,167)	167)	91,784,151
	General Plant	12,705,874	100.00%	12,705,874	(217,538)	538)	12,488,336
	Total District (WATER)	160,402,834		160,402,834	(706,690)	(069	159,696,144
10	SEWER						
ı	Intangible Plant	0	100.00%	0		0	0
	Collection Plant	0	100.00%	0		0	0
	Pumping Plant	0	100.00%	0		0	0
4	Transmission and Disposal Plant	0	100.00%	0		0	0
n izi	General Plant	0	100.00%	0		0	0
	Total District (SEWER)	0		0		0	0
18							
20	Service Center						
21	Service Center Intangible Plant	0	63.00%	0		0	0
22	SEWER		%00.0	0		0	0
23	Service Center General Plant	0	63.00%	0		0	0
24	SEWER		%00.0	0		0	0
26	Total Service Center	0		0		0	0
27							
28	Total District and Service Center	\$ 160,402,834	€9	160,402,834	\$ (706,	\$ (069,907)	159,696,144
31							
32	Total District and Service Center WATER	ATER	₩	160,402,834	\$ (706,	\$ (069'904)	159,696,144
33							Á
34	Total District and Service Center SEWER	EWER	₩.	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

1 Intang 2	(B)		DISTRICT (C)	(D)	TOTAL (E=CxD)	ADJUSTMENT (F)	JURISDICTION (G)
	Intangible Plant:						
	Organization	€	191,548	100.00% \$	191,548 \$	(21,598) \$	169,950
4							
5 302 F	Franchises & Consents		156,874	100.00%	156,874		156,874
9							
7 303 N	Misc. Intangible						
80	Plant		946,118	100.00%	946,118	(436,493)	509,625
6							
10 Total I	Total Intangible Plant	s	1,294,540	4	\$ 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

(A) (B) 1 Source of Supply Plant: 2 4 310 Land & Land Rig 5 311 Structures & Imp 7 312 Collecting & Imp 9 Reservoirs 10 11 313 Lake, River & Ot Intakes				ALLOCATION	ALLOCATED	The second second second	ADJUSTED
2 30 Land 5 311 Struc 7 312 Colle 9 Res 10 113 Lake 112 Colle 11 313 Lake 112 Colle 11 313 Lake 11 31 31 31 31 31 31 31 31 31 31 31 31	ACCOUNT TITLE (B)		DISTRICT (C)	(Q)	(E=CxD)	ADJUSTMENT (F)	JURISDICTION (G)
	pply Plant:						
	310 Land & Land Rights	69	760,125	100.00% \$	760,125 \$	\$ (152,854) \$	\$ 607,271
	Structures & Improvments		1,251,962	100.00%	1,251,962		1,251,962
	Collecting & Impounding						
	Reservoirs		587	100.00%	287		287
12 Inta	Lake, River & Other						
	Intakes		3,192,942	100.00%	3,192,942	(248,092)	2,944,851
13							
14 314 Well	Wells & Springs		2,007,313	100.00%	2,007,313	(103,456)	1,903,857
15							
16 315 Infiltr	Infiltration, Galleries & Tunnels		24,409	100.00%	24,409		24,409
17							
18 316 Supp	Supply Mains).	596,689	100.00%	596,689	(9,792)	586,897
20 Total Sour	Source of Supply Plant	ss.	7,834,027	s	\$ 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

A) (B) (C) (D) (E=CxD) (F) Pumping Plant: 320 Land & Land Rights \$ 57,584 100.00% \$ 57,584 \$ \$ 321 Structures & Improvements 2,343,532 100.00% 2,343,532 \$ 323 Other Power Production 3,989,865 100.00% 3,989,865 \$ 325 Electric Pumping Equipment 11,121,727 100.00% 11,121,727 8,675 326 Diesel Pumping Equipment 79,391 100.00% 276,329 276,329 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 279,056 328 Other Pumping Equipment \$ 18147,484 \$ 18147,484 8,675	LINE	NO NO	ACCOUNT TITLE		TOTAL	ALLOCATION %	ALLOCATED	AD.IIISTMENT	ADJUSTED
Pumping Plant: \$ 57,584 \$ 57,584 \$ 320 Land & Land Rights \$ 57,584 \$ 57,584 \$ 321 Structures & Improvements 2,343,532 100.00% 2,343,532 323 Other Power Production 3,989,865 100.00% 3,989,865 325 Electric Pumping 11,121,727 100.00% 11,121,727 326 Diesel Pumping Equipment 79,391 100.00% 276,329 327 Hydraulic Pumping Equipment 276,329 100.00% 279,056 328 Other Pumping Equipment 279,056 100.00% 279,056		(A)	(B)		(c)	(D)	(E=CxD)	(F)	(0)
320 Land & Land Rights \$ 57,584 \$ 57,584 \$ 321 Structures & Improvements 2,343,532 100.00% 2,343,532 323 Other Power Production 3,989,865 100.00% 3,989,865 325 Electric Pumping 11,121,727 100.00% 11,121,727 326 Diesel Pumping Equipment 79,391 100.00% 79,391 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056 328 Other Pumping Equipment 4,8147,484 5,18147,484	-	Pumpir	ig Plant:						
320 Land & Land Rights \$ 57,584 100.00% \$ 57,584 \$ 321 Structures & Improvements 2,343,532 100.00% \$ 2,343,532 323 Other Power Production Equipment 3,989,865 100.00% \$ 3,989,865 325 Electric Pumping Equipment 11,121,727 100.00% \$ 11,121,727 326 Diesel Pumping Equipment 79,391 100.00% \$ 276,329 327 Hydraulic Pumping Equipment 276,329 100.00% \$ 279,056 328 Other Pumping Equipment 418,147,484 \$ 18147,484 \$	7								
321 Structures & Improvements 2,343,532 100.00% 2,343,532 323 Other Power Production Equipment 3,989,865 100.00% 3,989,865 325 Electric Pumping Equipment 11,121,727 100.00% 11,121,727 326 Diesel Pumping Equipment 79,391 100.00% 79,391 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 4,8147,484 4,8147,484	3	320	Land & Land Rights	₩.	57,584	100.00% \$	57,584 \$		57,584
323 Other Power Production 3289,865 Equipment 326 Electric Pumping Equipment 3276,329 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 12,1391 100.00% 11,121,727 100.00% 11	4								
323 Other Power Production 3,989,865 100.00% 3,989,865 325 Electric Pumping Equipment 326 Diesel Pumping Equipment 327 Hydraulic Pumping Equipment 328 Other Pumping Equipment 328 Other Pumping Equipment 328 Other Pumping Equipment 329 Hydraulic Pumping Equipment 3279,056 328 Other Pumping Equipment 328 Other Pumping Equipment 329 Hydraulic Pumping Equipment 3279,056 3279,056 3279,056	2	321	Structures & Improvements		2,343,532	100.00%	2,343,532		2,343,532
325 Electric Pumping Equipment 326 Electric Pumping Equipment 327 Hydraulic Pumping Equipment 328 Other Pumping Equipment 329 9,865 100.00% 11,121,727 100.00% 11,121,727 100.00% 79,391 276,329 100.00% 276,329 276,329 100.00% 279,056 100.00% 279,056	9								
325 Electric Pumping 11,121,727 100.00% 3,989,865 326 Equipment 11,121,727 100.00% 11,121,727 326 Diesel Pumping Equipment 79,391 100.00% 276,329 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056 328 Dimaring Plant \$ 18,147,484,5	7	323	Other Power Production						
325 Electric Pumping Equipment 11,121,727 326 Diesel Pumping Equipment 79,391 327 Hydraulic Pumping Equipment 276,329 328 Other Pumping Equipment 279,056 328 Other Pumping Equipment 4,8147,484	80		Equipment		3,989,865	100.00%	3,989,865		3,989,865
325 Electric Pumping 11,121,727 100.00% 11,121,727 326 Diesel Pumping Equipment 79,391 100.00% 79,391 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056	6								
226 Diesel Pumping Equipment 79,391 100.00% 11,121,727 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056 328 Other Pumping Equipment 4,18,147,484 4,18,147,484	10	325	Electric Pumping						
326 Diesel Pumping Equipment 79,391 100.00% 79,391 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056 4 18 147 484 \$	11		Equipment		11,121,727	100.00%	11,121,727	8,675	11,130,402
326 Diesel Pumping Equipment 79,391 100.00% 79,391 327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056 100.00% 4,18,147,484 4,18,147,484	12								
327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056	13	326	Diesel Pumping Equipment		79,391	100.00%	79,391		79,391
327 Hydraulic Pumping Equipment 276,329 100.00% 276,329 328 Other Pumping Equipment 279,056 100.00% 279,056 Total Dimning Plant \$ 18.147.484 \$	14								
328 Other Pumping Equipment 279,056 100.00% 279,056 Total Dimning Plant 8 18 147 484 \$	15	327	Hydraulic Pumping Equipment		276,329	100.00%	276,329		276,329
328 Other Pumping Equipment 279,056 100.00% 279,056 Total Dimning Plant \$ 18 147 484 \$	16								
Total Dimning Dlant \$ 18 147 484 \$	7 4	328	Other Pumping Equipment	1	279,056	100.00%	279,056		279,056
TOTAL TOTAL OF THE PROPERTY OF	6	Total	Pumping Plant	w	18,147,484	49	\$ 18,147,484 \$	8,675 \$	18,156,159

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LINE	INE ACCT.			TOTAL	ALLOCATION	ALLOCATED		ADJUSTED
NO.	NO.	ACCOUNT TITLE		DISTRICT	%!	TOTAL	ADJUSTMENT	JURISDICTION
	(A)	(B)		(c)	(D)	(E=CxD)	(F)	(g)
-	Water	Water Treatment Plant:						
7								
3	330	330 Land & Land Rights	€9	499,018	100.00% \$	499,018	68	\$ 499,018
4								
5	331	Structures & Improvements		8,464,814	100.00%	8,464,814	36	8,464,850
9								
7	332	Water Treatment Equipment		39,184,761	100.00%	39,184,761	88,562	39,273,323
00								
6	Total	Water Treatment Plant	49	48,148,593	\$	48,148,593	\$ 88,598	\$ 48,237,191

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Transmission & Distribution Plant: Transmission & Distribution Plant: Transmission & Distribution Plant: Transmission and Substribution Mains T17,181 T00,000% T17,181 T00,000% T17,181 T10,844,777 T10,000% T10,844,777 T10,844,738 T10,844,738 T10,844,738 T10,846,9438 T10,846,9448 T10,846	LINE NO.	NO. NO.	ACCOUNT TITLE	TOTAL	ICT ICT	ALLOCATION %	ALLOCATED	ADJUSTMENT	ADJUSTED
Transmission & Distribution Plant: \$ 781,703 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		(A)	(B)	(c)	L.	(D)	(E=CxD)	(F)	(9)
340 Land & Land Rights \$ 781,703 \$ 781,703 \$ \$ 781,703 \$ \$ 781,703 \$ \$ 781,703 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	÷	Transn	nission & Distribution Plant:						
340 Land & Land Rights \$ 781,703 \$ 781,703 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2					S. S. Sandara			
341 Structures & Improvements 717,181 100.00% 717,181 (15,859) 342 Distribution Reservoirs and Standbipes 13,942,162 100.00% 13,942,162 (178,759) 1 343 Transmission and Distribution Mains 110,844,777 100.00% 110,844,777 19,661 11 345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 7,098,902 1 1 348 Hydrants 10,558,914 100.00% 7,098,902 46,419 1 7 total Transmission and Distribution Plant \$ 175,828,766	က	340	Land & Land Rights		1,703	100.00%	781,703	₩.	781,703
342 Distribution Reservoirs and Standpies 13,942,162 100,00% 13,942,162 (178,759) 1 1 20 istribution Mains 110,844,777 100,00% 110,844,777 19,661 111 2 2 2 1,497,945 100,00% 10,387,182 100,00% 10,558,914 100,00% 10,558,914 46,419 11	4								
342 Distribution Reservoirs and Standpipes 13,942,162 100.00% 13,942,162 (178,759) 1 343 Transmission and Distribution Mains 110,844,777 100.00% 110,844,777 19,661 11 345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 7,098,902 100.89,902 347 Meter Installations 10,558,914 100.00% 7,098,902 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766	2	341	Structures & Improvements	71	7,181	100.00%	717,181	(15,859)	701,322
342 Distribution Reservoirs and Standpipes 13,942,162 100.00% 13,942,162 (178,759) 1 343 Transmission and Distribution Mains 110,844,777 100.00% 110,844,777 19,661 11 345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 7,098,902 100.00% 7,098,902 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ 175,828,766 \$ 175,828,766 \$ 175,828,766	9								
343 Transmission and Distribution Mains 13,942,162 100.00% 13,942,162 (178,759) 1 345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meter Installations 7,098,902 100.00% 7,098,902 100.00% 7,098,902 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ 175,828,766 \$ 175,828,766 \$ 175,828,766 \$ 177	7	342	Distribution Reservoirs						
343 Transmission and Distribution Mains 110,844,777 19,661 11 345 Distribution Mains 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 10,387,182 (232,212) 1 347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766	8		and Standpipes	13,94	2,162	100.00%	13,942,162	(178,759)	13,763,403
343 Transmission and Distribution Mains 110,844,777 19,661 11 345 Distribution Mains 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 10,387,182 (232,212) 1 347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 7 total Transmission and Distribution Plant \$ 175,828,766 \$ 175,828,766 \$ 175,828,766 \$ 175,828,766 \$ 177,828,766	6								
345 Services 21,497,945 100.00% 110,844,777 19,661 11 345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meter Installations 7,098,902 100.00% 7,098,902 100.00% 7,098,902 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ (199,903) \$ 17	10	343	Transmission and						
345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 10,387,182 (232,212) 1 347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ (199,903) \$ 175	7		Distribution Mains	110,84	4,777	100.00%	110,844,777	19,661	110,864,438
345 Services 21,497,945 100.00% 21,497,945 160,847 2 346 Meters 10,387,182 100.00% 10,387,182 (232,212) 1 347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ (199,903) \$ 17	12								
346 Meters 10,387,182 100.00% 10,387,182 (232,212) 1 347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ 175,828,766 \$ (199,903) \$ 17	13	345	Services	21,49	7,945	100.00%	21,497,945	160,847	21,658,792
346 Meters 10,387,182 100.00% 10,387,182 (232,212) 1 347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766	14								
347 Meter Installations 7,098,902 100.00% 7,098,902 46,419 1 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and Distribution Plant \$ 175,828,766 \$ (199,903) \$ 17	15	346	Meters	10,38	7,182	100.00%	10,387,182	(232,212)	10,154,970
347 Meter Installations 7,098,902 100.00% 7,098,902 348 Hydrants 10,558,914 100.00% 10,558,914 46,419 1 Total Transmission and 5 175,828,766 \$ (199,903) \$ 17	16								
348 Hydrants	17	347	Meter Installations	7,09	8,902	100.00%	7,098,902		7,098,902
348 Hydrants	18								
Total Transmission and	19	348	Hydrants	10,55	8,914	100.00%	10,558,914	46,419	10,605,333
Total Transmission and	20								
Distribution Plant \$ 175,828,766 \$ (199,903) \$	21	Total	Transmission and						
	22		Distribution Plant	\$ 175,82	8,766	S	175,828,766		175,628,863

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	NO NO ACCOUNTIFIE		TOTAL	ALLOCATION %	ALLOCATED	AD.IIIS	AD.IIISTMENT	ADJUSTED
(A)	(B)		(c)	(Q)	(E=CxD)		(F)	(9)
1 Gener	General Plant:							
2								
3 389	Land & Land Rights	€9	42,019	100.00% \$	42,019	69	(223) \$	41,466
4								
5 390	Structures & Improvements		4,636,829	100.00%	4,636,829		(55,898)	4,580,931
9								
7 390-1	1 Structures & Improvements							
8	Leasehold Improvements		224,752	100.00%	224,752		(18,098)	206,654
6								
10 391-1	1 Office Furniture and							
11	Equipment		323,658	100.00%	323,658		(9.935)	313,723
12								
13 391-2	2 Office Furniture and							
14	Equipment - Data Proc.		62,940	100.00%	62,940		0	62,940
15								
16 391-3	391-3 Office Furniture and							
17	Equipment - Computers		879,389	100.00%	879,389		(666, 66)	779,990
18								
19 392	Transportation Equip.							
20	Fully Depreciated		0	100.00%	0		0	0
21								
22 392-1	1 Transportation Equip.							
23	Depreciable	8	2,344,929	100.00% \$	2,344,929	s	25,038 \$	2,369,967

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393 Stores Equipment 394 Tools, Shop and Garage Equipment 395 Laboratory Equipment 396 Power Operated Equip. 397 Communication Equipment 398 Miscellaneous Equipment 399 Other Tangible Plant	8	DISTRICT (C)	(D)	TOTAL (E=CxD)	ADJUSTMENT (F)	JURISDICTION (G)
		28,095	100.00% \$	28,095 \$	69	28,095
		2,119,802	100.00%	2,119,802	(19,040)	2,100,762
		522,871	100.00%	522,871	(11,984)	510,887
		1,376,917	100.00%	1,376,917	(929)	1,376,241
	ent	2,938,707	100.00%	2,938,707	(3,889)	2,934,818
	ut.	374,861	100.00%	374,861	(3,773)	371,088
	1	50,012	100.00%	50,012	(5,748)	44,264
Total General Plant		15,925,781		15,925,781	(203,955)	15,721,826
Total Tangible Plant		265,884,652		265,884,652	(820,779)	265,063,874
26 Total District	\$	267,179,192	49	\$ 267,179,192 \$	(1,278,869) \$	265,900,323

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LINE	INE ACCT.	The state of the s		TOTAL	ALLOCATION	ALLOCATED		ADJUSTED
NO.	N (A)	ACCOUNT TITLE (B)		DISTRICT (C)	% (Q)	TOTAL (E=CxD)	ADJUSTMENT (F)	JURISDICTION (G)
	1,110							
	SEWER							
·	Intangit	Intangible Plant:						
2								
က	301	301 Organization	69	0	100.00% \$	\$ 0	49	0
4								
2	302	Franchises & Consents		0	100.00%	0		0
9								
7	303	Misc. Intangible		0	100.00%	0		0
8		Plant						
10								
7	Total	Sewer Intangible Plant	S	0	100.00% \$	\$ 0	\$ 0	0

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NO.	NO. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
	SEWER						
-	Collecti	Collection Plant					
7							
က	350	350 Land & Land Rights	\$	100.00% %	\$ 0	\$	40
4							
S	351	Structures & Improvements	0	100.00%	0		
9							
7	352	Collection Sewers	0	100.00%	0		
8							
6	352.1	Collection Sewers - Force	0	100.00%	0		
10							
11	352.2	352.2 Collection Sewers - Gravity	0	100.00%	0		
12							
13	352.3	Special Collecting Structures	0	100.00%	0		
14							
15	353	Services to Customers	0	100.00%	0		
16							
17	354	Flow Measuring Devices	0	100.00%	0		
18							
19	355	Flow Measuring Installations	0	100.00%	0		
20							
21	356	Other Collection Plant Facilities	0	100.00%	0		
	Total	Course Collection Dans		•	9	9	

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SEWER (C) (D) (E-CxD) (F) Pumping Plant \$ 0 100.00% \$ 0 \$ \$ 360 Land & Land Rights \$ 0 100.00% \$ 0 \$ \$ \$ \$ 361 Structures & Improvements 0 100.00% 0 0 0 0 0 100.00% 0 0 3 \$ </th <th>LINE NO.</th> <th>NO. NO.</th> <th>ACCOUNT TITLE</th> <th></th> <th>TOTAL</th> <th>ALLOCATION %</th> <th>ALLOCATED</th> <th>ADJUSTMENT</th> <th>ADJUSTED</th>	LINE NO.	NO. NO.	ACCOUNT TITLE		TOTAL	ALLOCATION %	ALLOCATED	ADJUSTMENT	ADJUSTED
SEWER Pumping Plant \$ 0 360 Land & Land Rights \$ 0 361 Structures & Improvements 0 362 Receiving Wells 0 363 Electric Pumping Equipment 0 364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$		(A)	(B)		(c)	(a)	(E=CxD)	(F)	(6)
Pumping Plant 360 Land & Land Rights \$ 0 361 Structures & Improvements 0 362 Receiving Wells 363 Electric Pumping Equipment 0 364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$ 0		SEWE	ř						
360Land & Land Rights\$0361Structures & Improvements0362Receiving Wells0363Electric Pumping Equipment0364Diesel Pumping Equipment0365Other Pumping Equipment0TotalSewer Pumping Plant\$	-	Pumpir	ng Plant						
360 Land & Land Rights \$ 0 361 Structures & Improvements 0 362 Receiving Wells 0 363 Electric Pumping Equipment 0 364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$ 0	2								
361Structures & Improvements0362Receiving Wells0363Electric Pumping Equipment0364Diesel Pumping Equipment0365Other Pumping Equipment0TotalSewer Pumping Plant\$	m *	360		8	0	100.00%	0	69	
362Receiving Wells0363Electric Pumping Equipment0364Diesel Pumping Equipment0365Other Pumping Equipment0TotalSewer Pumping Plant\$	4 rb (361	Structures & Improvements		0	100.00%	0		
363 Electric Pumping Equipment 0 364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$ 0	9 ~ 0	362	Receiving Wells		0	100.00%	0		J
364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$ 0	Σ Ο Ο (363	Electric Pumping Equipment		0	100.00%	0		
365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$ 0	2 = 5	364	Diesel Pumping Equipment		0	100.00%	0		5
Total	<u>v m s</u>	365	Other Pumping Equipment	1	0	100.00%	0		
		Total	Sewer Pumping Plant	₩.	0		0	\$ 0	

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NO.	NO. NO. (A)	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
-	SEWER Transmit	SEWER Transmission & Disposal Plant					
20	370	370 Land & Land Rights \$	0	100.00% \$	9		9
4 ru c	370.1	Oxidation Lagoon Land	0	100.00%	0		0
9 ~ 0	370.2	370.2 Other Land & Land Rights	0	100.00%	0		0
000	371	Structures & Improvements	0	100.00%	0		0
5 = 5	372	Treatment & Disposal Equipment	0	100.00%	0		0
7 55 2	372.1	372.1 Treatment & Disposal Influent Lift Station	0	100.00%	0		0
4 to 6	373	Plant Sewers	0	100.00%	0		0
10 10	374	Outfall Sewer Lines	0	100.00%	0		0
9 10 0	375	Other Treatment & Disposal Plant Equip	0	100.00%	0		0
22 23 24 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	Total	Sewer Transmission and Disposal Plant	0	₩.	0	0	0

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NO.	ACCT. NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)	
	SEWER	SEWER General Plant						
- 0	389	Land & Land Rights	0	100.00%	0	8	0	
N m	390	Structures & Improvements	0	100.00%	0		0	3
4 rv c	391.1	Office Furniture	0	100.00%	0		0	-
0 / 0	391.2	Office Furniture & Equipment	0	100,00%	0		D	520
o 5	391.3	391.3 Office Machines & Equipment	0	100.00%	0		0	
5 = 5	392	Transportation Equipment	0	100.00%	0		0	5
<u>π</u> 2 4	393	Stores Equipment	0	100.00%	0		0	-
5 6	394	Tools, Shop and Garage Equipment	0	100.00%	0		0	2
7 4	395	Laboratory Equipment	0	100.00%	0		0	200
19	396	Power Operated Equip.	0	100.00%	0		0	3
21	397	Communication Equipment	0	100.00%	0		0	· 6
23 42	398	Miscellaneous Equipment	0	100.00%	0		0	=1.
25	Total	Sewer General Plant	0		0	0	0	-1
	Total	District Tangible Sewer UPIS	0		0	0	0	-1
	Total	District Sewer UPIS	0		0 \$	\$ 0	0	1

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ADJUSTED JURISDICTION (G)	8,130,697	8,130,697
ADJUSTMENT (F)	(1,007,381) \$	9,138,078 \$ (1,007,381) \$
ALLOCATED TOTAL (E=CxD)	63.00% \$ 9,138,078 \$ 0.00%	9,138,078 \$
ALLOCATION ,	63.00% \$	"
TOTAL DISTRICT (C)	14,504,886	14,504,886
ACCOUNT TITLE (B)	Service Center Intangible Plant: 303 Misc. Intangible Plant Service Center SEWER	Service Center Intangible Plant
INE ACCT. NO. NO. (A)	Service 303	Total
NO NO	- 2040	N 8 6

AQUA OHIO, INC.
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Service Center General Plant: 389 Land & Land Rights Service Center General Plant: 380 Structure & Improventis Service Center SEWER 390-1 Structure & Improventis Leasehold improventis Service Center SEWER 391-2 Office Furniture and Equipment - Data Proc. Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center SEWER 391-4 Office Furniture and Equipment - Computers Service Center SEWER 391-5 Office Furniture and Equipment - Computers Service Center SEWER 391-6 Office Furniture and Equipment - Computers Service Center SEWER 391-7 Office Furniture and Equipment - Computers Service Center Service Center SEWER 391-7 Office Furniture and Equipment - Computers Service Center Service Center SEWER 391-8 Office Furniture and Equipment - Computers Service Center SEWER 391-9 Office Furniture and Equipment - Computers Service Center Service Center SEWER 391-9 Office Furniture and Equipment - Computers Service Center SEWER 391-9 Office Furniture and Equipment - Computers SEWER 391-9 Office Furniture and Equipment - Computers SEWER 391-9 Office Furniture and Equipment - Computers SEWER 391-9 Office Furniture and SEWER 391-9 Office Furniture Advanced Advanced Advanced Advanced Adv	LINE	4		TOTAL	ALLOCATION	ALLOCATED	AP UICTMENT	ADJUSTED
Service Center General Plant: 389 Land & Land Rights \$ 693,797 63 00% \$ 437,092 \$ \$ 437,092 \$ 437,092 390 Structure & Improvents Service Center 1,021,017 63 00% 643,241 643,241 390-1 Structure & Improvents Service Center 1,025,947 63 00% 646,347 646,33 390-1 Structure & Improvents Service Center 1,025,947 63 00% 646,347 646,33 391-1 Office Furniture and Equipment - Data Proc. SEWER 195,796 63 00% 123,351 123,33 391-2 Office Furniture and Equipment - Computers SEWER 739,676 63,00% 465,996 1,402 467,33 391-3 Office Furniture and Equipment - Computers Service Center 297,895 63,00% 187,674 187,674 391-3 Office Furniture and Equipment - Computers Service Center Service Center Service Center Service Center Service Center Service Center Service Center Service Center Service Center Service Center Service Center	S.	(¥	(B)	(C)	(D)	(E=CxD)	ADJUSTMENT (F)	JURISDICTION (G)
389 Land & Land Rights \$ 693,797 63.00% \$ 437.092 \$ 447.092 390 Structure & Impovents Service Center Service Center 1.021,017 63.00% 643.241 646.34 390-1 Structure & Impovents Service Center 1.025,947 63.00% 646,347 646.34 391-1 Office Furniture and Equipment 1.025,947 63.00% 646,347 646.34 391-2 Office Furniture and Equipment Data Proc. Service Center Servi	-	Service	Center General Plant:					
Service Center	2							
Service Center \$ 693,797 63,00% \$ 437,092 \$ 437,092 390 Structure & Improvemits Service Center 1,021,017 63,00% 643,241 643,241 390-1 Structure & Improvemits Service Center 1,025,947 63,00% 646,347 646,347 390-1 Structure & Improvemits Service Center 1,025,947 63,00% 646,347 646,34 391-1 Office Furniture and Equipment 1,025,947 63,00% 123,351 123,33 391-2 Office Furniture and Equipment - Data Proc. Service Center 739,676 63,00% 465,996 1,402 467,33 391-3 Office Furniture and Equipment - Computers Service Center 297,895 63,00% 187,674 467,33 391-3 Office Furniture and Equipment - Computers Service Center Service Center 0,00% 0,00% 0,00% 1,402 467,33 392 Transportation Equip. Fully Oppreciated \$ \$ \$ \$ \$ Fully Depreciated \$ 0,00% 0 \$ \$ \$	0	389	Land & Land Rights					
390 Structure & Improvents SEWER 0.00% 0 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 643.241 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.347 646.34	4				\$ %00.89	437,092		
390 Structure & Improvemts 1,021,017 63.00% 643,241 643,242 390-1 Service Center SEWER 1,025,947 63.00% 646,347 646,34 390-1 Structure & Improvemts 1,025,947 63.00% 646,347 646,34 391-1 Office Furniture and Equipment 1,025,947 63.00% 646,34 646,34 391-2 Office Furniture and Equipment - Data Proc. 195,796 63.00% 123,351 123,351 391-2 Office Furniture and Equipment - Data Proc. Service Center 50.00% 465,386 1,402 467,33 391-3 Office Furniture and Equipment - Computers 297,895 63.00% 63.00% 187,674 187,674 391-3 Office Furniture and Equipment - Computers Service Center 5 5 392 Transportation Equipment - Computers 5 63.00% 0 5 Service Center 5 0.00% 0 5 5	2		SEWER		%00.0	0		0
Service Center 1,021,017 63,00% 643,241 643,242 646,347	9	390	Structure & Improvemts					
SEWER 0.00% 0 0 0 0 0 0 0 0 0	2		Service Center	1,021,017	63.00%	643,241		643,241
390-1 Structure & Improvemts Leasehold Improvemts Service Center	m		SEWER		0.00%	0		0
Leasehold Improvemts Service Center	6	390-1						
Service Center 1,025,947 63.00% 646,347	0		Leasehold Improvemts					
391-1 Office Furniture and Equipment 0.000% 0 Sevice Center Service Service Center Service Service Center Service Center Service Service Center Service Service Center	_		Service Center	1,025,947	63.00%	646,347		646,347
391-1 Office Furniture and Equipment Service Center	2		SEWER		%00.0	0		0
Equipment Service Center Service Cen	3	391-1						
Service Center SEWER SEWER SEWER SEWER 391-2 Office Furniture and Equipment - Data Proc. Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center Service Center Service Center SEWER 392 Transportation Equip. Fully Depreciated Service Center SEWER 394-3 Office Furniture and Equipment - Computers Service Center SEWER 395-3 Office Furniture and Equipment - Computers Service Center SEWER 396-76 63.00% 0.0	4		Equipment					
SEWER SEWER 391-2 Office Furniture and Equipment - Data Proc. Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center SEWER 392 Transportation Equip. Fully Depreciated SEWER SERVER \$ 0 63.00% \$ 0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2		Service Center	195,796	63.00%	123,351		123,351
391-2 Office Furniture and Equipment - Data Proc. Service Center	9		SEWER		%00'0	0		0
Equipment - Data Proc. Service Center Service Center Service Center 391-3 Office Furniture and Equipment - Computers Service Center	1	391-2						
Service Center SEWER SEWER 391-3 Office Furniture and Equipment - Computers Service Center Service Center Fully Depreciated Service Center Service Center Service Center Service Center Service Center Service Center SEWER 392 Transportation Equip. Fully Depreciated Service Center Service Center \$ 0.00% 465,996 1,402 467,35 0.00% 0 187,674 187,674 187,674 187,674 Service Center \$ 0.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	8		Equipment - Data Proc.					
391-3 Office Furniture and Equipment - Computers 0.00% 0 Service Center Service Center Service Center Fully Depreciated Service Center S	6		Service Center	739,676	63.00%	465,996	1,402	467,398
391-3 Office Furniture and Equipment - Computers 297,895 63.00% 187,674 187,67	0		SEWER		%00.0	0		0
Equipment - Computers Service Center Service Center Service Center 392 Transportation Equip. Fully Depreciated Service Center	_	391-3						
Service Center 297,895 63.00% 187,674 187,674 SEWER 0.00%<	2		Equipment - Computers					
392 Transportation Equip. Fully Depreciated Service Center SEWER SEWER \$ 0 63.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	63		Service Center	297,895	63.00%	187,674		187,674
392 Transportation Equip. Fully Depreciated Service Center SEWER 0.00% \$ \$	4		SEWER		%00.0	0		0
Fully Depreciated Service Center SEWER \$ 0 63.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5	392	Transportation Equip.					
Service Center \$ 0 63.00% \$ 0 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9		Fully Depreciated					
SEWER 0.00% 0	1		Service Center		\$ %00.69			
63	28		SEWER		%00.0	0		0
01	29							
	30							

AQUA OHIO, INC.
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
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2 Service Center	LINE NO.	NO.	ACCOUNT TITLE (B)	TOTAL DISTRICT (C)	ALLOCATION % (D)	ALLOCATED TOTAL (E=CxD)	ADJUSTMENT (F)	ADJUSTED JURISDICTION (G)
Service Center Service Service	- 0	392-1	Transportation Equip.					
394 Tools, Shop and Garage 60.598 63.00% 38.177 395 Laborator Equipment Service Center Service Center Service Center 38.177 397 Communication Equipment Service Center Communication Equipment 108,746 63.00% 65.510 398 Miscellaneous Equipment 38,663 63.00% 24,357 263.57 398 Miscellaneous Equipment 38,663 63.00% 24,357 263.74 1,402 398 Miscellaneous Equipment 38,663 63.00% 24,357 263.74 1,402 399 Miscellaneous Equipment 38,663 63.00% 24,357 2634,744 1,402 390 Service Center 4,182,133 2,634,744 1,402 1 10tal District and \$ 285,866,211 278,952,014 (2,284,848) 27 10tal District and Service Center \$ 0.8 \$ 0.8 \$ 0.8	N m		Depreciable Service Center		83.00%	0	<i>9</i> 7	0
394 Tools, Shop and Garage 60,598 63,00% 38,177 Service Center SEWER Service Center SEWER 60,598 63,00% 38,177 395 Laboratory Equipment SEWER 0 63,00% 0 397 Communication Equipment SEWER 108,746 63,00% 68,510 398 Miscellaneous Equipment Service Center 38,663 63,00% 24,357 398 Miscellaneous Equipment SEWER 38,663 63,00% 24,357 399 Airitica Center SEWER 38,663 63,00% 24,357 399 Airitica and Service Center MATER 4,182,133 2,634,744 1,402 104a Service Center 4,182,133 2,634,744 1,402 10	4		SEWER		0.00%	0	•	0
Service Center SEWER 60.598 63.00% 38.177 395 Laboratory Equipment 0.00% 0.00% 0 387 Communication Equipment 108,746 63.00% 68,510 398 Miscellaneous Equipment 38,663 63.00% 24,357 398 Miscellaneous Equipment 38,663 63.00% 24,357 3envice Center SewER 4,182,133 2,634,744 1,402 Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 4,182,133 2,634,744 1,402 Total District and Service Center WATER \$ 285,866,211 278,952,014 (1,005,979) 1 Total District and Service Center SEWER \$ 0 \$ \$ 0 \$ \$ \$ 0 8 0 8	2	394	Tools, Shop and Garage					
395 Laboratory Equipment Service Center 60,598 63.00% 63.00% 63.00% 70.00%	9		Equipment					
395 Laboratory Equipment Service Center 0 000% 0 0 000% 0 0 000% 0 0 000% 0 0 000% 0 0 000% 0 0 000% 0 0 000% 0 0 0 000% 0 0 0 000% 0 0 0 000% 0 0 0 000% 0 0 0 000% 0 0 0 000% 0 0 000%	1		Service Center	865'09	63.00%	38,177		38,177
395 Laboratory Equipment Service Center 0 63.00% on 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8		SEWER		%00.0	0		0
Service Center Service Center 0 63.00% 0 397 Communication Equipment Service Center 108,746 63.00% 68,510 398 Miscellaneous Equipment Service Center 38,663 63.00% 24,357 Service Center Service Center 4,182,133 2,634,744 1,402 Total Service Center 4,182,133 2,634,744 1,402 Total District and \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center WATER \$ 278,952,014 (2,284,848) 27 Total District and Service Center SEWER \$ 0 \$ 0 \$	6	395	Laboratory Equipment					
397 Communication Equipment Service Center 108,746 63.00% 0 398 Miscellaneous Equipment Service Center 38,663 63.00% 24,357 398 Miscellaneous Equipment Service Center 38,663 63.00% 24,357 704al Service Center 4,182,133 2,634,744 1,402 704al Service Center 18,687,019 11,772,822 (1,005,979) 1 704al District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) 27 704al District and Service Center SEWER \$ 0 \$ \$ 0 \$ \$ 9 \$ 0 \$ \$	10		Service Center	0	63.00%	0		0
397 Communication Equipment 108,746 63,00% 68,510 398 Miscellaneous Equipment 38,663 63,00% 24,357 Service Center SEWER 0,00% 24,357 Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 18,687,019 11,772,822 (1,005,979) 1 Total District and Service Center \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center WATER \$ 0 \$ \$ 0 \$ \$ 0 \$ \$	Ξ		SEWER		%00.0	0		0
Service Center 108,746 63.00% 68,510 398 Miscellaneous Equipment Service Center 38,663 63.00% 24,357 Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 4,182,133 278,952,014 278,952,014 Total District and Service Center WATER 4,182,133 278,952,014 278,952,014 Total District and Service Center SEWER 5 0 5	12	397	Communication Equipment					
SEWER SEWER 0.00% 0 398 Miscellaneous Equipment 38,663 63.00% 24,357 Service Center Service Center 4,182,133 2,634,744 1,402 Total General Plant 4,182,133 2,634,744 1,402 Total Service Center 18,687,019 11,772,822 (1,005,979) 1 Total Service Center \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center WATER Total District and Service Center SEWER \$ 0 \$ \$	3		Service Center	108,746	63.00%	68,510		68,510
398 Miscellaneous Equipment 38,663 63.00% 24,357 Service Center Service Center 4,182,133 2,634,744 1,402 Total Service Center 18,687,019 11,772,822 (1,005,979) 1 Total District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center WATER \$ 0 \$ \$ 0 \$	4		SEWER		0.00%	0		0
Service Center 38,663 63.00% 24,357 Sewer Sewer 0.00% 0.00% 1,402 Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 18,687,019 11,772,822 (1,005,979) 1 Total District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center SEWER \$ 0 \$ 0 \$	2	398	Miscellaneous Equipment					
Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 11,772,822 (1,005,979) 1 Total District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center WATER \$ 0 \$ 0 \$ \$	9		Service Center	38,663	63.00%	24,357		24,357
Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 18,687,019 11,772,822 (1,005,979) 1 Total District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center WATER \$ 0 \$ \$ 0 \$ \$ 27			SEWER		%00.0	0		0
Total Service Center 4,182,133 2,634,744 1,402 Total Service Center 18,687,019 11,772,822 (1,005,979) 1 Total District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) 27 Total District and Service Center SEWER \$ 0 \$ \$ 0 \$								
General Plant		Total	Service Center			400000	7-27-0	100 Per 200 Pe
Total Service Center 18,687,019 11,772,822 (1,005,979) Total District and Service Center WATER \$ 285,866,211 278,952,014 (2,284,848) Total District and Service Center SEWER \$ 0 \$ 0 \$	200		General Plant	4,182,133		2,634,744	1,402	2,636,146
Total District and Service Center \$ 285,866,211 278,952,014 (2,284,848) Total District and Service Center SEWER \$ 0 \$ 0 \$		Total	Service Center	18,687,019		11.772.822	(1,005,979)	10.766.843
Total District and Service Center \$ 285,866,211 \$ 278,952,014 (2,284,848) Total District and Service Center SEWER \$ 0 \$ \$ 0 \$								
Service Center \$ 285,866,211 278,952,014 (2,284,848) Total District and Service Center WATER \$ 278,952,014 (2,284,848) Total District and Service Center SEWER \$ 0 \$ 0 \$		Total	District and					
Total District and Service Center WATER Total District and Service Center SEWER \$ 0 \$	97		Service Center	- 11		278,952,014	(2,284,848)	276,667,166
Total District and Service Center WATER (2,284,848) Total District and Service Center SEWER \$ 0 \$	28							
Total District and Service Center SEWER		Total	14			278,952,014	(2,284,848)	276,667,166
		Total			S	\$ 0	\$ 0	0

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303 Miscellaneous / Comprehensive Planning Study (66.694) 100.00% \$ 29,841 100.00% \$ 29,841 Sipulated Staff adjustment from Prior Opin American properties from Case No. 11-4161-WS-AIR 303 Miscellaneous / Comprehensive Planning Study (60.694) 100.00% (60.694) Staff exclusion for the Comprehensive Planning Study 303 OP&ME-Intangible-Software (280,073) 100.00% (260.073) Staff exclusion for the Comprehensive Planning Study 310 Land & Land Rights (5,910) 100.00% (5,910) Staff exclusion for the Comprehensive Planning Study 310 Land & Land Rights (5,910) 100.00% (5,910) Staff exclusion for the Comprehensive Planning Study 314 Wells & Springs (5,910) 100.00% (5,910) Staff exclusion of Land easement associated with out-of-service Burlington Taff & Booster Staton 314 Wells & Springs (53,771) 100.00% (53,771) Staff true-up of actual versus projected associated with out-of-service Burling State adjustment from Case No. 11-4161-WS-AIR 325 Electric Pumping Equipment \$ 41,548 100.00% 41,548 Staff und-up of actual versus projected Opin American properties f	LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	4	TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
Misc Intangible Plant (115,725) 100.00% (115,725) Miscellaneous / Comprehensive Planning Study (60,694) 100.00% (60,694) OP&ME-Intangible-Software (260,073) 100.00% (260,073) Land & Land Rights (5,910) 100.00% (5,910) Land & Land Rights (501) 100.00% (5,910) Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 41,548		301	Organization	es	29,841	100:00% \$		Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
Miscellaneous / Comprehensive Planning Study (60,694) 100.00% (60,694) Comprehensive Planning Study (260,073) 100.00% (260,073) Comprehensive Planning Study (5,910) 100.00% (5,910) Land & Land Rights (5,910) 100.00% (5,910) Land & Land Rights (53,771) 100.00% (53,771) Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 41,548		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
OP&ME-Intangible-Software (260,073) 100.00% (260,073) Land & Land Rights (5,910) 100.00% (5,910) Land & Land Rights (501) 100.00% (5,910) Wells & Springs (53,771) 100.00% (53,771) Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 41,548		303	Miscellaneous / Comprehensive Planning Study		(60,694)	100.00%	(60,694)	Staff exclusion for the Comprehensive Planning Study
Land & Land Rights (5,910) 100.00% (5,910) Land & Land Rights (501) 100.00% (501) Wells & Springs (53,771) 100.00% (53,771) Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 41,548		303	OP&ME-Intangible-Software		(260,073)	100.00%	(260.073)	Staff true-up of actual versus projected plant additions and/or retirements
Land & Land Rights (501) 100.00% (501) Wells & Springs (53,771) 100.00% (53,771) Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 100.00% \$ 41,548		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
Wells & Springs (53,771) 100.00% (53,771) Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 100.00% \$ 41,548		310	Land & Land Rights		(501)	100.00%	(501)	Staff exclusion of Land easement associated with out-of-service Burlington Tank & Booster Station
Wells & Springs (47,072) 100.00% (47,072) Electric Pumping Equipment \$ 41,548 100.00% \$ 41,548		314	Wells & Springs		(53,771)	100.00%	(53,771)	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
Electric Pumping Equipment \$ 41,548 100.00% \$ 41,548		314	Wells & Springs		(47,072)	100.00%	(47,072)	Staff true-up of actual versus projected plant additions and/or retirements
		325	Electric Pumping Equipment	49	41,548	100.00% \$		Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR

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325 Electric Pumping Equipment \$ 83,446 100,00% \$ 83,446 325 Electric Pumping Equipment (78,177) 100,00% (78,177) 331 Structures & Imp - Treatment Equipment 10,818 100,00% 10,818 332 Water Treatment Equipment 127,250 100,00% 127,250 341 Structures & Improvements (15,859) 100,00% (15,859) 342 Oleanwell (27,455) 100,00% 513 342 Distribution Reservoirs & Standpipes 513 100,00% 513	LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)		TOTAL DISTRICT ADJUSTMENT (C)	ALLOCATION % (D)	JURISDICTIONAL ADJUSTMENT (E)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)
325 Electric Pumping Equipment (78,177) 100.00% (78,177) 331 Structures & Imp - Treatment Equipment 36 100.00% 10,818 332 Water Treatment Equipment 127,250 100.00% 127,250 341 Structures & Improvements (15,859) 100.00% (15,859) 342 Cicanvell (27,455) 513 342 Distribution Reservoirs & Standpipes 513 100.00% 513 342 Distribution Reservoirs & Standpipes \$ (3,470)		325	Electric Pumping Equipment	69	83,446	100.00% \$	83,446	Staff true-up of actual versus projected plant additions and/or retirements
331 Structures & Imp - Treatment 36 100.00% 36 332 Water Treatment Equipment 10,818 100.00% 10,818 332 Water Treatment Equipment 127,250 100.00% 127,250 341 Structures & Improvements (15,859) 100.00% (15,859) 342 Clearwell (27,455) 100.00% (27,455) 342 Distribution Reservoirs & Standpipes 513 513 342 Distribution Reservoirs & Standpipes \$ (3,470)		325	Electric Pumping Equipment		(78,177)	100.00%	(78,177)	Staff exclusion of various items associated with out-of-service Burlington Booster Station
332 Water Treatment Equipment 10,818 100.00% 10,818 332 Water Treatment Equipment 127,250 100.00% 127,250 341 Structures & Improvements (15,859) 100.00% (15,859) 342 Clearwell (27,455) 100.00% (27,455) 342 Distribution Reservoirs & Standpipes 513 100.00% 513 342 Distribution Reservoirs & Standpipes \$ (3,470) 513		331	Structures & Imp - Treatment		36	100.00%	36	Staff true-up of actual versus projected plant additions and/or retirements
332 Water Treatment Equipment 127,250 100.00% 127,250 127,250 100.00% 127,250 127,250 100.00% 115,859) 100.00% 115,859) 100.00% 115,859 100.00% 110	21900	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
341 Structures & Improvements (15,859) 100.00% (15,859) 342 Clearwell (27,455) 100.00% (27,455) 342 Distribution Reservoirs & Standpipes 513 100.00% 513 342 Distribution Reservoirs & Standpipes \$ (3,470) 100.00% \$ (3,470)		332	Water Treatment Equipment		127,250	100.00%	127,250	Staff true-up of actual versus projected plant additions and/or retirements
342 Clearwell (27,455) 100.00% (27,455) 342 Distribution Reservoirs & Standpipes 513 100.00% 513 342 Distribution Reservoirs & Standpipes \$ (3,470) 100.00% \$ (3,470)	19 19 20 20 20 20 20 20 20 20 20 20 20 20 20	341	Structures & Improvements		(15,859)	100.00%	(15,859)	Staff Exclusion of Burlington Tank Rehab Paving due to out-of-service Booster Station & Tank
342 Distribution Reservoirs & Standpipes 513 100.00% 513 342 Distribution Reservoirs & Standpipes \$ (3,470) 100.00% \$ (3,470)	2 5 3 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	342	Clearwell		(27,455)	100.00%	(27,455)	Staff Exclusion due to new Butterfly Valve replaced on 4/10/14 - after date certain
342 Distribution Reservoirs & Standpipes \$ (3,470) 100.00% \$ (3,470)		342	Distribution Reservoirs & Standpipes		513	100.00%	513	Stipulated Staff adjustment from Prior Ohio American properties from Case No. 11-4161-WS-AIR
		342	Distribution Reservoirs & Standpipes	49	(3,470)	100.00% \$	(3,470)	Staff true-up of actual versus projected plant additions and/or retirements

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DESCRIPTION AND OSE OF ADJUSTMENT (G)	ious Burlington ents due to out-of- on and Tank	pital iated with out-of- oster Station	out-of-service 1) Tank and ems.	I versus projected r retirements	ustments from S-AIR	ervice Adjustment & Records Adjustment 61-WS-AIR	il versus projected r retirements	ervice Adjustment & Records Adjustment 61-WS-AIR	ıl versus projected r retirements	Records Adjustment 61-WS-AIR
DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)	Staff Exclusion of various Burlington Standpipe improvements due to out-of- service Booster Station and Tank	Staff Exclusion of Capital Improvements associated with out-of- service Burlington Booster Station	Staff exclusion of the out-of-service Beechcrest (Brimfield) Tank and various associated items.	Staff true-up of actual versus projected plant additions and/or retirements	Lake White Plant Adjustments from Case No.11-4161-WS-AIR	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR	Staff true-up of actual versus projected plant additions and/or retirements	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR	Staff true-up of actual versus projected plant additions and/or retirements	Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR
JURISDICTIONAL ADJUSTMENT (E)	(52,823)	(43,540)	(51,984)	150,299	54	(23,519)	171,723	12,545	(292,270)	825
ALLOCATION % (D)	100.00% \$	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00% \$
TOTAL DISTRICT ADJUSTMENT (C)	(52,823)	(43,540)	(51,984)	150,299	54	(23,519)	171,723	12,545	(292,270)	\$ 825
ACCOUNT TITLE (B)	Distribution Reservoirs & Standpipes \$	Distribution Reservoirs & Standpipes	Distribution Reservoirs & Standpipes	Transmission & Distribution Mains	Transmission & Distribution Mains	Services	Services	Meters	Meters	Hydrants
ACCT. NO.	342	342	342	343	343	345	345	346	346	348
NO.	- N M		-	2 9 7	2 2 5	5 4 5 9	18 20 20	25 2 23	7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	33 33

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- PATOT	DISTRICT ALLOCATION JURISDICTIONAL DESCRIPTION AND ADJUSTMENT & ADJUSTMENT PURPOSE OF ADJUSTMENT (C) (D) (E) (E)	\$ 14,794 100.00% \$ 14,794 Staff true-up of actual versus projected plant additions and/or retirements	(553) 100.00% (553) Corporate Office Reclassification from Case No. 11-4161-WS-AIR	(55,898) 100.00% (55,898) Lake White Plant Adjustments & Corporate Office Reclassification from Case No. 11-4161-WS-AIR	Leaseholds (18,098) 100.00% (18,098) Corporate Office Reclassification from Case No. 11-4161-WS-AIR	(5,178) 100.00% (5.178) Corporate Office Reclassification from Case No. 11-4161-WS-AIR	(4,757) 100.00% (4,757) Staff true-up of actual versus projected plant additions and/or retirements	Computers (56,765) 100.00% (56,765) Corporate Office Reclassification from Case No. 11-4161-WS-AIR	
	ACCOUNT TITLE (B)	Hydrants	Land & Land Rights	Structures & Improvements	390-1 Structures & Improvements - Leaseholds	391-1 Office Furniture & Equipment	391-1 Office Furniture & Equipment	391-3 Office Furniture & Equipment - Computers	
	ACCT. NO.	348	389	390	390-1	391-1	391-1	391-3	
	NO.	- 0.	4 10 00	005+6	7 4 5	5 8 6 8	222	2282	58

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TN.	thy	ojected Is	stment & fjustment	stment	ojected Is	ojected is	c	C	stment & justment	
DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)	Staff Exclusion of vehicle currently assigned to Struthers Division	Staff true-up of actual versus projected plant additions and/or retirements	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment from Case No. 11-4161-WS-AIR	Staff 2002 Plant in Service Adjustment	Staff true-up of actual versus projected plant additions and/or retirements	Staff true-up of actual versus projected plant additions and/or retirements	Corporate Office Reclassification from Case No. 11-4161-WS-AIR	Corporate Office Reclassification from Case No. 11-4161-WS-AIR	Staff 2002 Plant in Service Adjustment & Continuing Property Records Adjustment	HOLL CASE NO. 11-4 TO 1-WO-AIX
JURISDICTIONAL ADJUSTMENT (E)	(12,135)	(6,338)	(14,983)	12,389	(5,062)	16	(4,921)	(3,773)	(5,748)	(706,690)
ALLOCATION % (D)	100.00% \$	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	so."
TOTAL DISTRICT ADJUSTMENT (G)	\$ (12,135)	(6,338)	(14,983)	12,389	(5,062)	16	(4,921)	(3,773)	(5,748)	\$ (706,690)
ACCOUNT TITLE (B)	392-1 Transportation Equip - Depreciable	392-1 Transportation Equip - Depreciable	392-1 Transportation Equip - Depreciable	Tools, Shop and Garage Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total
ACCT. NO.	392-1	392-1	392-1	394	394	395	397	398	388	
LINE NO.	- 24	. 600	2112	4 5 1	19 19	23 23	25 26 27 28 29	330	35	

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			TOTAL		Reserve Balances	alances		
NO. NO.	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES (A) (B)	-	PLANT NVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
							(a)	
1 Intar	Intangible Plant:							
3 301	Organization	€9	\$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
9								
7 303	Misc. Intangible							
8	Plant		\$946,118	\$361,214	100.00%	\$361,214	(\$40,219)	\$320,995
6				ALL ALL				
10 Total	Intangible Plant	€\$	\$1,294,540 \$	\$551,028	69	\$551,028	\$551,028 \$ (\$65,206) \$	\$485,822

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			TOTAL		Reserve Balances	lances		
LINE ACCT. NO. NO.	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES (A) (B)	-	PLANT NVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION %	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
Course	of Cumply Disaft						(a)	
2 Source	Source of Supply Flank.							
3 310	Land & Land Rights	€9	760,125 \$	0	100.00% \$		\$ 0 \$	
5 311	Structures & Improv.		1,251,962	254,561	100.00%	254,561	(0)	254,561
7 312	Collecting & Impounding		587	463	700 00%	763	6	637
o 0	9 100 100 100 100 100 100 100 100 100 10		0	9	00.00	Sp.	0	201
10 313	Lake, River & Other							
11 12	Intakes		3,192,942	1,307,322	100.00%	1,307,322	(289,113)	1,018,209
13 314	Wells & Springs		2,007,313	651,844	100.00%	651,844	(864)	650,980
14	H 8		007.70	07.0	700000	C	•	OLO
15 315	imitration, Galleries & Lunnels		24,409	6/7	00.00%	6/7	0	6/7
17 316 18	Supply Mains		596,689	154,442	100.00%	154,442	(9,781)	144,661
Total	Source of Supply Plant	S	7,834,027 \$	2,368,911	φ ["]	2,368,911	\$ (299,758) \$	2,069,153

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			TOTAL		Reserve Balances	lances		
NO. NO.	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES (A) (B)		PLANT NVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
							(a)	
1 Pumpi	Pumping Plant:							
2								
3 320	Land & Land Rights	€9	57,584 \$	0	100.00% \$		\$ 0	
321	Structures & Improv.		2.343.532	1.148.198	100.00%	1.148.198	613	1.148.811
323	Other Power Production							
-	Equipment		3,989,865	839,506	100.00%	839,506	(1,159)	838,347
0 325	Electric Pumping							
- (Equipment		11,121,727	3,869,179	100.00%	3,869,179	(56,584)	3,812,595
7	3			1		10000		
3 326	Diesel Pumping Equipment		79,391	20,007	100.00%	200'09	(121)	49,886
5 327	Hydraulic Pumping Equipment		276,329	17,195	100.00%	17.195	(23)	17.172
9	-							
7 328	Other Pumping Equipment	ļ	279,056	52,993	100.00%	52,993	609	53,502
			4	1		1		
19 Total	Pumping Plant	63	18,147,484 \$	5,977,078	S	\$,977,078 \$	\$ (56,764) \$	

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			TOTAL		Reserve Balances	lances		
NO. NO.	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES (A) (B)	=	PLANT NVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
Water	Water Treatment Plant						(a)	
2								
3 330	Land & Land Rights	69	499,018 \$	0	100.00% \$		\$ 0 \$	
5 331	Structures & Improve.		8,464,814	2,951,052	100.00%	2,951,052	214	2,951,266
7 332 8	Water Treatment Equip.	1	39,184,761	11,692,659	100.00%	11,692,659	(71,028)	11,621,631
9 Total 0	Water Treatment Plant	ss	48,148,593 \$ 14,643,711	14,643,711	φ ["]	14,643,711 \$	\$ (70,814) \$	14,572,897

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	ADJUSTED S JURISDICTION (H=F+G)		S	192,676	A CASC SACRED	4,717,770		18,211,997	12,568,553	4,399,088	1,393,212	2,131,774	\$ 43,615,069
	ADJUSTMENTS (G)	(a)	0	(892)		(89,402)		(48,086)	(41,090)	(179,044)	(301,624)	1,642	\$ (658,497) \$
ances	ALLOCATED TOTAL (F=DxE)			193,568	A STATE OF THE STA	4,807,172		18,260,083	12,609,643	4,578,132	1,694,836	2,130,132	44,273,566 \$
Reserve Balances	ALLOCATION % (E)		100.00%	100.00%	Salar States	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%	49
	TOTAL DISTRICT (D)		0	193,568		4,807,172		18,260,083	12,609,643	4,578,132	1,694,836	2,130,132	44,273,566
TOTAL	PLANT INVESTMENT (C)		\$ 781,703 \$	717,181	1000	13,942,162		110,844,777	21,497,945	10,387,182	7,098,902	10,558,914	175,828,766 \$
	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	Transmission & Distribution Plant:	Land & Land Rights \$	Structures & Improvements	Distribution Reservoirs	and Standpipes	Transmission and	Distribution Mains	Services	Meters	Meter Installations	Hydrants	Transmission and Distribution Plant
	NO. NO.	Transm	340	341	342		343		345	346	347	348	Total

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	ADJUSTED JURISDICTION (H=F+G)			€9	1,137,087		222 225			142,453		62 940	25,20		1,373,330		88,835		545,614
	ADJUSTMENTS (G)	(a)		\$	1,278		552			232		C	•		(8,386)		374		(102,197)
lances	ALLOCATED TOTAL (F=DxE)				1,135,809		221 673			142,221		62 940			1,381,716		88,461		647.811
Reserve Balances	ALLOCATION % (E)			100.00% \$	100.00%		100.00%			100.00%		100 00%			100.00%		100.00%		100.00%
	TOTAL DISTRICT (D)			0	1,135,809		221.673			142,221		62 940			1,381,716		88,461		647,811
DISTRICT	PLANT INVESTMENT (C)			42,019 \$	4,636,829		224.752			323,658		62 940			879,389				2,344,929
	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES (A) (B)	l Plant:		Land & Land Rights \$	Structures & Improvemnt		Structures & Improvemnt Leasehold Improvemnts		Office Furniture and	Equipment	301.2 Office Europhics and	Fourier - Data Proc		391-3 Office Furniture and	Equipment - Computers	Transportation Equip.	Fully Depreciated	392-1 Transportation Equip	Depreciable
	NO. NO.	1 General Plant:	2	3 389	5 390	9	7 390-1 8	6	10 391-1		3 301.2	14	15	3	17	19 392	20		23

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			TOTAL		Reserve Balances	lances		
LINE ACCT. MAJO NO. NO. AND (A)	MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	_	PLANT NVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DXE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
Stor	Stores Equipment	s	28,095	18,492	100.00% \$	18,492	(a) \$	18.492
Tool	Tools, Shop and Garage							
Ed	Equipment		2,119,802	1,196,014	100.00%	1,196,014	(2,258)	1,193,756
Labo	Laboratory Equipment		522,872	298,633	100.00%	298,633	(7,701)	290,932
Pow	Power Operated Equip.		1,376,918	719,819	100.00%	719,819	8,657	728,476
(9	
E O	Communication Equipment		2,938,707	1,065,922	100.00%	1,065,922	(1,379)	1,064,543
Misc	Miscellaneous Equipment		374,862	184,927	100.00%	184,927	0	184,927
Othe	Other Tangible Property	1	50,012	124,901	100.00%	124,901	0	124,901
Gen	General Plant	4	15,925,784	7,289,339		7,289,339	(110,827)	7,178,512
Dist	District Property	S	267,179,194	267,179,194 \$ 75,103,633	69	75,103,633	75,103,633 \$ (1,261,866) \$	73,841,767

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		다. SE	TOTAL		Reserve Balances	alances		A CONTRACTOR OF THE CONTRACTOR
LINE ACCT NO. NO.	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES	PI	PLANT	TOTAL	ALLOCATION %	ALLOCATED	ADJUSTMENTS	ADJUSTED
(A)	(B)		(c)	(a)	(E)	(F=DxE)	(9)	(H=F+G)
	1						(a)	
SEWER	¥.							
1 Intang	Intangible Plant:							
2								
3 301	Organization	8	€9		100.00% \$	0	69	0
4								
5 302	Franchises & Consents				100.00%	0		0
9								
7 303	Misc. Intangible							
8	Plant				100.00%	0		0
6								
10 Total	Intangible Plant	€9	\$ 0	0	49	0	9 0	0
11								

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	TOTAL		Reserve Balances	ances		
MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION % (E)	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
					(a)	
Collection Plant						
350 Land & Land Rights	₩	sa.	100.00% \$	0	49	0
Structures & Improvements			100.00%	0		0
Collection Sewers			100.00%	0		0
352.1 Collection Sewers - Force			100.00%	0		0
352.2 Collection Sewers - Gravity			100.00%	0		0
Special Collecting Structures			100.00%	0		0
Services to Customers			100.00%	0		0
Flow Measuring Devices			100.00%	0		0
Flow Measuring Installations			100.00%	0		0
Other Collection Plant Facilities			100.00%	0		0
Sewer Collection Plant	\$ 0	0	45	0	\$ 0 \$ 0	0

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	ADJUSTED JURISDICTION (H=F+G)				0		0		0		0		0		0		0
	ADJUSTMENTS J	(a)			₩												\$ 0
ances	ALLOCATED TOTAL (F=DxE)				0		0		0		0		0		0		0
Reserve Balances	ALLOCATION % (E)				100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		<u>ه</u>
	TOTAL DISTRICT (D)																0
TOTAL	PLANT INVESTMENT (C)				€9												\$ 0
	LINE ACCT. MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES (A) (B)	~	Pumping Plant		360 Land & Land Rights \$		Structures & Improvements		Receiving Wells		Electric Pumping Equipment		Diesel Pumping Equipment		Other Pumping Equipment		Sewer Pumping Plant \$
	NO. NO.	SEWER	Pumpir		360		361		362		363		364		365		Total
	NON		+	2	8	4	2	9	1	8	0	10	1	12	13	15	16

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		TOTAL		Reserve Balances	ances		
LINE ACCT. NO. NO. (A)	. MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	PLANT INVESTMENT (C)	TOTAL DISTRICT (D)	ALLOCATION %	ALLOCATED TOTAL (F=DxE)	ADJUSTMENTS (G)	ADJUSTED JURISDICTION (H=F+G)
SEWED						(a)	
Trans	SLVVEN Transmission & Disnocal Dlant						
	illusion a Disposal Flant						
3 370	370 Land & Land Rights \$	49		100.00% \$	0	8	0
370.	370.1 Oxidation Lagoon Land			100.00%	0		0
370.	370.2 Other Land & Land Rights			100.00%	0		0
8							
9 371	Structures & Improvements			100.00%	0		0
	372 Treatment & Disposal Equipment			100.00%	0		0
	372.1 Treatment & Disposal Influent Lift Station	ion		100.00%	0		0
15 373	Plant Sewers			100.00%	0		0
17 374	Outfall Sewer Lines			100.00%	0		0
18 19 375	Other Treatment & Disposal Plant Equip	ان		100.00%	0		0
21 Total 22	Sewer Transmission and Disposal Plant	\$ 0 \$	0	s	0	\$ 0 \$ 0	0

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Page 12 of 15 JURISDICTION ADJUSTED (H=F+G) 6 ADJUSTMENTS 0 0 0 (a) 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 ALLOCATED TOTAL (F=DxE) Reserve Balances \$ %00.001 100.001 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% ALLOCATION 100.00% E 0 0 0 DISTRICT TOTAL 0 4 0 0 0 INVESTMENT DISTRICT TOTAL PLANT 0 5 Tools, Shop and Garage Equipment LINE ACCT. MAJOR PROPERTY GROUPINGS District Tangible Sewer UPIS Office Machines & Equipment Office Furniture & Equipment Structures & Improvements Communication Equipment Transportation Equipment Miscellaneous Equipment AND ACCOUNT TITLES Power Operated Equip. Sewer General Plant Laboratory Equipment District Sewer UPIS Land & Land Rights Stores Equipment Office Furniture **SEWER General Plant** 391.1 391.2 391.3 389 390 392 393 395 394 396 398 397 Total [otal **Total** NO. NO. 8 AQUA OHIO, INC
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			TOTAL		Reserve Balances	lances		
NO. NO.	LINE ACCT, MAJOR PROPERTY GROUPINGS NO. NO. AND ACCOUNT TITLES	=	PLANT	TOTAL	ALLOCATION %	ALLOCATED	ADJUSTMENTS	ADJUSTED JURISDICTION
(A)	(B)		<u>(</u>)	(a)	(E)	(F=DxE)	(9)	(H=F+G)
1 Servi	Service Center Intangible Plant:						(a)	
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
2					%00'0			0
9								
7 Total	Service Center							
8	Intangible Plant	s	14,504,886 \$	5,620,483	49	3,540,904	3,540,904 \$ (841,533) \$	2,699,371
6								

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1000000		ADJUSTMENTS (G)	(a)			\$ 0			О				(28)				0			(8)			(4,312)			9
	seou	ALLOCATED TOTAL A (F=DxE)				\$ 0			88,526	0			589,482	0			89,695 0			182,997	1		200,055		3	\$
The second secon	Reserve Balances	ALLOCATION % (E)				\$ %00.89	%00.0		63.00%	0.00%			63.00%	0.00%			63.00% 0.00%			63.00%			63.00%			\$ %00.0 0.00%
		TOTAL DISTRICT (D)				0			140,517				935,686				142,373			290,472			317,548			0
	TOTAL	PLANT INVESTMENT (C)				693,797 \$			1,021,017				1,025,947				195,796			739,676			297,895			\$
		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	Service Center General Plant:		Land & Land Rights	Service Center \$		Structure & Improvemts	Service Center		Structure & Improvemts	Leasehold Improvemts	Service Center		Office Furniture and	Equipment	Service Center	Office Furniture and	Equipment - Data Proc.	Service Center	Office Furniture and	Equipment - Computers	Service Center	Transportation Equip.	eq	Service Center \$
		LINE ACCT. NO. NO.	1 Service	2	3 389	4	2	9 390	_	0	9 390-1	10		12	13 391-1	14	15	17 391-2	18	19	21 391-3	22	23	25 392	97	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

Page 15 of 15		ADJUSTED JURISDICTION (H=F+G)		00		(11,670)	00	32,247	4,857	1,171,841	3,871,212	77,712,978	77,712,978	
Δ.		ADJUSTMENTS JU	(a)	\$		0	0	0	(0)	(4,349)	(845,882)	(2,107,748)	79,820,727 \$ (2,107,748) \$	
THE PROPERTY OF THE PROPERTY O	inces	ALLOCATED TOTAL AI (F=DxE)		9		(11,670)	00	32,247	4,857	1,176,189	4,717,094	79,820,727	79,820,727 \$	
	Reserve Balances	ALLOCATION % (E)		63.00% \$		63.00%	63.00%	63.00%	63.00%				65	
		TOTAL DISTRICT (D)		0		(18,524)	0	51,185	7,710	1,866,967	7,487,450	82,591,083		
	TOTAL	PLANT INVESTMENT (C)		9		865'09	0	108,746	38,663	4,182,133	18,687,019	\$ 285,866,213 \$		
		MAJOR PROPERTY GROUPINGS AND ACCOUNT TITLES (B)	Service Center General Plant:	Transportation Equip. Depreciable Service Center	Tools, Shop and Garage	Service Center	Laboratory Equipment Service Center	Communication Equipment Service Center	Miscellaneous Equipment Service Center	Service Center General Plant	Service Center	District and Service Center \$	District & Service Center WATER	
		NO. NO.	Service	392-1	394	o 02	11 395 12 395 13	14 397 15 15	17 398 18 19	20 21 Total	22 23 Total	24 25 Total	26 28 Total	67.

(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

Acct		Revised Reserve	Legal Fees Senece/Norlick	Green Road Plant Exclusion	Exclusion	CIS Modification Exclusion	Exclusion	Staff Adjustmer Unrecorded	Adjustmen
No.	Description	(2)	(b)	(c)	(d)	(e)	(1)	Retirement	(h)
	Aqua								
301	Organization	\$ 1,958	\$ (26,791)	\$		\$	\$	5	\$ (24,83
02	Franchises and Consents	(155)							(15
103	Misc. Intangible Plant Total Intangible Plant	2,115	(26,791)						(22,87
	Total littaligible Flant		(20,733)						
111	Structures and Improve.	0							
12	Collecting and impound. Res.	(0.000)		(DOE ACE)					(289,11
13	Lake, River & Other Intakes Wells and Springs	(3,648) (5,102)		(285,465)					(5,10
	Infilt. Galleries & Tunnels	(3,102)							10,10
	Supply Mains			(9,792)					(9.79
	Total Source of Supply Plant	(8,750)		(295, 257)					(304,00
21	Structures and Improve.	613							61
23	Other Power Production Equip.	(1,159)							(1,15
25	Electric Pumping Equipment	(1.051)							(1,05
26	Diesel Pumping Equipment	300							
27	Hydraulic Pumping Equipment								
28	Other Pumping Equipment	- COLUMN							- 14 7
	Total Pumping Plant	(1,597)							(1,59
31	Structures and Improve.	297							29
32		(37)							
	Total Water Treatment Plant	259							25
41	Structures and improve.	0							
42	Distib. Res. & Standpipes	(0)							
43	Trans. & Distr. Mains	(4,608)							(4,60
44	Fire Mains	100 0011							(29,8)
45	Services Meters	(29,881) (77,939)			(26,998)				(104,93
47	Meter Installations	(30,110)			(20,000)				(30,1
48	Hydrants	4,567							4.56
349	Other T & D Plant	True was							140.00
	Total Distribution Plant	(137,971)			(26,998)				(164,96
90	Structures and Improve	0							
90	Struct & Improve Leasehold	0.							
91	Office Furniture & Equip.	0							
91	Office Furniture & Equip.	(2 DEE)							(3.9
91	Office Furniture & Equip. Transport, Equip, Fully Depr	(3,955) 374							3
92	Transportation Equipment	(63,355)							(63.3
93	Stores Equipment	0							
94	Tools, Shop & Garage Equip	(858)							(85
95	Laboratory Equipment	(217)							(26.6
96	Power Operated Equipment Communication Equipment	(26,643)							(2.1)
98	Miscellaneous Equipment	0							7
99	Other Tangible Property	0				-			- 1000
	Total General Plant	(96,777)							(96,77
	Total Water Plant								
	Service Center								
103	Misc. Intangible Plant	155,243				(10,353)	(4,779)	(981,643)	(841,5
90	Structures & Improve.	0							
90		(28)							()
91	Office Furniture & Equip. Office Furniture & Equip. Data P	0 (8)							
91	Office Furniture & Equip. Data F								(4,3
92		0							1,13
92	Transportation Equipment	0							
93		0							
94		0							
95	Laboratory Equipment Communication Equipment	0							
	Miscellaneous Equipment	(0)							
	Total Service Center	150,894	0			(10,353)	(4,779)	(981,643)	(845,8

⁽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

							Schedule B-3.1a2
ACCT		COMPANY	REVISED COMPANY	-	Atomic Services	ALLOCATION	ALLOCATED
NO	ACCOUNT DESCRIPTION	RESERVE	RESERVE		ADJUSTMENT	%	TOTAL
		(a)	(b)		(c)	(d)	(6)
101	Organization	\$ 41,390	\$ 43,348	\$	1,958	100.00% \$	
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%	(
12	Collecting and impound. Res.		0		0	100.00%	(
13	Lake, River & Other Intakes	1,001,784	998,136		(3,648)		(3,648
14	Wells and Springs	28,486	23,384		(5,102)	100.00%	(5,102
315	Infilt. Galleries & Tunnels	0	0		0	100.00%	(
316	Supply Mains Total Source of Supply Plant	45,161 1,090,652	45,161 1,081,902		(8,750)	100.00%	(8,75)
27							
321	Structures and Improve.	308,535	309,148		613	100 00%	61
323	Other Power Production Equip.	239,829	238,670		(1,159)		(1,15
25	Electric Pumping Equipment	941,264	940,213		(1,051)		(1,05
26	Diesel Pumping Equipment	0	0		0	100.00%	
327	Hydraulic Pumping Equipment	0	0		0	100.00%	
28	Other Pumping Equipment	0	- 0		0	100.00%	
	Total Pumping Plant	1,489,628	1,488,031		(1,597)		(1,59
331	Structures and Improve.	580,340	580,637		297	100.00%	29
32	Water Treatment Equipment	4,725,873	4,725,836		(37)	100.00%	(3
41	Structures and Improve.	165,970	165,970		0	100.00%	
42	Distib. Res. & Standpipes	1,862,670	1,862,670		(0)	100.00%	(
343	Trans. & Distr. Mains	6,171,016	6,166,409		(4,608)	100.00%	(4,60
344	Fire Mains	0	0		0	100.00%	
45	Services	3,890,366	3,860,485		(29,881)	100.00%	(29,88
46	Meters	1,859,316	1,781,377		(77,939)		(77,93
47	Meter Installations	737,889	707,779		(30, 110)	100.00%	(30, 11
48	Hydrants	1,234,525	1,239,092		4,567	100.00%	4,56
349	Other T & D Plant	0	0	Ι.,	0	100:00%	
	Total Distribution Plant	21,227,965	21,090,253		(137,712)		(137,712
390	Structures and Improve.	Ö	0		0	100.00%	(
90	Struct. & Improve. Leasehold	83,439	83,439		0	100.00%	
91	Office Furniture & Equip.	44,979	44,979		0	100.00%	
191	Office Furniture & Equip.	62,940	62,940		0	100.00%	2.3
91	Office Furniture & Equip.	284,036	280,082		(3,955)		(3,95
92	Transport Equip Fully Depr	88,461	88,835		374	100.00%	37
92	Transportation Equipment	140,026	76,671		(63,355)		(63,35
93	Stores Equipment	7,009	7,009		0	100.00%	vo.e
94	Tools, Shop & Garage Equip.	195,329	194,471		(858)	100.00%	(85
95	Laboratory Equipment	70,024	69,806		(217)		(21
96	Power Operated Equipment	305,300	278,658		(26,643)		(26,64
97	Communication Equipment	528,838	526,714		(2,124)		(2.12
98 99	Miscellaneous Equipment Other Tangible Property	40,866 0	40,866 0		0	100.00% 100.00%	
314	Total General Plant	1,851,247	1,754,470		(96,777)	•	(96,77
	Total Water Plant	25,890,892	25,649,976		(240,916)		(240,91
	Service Center						
103	Misc. Intangible Plant	5,620,483	5,866,899		246,417	63%	155,24
90	Structures & Improve.	140,517	140,517		0	63%	
90	Structures & Improve -Leasehold	935,686	935,641		(45)		(2
91	Office Furniture & Equip.	142,373	142,373		0	63%	1
91	Office Furniture & Equip. Data P	290,472	290,459		(13)		
91	Office Furniture & Equp. Computer	317,548	310,703		(6,845)		(4,31
92	Transp. Equip. Fully Depr.	0	0		0	63%	***
92	Transportation Equipment	0	0		0	63%	
93	Stroes Equipment	0	0		Ō	63%	
94	Tools, Shop & Garage Equip.	(18,524)			0	63%	
95	Laboratory Equipment	0	0		0	63%	
97	Communication Equipment	51,185	51,185		Ō	63%	
98	Miscellaneous Equipment	7,710	7,710		(0)		
3.5	Total Service Center	7,487,448	7,726,962	Ž,	239,514		150,89
	Totals	\$ 33,378,340	\$ 33,376,938	\$	(1,402)		(90,02
				=			

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

⁽a) (b) (c) (d) (e)

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

Schedule B-3.1b

Acct. No.	Account Description		Company Reserve (a)		Revised Company Reserve (b)		Page 1 of 1 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		C
316	Supply Mains	-	109,281		109,291		10
	Total Source of Supply Plant		1,278,259		1,282,507	1	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	4	9,266,424	ï	(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	12	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			138,234		138,785		552
391.1	Office Furniture & Equip.		97,242		97,475		232
	Office Furniture & Equip.		0		0		0
391.3			1,097,680		1,097,680		0
392	Transport, Equip. Fully Depr		0		0		0
392.1			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 Total General Plant	-	124,901 5,438,092		124,901 5,432,703		(5,389
				-			
	Total Water	\$	49,213,289	\$	48,719,154	\$	(466,107

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

⁽b)

Columns (b)-(a)

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

Schedule B-3.1b1 Page 1 of 1

DESCRIPTION AND PURPOSE OF ADJUSTMENT (G)	Staff exclusion for the Comprehensive Planning Study.	Staff exclussion of various items from Burlington Booster Station	Staff exclusion of Burlington Tank rehab-paving due to out-of-service Booster Station & Tank	Staff exclusion due to new butterfly valve replaced on 4/10/14 post date certain	Staff exclusion of various Burlington Standpipe Capital Improvements due to out-of-service Booster Station and Tank.	Staff exclusion of Beechcreast Tank and various items due to out-of-service	Staff exclusion of meals, travel and lodging expenses not eligiable for capitalization	Staff exclusion of vehicle assigned to Struthers Division
RESERVE ADJUSTMENT (E)	(28,361)	(50,621)	(892)	(1,383)	(39.784)	(48,066)	(4,431)	(4,231)
ALLOCATION % (D)	100.00% \$	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL DISTRICT ADJUSTMENT (C)	\$ (28,361)	(50,621)	(892)	(1,383)	(39,784)	(48,066)	(4,431)	(4,231)
ACCOUNT TITLE (B)	Miscellaneous / Comprehensive Planning Study (a)	Burlington Booster (c)	Structures & Improvements (b)	Clearwell (b)	Distribution Reservoir & Standpipes (b)	Distribution Reservoir & Standpipes (b)	391.3 Office Furniture & Equipment (b)	392.1 Transportation Equipment (b) Total
ACCT. NO.	303	325	341	342	342	342	391.3	392.1
LINE NO.	- 0 to 4 to	0 0 1	0 6 1 1	2 4 5	9 1 2 6 5	8228	5 2 5 5	26 27 28 29

Staff Data Request No. 123 Staff Worpaper WPB-3.1b1 Staff Data Request No. 125 © <u>©</u> <u>©</u>

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

NO		0	0	82,615	82,615
CALCULATED DEPRECIATION EXPENSE (F=CXE) (C)					
		ь		1	49
CURRENT % ACCRUAL RATE (E)				(a)	
NOIL		\$ 056,691	156,874	509,625	836,449 \$
ADJUSTED JURISDICTION PLANT INVESTMENT (C)		15	7	5(86
ADJUS		<i>9</i> 3			45
ACCOUNT TITLE (B)	Plant.	Organization	Franchises & Consents	Misc. Intangible Plant	Intangible Plant
ACCT. NO. (A)	Intangible Plant:	301	302	303	Total
LINE NO.	- 0	N W .	4 10 (0 ~ 0	9 9

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

ACCT. NO.	ACCOUNT TITLE (B)	N	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)		CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
rce of	Source of Supply Plant:					
		ŧ	* *************************************	7000	6	
310	Land & Land Rights	A	₹ 177,700	0.00%	A	
311	Structures & Improvements		1,251,962	3.00% / 2.50%		33,155
312	Collecting & Impounding Reservoirs		287	2.10% / 1.70%		10
313	Lake, River & Other Intakes		2,944,851	2.49% / 3.70%		91,173
314	Wells & Springs		1,903,857	4.00% / 2.67%		51,874
315	Infiltration, Galleries & Tunnels		24,409	1.67% / 1.67%		408
316	Supply Mains		586,897	1.50% / 1.43%		9,118
Total	Source of Supply Plant	69	7,319,834		ss	185,738

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
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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.	ACCOUNT TITLE (B)	ADJUST	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
						(5)
← ¢	Pumping Plant:	Plant:				
νm	320	Land & Land Rights	Θ	57,584	\$ %00.0	0
4 r0 (321	Structures & Improvements		2,343,532	2.18% / 4.00%	80,782
9 ~ 8	323	Other Power Production Equipment		3,989,865	3.50% / 2.50%	118,140
o	325	Electric Pumping Equipment		11,130,402	2.84% / 2.63%	330,638
255	326	Diesel Pumping Equipment		79,391	0.00% / 2.86%	2,612
4 to 6	327	Hydraulic Pumping Equipment		276,329	0.00% / 2.63%	8,373
9 7 9	328	Other Pumping Equipment		279,056	0.00% / 2.63%	8,455
<u>0</u> 0	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.	ACCOUNT TITLE (B)	ADJUST	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CXE)
	Nater Tre	Water Treatment Plant:				
	330	Land & Land Rights	€	499,018	\$ %00.0	0
	331	Structures & Improvements		8,464,850	3.96% / 3.31%	293,249
	332	Water Treatment Equipment		39,273,323	2.62% / 1.91%	819,047
	Total	Water Treatment Plant	65	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

NO. NO.	ACCT, NO. ACCOUNT TITLE (A) (B)	Sucas	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1					(c)
ı ıran	Fansmission & Distribution Plant:				
3	340 Land & Land Rights	49	781,703	\$ %00.0	0
φ.	341 Structures & Improvements		701,322	2.33% / 2.50%	16,604
× m m	342 Distribution Reservoirs and Standpipes		13,763,403	2.27% / 1.43%	280,674
011 9	343 Transmission and Distribution Mains		110,864,438	1.50% / 1.46%	1,640,035
	345 Services		21,658,792	2.50% / 1.33%	726,677
	346 Meters		10,154,970	3.52% / 4.11%	393,091
	347 Meter Installations		7,098,902	4.35% / 1.67%	257,077
	348 Hydrants	J	10,605,333	1.57% / 1.25%	175,010
21 Total 22	Transmission and Distribution Plant	\$	175,628,863	€7	3,489,169

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

Schedule B-3.2 Page 6 of 16

Staff Data Request No 46 Fully Depreciated (c) (g) (g)

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

ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTE	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)		CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
393	Stores Equipment	θ	28,095	3.00% / 4.00%	€	1,072
394	Tools, Shop and Garage Equipment		2,100,762	3.85% / 4.00%		83,522
395	Laboratory Equipment		510,887	3.62% / 5.00%		24,327
396	Power Operated Equip.		1,376,241	5.36% / 6.25%		80,146
397	Communication Equipment		2,934,818	6,15% / 6.67%		191,719
398	Miscellaneous Equipment		371,088	5.32% / 5.00%		18,685
399	Other Tangible Property		44,264	0.00% / 5.00%		2,213
Total	General Plant	S	15,721,826		s	898,655
Total	Tangible Plant	₩	265,063,874		\$	6,234,858
Total	District	s	265,900,323		S	6,317,473

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

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NO. NO. (A)		301	302	303	Total
ACCOUNT TITLE (B)	SEWER	Organization	Franchise & Consents	Misc. Intangible Plant	Sewer Intangible Plant
ADJUSTED JURISDICTION PLANT INVESTMENT (C)		₩.			ss
ON CURRENT % ACCRUAL RATE (E)		0	0	(a)	0
CALCULATED DEPRECIATION EXPENSE (F=CXE)	(2)	69			s
1			J		

Staff Data Request No. 46 (c) (a)

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 9 of 16

LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	SDICTION	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CXE) (c)	
-	SEWE Collection Plant	SEWER 1 Plant					
26.	350	Land & Land Rights	₩	0	\$ %00.0		0
4 10 0	351	Structures & Improvements		0	2.33%		0
9 ~ 0	352	Collection Sewers		0	2.44%		0
ο o c	352.1	Collection Sewers - Force		0	1.83%		0
219	352.2	Collection Sewers - Gravity		0	0.00%		0
725	352.3	Special Collecting Structures		0	0.00%		0
4 5	353	Services to Customers		0	2.00%		0
179	354	Flow Measuring Devices		0	4.00%		0
<u>σ</u> <u>σ</u> <u>σ</u>	355	Flow Measuring Installations		0	0.00%		0
27.0	356	Other Collection Plant Facilities		0	4.00%		0
	Total	Sewer Collection Plant	s	0	\$5 \$5		0

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
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DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

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LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)		CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
		SEWER				(c)
- (Pumping Plant	Plant				
N 60 .	360	Land & Land Rights	69.	0	\$ %00.0	
4 10 (361	Structures & Improvements		0	2.33%	
0 ~ 0	362	Receiving Wells		0	%00.0	
∞ on €	363	Electric Pumping Equipment		0	7.33%	
2 = 5	364	Diesel Pumping Equipment		0	0.00%	
4 to 2	365	Other Pumping Equipment		0	6.67%	
15	Total	Sewer Pumping Plant	49	0	S	

AQUA OHIO, INC
LAKE / MASURY / PRIOR AMERICAN PROPERTIES
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DEPRECIATION ACCRUAL RATES AND
CALCULATION OF JURISDICTIONAL DEPRECIATION EXPENSE
AS OF MARCH 31, 2014

Schedule B-3.2 Page 11 of 16

Transmission & Disposal Plant 370 Land & Land Rights \$ 0 0.00% 370.1 Oxidation Lagoon Land 0 0.00% 370.2 Other Land & Land Rights 0 0.00% 371 Structures & Improvements 0 2.33% 372.1 Treatment & Disposal Equipment 0 3.28% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewers 0 0.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal 0 0.00% 975 Other Treatment & Disposal 0 0.00%	## 6 Plant	LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED J PL INVES)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)	
Transmission & Disposal Plant 370 Land & Land Rights \$ 0 0.00% 370.1 Oxidation Lagoon Land 0 0.00% 370.2 Other Land & Land Rights 0 0.00% 371 Structures & Improvements 0 2.33% 372 Treatment & Disposal Equipment 0 3.28% 372 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewer Lines 0 0.00% 375 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal 0 0.00% Plant Equipment 0 0.00%	Transmission & Disposal Plant 370 Land & Land Rights \$ 0 370.1 Oxidation Lagoon Land 0 0 370.2 Other Land & Land Rights 0 0 371 Structures & Improvements 0 0 372.1 Treatment & Disposal Equipment 0 373 Plant Sewers 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal 0 Plant Equipment 0 Total Sewer Transmission & Disposal Plant \$			SEWER					
370.1 Land & Land Rights \$ 0.000% \$ 370.2 Other Land & Land Rights 0 0.000% \$ 370.2 Other Land & Land Rights 0 0.000% \$ 371 Structures & Improvements 0 2.33% \$ 372 Treatment & Disposal Equipment 0 3.28% 372 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewers 0 0.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Pquint Equipment 0 0.00%	370 Land & Land Rights \$ 0 370.1 Oxidation Lagoon Land 0 0 370.2 Other Land & Land Rights 0 0 371 Structures & Improvements 0 0 372.1 Treatment & Disposal Equipment 0 373 Plant Sewer 0 0 374 Outfall Sewer Lines 0 Plant Equipment 0 0 Plant Equipment \$ 0	-	Transmis	sion & Disposal Plant					
370.1 Cand & Land Rights \$ 0 0.00% \$ 370.2 Other Land & Land Rights 0 0.00% 371. Structures & Improvements 0 2.33% 372. Treatment & Disposal Equipment 0 2.33% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373. Plant Sewers 0 2.00% 374. Outfall Sewer Lines 0 0.00% Plant Equipment 0 0.00%	370 Land & Land Rights \$ 0 370.1 Oxidation Lagoon Land 0 0 370.2 Other Land & Land Rights 0 0 371 Structures & Improvements 0 372 Treatment & Disposal Equipment 0 372.1 Treatment & Disposal Influent Lift Station 0 373 Plant Sewers 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant 0 Total Sewer Transmission & Disposal Plant \$	2					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(
370.1 Oxidation Lagoon Land 0 0.00% 370.2 Other Land & Land Rights 0 0.00% 37.1 Structures & Improvements 0 2.33% 37.2 Treatment & Disposal Equipment 0 3.28% 37.1 Treatment & Disposal Influent Lift Station 0 0.00% 37.3 Plant Sewer S 0 2.00% 37.4 Outfall Sewer Lines 0 0.00% Plant Equipment 0 0.00%	370.1 Oxidation Lagoon Land 0 370.2 Other Land & Land Rights 0 371 Structures & Improvements 0 372.1 Treatment & Disposal Equipment 0 372.1 Treatment & Disposal Influent Lift Station 0 373 Plant Sewers 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant 0 70tal Sewer Transmission & Disposal Plant \$	3	370	Land & Land Rights	€9-	0	\$ %00.0		0
370.1 Oxidation Land & Land Rights 0 0.00% 370.2 Other Land & Land Rights 0 0.00% 371 Structures & Improvements 0 2.33% 372 Treatment & Disposal Equipment 0 3.28% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewer Lines 0 0.00% 374 Outfall Sewer Lines 0 0.00% Plant Equipment 0 0.00%	370.1 Oxidation Lagoon Land 0 370.2 Other Land & Land Rights 0 371 Structures & Improvements 0 372.1 Treatment & Disposal Equipment 0 372.1 Treatment & Disposal Influent Lift Station 0 373 Plant Sewer S 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant 0 Total Sewer Transmission & Disposal Plant \$	4				- 1			(
370.2 Other Land & Land Rights 0 0.00% 371 Structures & Improvements 0 2.33% 372 Treatment & Disposal Influent Lift Station 0 3.28% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewer Lines 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	370.2 Other Land & Land Rights 0 371 Structures & Improvements 0 372 Treatment & Disposal Equipment 0 372.1 Treatment & Disposal Influent Lift Station 0 373 Plant Sewers 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant Equipment 0 Total Sewer Transmission & Disposal Plant	2	370.1	Oxidation Lagoon Land		0	0.00%		0
372.1 Treatment & Disposal Influent Lift Station 0 2.33% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewers 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	372 Treatment & Disposal Equipment 372.1 Treatment & Disposal Influent Lift Station 372.1 Treatment & Disposal Influent Lift Station 373 Plant Sewers 374 Outfall Sewer Lines 375 Other Treatment & Disposal Plant 70tal Sewer Transmission & Disposal Plant \$ 0	10	270.3			0	0.00%		0
371 Structures & Improvements 0 2.33% 372 Treatment & Disposal Equipment 0 3.28% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewer Lines 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	37.1 Structures & Improvements 0 37.2 Treatment & Disposal Equipment 0 372.1 Treatment & Disposal Influent Lift Station 0 373 Plant Sewers 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant Equipment 0 Total Sewer Transmission & Disposal Plant \$	- 00	1						
372 Treatment & Disposal Equipment 0 3.28% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewers 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	372Treatment & Disposal Equipment0372.1Treatment & Disposal Influent Lift Station0373Plant Sewers0374Outfall Sewer Lines0375Other Treatment & Disposal0Plant Equipment0TotalSewer Transmission & Disposal Plant\$	6	371	Structures & Improvements		0	2.33%		0
372 Treatment & Disposal Equipment 0 3.28% 372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewer S 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	372. Treatment & Disposal Equipment372.1 Treatment & Disposal Influent Lift Station0373 Plant Sewers0374 Outfall Sewer Lines0375 Other Treatment & Disposal0Plant Equipment0TotalSewer Transmission & Disposal Plant0	0				-3			(
372.1 Treatment & Disposal Influent Lift Station 0 0.00% 373 Plant Sewers 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	372.1Treatment & Disposal Influent Lift Station0373Plant Sewers0374Outfall Sewer Lines0375Other Treatment & Disposal0TotalSewer Transmission & Disposal Plant\$	- (372	Treatment & Disposal Equipment		0	3.28%		0
373. Plant Sewers 374. Outfall Sewer Lines 375. Other Treatment & Disposal Plant Equipment	373 Plant Sewers 374 Outfall Sewer Lines 375 Other Treatment & Disposal Plant Total Sewer Transmission & Disposal Plant \$ 0	N	4 040	Toronto Di Propinsi legioni de Station		C	%000		0
373 Plant Sewers 0 2.00% 374 Outfall Sewer Lines 0 0.00% 375 Other Treatment & Disposal Plant Equipment 0 0.00%	373 Plant Sewers 0 374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant 0 Total Sewer Transmission & Disposal Plant \$	0 4	3/2.1	וופמווופוו א הואססאם ווווומפון ביון סומנסון)			
374 Outfall Sewer Lines 375 Other Treatment & Disposal Plant Equipment	374 Outfall Sewer Lines 375 Other Treatment & Disposal Plant Equipment Total Sewer Transmission & Disposal Plant \$ 0	2	373	Plant Sewers		0	2.00%		0
374 Outfall Sewer Lines 375 Other Treatment & Disposal Plant Equipment	374 Outfall Sewer Lines 0 375 Other Treatment & Disposal Plant Equipment 0 Total Sewer Transmission & Disposal Plant \$ 0	9							
375 Other Treatment & Disposal 0.00% Plant Equipment	375 Other Treatment & Disposal Plant Equipment Total Sewer Transmission & Disposal Plant \$ 0	7	374	Outfall Sewer Lines		0	0.00%		0
375 Other Treatment & Disposal Plant Equipment	375 Other Treatment & Disposal Plant Equipment Total Sewer Transmission & Disposal Plant \$ 0	8							
Plant Equipment	Plant Equipment Total Sewer Transmission & Disposal Plant \$ 0	6	375	Other Treatment & Disposal		- 8	3 3 4		
C	Total Sewer Transmission & Disposal Plant \$	50		Plant Equipment		0	0.00%		2
	Total Sewer Iransmission & Disposal Plant	2			6	c	U		C

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

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AS OF MARCH 31, 2014			

						Page 12 of 16	J John
LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUSTED P	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)	
	389	SEWER General Plant Land & Land Rights	₩.	0	\$ %00.0	0	
	390	Structures & Improvements		0	3.50%	0	
4 rv (391.1	Office Furniture		0	2.00%	0	
	391.2	Office Furniture & Equipment		0	2.00%	0	
	391.3	Office Machines & Equipment		0	20.00%	0	
2 = 2	392	Transportation Equipment		0	9.67%	0	
13.5	393	Stores Equipment		0	4.00%	0	
4 5 5	394	Tools, Shop and Garage Equipment		0	4.00%	0	
	395	Laboratory Equipment		0	2.00%	0	
Σ Ω Θ	396	Power Operated Equip.		0	%00.9	0	
	397	Communication Equipment		0	%299	0	
788	398	Miscellaneous Equipment		0	2.00%	0	- 1
	Total	Sewer General Plant	8	0	ws	0	
	Total	District Tangible Sewer UPIS	49	0	\$	0	10
	Total	District Sewer UPIS	₩	0	69	0	11

Schedule B-3.2a + Schedule B-3.2b

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

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		ADJUSTED JURISDICTION	CURRENT %	CALCULATED
LINE ACCT. NO. NO.	ACCOUNT TITLE (B)	PLANT INVESTMENT (C)	ACCRUAL RATE (E)	DEPRECIATION EXPENSE (F=CXE)
1				(c)

ω	8
(a)	
8,130,697	8,130,697
σ	S
Misc. Intangible Plant Service Center SEWER	Service Center Intangible Plant
303	Total

- N € 4 5 9 N €

877,498 0

877,498

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

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

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No. Account Title No.	EN I	ACCT		ADJUST	ADJUSTED JURISDICTION PLANT	CURRENT %	CALCULATED
Service Center General Plant: 159 Service Center General Plant: 159 Service Center Ser	Š.	o, €	ACCOUNT TITLE (B)	<u>N</u>	(C)	RATE (E)	EXPENSE (F=CXE)
Service Center Serv	-	Service C	enter General Plant:				(2)
Sevice Center Sevice Cente	7						
Service Center \$ 437,092 0.00% \$ 390 Structure & Improvents Service Center Service Center 13,5 13,5 390-1 Structure & Improvents Leasehold improvents Service Center Service Center 646,347 (a) 1,44 391-1 Office Furniture and Equipment - Data Proc. Service Center Center Service Center Service Center Service Center Service Center Center Service Center Center Service Center Center Center Center Service Center Center Center Center Service Center Service Center Center Service Center Center Center Service Center Cent	က	389	Land & Land Rights				
SEWER SEWER SEWER Service Center & Improvemts Service Center Computers Service Center Servic	4		Service Center	₩.	437,092	\$ %00.0	0
390 Structure & Improvemts Structure & Improvemts 13.5 Sevice Center Service Center 2.10% 1.44 390-1 Structure & Improvemts Service Center 1.44 1.44 391-1 Office Furniture and Equipment Equipment 3.55% 4.44 391-2 Office Furniture and Equipment 123.351 3.55% 4.44 391-2 Office Furniture and Equipment 467.396 9.12% 42.65 Service Center Service Center 0 3.55% 42.65 Service Center Service Center 0 3.12% 42.65 Service Center Service Center 0 3.12% 42.65 Service Center Service Center 0 3.12% 42.65 Service Center Service Center 0 0.000% 5.2.7 Service Center Service Center 0 0.000% 5.2.7	5		SEWER		0	%00.0	0
Service Center Serv	9	390	Structure & Improvemts				
Service Center Serv	7		Service Center		643,241	2.10%	13,508
390-1 Structure & Improvemts Leasehold Improvemts Service Center 391-1 Office Furniture and Equipment Service Center 391-2 Office Furniture and Equipment - Data Proc. Service Center 391-3 Office Furniture and Equipment - Computers Service Center 391-3 Office Furniture and Equipment - Computers Service Center 391-3 Office Furniture and Equipment - Computers Service Center 392 Transportation Equip Fully Depreciated Service Center 393 Transportation Equip Fully Depreciated Service Center 394-4.44 4,44 4,46 359% 4,44 4,26 3.59% 4,47 4,26 3.59% 4,26 3.12% 4,26 3.59% 4,26 3.59% 4,26 3.59% 4,26 3.59% 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,26 3.59% 4,27 4,27 4,26 3.59% 4,27 4,	8		SEWER		0	2.10%	0
Leasehold Improvemts	6	390-1	Structure & Improvemts				
Service Center Service Center (a) 1.44 391-1 Office Furniture and Equipment 123,351 3.59% 4.44 391-2 Office Furniture and Equipment and Equipment to Table Proc. 467,398 9.12% 42,6. 391-3 Office Furniture and Equipment - Computers 5ervice Center 9.12% 42,6. 391-3 Office Furniture and Equipment - Computers 5ervice Center 9.12% 22.77 391-3 Office Furniture and Equipment - Computers 5ervice Center 9.12% 42,6. 392 Transportation Equipment - Computers 5ervice Center 50.00% 5ervice Center 392 Transportation Equipment - Computers 5ervice Center 0.000% 5ervice Center	10		Leasehold Improvemts				
SEWER SEWER 381-1 Office Furniture and Equipment Service Center	11		Service Center		646,347	(a)	1,436
391-1 Office Furniture and Equipment Service Center \$ \$0.000% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12		SEWER		0	(a)	(0)
Equipment Service Center Service Cen	13	391-1	Office Furniture and				
Service Center 123,351 3.59% 4,44 SEWER 391-2 Office Furniture and Equipment - Data Proc. Service Center Service Service Center Service Center Service Center Service Center Service Service Center Service Service Center Service Service Center Serv	14		Equipment				
SEWER 391-2 Office Furniture and Equipment - Data Proc. Service Center Service C	15		Service Center		123,351	3.59%	4,428
391-2 Office Furniture and Equipment - Data Proc. Service Center S	16		SEWER		0	3.59%	0
Equipment - Data Proc. Service Center SEWER 391-3 Office Furniture and Equipment - Computers Service Center SEWER 392 Transportation Equip. Fully Depreciated Service Center SEWER \$\$ 0 0.00%	17	391-2	Office Furniture and				
Service Center SEWER SEWER 391-3 Office Furniture and Equipment - Computers Service Center Service Center 392 Transportation Equip. Fully Depreciated Service Center Service Center Service Center SEWER 394-35-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-	18		Equipment - Data Proc.				
SEWER 0 9.12% 391-3 Office Furniture and Equipment - Computers 187,674 12.10% 22,7 Service Center 392 Transportation Equip. Fully Depreciated Service Center 0 0.00% \$ SEWER \$ \$ 0 0.00% \$	19		Service Center		467,398	9.12%	42,627
391-3 Office Furniture and Equipment - Computers Service Center Service Center SEWER 392 Transportation Equip. Fully Depreciated Service Center Service Center \$\$\$ \$\$\$ 0 0.00% \$\$\$\$	20		SEWER		0	9.12%	0
Equipment - Computers Service Center SEWER 392 Transportation Equip. Fully Depreciated Service Center \$ \$ 0 0.00% \$	21	391-3	Office Furniture and				
Service Center SEWER 392 Transportation Equip. Fully Depreciated Service Center SEWER 300 12.10% 12.	22		Equipment - Computers				
SEWER 12.10% 392	23		Service Center		187,674	12.10%	22,708
Service Center Service Center SEWER	24		SEWER		0	12.10%	(0)
Fully Depreciated Service Center SEWER \$ \$ 0.00% \$	25	392	Transportation Equip.				
Service Center 0 0.00% SEWER \$ 0.00% \$	26		Fully Depreciated				
R 0.00% \$	27		Service Center		0	0.00%	0
			SEWER	₩	0		0

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

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Schedule B-3.2

D BG	TE EXPENSE (F=CxE)					9	10.00%			3.85%	3.85%		3.62%			6.15% 4,213	6.15%		5.32%	5.32%		\$ 91,687		\$ 969,185		\$ 7,286,658		\$ 7,286,658	0
CTION CU	INVESTMENT RATE (C) (E)					0	0			38,177	0		0	0		68,510	0		24,357	0		2 636 146		10,766,843	6.1	276,667,166		276,667,166	c
ADJU					Q	sa sa																v		S		S		S	y
	ACCOUNT TITLE (B)	Service Center General Plant:	To contract the second	ransportation Equip.	Depreciable	Service Center	SEWER	Tools, Shop and Garage	Equipment	Service Center	SEWER	Laboratory Equipment	Service Center	SEWER	Communication Equipment	Service Center	SEWER	Miscellaneous Equipment	Service Center	SEWER	Southern Conference	General Plant		Service Center		District and Service Center		District & Service Center WATER	Dietriot 9 Comico Contor CEMED
ACCT.	ŏ.€	Service C	7 000	285-1				394				395			397			398			Total	10181		Total		Total		Total	Total
LINE	Š.	- 0	V (η.	4	2	9	7	œ	6	10	~	12	13	4	15	16	17	18	Ç	200	27	22	23	24	25	77		

AQUA OHIO, INC LAKE / MASURY / PRIOR AMERICAN PROPERTIES CASE NO. 13-2124-WW-AIR

DEPRECIATION ACCRUAL RATES AND	ON OF JURISDICTIONAL DEPRECIATION EXPENSE	AS OF MARCH 31, 2014
	CALCULATI	

NO. NO.			THE PROPERTY OF THE	70 LINDDENIT 0/		
O'A'		ADJU	ADJUSTED JURISUICTION PLANT	ACCRUAL		DEPRECIATION
1 0000	ACCOUNT TITLE (B)		INVESTMENT (C)	RATE (E)		(F=CxE)
Less: C	Contributed Property:	В	D. C. Land			
310	SOS Land & Land Rights	69	23,391	%00.0	G	0
311	SOS Structures & Improvements		189,081	3.00% / 2.50%		2,343
313	Lake River & Other Intakes		58,527	2.49% / 3.70%		1,457
314	Wells & Springs		71,050	4.00% / 2.67%		1,897
321	PP Structures & Improvements		115,747	2.18% / 4.00%		2,584
325	Electric Pumping Equipment		234,026	2.84% / 2.63%		6,729
331	WTP Structures & Improvements		179,637	3.96% / 3.31%		7,114
332	Water Treatment Equipment		825,200	2.62% / 1.91%		21,620
340	T&D Land & Land Rights		1,651	%00.0		0
342	Distribution Res. & Standpipes		992'59	2.27% / 1.43%		11,445
343	Trans. & Distr. Mains		24,903,634	1.50% / 1.46%		372,566
345	Services		1,247,881	2.50% / 1.33%		36,681
346	Meters		290,056	3.52% / 4.11%		11,921
348	Hydrants		2,180,391	1.57% / 1.25%		34,501
390	GP Structures & Improvements		2,000	2.10% / 3.49%		42
397	Communication Equipment		104,277	6.15% / 6.67%		6,413
To	Total Contributed WATER Property		30,886,315			517,314
352	Collection Sewers (Mains)		O	2 44%	%	0
353	Services to Customers (Discharge Services)		0	2 00%	%	7
354	Flow Measuring Devices (Manholes)		0	4.00%	%	
356	Collection Lift Stations		0	4.00%	%	0
361	Structures & Improvements		0	2.33%	%	
372	Sludge Treatment&Disposal Equip.		0	3.28%	%	0
10	Total Contributed SEWER Property		0			0
Total		₩	30,886,315		₩	517,314
		•	1100001		6	20025
Grand	Grand Total District & Service Center	A	245,780,851		A	0,703,343
Grand 1	Grand Total District & Service Center WATER	49	245,780,851		59	6,769,345
Grand T	Grand Total District & Service Center SEWER	s	0		49	(0)
Schedule	Schedule B-3 2a + Schedule B-3 2b					

Schedule B-3.2a + Schedule B-3.2b

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

NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	
-	Intangib	Intangible Plant:					
2							
3	301	Organization	69	12,155	%00.0		0
4							
2	302	Franchises & Consents		145,695	%00.0		0
9							
7	303	Misc. Intangible					
00		Plant		137,738	(a)	\$	12,694
6							
10	Total	Intangible Plant	\$	295,587		\$	12,694
1							

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LINE NO.	ACCT.	ACCOUNT TITLE	ADJUSTED	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (F)		CALCULATED DEPRECIATION EXPENSE (F=CxE)
,							
- 2	Source	source of supply Plant:					
m •	310	Land & Land Rights	₩.	231,679	0.00%	69	0
4 10 1	311	Structures & Improvements		61,831	3,00%		1,855
0 ~ 00 0	312	Collecting & Impounding Reservoirs		O	2.10%		0
» ₽ ∓ ¢	313	Lake, River & Other Intakes		1,469,939	2.49%		36,601
1 5 5	314	Wells & Springs		78,304	4.00%		3,132
<u> </u>	315	Infiltration, Galleries & Tunnels		0	1.67%		0
ο <u>۲</u> α	316	Supply Mains		137,911	1.50%		2,069
2	Total	Source of Supply Plant	69	1,979,664		69	43,657

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NO. NO.	T. ACCOUNT TITLE (B)	IN	PLANT PLANT INVESTMENT (C)	ACCRUAL RATE (E)		DEPRECIATION EXPENSE (F=CXE)
Pump	Pumping Plant:					
320	320 Land & Land Rights	↔	4,894	%00.0	4	0
321	Structures & Improvements		712,032	2.18%		15,522
203	Other Power Production					
			521,309	3.50%		18,246
325	ш		3 480 734	2 84%		98,853
3 326	biesel Pumping Equipment		0	%00.0		0
4			t	2000		C
5 327	 Hydraulic Pumping Equipment 		0	0.00%		0
2			100			(
7 328	Other Pumping Equipment		0	0.00%	ŀ	
		4	000			137 621
19 Total	Pumping Plant	**	4,718,969		A	120,261

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LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUSTEI	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)		CALCULATED DEPRECIATION EXPENSE (F=CxE)
-	Water Tr	Water Treatment Plant:					
2 5	330	330 Land & Land Rights	49	414,251	%00.0	€	
4 ·c	331	Structures & Improvements		2,009,543	3.96%		79,578
9 2	332	Water Treatment Equipment		9,707,963	2.62%		254,349
ထ တ	Total	Water Treatment Plant	s	12,131,757		ss	333,927

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NO. NO.	T. ACCOUNT TITLE (B)	NI	PLANT PLANT INVESTMENT (C)	CURKENI % ACCRUAL RATE (E)		DEPRECIATION EXPENSE (F=CxE)
1 Transr	Transmission & Distribution Plant:					
2	000000000000000000000000000000000000000	¥	417 617	%UU U	65	0
3 340	340 Land & Land Rights	•				
5 341	Structures & Improvements		546,325	2.33%		12,729
7 342	Distribution Reservoirs					
. 8			6,018,294	2.27%		136,615
ກ						
10 343 11	Transmission and Distribution Mains		53,536,184	1.50%		803,043
12						1000
13 345	Services		9,311,628	2.50%		232,791
41				200		777 040
15 346	Meters		4,115,034	5.52%		44,044
15 347	Meter Installations		4,020,013	4.35%		174,871
18						
19 348	3 Hydrants		5,879,617	1.57%		92,310
20						
21 Total	Transmission and	- 8				100
22	Distribution Plant	s	83,844,712		99	807,786,1

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

Schedule B-3.2a Page 6 of 16

General Plant: \$ 0 0.00% 390 Structures & Improvemnt 0 2.10% 390-1 Structures & Improvemnt 0 2.10% 391-1 Office Furniture and Equipment - Dafa Proc. 89,483 3.59% 391-2 Office Furniture and Equipment - Dafa Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392-1 Transportation Equip. 0 0.00% 392-1 Transportation Equip. 0 0.00%	& Land Rights \$ 0 5. tures & Improvemnt sehold Improvemnt sehold Improvemnt sehold Improvemnts 83,439 (a) (b) e Furniture and inpment and inpment and inpment - Data Proc. 89,483 3.59% (b) e Furniture and inpment and inpment - Data Proc. 62,940 9.12% (b) e Furniture and inpment - Data Proc. 62,940 9.12% (c) y Depreciated sportation Equip. 0 0.00% (b) y Depreciated Sportation Equip. \$ \$ (b) sportation Equip. \$ \$ (b)	NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED J P INVE	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)		CALCULATED DEPRECIATION EXPENSE (F=CxE)
389 Land & Land Rights \$ 390 Structures & Improvemnt 0 2.10% 390-1 Structures & Improvemnt 83,439 (a) Leasehold Improvemnt 83,439 (a) 391-1 Office Furniture and Equipment 89,483 3.59% Equipment - Data Proc. 62,940 9.12% 391-2 Office Furniture and Equipment - Computers 252,554 12.10% 392-1 Transportation Equip. 0 0.00% 392-1 Transportation Equip. 6	389 Land & Land Rights \$ 0 0.00% \$ 390 Structures & Improvemnt 390-1 Structures & Improvemnt 83,439 (a) (b) 391-1 Office Furniture and Equipment - Data Proc. 89,483 3.59% (b) 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% (b) 391-3 Office Furniture and Equipment - Computers 252,554 12.10% (b) 392-1 Transportation Equip. Fully Depreciated Depreciated \$ 836,901 10.00% \$	-	General	Plant:					
389 Land & Land Rights \$ 0 0.00% \$ 390 Structures & Improvemnt 0 2.10% \$ 391-1 Office Furniture and Equipment 83,439 (a) (b) 391-2 Office Furniture and Equipment - Data Proc. 89,483 3.59% (b) 391-3 Office Furniture and Equipment - Computers 62,940 9.12% (b) 391-3 Office Furniture and Equipment - Computers 252,554 12.10% (b) 392-1 Transportation Equip. 0 0.00% (b)	389 Land & Land Rights \$ 0 0.00% \$ 390 Structures & Improvemnt 0 2.10% \$ 190 Structures & Improvemnt 0 2.10% \$ 291 Structures & Improvemnt 83,439 (a) (b) 291 Structures & Improvemnt 88,483 3.59% (c) 391 Office Furniture and Equipment - Data Proc. 62,940 9.12% 12.10% 391 Office Furniture and Equipment - Computers 252,554 12.10% 12.10% 392 Transportation Equip. Fully Depreciated \$ 836,901 10.00% (b)	2							
390 Structures & Improvemnt	390 Structures & Improvemnt Leasehold Improvemnts 0 2.10% 390-1 Structures & Improvemnts Leasehold Improvemnts (a) (b) 391-2 Office Furniture and Equipment Data Proc. 89,483 3.59% 391-3 Office Furniture and Equipment Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment Computers 252,554 12.10% 391-3 Office Furniture and Equipment Computers 0 0.00% 392-1 Transportation Equip. Depreciated \$ \$	9	389	Land & Land Rights	8	0	%00.0	69	
390 Structures & Improvemnt	390 Structures & Improvemnt 0 2.10% 390-1 Structures & Improvemnt 83,439 (a) (b) 391-1 Office Furniture and Equipment - Data Proc. 89,483 3.59% (b) 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% (b) 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	4							
390-1 Structures & Improvemnt Leasehold Improvemnts 83,439 (a) (b) 391-1 Office Furniture and Equipment 89,483 3.59% (b) 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 12.10% 392-1 Transportation Equip. Fully Depreciated 60,00% (b)	390-1 Structures & Improvemnt Leasehold Improvemnts 83,439 (a) (b) 391-1 Office Furniture and Equipment - Data Proc. 89,483 3.59% (b) 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% (b) 392-1 Transportation Equip. Fully Depreciated \$ 836,901 10.00% \$	20	390	Structures & Improvemnt		0	2.10%		
390-1 Structures & Improvemnt Leasehold Improvemnt Leasehold Improvemnts 391-2 Office Furniture and Equipment - Data Proc. 391-2 Office Furniture and Equipment - Computers 391-3 Office Furniture and Equipment - Computers 391-3 Office Furniture and Equipment - Computers 391-4 Office Furniture and Equipment - Data Proc. 391-4 Office Furniture and Equipment - Computers 391-5 Office Furniture and Equipment - Computers 391-6 Office Furniture and Equipment - Data Proc. 391-7 Furniture and Equipment - Computers 391-7 Office Furniture and Equipment - Data Proc. 391-8 Office Furniture and Equipment - Data Proc. 391-9 Office Furniture and Equipment - Data Proc. 391-9 Office Furniture and Equipment - Data Proc. 391-1 Office Furniture and Equipment - Data Pro	390-1 Structures & Improvemnt Leasehold Improvemnts 83,439 (a) (b) 391-1 Office Furniture and Equipment 89,483 3.59% (b) 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% (b) 392 Transportation Equip. Fully Depreciated 0 0.00% (b) 392-1 Transportation Equip. Depreciable \$ \$	0							
391-1 Office Furniture and Equipment 391-2 Office Furniture and Equipment - Data Proc. 391-3 Office Furniture and Equipment - Computers 391-3 Office Furniture and Equipment - Computers 392 Transportation Equip. Fully Depreciated 392-1 Transportation Equip. (b)	Leasehold Improvemnts 83,439 (a) (b)	2	390-1				100		7.7
391-1 Office Furniture and Equipment 89,483 3.59% 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciated \$382-1 Transportation Equip. \$382-1 Transportation Equip.	391-1 Office Furniture and Equipment 89,483 3.59% 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% (b) 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	œ		Leasehold Improvemnts		83,439	(a)		(q)
391-1 Office Furniture and Equipment 391-2 Office Furniture and Equipment - Data Proc. 391-3 Office Furniture and Equipment - Computers 392 Transportation Equip. Fully Depreciated 392-1 Transportation Equip.	391-1 Office Furniture and Equipment 89,483 3.59% 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00%	0							
391-2 Office Furniture and Equipment - Data Proc. 391-2 Office Furniture and Equipment - Data Proc. 391-3 Office Furniture and Equipment - Computers 392 Transportation Equip. Fully Depreciated 392-1 Transportation Equip.	391-2 Office Furniture and Equipment - Data Proc. 89,483 3.59% 391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	0	391-1	Office Furniture and					
391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciated * *	391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$			Equipment		89,483	3.59%		3,2
391-2 Office Furniture and Equipment - Data Proc. 391-3 Office Furniture and Equipment - Computers 392 Transportation Equip. 592-1 Transportation Equip. 592-1 Transportation Equip. 593-1 Transportation Equip.	391-2 Office Furniture and Equipment - Data Proc. 62,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	2							
391-3 Office Furniture and Equipment - Data Proc. 391-3 Office Furniture and Equipment - Computers 392 Transportation Equip. 592-1 Transportation Equip. 592-1 Transportation Equip.	Sg1-3 Office Furniture and Equipment - Data Proc. 52,940 9.12% 391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	3	391-2	Office Furniture and					
391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 392-1 Transportation Equip. \$ 392-	391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	4		Equipment - Data Proc.		62,940	9.12%		5,7,
391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Boxogiable \$ 392-1 Transportation Equip. Boxogiable \$ 392-1 Transportation Equip. Boxogiable	391-3 Office Furniture and Equipment - Computers 252,554 12.10% 392 Transportation Equip. Fully Depreciated 0 0.00% 392-1 Transportation Equip. Depreciable \$ 836,901 10.00% \$	5							
392 Transportation Equip. 400 0.00% 50 0.00% 392-1 Transportation Equip. 4 836 901 10 00% \$	392 Transportation Equip. 0 0.00% (b) 392-1 Transportation Equip. \$ 836,901 10.00% \$	9	391-3				W.C. A.C. S.		
392 Transportation Equip. Fully Depreciated 392-1 Transportation Equip.	392 Transportation Equip. 0 0.00% (b) Fully Depreciated 392-1 Transportation Equip. \$ 836,901 10.00% \$	1		Equipment - Computers		252,554	12.10%		30,5
392 Transportation Equip. Fully Depreciated 392-1 Transportation Equip.	392 Transportation Equip. 0 0.00% (b) Fully Depreciated 392-1 Transportation Equip. \$ 836,901 10.00% \$	œ							
Fully Depreciated (b) 392-1 Transportation Equip.	### Fully Depreciated (b)	6	392	Transportation Equip.		-2			i
392-1 Transportation Equip.	392-1 Transportation Equip. \$ 836,901 10.00% \$	50		Fully Depreciated		0	%00.0		(a)
332-1 Hanspotterion Lyding.	Depreciable \$ 836,901 10.00% \$	2 2	300 4	Transportation Equip					
	nepreciana de la companion de	7 0	1-760	Domoiphle	v	836 901	10 00%	G.	83.6

Staff Data Request No. 46

Fully Depreciated (a)

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LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUSTEE	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)		CALCULATED DEPRECIATION EXPENSE (F=CxE)
, - с	393	Stores Equipment	н	5,159	3.00%	49	155
1 to 4	394	Tools, Shop and Garage Equipment		338,809	3.85%		13,044
ဂ ဖ ၊	395	Laboratory Equipment		88,207	3.62%		3,193
~ ∞ :	396	Power Operated Equip.		659,442	5.36%		35,346
6 C C	397	Communication Equipment		775,691	6.15%		47,705
12	398	Miscellaneous Equipment		40,866	5.32%		2,174
5 4	399	Other Tangible Property		0	%00.0		0
12	Total	General Plant	9	3,233,490		65	224,819
27.5	Total	Tangible Plant	4	105,908,591		69	2,332,231
77	Total	District	8	106,204,179		8	2,344,926

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
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AS OF MARCH 31, 2014

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LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ISDICTION NT MENT	CURRENT % ACCRUAL RATE (E)	DEP DEP	CALCULATED DEPRECIATION EXPENSE (F=CXE)
		SEWER					
	301	Organization	↔	0		€	
	302	Franchise & Consents		0			
	303	Misc. Intangible Plant		0	(a)		
	Total	Sewer Intangible Plant	w	0		4	

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NO. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	SDICTION AT MENT	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
	SEWER				
1 Collect	Collection Plant				
2					
3 350	Land & Land Rights	₩	0	\$ %00.0	
5 351	Structures & Improvements		0	2.33%	
6 7 352	Collection Sewers		0	2.44%	
8 9 352.1	1 Collection Sewers - Force		0	1.83%	
352.2	2 Collection Sewers - Gravity		0	%00.0	
12 13 352.3	3 Special Collecting Structures		0	0.00%	
14 353	Services to Customers		0	2.00%	
16 17 354	Flow Measuring Devices		0	4.00%	
18 19 355	Flow Measuring Installations		0	%00.0	
20 21 356	Other Collection Plant Facilities		0	4.00%	
22 23 Total	Sewer Collection Plant	44	0	s	

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

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		THE RESIDENCE OF THE PARTY OF T	ADJUSTED JURISDICTION		CURRENT %	CALCULATED	
LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	PLANT INVESTMENT (C)		ACCRUAL RATE (E)	DEPRECIATION EXPENSE (F=CxE)	
		SEWER					
-	Pumping Plant	g Plant					
7 69 .	360	Land & Land Rights	49	0	\$ %00.0		0
4 10 0	361	Structures & Improvements		0	2.33%		0
9 / 0	362	Receiving Wells		0	%00.0		0
ထတ 🤅	363	Electric Pumping Equipment		0	7.33%		0
25	364	Diesel Pumping Equipment		0	%00.0		0
13	365	Other Pumping Equipment		0	6.67%		0
4 ت	Total	Sewer Pumping Plant	S	0	8		0

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NO. NO.	r, ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (G)	TED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
	SEWER				
Transr	Transmission & Disposal Plant				
		Ý	,	1	
370	Land & Land Rights	69	0	\$ %00.0	
370.1	1 Oxidation Lagoon Land		0	%00.0	
370.2	2 Other Land & Land Rights		0	%00.0	
8 9 371	Structures & Improvements		0	2.33%	
372	Treatment & Disposal Equipment		0	3.28%	
12 372.1	1 Treatment & Disposal Influent Lift Station		0	%00'0	
14 15 373	Plant Sewers		0	2.00%	
16 374	Outfall Sewer Lines		0	%00.0	
18 19 375 20	Other Treatment & Disposal Plant Equipment		0	0:00%	
21 22 Total	Sewer Transmission & Disposal Plant	s	0	49	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)		ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	
	3		General Plant	ę	c	6 2000 0		c
- 2	389	Land & Land Rights		A	5	0.0070		0
m	390	Structures & Improvements			0	3.50%		0
4 rc	391.1	Office Furniture			0	9.00%		0
9	391.2	Office Furniture & Equipment	ŧ		0	9.00%		0
ထ တ	391.3	Office Machines & Equipment	ţ		0	20.00%		0
1 1	392	Transportation Equipment			0	9.67%		0
13	393	Stores Equipment			0	4.00%		0
15	394	Tools, Shop and Garage Equipment	luipment		0	4.00%		0
1 1	395	Laboratory Equipment			0	2.00%		0
8 <u>5</u> 5	396	Power Operated Equip.			0	%00'9		0
27 53	397	Communication Equipment			0	6.67%		0
3 2	398	Miscellaneous Equipment			0	2.00%		0
25	Total	Sewer General Plant		6	0	φ.		0
26	Total	District Tangible Sewer UPIS	PIS	\$	0	S		0
28 29	Total	District Sewer UPIS		•	0	w w		0

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
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Service Center Intangible Service Center Service Center Intangible Service Center Intangible	NO.	T. ACCOUNT TITLE	(B)	Absorb	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	ACCRUAL RATE (E)	d	CALCULATED DEPRECIATION EXPENSE (F=CxE) (c)
Service Center SEWER 8,130,697 Service Center Intangible 8,130,697	ervic 303	e Center Intangible Plant:						
Service Center Intangible	3		SEWER	69	8,130,697	(a)	₩	877,498
•	Total	Service Center Intangi Plant	ible	69	8,130,697		s	877,498

AQUA OHIO, INC
LAKE & MASURY PROPERTIES
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LINE NO.	ACCT. NO.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CXE)
- (Service	Service Center General Plant:			
N # 10	389	Land & Land Rights Service Center	437,092	%00.0 %00.0	00
0000	390	Structure & Improvemts Service Center	643,241	2.10%	13,508
2000	390-1	Structure & Improvemts Leasehold Improvemts Service Center	646,347	(a) (a)	1,436
£ 4 5 9 9 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	391-1	Office Furniture and Equipment Service Center	123,351	3.59%	4,428
17 18 19 20	391-2	Office Furniture and Equipment - Data Proc. Service Center	467,398	9.12%	42,627 0
22 23 24 24 24	391-3	Office Furniture and Equipment - Computers Service Center	187,674	12.10%	22,708
25 26 27	392	Transportation Equip. Fully Depreciated Service Center	0 0	%00.0 %00.0	0 0

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LINE NO.	ACCT.	ACCOUNT TITLE	ADJUSTEI	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
-	Service (Service Center General Plant:				
2						
က	392-1	Transportation Equip.				
4		Depreciable				
2		Service Center	ь	0	10.00%	0
9		SEWER		0	10.00%	0
7	394	Tools, Shop and Garage				
80		Equipment			N. N	
6		Service Center		38,177	3.85%	1,470
10		SEWER		0	3.85%	0
11	395	Laboratory Equipment				
12		Service Center		0	3.62%	0
13		SEWER		0	3.62%	0
14	397	Communication Equipment			127	7 2 7 2
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	, is	111111111111111111111111111111111111111		
22		General Plant	so.	2,636,146	 	91,687
23						
24	Total	Service Center	s	10,766,843	4	969,185
25					3	3
26	Total	District and Service Center	S	116,971,022	ws	3,314,111
27					3	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
28	Total	District & Service Center WATER	s	116,971,022		3,314,111
29				**	4	i i
30	Total	District & Service Center SEWER	A	0	A	(0)

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LINE	ACCT.		ADJUSTED	ADJUSTED JURISDICTION PLANT	CURRENT % ACCRUAL	CALCULATED DEPRECIATION
NO.		ACCOUNT TITLE (B)	INV	INVESTMENT (C)	RATE (E)	(F=CxE)
	Less: C	Less: Contributed Property:				C
7	310	SOS Land & Land Rights	69	0	8 %00.0	0 (
	311	SOS Structures & Improvements		0	3.00%	0 [
l er	313	Lake River & Other Intakes		58,527	2.49%	1,45/
4	314	Wells & Springs		0	4.00%	0 ;
r u	32.1	PP Structures & Improvements		112,421	2.18%	2,451
o u	325	Flectric Pumping Fauipment		190,320	2.84%	5,405
0 1	334	WTP Structures & Improvements		179,637	3.96%	7,114
- a	333	Water Treatment Equipment		825,200	2.62%	21,620
0 0	340	T&D I and & Land Rights		1,651	%00.0	0
5	342	Distribution Res. & Standoipes		251,996	2.27%	5,720
2 -	343	Trans & Distr Mains		22,432,946	1.50%	336,494
	372	Services		882,283	2.50%	22,057
7 5	346	Motors		0	3.52%	0
2 5	240	Metals		2.031,084	1.57%	31,888
14	340	Hydrafius 6 Janes 1990		2,000	2.10%	42
15	390	GP Structures & Improvements		104 277	6 15%	6,413
16	397	Communication Equipment		27 070 349		440.662
17	To	Total Contributed WATER Property		21,012,342		
19				C	7877	c
19	352	Collection Sewers (Mains)		> 0	2,00%	C
20	353	Services to Customers (Discharge Services)		0 (4.00%	0 0
21	354	Flow Measuring Devices (Manholes)		0	% OO. 4	0 0
22	356	Collection Lift Stations		0 (4.00%	
23	361	Structures & Improvements		0 0	2.33%	
24	372	Sludge Treatment&Disposal Equip.		0	3.28%	
26	Tc	Total Contributed SEWER Property		0		,
27				010 010 10	•	A40 662
28	Total	Contributed Property	·A	21,012,342	•	
29			6	089 800 00		2.873.449
30	Grand	Grand Total District & Service Center	A	00,000,00		
32	Grand	Grand Total District & Service Center WATER	s	89,898,680	•	2,873,449
33			o.	•		10)
34	Grand	Grand Total District & Service Center SEWER	A			141

			AS OF MANCH 31, 2014	1, 2014		Sch	Schedule B-3.2b Page 1 of 16
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	NI	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CA DEP	CALCULATED DEPRECIATION EXPENSE (F=CxE)
-	Intangi	Intangible Plant:					
2							c
က	301	301 Organization	€9	157,795 \$		A	
4 ro	302	Franchises & Consents		11,180			0
9							
7	303	303 Misc. Intangible					400 00
80		Plant		3/1,88/	(a)		176,60
თ				•			100.00
10	Total	Total Intangible Plant	8	540,862 \$		A	176'60

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LINE	ACCT.		ADJUS	ADJUSTED JURISDICTION PLANT	CURRENT % ACCRUAL	3 8	CALCULATED
NO.	9 €	ACCOUNT IIILE (B)		INVESTMENT (C)	(E)		(F=CxE)
0	Source	Source of Supply Plant:					
OI	310	310 Land & Land Rights	₩	375,592 \$	0.00%	s	0
- 10	311	Structures & Improvements		1,190,131	2.63%		31,300
10 -	312	Collecting & Impounding					
· · · · ·		Reservoirs		287	1.70%		10
0	313	Lake, River & Other			1		
17		Intakes		1,4/4,912	3.70%		54,572
0.4	314	Wells & Springs		1,825,553	2.67%		48,742
t v2 (315	Infiltration, Galleries & Tunnels		24,409	1.67%		408
97.9	316	316 Supply Mains		448,986	1.57%		7,049
×	Total	Source of Supply Plant	49	5,340,170 \$		89	142,081

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LINE NO.	NO.	ACCOUNT TITLE (B)	NI	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	2 H	CALCULATED DEPRECIATION EXPENSE (F=CxE)
	Pumpir	Pumping Plant:					
~! ~	320	320 Land & Land Rights	€9	52,690 \$	%00.0	69	0
+ 10	321	Structures & Improvements		1,631,501	4.00%		65,260
m ~ m	323	Other Power Production Equipment		3,468,556	2.88%		99,894
. o -	325	Electric Pumping Equipment		7,649,668	3.03%		231,785
3.2	326	Diesel Pumping Equipment		79,391	3.29%		2,612
4 9	327	Hydraulic Pumping Equipment		276,329	3.03%		8,373
9	328	Other Pumping Equipment		279,056	3.03%	b	8,455
18	Total	Pumping Plant	s	13,437,191 \$		69	416,380

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NO.	ACCT.	ACCOUNT TITLE (B)	Z	PLANT INVESTMENT (C)		ACCRUAL RATE (E)		DEPRECIATION EXPENSE (F=CXE)
- 0	Water	Water Treatment Plant:						
1 10	330	Land & Land Rights	49	84,767	€>	%00.0	es.	0
4 %	331	Structures & Improvements		6,455,307		3.31%		213,671
9 ~	332	Water Treatment Equipment		29,565,360		1.91%	J	564,698
യ ത	Total	Water Treatment Plant	s	36,105,434	49		s	778,369

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NO. N	ACCT.	ACCOUNT TITLE	ADJUS	ADJUSTED JURISDICTION PLANT INVESTMENT	CURRENT% ACCRUAL RATE	0 8	CALCULATED DEPRECIATION EXPENSE (F=CVF)
_	(A)	(B)			(5)		(avo-1)
Tra	ansm	Transmission & Distribution Plant:					
			100		2000	ŧ	
e)	340	Land & Land Rights	(/)	364,086 \$	%00.0	A	•
	341	Structures & Improvements		154,997	2.50%		3,875
9 1							
	342	Distribution Reservoirs and Standpipes		7,745,109	1.86%		144,059
0 -	343	Transmission and Distribution Mains		57,328,254	1.46%		836,993
12					,		00 001
13 3	345	Services		12,347,165	4.00%		493,007
4	4			6 039 936	4.11%		248,241
	010	Meters					
	347	Meter Installations		3,078,889	2.67%		82,206
				347 307 4	1 75%		82 700
19	348	Hydrants		4,723,710	1.13%		02,20
	Total	Transmission and	•	201 402 452		v	1 891 961
22		Distribution Plant	A	81,784,15		9	00,100,1

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NO.	ACCT.	ACCOUNT TITLE (B)	ADJUST	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	۵۵	CALCULATED DEPRECIATION EXPENSE (F=CxE)
-	Genera	General Plant:					
. 0	000	ماطعين المحد الم	¥	41 466	%00.0	49	0
20 4	388	Land & Land Rights	•				
	390	Structures & Improvemnt		4,580,931	3.49%		159,8/4
N 80	390-1	390-1 Structures & Improvemnt Leasehold Improvemnts		123,215			(q)
515	391-1	Office Furniture and Equipment		224,240	%00.5		11,212
1 E 4 E	391-2	391-2 Office Furniture and Equipment - Data Proc.		0	6.67%		0
10 17 2	391-3	Office Furniture and Equipment - Computers		527,436	17,50%		92,301
20 19	392	Transportation Equip. Fully Depreciated		0	7.20%		(q)
22 23	392-1	392-1 Transportation Equip. Depreciable	₩	1,533,066 \$	7.20%	ь	110,381

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LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUS	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	.0	CALCULATED DEPRECIATION EXPENSE (F=CxE)
-	393	Stores Equipment	69	22,936 \$	4.00%	49	917
2004	394	Tools, Shop and Garage Fourinment		1,761,953	4.00%		70,478
6 2	395	Laboratory Equipment		422,680	9.00%		21,134
~ 8	396	Power Operated Equip.		716,800	6.25%		44,800
9 0	397	Communication Equipment		2,159,127	%299		144,014
17	398	Miscellaneous Equipment		330,223	2.00%		16,511
€ 4	399	Other Tangible Property		44,264	2.00%	1	2,213
15	Total	General Plant	s	12,488,336		₩.	673,836
18	Total	Tangible Plant	s	159,155,282 \$. V	3,902,627
22	Total	District	s	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

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INVESTMENT (C)	
€\$	
s	

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ACCT.	ACCOUNT TITLE	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	SDICTION	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CXE)
S	SEWER				
	Collection Plant				
	Land & Land Rights	₩	\$ 0	\$ %00.0	0
	Structures & Improvements		0	2.33%	0
	Collection Sewers		0	2.44%	0
	Collection Sewers - Force		0	1.83%	0
352.2	Collection Sewers - Gravity		0	%00.0	0
352.3	Special Collecting Structures		0	%00.0	0
	Services to Customers		0	2.00%	0
	Flow Measuring Devices		0	4.00%	0
	Flow Measuring Installations		0	%00.0	0
	Other Collection Plant Facilities		0	4.00%	0
	Sewer Collection Plant	w	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

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SEWER 2 360 Land & Land Rights \$ 0.00% \$ 4 361 Structures & Improvements 0 2.33% 5 362 Receiving Wells 0 0.00% 9 363 Electric Pumping Equipment 0 7.33% 10 364 Diesel Pumping Equipment 0 6.67% 13 365 Other Pumping Equipment 0 6.67% 15 Total Sewer Pumping Plant \$ 6	LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	z	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
Pumping Plant \$ 0 \$ 360 Land & Land Rights \$ 0 \$ 361 Structures & Improvements 0 0 362 Receiving Wells 0 0 363 Electric Pumping Equipment 0 0 364 Diesel Pumping Equipment 0 0 Total Sewer Pumping Plant \$ 0 \$			OEIWED				
360 Land & Land Rights \$ \$ 0 \$ \$ 361 Structures & Improvements 0 362 Receiving Wells 363 Electric Pumping Equipment 0 364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 70tal Sewer Pumping Plant \$ 0 \$,	Pumpir	SEWEN ng Plant				
360 Land & Land Rights \$ 0 \$ 361 Structures & Improvements 0 362 Receiving Wells 363 Electric Pumping Equipment 0 364 Diesel Pumping Equipment 0 365 Other Pumping Equipment 0 Total Sewer Pumping Plant \$ 0 \$	2						
361 Structures & Improvements 362 Receiving Wells 363 Electric Pumping Equipment 364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	3	360	Land & Land Rights	9	₩.	0.00%	0
362 Receiving Wells 363 Electric Pumping Equipment 364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	4			•		2000	
362 Receiving Wells 363 Electric Pumping Equipment 364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	2	361	Structures & Improvements	0	2.	2.33%	0
362 Receiving Wells 363 Electric Pumping Equipment 364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	9						
363 Electric Pumping Equipment 364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	7	362	Receiving Wells	0	ا انت	%00.0	0
363 Electric Pumping Equipment 364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	∞					i	· ·
364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	6	363	Electric Pumping Equipment	0	الد	7.33%	0
364 Diesel Pumping Equipment 365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	10						
365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	1	364	Diesel Pumping Equipment	0		0.00%	0
365 Other Pumping Equipment Total Sewer Pumping Plant \$ 0 \$	12						•
Total	13	365	Other Pumping Equipment	0	-1	%29	0
Total	14				-3	4	
	15	Total	Sewer Pumping Plant	•	\$	₩.	0

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LINE NO.	NO.	ACCOUNT TITLE (B)	ADJUSTE	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
		SEWER				
- 2	ransır	Iransmission & Disposal Flam	7	- 9		C
e 4	370	370 Land & Land Rights	∨	я О	\$ %00.0	
2	370.1	370.1 Oxidation Lagoon Land		0	%00.0	0
9 / 0	370.2	Other Land & Land Rights		0	0.00%	0
o o S	371	Structures & Improvements		0	2.33%	0
2 = 1	372	Treatment & Disposal Equipment		0	3.28%	0
2 6 5	372.1	372.1 Treatment & Disposal Influent Lift Station		0	0.00%	0
- 5 م	373	Plant Sewers		0	2.00%	0
2 7 2	374	Outfall Sewer Lines		0	%00.0	a
19 20 21	375	Other Treatment & Disposal Plant Equipment		0	%00.0	0
	Total	Sewer Transmission & Disposal Plant	49	\$ 0	\$	0

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1 389 Land & Land Rights SEWER General Plant \$ 0.00% \$ 0.00% \$ 0 3 390 Structures & Improvements 0 3.50% 0 0 5.00% 0 <th>LINE NO.</th> <th>ACCT.</th> <th>ACCOUNT TITLE (B)</th> <th>ADJUSTED JURISDICTION PLANT INVESTMENT (C)</th> <th>CURRENT % ACCRUAL RATE (E)</th> <th>CALCULATED DEPRECIATION EXPENSE (F=CxE)</th>	LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
389 Land & Land Rights \$ 0.00% 390 Structures & Improvements \$ 5.00% 391.1 Office Furniture \$ 5.00% 391.2 Office Furniture & Equipment 0 \$ 5.00% 391.3 Office Machines & Equipment 0 \$ 6.00% 392 Transportation Equipment 0 \$ 4.00% 393 Stores Equipment 0 \$ 4.00% 394 Tools, Shop and Garage Equipment 0 \$ 5.00% 395 Laboratory Equipment 0 \$ 5.00% 396 Power Operated Equipment 0 \$ 5.00% 397 Communication Equipment 0 \$ 5.00% 398 Miscellaneous Equipment 0 \$ 5.00% 704al Sewer Operated Equipment 0 \$ 5.00% 704al Sewer General Plant \$ \$ 5.00% 704al District Tangible Sewer UPIS \$ \$ 5.00% 704al District Sewer UPIS \$ 0 \$ 5.00%			eneral			c
390 Structures & Improvements 0 3.50% 391.1 Office Furniture 0 5.00% 391.2 Office Furniture & Equipment 0 20.00% 391.2 Office Furniture & Equipment 0 20.00% 392 Transportation Equipment 0 4.00% 393 Stores Equipment 0 4.00% 394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 6.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.00% 398 Miscellaneous Equipment 0 5.00% 704al Sewer General Plant \$ \$ 704al District Tangible Sewer UPIS \$ \$ 704al District Sewer UPIS \$ 0 \$	- ~	389	Land & Land Rights	0		5
391.1 Office Furniture 65.00% 391.2 Office Furniture & Equipment 0 5.00% 391.3 Office Machines & Equipment 0 20.00% 392 Transportation Equipment 0 4.00% 393 Stores Equipment 0 4.00% 394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 5.00% 396 Power Operated Equip 0 6.00% 397 Communication Equipment 0 6.00% 398 Miscellaneous Equipment 0 6.00% Total District Tangible Sewer UPIS \$ Total District Tangible Sewer UPIS \$	1 m	390	Structures & Improvements	0	3.50%	0
391.2 Office Furniture & Equipment 0 5.00% 391.3 Office Machines & Equipment 0 20.00% 392 Transportation Equipment 0 5.67% 393 Stores Equipment 0 4.00% 394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 5.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.00% 398 Miscellaneous Equipment 0 6.00% 399 Amer General Plant \$ 5.00% 10tal District Tangible Sewer UPIS \$ \$ 10tal District Sewer UPIS \$ \$	4 10	391.1	Office Furniture	0	2.00%	0
391.3 Office Machines & Equipment 0 20.00% 392 Transportation Equipment 0 5.67% 393 Stores Equipment 0 4.00% 394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 5.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.07% 398 Miscellaneous Equipment 0 5.00% Total Sewer General Plant \$ Total District Tangible Sewer UPIS \$ Total District Sewer UPIS \$	9 /	391.2	Office Furniture & Equipment	0	9:00%	0
392 Transportation Equipment 0 5.67% 393 Stores Equipment 0 4.00% 394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 5.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.67% 398 Miscellaneous Equipment 0 5.00% 704al Sewer General Plant \$ \$ 704al District Tangible Sewer UPIS \$ \$ 704al District Sewer UPIS \$ \$	သော ်	391.3	Office Machines & Equipment	0	20.00%	0
393 Stores Equipment 0 4.00% 394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 5.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.67% 398 Miscellaneous Equipment 0 5.00% 704al Sewer General Plant \$ \$ 704al District Tangible Sewer UPIS \$ \$ 704al District Tangible Sewer UPIS \$ \$	2 1 9	392	Transportation Equipment	0	5.67%	0
394 Tools, Shop and Garage Equipment 0 4.00% 395 Laboratory Equipment 0 5.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.67% 398 Miscellaneous Equipment 0 5.00% Total Sewer General Plant \$ \$ Total District Tangible Sewer UPIS \$ \$ Total District Sewer UPIS \$ \$	5 5 5	393	Stores Equipment	0	4.00%	0
395 Laboratory Equipment 0 5.00% 396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.67% 398 Miscellaneous Equipment 0 5.00% Total Sewer General Plant \$ \$ Total District Tangible Sewer UPIS \$ \$ Total District Sewer UPIS \$ \$	4 5 5	394	Tools, Shop and Garage Equipment	0	4.00%	0
396 Power Operated Equip. 0 6.00% 397 Communication Equipment 0 6.67% 398 Miscellaneous Equipment 0 5.00% Total Sewer General Plant \$ 0 \$ Total District Tangible Sewer UPIS \$ \$ Total District Sewer UPIS \$ \$	16	395	Laboratory Equipment	0	2.00%	0
397 Communication Equipment 398 Miscellaneous Equipment Total Sewer General Plant Total District Tangible Sewer UPIS Total District Sewer UPIS \$ 6.67% 5.00% Total Sewer General Plant Total District Sewer UPIS \$ 5.00% \$ 5.00%	2 C S	396	Power Operated Equip.	0	%00.9	0
398 Miscellaneous Equipment \$ 5.00% Total Sewer General Plant \$ 6.00% Total District Tangible Sewer UPIS \$ \$ 5.00% Total District Sewer UPIS \$ \$ \$ \$ \$	27	397	Communication Equipment	0	%299	0
Total Sewer General Plant \$ 0 \$ \$ Total District Tangible Sewer UPIS \$ \$ Total District Sewer UPIS \$ \$	232	398	Miscellaneous Equipment	0	2.00%	0
Total District Sewer UPIS \$ 0 \$ \$ Total District Sewer UPIS \$ 0 \$ \$	25	Total	Sewer General Plant	6	\$	0
Total District Sewer UPIS \$ 0 \$	26	Total	District Tangible Sewer UPIS	\$ 0	49	0
	28	Total	District Sewer UPIS	9	45	0

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LINE NO.	ACCT.	ACCOUNT TITLE (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)	z	CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	LON
-	Service	Service Center Intangible Plant:					
2							
3	303	303 Misc. Intangible Plant					
4		Service Center	9	()		€9	0
50		SEWER	0	1			0
0 1		Common Contor Internalible					
~ &	Oldi	Plant	\$	€9		49	0
6							

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1	ACCT. NO. ACCOUNT TITLE. (A) (B)	ADJUSTED JURISDICTION PLANT INVESTMENT (C)		CURRENT % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)
1 Servic	Service Center General Plant:				
3 389	land & Land Rights				
4		9	69	\$ %00.0	0
- 22	SEWER	0		%00.0	0
6 390	Structure & Improvemts				
7		0		2.10%	0
00	SEWER	0		2.10%	0
9 390-	390-1 Structure & Improvemts				
10	Leasehold Improvemts				
11	Service Center	0		%00.0	0
12	SEWER	0		%00.0	
13 391-1	1 Office Furniture and				
14	Equipment				
15	Service Center	0		3.59%	0
16	SEWER	0		3.59%	
17 391-2	2 Office Furniture and				
18	Equipment - Data Proc.				
19	Service Center	0		9.12%	
20	SEWER	0		9.12%	0
21 391-3	3 Office Furniture and				
	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			%00.0	0
28	SEWER	9	69	\$ %00.0	

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ACCRUAL PRATE (E) 10.00% \$ 10.00% \$ 3.85% 3.85% 3.62% 6.15% 6.15% 6.15% 5.32% 5.32% 5.32% 5.32%			ADUINSTER	AD HISTED, HIRISDICTION	CURRENT %	CALCULATED
sge 0 10.00% \$ the state water water sewer \$ 159,696,144 \$ \$ 3,972,55 \$ 5	OZ		N INVE	LANT SSTMENT (C)	ACCRUAL RATE (E)	DEPRECIATION EXPENSE (F=CXE)
Transportation Equip. Depreciable Service Center Service Center	ē	vice Center General Plant:				
Depreciable \$ 0 10,00% \$ Service Center Service Center 3,85% 3,85% Tools, Shop and Garage 0 3,85% 3,85% Tools, Shop and Garage 0 3,85% 3,85% Equipment 0 3,62% 3,62% SEWER 0 3,62% 3,62% Communication Equipment 0 6,15% 6,15% Service Center 0 6,15% 6,15% Service Center 0 6,15% 5,32% Service Center 5 3,972,54 District & Service Center WATER 5 3,972,54 District & Service Center SEWER 5 3,972,54	30					
Service Center \$ 10,00% \$ Service Center SEWER 10,00% \$ Tools, Shop and Garage 0 3,85% 3,85% Equipment 0 3,85% 3,85% Laboratory Equipment 0 3,62% 3,62% Communication Equipment 0 6,15% 6,15% Service Center 0 6,15% 6,15% Miscellaneous Equipment 0 6,15% 6,15% Service Center 0 6,15% 6,15% Service Center 0 5,32% 5,32% Service Center \$ 5,32% 5,32% District and Service Center \$ 3,972,56 District & Service Center \$ 3,972,56 District & Service Center SEWER \$ 3,972,56	3					
Tools, Shop and Garage 0 10.00% Equipment Service Center Servic		Service Center	s	0		
Tools, Shop and Garage 0 3.85% Equipment Service Center Service		SEWER		0	10.00%	0
Equipment Equipment Service Center 0 3.85% Service Center Service Center Service Center Service Center Service Center Service Center General Plant General Plant 0 3.62% Communication Equipment Service Center General Plant General Plant General Plant General Plant 0 6.15% Service Center General Plant General Plant General Plant General Plant Service Center \$ \$ District & Service Center WATER Service Center	S	4				
Service Center 3.85% Laboratory Equipment 3.62% Service Center 0 3.62% Communication Equipment 0 6.15% Service Center 0 6.15% Service Center 0 6.15% Service Center 0 5.32% Service Center 0 5.32% Service Center \$ 5.32% Service Center \$ 5.32% District and Service Center \$ 3.972.54 District & Service Center WATER \$ 3.972.54 District & Service Center EWER \$ 3.972.54		Equipment		0		
SeWER 3.85% Laboratory Equipment 0 3.62% Service Center 0 3.62% Service Center 0 6.15% Service Center 0 6.15% Service Center 0 5.32% Service Center 0 5.32% Service Center 0 5.32% Service Center 5 0 Service Center 5 3,972,5x District and Service Center 5 3,972,5x District & Service Center WATER 5 3,972,5x District & Service Center SEWER 5 3,972,5x		Service Center		0	3.85%	0
Laboratory Equipment 3.62% Service Center 0 3.62% Service Center 0 6.15% Service Center 0 6.15% Service Center 0 5.32% Service Center 0 5.32% Service Center 0 5.32% Service Center 4 3.972.5 Service Center 5 159,696,144 \$ District & Service Center WATER \$ 3.972.5 District & Service Center WATER \$ 3.972,5		SEWER			3.85%	0
Service Center 0 3.62% SEWER 0 3.62% Communication Equipment 0 6.15% Service Center 0 6.15% Miscellaneous Equipment 0 5.32% Service Center 0 5.32% Service Center 0 5.32% Service Center 5 0 Service Center 5 3.972.54 District and Service Center WATER 5 3.972.54 District & Service Center WATER 5 3.972.54	3			- V	3 3	-1
SEWER 0 3.62% Communication Equipment 0 6.15% Service Center 0 6.15% Miscellaneous Equipment 0 5.32% Service Center 0 5.32% Service Center 0 5.32% Service Center 0 5.32% District and Service Center \$ 3.972,54 District & Service Center WATER \$ 3.972,54 District & Service Center SEWER \$ 3.972,54		Service Center		0	3.62%	0
Communication Equipment 0 6.15% Service Center 0 6.15% Miscellaneous Equipment 0 5.32% Service Center 0 5.32% Service Center 0 5.32% Service Center \$ 0 Service Center \$ 3,972,54 District & Service Center WATER \$ 3,972,54 District & Service Center WATER \$ 3,972,54		SEWER		0	3.62%	0
Service Center 0 6.15% SEWER 0 6.15% Miscellaneous Equipment 0 5.32% Service Center 0 5.32% Service Center 0 5.32% General Plant \$ 5.32% Service Center \$ 3.972,54 District and Service Center WATER \$ 3,972,54 District & Service Center WATER \$ 3,972,54 District & Service Center SEWER \$ 3,972,54	S					
SEWER 0 6.15% Miscellaneous Equipment 0 5.32% Service Center 0 5.32% Service Center 0 \$ Service Center \$ 0 Service Center \$ 3,972,54 District and Service Center WATER \$ 3,972,54 District & Service Center SEWER \$ 3,972,54		Service Center		0	6.15%	5
Miscellaneous Equipment 0 5.32% Service Center 0 5.32% Service Center 0 \$ Service Center \$ 0 Service Center \$ 3,972,54 District and Service Center WATER \$ 3,972,54 District & Service Center SEWER \$ 3,972,54		SEWER		0	6.15%	0
Service Center 0 5.32% Service Center \$ 5.32% Service Center \$ \$ Service Center \$ \$ District and Service Center WATER \$ 159,696,144 \$ 3,972,54 District & Service Center WATER \$ 3,972,54 District & Service Center SEWER \$ 3,972,54	S					
Service Center 6 5.32% Service Center 6 5 Service Center \$ 0 \$ Service Center \$ 159,696,144 \$ 3,972,54 District & Service Center WATER \$ 159,696,144 \$ 3,972,54 District & Service Center SEWER \$ 3,972,54 \$ 3,972,54		Service Center		0	5.32%	
Service Center \$ \$ General Plant \$ \$ Service Center \$ 159,696,144 \$ 3,972,54 District & Service Center WATER \$ 159,696,144 \$ 3,972,54 District & Service Center SEWER \$ 3,972,54		SEWER		0	5.32%	
General Plant \$ 0 \$ Service Center \$ 159,696,144 \$ 3,972,54 District & Service Center WATER \$ 159,696,144 \$ 3,972,54 District & Service Center SEWER \$ 0 \$	O					
Service Center \$ 159,696,144 \$ 3,972,54 District & Service Center WATER \$ 159,696,144 \$ 3,972,54 District & Service Center SEWER \$ 0 \$		General Plant	49	0		
District & Service Center \$ 159,696,144 \$ 3,972,54 District & Service Center WATER \$ 3,972,54 District & Service Center SEWER \$ 3,972,54				ć		
District and Service Center \$ 3,972,54 District & Service Center WATER \$ 3,972,54 District & Service Center SEWER \$ 3,972,54	0		A	0		9
District & Service Center SEWER \$ 159,696,144 District & Service Center SEWER \$ 3,972,54	7		•	A 200 000		3 070 5/18
District & Service Center WATER \$ 159,696,144 \$ 3,972,54 District & Service Center SEWER \$ \$	0		A	159,696,144		0,316,0
District & Service Center SEWER \$	- 1	District 9 Control	y	159 696 144		3.972.548
District & Service Center SEWER \$	0	District & Service Center	•	והסימסיים		
	Š	District & Service Center	UT.	0		s
	2	District & Service Certifier	>			

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

Schedule B-3.2b

				Page 16 of 16
LINE		ADJUSTED JURISDICTION PLANT INVESTMENT	CURRENT % ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE
NO.	(A) (B)	(C)	(E)	(F=CxE)
	Contributed			
-	310 SOS Land & Land Rights	\$ 23,391 \$	\$ %00.0	
2	311 SOS Structures & Improvements	180,081	2.63%	2,343
(7)		0	3.70%	0 000
4		71,050	2.67%	1,897
· w	-	3,326	4.00%	133
) (C		43,706	3.03%	1,324
> 1		0	3.31%	0
. α	le.	0	1.91%	0
o 0		0	%00.0	0
9	_	307,770	1.86%	5,725
11		2,470,688	1.46%	36,072
5		365,598	4.00%	14,624
1 5		290,056	4.11%	11,921
2 7		149,307	1.75%	2,613
- 4		0	3.49%	0
0 6		0	6.67%	0
2 5	5	3,813,973		76,652
- 0				
0 0	Ser Collection Cowers (Mains)	0	2.44%	0
2 6	252 Collection Sewers (Mains) 253 Services to Clistomers (Discharge Services)	0	2.00%	0
2 5		0	4.00%	0
17		0	4.00%	0
77		0	2.33%	0
24		0	3.28%	0
25	Total Contributed SEMIER Dropout	0		0
27	Total Continuated Sevies Property			000
28	Total Contributed Property	3,813,973 \$	•	700'0/
30	Grand Total District & Service Center	\$ 155,882,171 \$	8	3,895,896
3.				
33	Grand Total District & Service Center WATER	\$ 155,882,171 \$	€9	3,895,896
34		•	•	c
35	Grand Total District & Service Center SEWER	A	•	

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	ALLOCATED JURISDICTION (G)	5,649,047 420 30,886,315	1,127 8,574 12,431 88,830	110,963		0 13,525,515 480,184 0 0	76,873 (17,621)	59,252	589,520
	ALLOCATED SEWER J	\$ 0000	0000	0		00000	0 00	0 0	\$ 0
	ALLOCATED WATER (E)	5,649,047 \$ 420 30,886,315	1,127 8,574 12,431 88,830	110,963		13,525,515 480,184 0 0	76,873 (17,621)	59,252	589,520 \$
	ALLOCATION % (D)	100.00% \$ 100.00% 100.00%	100.00%	%00:001		100.00% 63.00% 4.30% 100.00%	100.00%	100.00%	100.00% \$
	TOTAL A JURISDICTION (D)	5,649,047 420 30,886,315	1,127 8,574 12,431 88,830	110,963		13,525,515 762,197 0	76,873 (17,621)	59,252	589,520
	TOTAL	9 0		0			0	0	€9
	TOTAL	5,649,047 \$ 420 30,886,315	1,127 8,574 12,431 88,830	110,963		0 13,525,515 762,197 0	76,873 (17,621)	59,252	589,520 \$
	T. DESCRIPTION (B)	2. Customers' Advances for Construction (a) \$ 3. Related Facilities 1. Contributions in Aid of Construction (a) 1. Contributions in Aid of Construction	_ = -	ITC Benefits Sold TOTAL Investment Tax Credits	3 Deferred Income Taxes:	Accelerated Amortization Liberalized Depreciation Liberalized Depreciation - Service Center Liberalized Depreciation - Service Center ACRS Tax Benefits Sold Other	TOTAL Deferred Income Taxes 253112 Reg Liabilities - Excess Deferred FIT 186392 Reg Liabilities - Deficit Deferred FIT	Subtotal Subtotal AB6366 Reg Asset - AFUDC	186302 Deferred Credits - Tank Painting
	LINE ACCT. NO. NO. (A)	252 253-3 271 271	255		283		2531	1863	1863
	NO.	- NW 4:	200000000000000000000000000000000000000	5 5 4	15 16	23 23 23 23	25 25 28 28 28 28 28 28 28 28 28 28 28 28 28	382 38	35

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

	NO. NO. DESCRIPTION (A) (B)	WATER	SEWER	JURISDICTION (D)	ALLOCATION % (D)	WATER (E)	SEWER (F)	JURISDICTION (G)
15	186302 Reg Asset - Pension (b)	\$ (3,173,654) \$	27	\$ (3,173,654)	100.00%	(3,173,654) \$	\$ 0	(3,173,654)
18	186320 Reg Asset - Post Retirement (c)	(523,388)		(523,388)	100.00%	(523,388)	0	(523,388)
20	186395 Rea Asset - Deferred Depreciation (d)	(43,080)		(43,080)	100.00%	(43,080)	o	(43,080)
						C	c	C
15	186399 Reg Asset - Deferred Other			0	100.00%	0	0	0
	Total Other Items Carried Forward to B-1							
	Pre-1971 3% Credit from line 8	1,127	0	1,127		1,127	0	1,127
	1971 4% Credit from Line 9	8,574	0	8,574		8,574	0	8,574
	Liberalized Depre. from Line 25	14,287,712	0	14,287,712		14,005,699	0	14,005,699
	Reg Liabilities - Deferred FIT	59,252	0	59,252		59,252	0	59,252
	Red Asset - AFUDC	0	0	0		0	0	0
	Deferred Credits - Tank Painting	589,520	0	589,520		589,520	0	589,520
	Rea Asset - Pension	(3,173,654)	0	(3,173,654)		(3,173,654)	0	(3,173,654)
	Red Asset - Post Retirement	(523,388)	0	(523,388)		(523,388)	0	(523,388)
	Red Asset - Deferred Depreciation	(43,080)	0	(43,080)		(43,080)	0	(43,080)
	Red Asset - Deferred Other	0	0	0		0	0	0
	TOTAL Other Rate Base Items	\$ 11,206,063 \$	0	\$ 11,206,063	S.	10,924,050	\$ 0	10,924,050
	ITC Options Elected							
	1971 Section 46(e) shall not apply.							
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							

Staff Data Request No. 47

Staff Workpaper WPB-6a @ @ @ @

Staff Workpaper WPB-6b

Staff Workpaper WPB-6c

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

Page 1 of 1 Schedule C-1

n come Taxes	(B) 56,649,701 \$ 24,651,943 6,769,345	(C) 3,820,000 (a) \$ 55,008 (b)	(a) \$	(D=B+C)
Operating Revenues Operating Expenses: Operation & Maintenance Depreciation and Amortization Taxes - Other Operating Expenses before Income Taxes Income Taxes	56,649,701 \$ 24,651,943 6,769,345	3,820,000	(a) \$	
Operating Expenses: Operation & Maintenance Depreciation and Amortization Taxes - Other Operating Expenses before Income Taxes	24,651,943	55,008		60,469,701
Operating Expenses: Operation & Maintenance Depreciation and Amortization Taxes - Other Operating Expenses before Income Taxes Income Taxes	24,651,943 6,769,345	55,008		
Operation & Maintenance Depreciation and Amortization Taxes - Other Operating Expenses before Income Taxes Income Taxes	24,651,943 6,769,345	55,008		
Depreciation and Amortization Taxes - Other Operating Expenses before Income Taxes Income Taxes	6,769,345		(a)	24,706,951
Taxes - Other Operating Expenses before Income Taxes Income Taxes	COCTOCC			6,769,345
Operating Expenses before Income Taxes Income Taxes	13,295,336	178,794 (c)	(၁)	13,474,130
Operating Expenses before Income Taxes Income Taxes			1	
0 1 Income Taxes	44,716,624	233,802		44,950,426
1 Income Taxes				
2	2,947,540	1,255,169 (d)	(9	4,202,709
			1	1
3 Total Operating Expenses	47,664,164	1,488,971		49,153,135
4			ě	9 9 9
5 Net Operating Income \$	8,985,537 \$	2,331,029	ν	11,316,566
9				
7 Rate Base \$	151,493,153		₩	151,493,153
18				
19 Rate of Return	5.93%		J	7.47%

G000

Applicant's Schedule E-4 Applicant's Proposed Increase x 1.44% Uncollectible Rate Staffs Schedule C-3.24b 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

Page 1 of 1	WATER		eArenses (D)		•	Ð	56,884 2,158,478		854,488 56,649,701						39,532 24,651,943		464,646 6,769,345		1,262 13,295,336	(86,780) 2,947,540	418,660 47,664,164	10000	6
	WA	000	ADJUSTMENTS (C)		0	2,25	; ;	(1,45	85				(4)	45	60		46			8)	41		C.W.
		UNADJUSTED REVENUE &	EXPENSES (B)			\$ 51,101,272 \$	2,101,594	2,592,348	55,795,213				1,310,595	23,301,817	24,612,411		6,304,699	0	13,294,074	3,034,320	47,245,504		e con con co
			DESCRIPTION (A)	Operating Revenues		Metered Sales Revenues	Unmetered Sales Revenue	Other Operating Revenues	Total Operating Revenues		Operating Expenses		Purchased Water	Other Operation and Maintenance	Total Operations and Maintenance		Depreciation	Amortization of Merger Related Costs	Taxes Other Than Income Taxes	Income Taxes	Total Operating Expenses		
			LINE NO.	,-	2	က	4	2	7	8	o	10	11	12	14	15	16	17	- 62	0 0	21	22	

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		AMOUNT
NO.	KEPEKENGE	(A)		(B)
	Operat	ing 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	0-0.0	Total Revenue Adjustments	\$	854,488
5		1000110100100	1	
6	Operat	ing 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	Maintence 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		and service and the service of the service of the service of		1,000
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

NO.	(A)		(B)
_	To adjust rate case expense as presented on C-2.1 to the		
2	estimated rate case expense.		
က			
4			
2	Estimated "current" rate case expense (a)	S	350,000
9	Amortization period (years)		3
7			
œ	Estimated annual rate case expense		116,667
6	Test year rate case expense (a/c 928 C- 2.1a page 4)		356,031
10			
11	Total Adjustment	1	(239,364)
12			
13	Jurisdictional allocation percentage		4001
14			
15	Jurisdictional amount	6	(239,364)

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

Page 1 of 1 Schedule C-3.13

Ö.	(A)		(B)
-	To adjust test year for purchased water expense increase.		
က		17	3
4	Purchase Water Expense (a)	မာ	894,438
2			1
9	Purchase Water Expense Included		1,310,595
7	expense (a/c 602) (b)		
80			100000
0	Total Adjustment (4) - (6)		(416,157)
10			
Ţ	Jurisdictional allocation percentage		400%
12			100
13	Jurisdictional amount	ss.	(416,157)

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

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

Schedule C-3.20 Page 1 of 1

NO.	PURPOSE AND DESCRIPTION (A)					(B)
_ 01	Adjusted Budget Expense (a)				↔	3,931,120
σ.						4 281 749
+ 10	lest Year Budget Expense (b)				l.	2,1,1,22,1
	Adjustment (2) - (4)				₩	(350,629)
٧.6						
10	Account		Adjusted	Test Year	1	
-			(a)	(q)		
13	921-3 Telephone	↔	260,725 \$	185,988		
4	921-6 Utilities		166,528	164,138		
15	921-7 Misc. Supplies & Expenses		69,911	75,930		
9	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)	(c)	0	1,394	, i	
20			1000			
21	Total	ss.	3,931,120 \$	4,281,749	- W	

Staff Workpaper WPC-3.20 Applicant's Schedule C-2.1 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)
	To record additional depreciation as presented		
2	(a/c 403) on C-2.1, Page 8, Column E to depreciation		
8	on plant investment as calculated in B-3.2.		
₹+			
10	Adjusted Depreciation Expense (a)	\$	6,769,345
(C)			
2	Test Year Depreciation Expense (b)		6,304,699
00			
6	Total Adjustment (5) - (7)		464,646
0			
-	Jurisdictional allocation percentage		100%
2			
c	.lirisdictional amount	ક્ક	464,646

⁽a) Staff's Schedule B-3.2

⁽b) Applicant's Schedule C-2.1

Lake / Masury / Prior American Properties AQUA OHIO, INC.

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

			Pa	Page 1 of 1
LINE NO.	PURPOSE AND DESCRIPTION (A)	SCHEDULE REFERENCE	AMC	AMOUNT (B)
-	Property Taxes	C-3.23a	6	9,818,010
3 2	Ohio Gross Reiepts Tax	C-3.23b	2	2,650,983
4 10	Payroll Taxes	C-3.23c		606,421
9 /	PUCO & OCC Assessments	C-3.23d		67,207
ထ တ	EPA Lience to Operate	C-3.23e		107,198
1 10	Total Taxes Other Than Income Taxes (1) thru (9)		13	13,249,819
13	Test Year Taxes Other Than Income Taxes (a)		13	13,248,557
4 5	Total Adjustment (11) - (13)			1,262
16	Jurisdictional allocation percentage			100%
19	Jurisdictional amount		49	1,262
3				

⁽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

NO. NO. 100.	PURPOSE AND DESCRIPTION		MATER	CCIVICO	TOTAL ARIOTAL
	C		WAIEK	SEWER	(B)
	Plant In Service @ 12/31/12 (a)	69	252,460,898 \$	17,595,923 \$	\$ 270,056,821
	Less OWDA Property - Non Taxable (a)		(7,164,558)		(7,164,558)
	Add M&S Inventory @ 12/31/12 (a)	1	823,432	9	823,432
	Taxable Property @ 12/31/12 (1) thru (5)		246,119,772	17,595,923	263,715,695
	State of Ohio Assessed Valuation @ 12/31/12 (b)				112,681,810
	Assessment Valuation Percentage (9) / (7)		42.73%	42.73%	42.73%
	Plant In Service @ 3/31/14 (c)		276,667,167	0	276,667,167
	Less OWDA Property - Non Taxable (a)		(7,164,558)		(7,164,558)
	Add M&S Inventory (d)	1	981,937		981,937
	Taxable Property @ 3/31/14 (13) thru (17)		270,484,546	0	270,484,546
	Assessed Valuation @ 3/31/14 (11) x (19)		115,573,989	0	115,573,989
	Average Property Tax Rate - per \$1000 (e)		84,95	84.95	84.95
	Jurisdictional Ohio Property Tax		9,818,010	0	9,818,010
27 1	Test Year Property Tax (f)		9,867,243	0	9,867,243
	Property Tax Adjustment (25) - (27)	59	(49,233) \$	0	\$ (49,233)
@@@@@	Applicant's 2013 Department of Taxation Annual Report Applicant's Workpaper WPC-3.16b Staff's Schedule B-2 Staff's Data Request No. 39 Applicant's Workpaper WPC-3.16c				

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

Schedule C-3.23b

			Page 1 of 1
LINE NO.	PURPOSE AND DESCRIPTION (A)		AMOUNT (B)
7 2	To adjust the excise tax as shown on C-2.1, (A/C 408-13) page 7, to reflect the current tax rate and test year revenue.	Adjusted Operating Income	Proforma Operating Income
w 4	Adjusted Operating Revenue (a)	\$ 56,649,701 \$	60,469,701
က တ ၊	Less: Uncollectible Accounts Expense (4) x 1.44%	815,438	870,764
~ &	Less: Sales for Resale (4) x .015402% (b)	8,725	9,314
o € ;	Total Ohio Taxable Reciepts (4) thru (8)	55,825,538	59,589,624
123	Less: \$25,000 Exemption (@ 61.51% jurisdictional)	15,378	15,378
5 4	Net Taxable Receipts (10) - (12)	55,810,161	59,574,247
5 6	Excise tax at 4.75%	4.75%	4.75%
18	Ohio Gross Recipts Tax (14) x (16)	2,650,983 \$	2,829,777
50 20	Test Year Expense (b)	2,611,241	
52 53	Total Adjustment	39,742	
24 23	Jurisdictional allocation percentage	100%	
79	Jurisdictional amount	\$ 39,742	
(a)	Staff Schedule C-1		

Applicant's Schedule C-2.1 9

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)
100	To recor	To record the tax effect of all adjustments summarized on C-3 and to		
01	record F	record Federal income taxes at the statutory rate of 35%.		
~	C-2	Operating income	€9	8,549,709
_	C-2	Add FIT		3,034,320
		Pre-tax operating income		11,584,029
(0	6-3	Revenues		854,488
7	6-0	Operations and Maintenance		(39,532)
m	C-3	Depreciation		(464,646)
0	C-3	Taxes other than income		(1,262)
10		Adjusted pre-tax operating income		11,933,077
Ξ	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				(267,704)
9	C-4	Less investment tax credit		(19,454)
17	C-4			3,234,698
8				2,947,540
19		FIT on C-2 above		3,034,320
20	Total Ad	Total Adjustment		(86,780)
21	Jurisdic	Jurisdictional allocation percentage	ļ	100%
22				
23	Jurisdic	Jurisdictional amount	49	(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

		AT CURRENT RATES	TES	AT PROPOSED RATES	RATES
DESCRIPTION (A)	UNADJUSTED (B)	SCHEDULE C-3 ADJUSTMENTS (C)	ADJUSTED (D)	PRO FORMA ADJUSTMENTS (E)	PROFORMA (F)
Operating income before FIT	\$ 11,584,029	\$ 349,048 \$	11,933,077 \$	3,586,198 \$	15,519,275
Reconciling items: Interest charges (a)	(2,895,688)	(770,446)	(3,666,134)		(3,666,134)
Tax accelerated depreciation	(7,149,064)	(5,819,701)	(12,968,765)		(12,968,765)
Book depreciation	6,304,699	464,646	6,769,345		6,769,345
Excess of tax over book	(844,365)	(5,355,055)	(6,199,420)	0	(6,199,420)
Other reconciling items: Repair Tax deduction	0	(2,832,391)	(2,832,391)		(2,832,391)
Misc Deferred Items	(\$6,752)	6,752	0		0
Total reconciling items	(3,746,805)	(8,951,140)	(12,697,945)	0	(12,697,945)
Taxable income	7,837,224	(8,602,092)	(764,868)	3,586,198	2,821,330
Federal income taxes: Federal tax liability at 35%	2,743,022	(3,010,725)	(267,704)	1,255,169	987,465
Investment tax credits (A)	0		0		0
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

RATES	PROFORMA (F)	12,968,765	6,559,163	6,409,602		2,243,361	991,337	(19,454)	971,883	3,215,244	4,202,711
AT PROPOSED RATES	PRO FORMA ADJUSTMENTS (E)	€9		0		0			0	0	1,255,169 \$
ES	ADJUSTED (D)	12,968,765 \$	6,559,163	6,409,602		2,243,361	991,337	(19,454)	971,883	3,215,244	2,947,540 \$
AT CURRENT RATES	SCHEDULE C-3 ADJUSTMENTS (C)	5,819,701 \$	254,464	5.565,237		1,947,833	991,337	(15,224)	976,113	2,923,946	\$ (86,779)
un entre de la constante de la	UNADJUSTED (B)	7,149,064 \$	6,304,699	844,365		295,528	0	(4,230)	(4,230)	291,298	3,034,320 \$
	DESCRIPTION (A)	Deferred income taxes: Tax accelerated depreciation \$	Tax straight-line depreciation	Excess of accelerated over straight-line depreciation	Deferred income tax at 35%	resulting from depreciation	Deferred income tax at 35%	resulting from Repair Tax Amortization of prior years ITC	Investment tax credit - net	Total deferred income taxes	Total Federal income taxes \$
	LINE NO.	1 5	ω 4	2 2 7 8	. 8 6	10	12 [13	15	8 19 10	20 7

Joint Exhibit 3.0

Redline

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	
Customer Charge for a 5/8" meter Customer Charge for a 5/8" x 3/4" meter Customer Charge for a 1" meter Customer Charge for a 1-1/2" meter Customer Charge for a 2" meter Customer Charge for a 3" meter Customer Charge for a 4" meter Customer Charge for a 6" meter		Per <u>Month</u> \$9.00 \$9.00 \$22.50 \$45.00 \$135.00 \$225.00 \$450.00
	VOLUMETRIC RATES	Per 100 Gallon
For the first 15,000 gallons or any part the	reof per month	\$0.60851 \$0.58535
For the next 85,000 gallons per month		\$0.45638 \$0.43901
For all consumption over 100,000 gallons	per month	\$0.43901 \$0.42596 \$0.40975
BULK WATER RATE The customer will be charged a flat fee of to the following volumetric rates: Per Load First 15,000 Gallons Next 85,000 Gallons Over 100,000 Gallons	three dollars and forty-eight cents (\$3.48) per load in addition Per 100 Gallons \$0.60851 \$0.58535 -\$0.45638 \$0.43901 -\$0.42596 \$0.40975	\$0.40010
	d on current charges only and is not compounded on future delinquencies. after due date) before late fees are applied. The six day grace period allow	
fifteen dollars and seventy-one cent the payment is properly processed be Company's option,	ned by the financial institution unpaid, a charge of twenty one dollars and one (\$21.89\\$15.71) will be assessed to cover the cost of processing this transpy the Company. The charge for the dishonored payment may be reflected onored payment or may be included on the customer's next billing.	saction, provided
RECONNECTION FEE Reconnection fees as defined by thi Section 3-6, Original Sheet No. 4, Ite	s tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and em 11(a) are:	
Reconnection Fee during reg	ular business hours	
Reconnection Fee other than	during regular business hours	\$50.99 \$156.1 \$155.80
	nty eight dellars and eighty four centsthirty-one dellars and seventy-six cer a service connection during the Company's regular business hours.	
ISSUED:	EEEECTIVE:	

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
1-1/4" Hose Connection.	Month \$2.68
	\$2.56
1-1/2" Hose Connection	\$3.87 \$3.70
2" Hose Connection	\$6.88
2-1/2" Hose Connection	\$6.57 \$10.78
	\$10.30
Private Fire Hydrant	\$46.54
	<u>\$44.45</u>
AUTOMATIC SPRINKLERS	
Size of	Per
Connection 2"	Month \$6.97
	\$6.66
4"	\$27.59 \$26.35
6"	\$62.16 \$59.37
	<u>φυθ.υτ</u>
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

Customer Charge for a 5/8" meter Customer Charge for a 5/8" x 3/4" meter Customer Charge for a 1" meter Customer Charge for a 1-1/2" meter Customer Charge for a 2" meter Customer Charge for a 3" meter Customer Charge for a 4" meter Customer Charge for a 6" meter		\$9.00 \$22.50 \$45.00 \$72.00 \$135.00 \$225.00
	VOLUMETRIC RATES	
For the first 15,000 gallons or any part then	reof per month	Per 100 Gallon \$0.80000 \$0.78750
For the next 85,000 gallons per month		\$0.68000
For all consumption over 100,000 gallons p	per month	\$0.66938 \$0.48000 \$0.47250
	d on current charges only and is not compounded on future deline after due date) before late fees are applied. The six day grace po	
centsfifteen dollars and seventy-one provided the payment is properly pro	ned by the financial institution unpaid, a charge of twenty-one dole cents (\$21.89\$15.71) will be assessed to cover the cost of proceducessed by the Company. The charge for the dishonored paymeany returns the dishonored payment or may be included on the cu	essing this transaction, ont may be reflected at the
RECONNECTION FEE Reconnection fees as defined by this Section 3-6, Original Sheet No. 4, Ite	s tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and em 11(a) are:	I
Reconnection Fee during regu	ular business hours	
Reconnection Fee other than	during regular business hours	\$50.95 \$156.17 \$155.86
•	nty-eight dollars and eighty four centsthirty-one dollars and sever a service connection during the Company's regular business hour	
;	SYSTEM IMPROVEMENT SURCHARGE (SIC)	
	None.	
ISSUED:	EFF	FECTIVE:
In acc	by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc. cordance with the Public Utilities Commission of Ohio 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

Residential	Monthly Charge \$43.90
Commercial.	\$41.93 \$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 delinquencie receives a six (6) day grace period (after due date) before late fees are applied. The six day grace period all or processing delays.	
DISHONORED PAYMENTS When a payment for service is returned by the financial institution unpaid, a charge of twenty one dollars and cents fifteen dollars and seventy-one cents (\$21.89\$15.71) will be assessed to cover the cost of processing the provided the payment is properly processed by the company. The charge for the dishonored payment may be company's option, when the Company returns the dishonored payment or may be included on the customer's	his transaction, be reflected at the
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	
Reconnection Fee other than during regular business hours	\$50.95 \$156.17 \$155.86
ACCOUNT ACTIVATION CHARGE An account activation charge of twenty eight dollars and eighty four centsthirty-one dollars and seventy-six c (\$28.84\$31.76) will be charged for a service connection during the Company's regular business hours.	<u>ents</u>
SYSTEM IMPROVEMENT SURCHARGE (SIC)	
None.	
ISSUED: EFFECTIV	 E:

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	
Customer Charge for a 5/8" meter Customer Charge for a 5/8" x 3/4" meter Customer Charge for a 1" meter Customer Charge for a 1-1/2" meter Customer Charge for a 2" meter Customer Charge for a 3" meter Customer Charge for a 4" meter Customer Charge for a 6" meter The customer charge is applic	cable to all customers regardless of consumption.	. \$9.00 . \$22.50 . \$45.00 . \$72.00 . \$135.00 . \$225.00
	VOLUMETRIC RATES	Day 400 Oallan
For the first 15,000 gallons or any part ther	eof per month	Per. 100 Gallon \$0.80000
For the next 85,000 gallons per month		<u>\$0.78750</u> \$0.68000
For all consumption over 100,000 gallons per month		\$0.66938 \$0.48000 \$0.47250
	d on current charges only and is not compounded on future delinquencies after due date) before late fees are applied. The six day grace period all	
centsfifteen dollars and seventy-one provided the payment is properly processed by the Company. The ch when the Company returns the disho	ned by the financial institution unpaid, a charge of twenty one dollars and cents (\$21.89\$15.71) will be assessed to cover the cost of processing the arge for the dishonored payment may be reflected at the Company's optonored payment or may be included on the customer's next billing.	nis transaction,
RECONNECTION FEE Reconnection fees as defined by this Section 3-6, Original Sheet No. 4, Ite	s tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and em 11(a) are:	
Reconnection Fee during regu	ular business hours	\$56.06 \$50.95
Reconnection Fee other than	during regular business hours	_
ACCOUNT ACTIVATION CHARGE An account activation charge of tweet (\$28.84\$31.76) will be charged for a	nty-eight dollars and eighty four centsthirty-one dollars and seventy-six conservice connection during the Company's regular business hours.	<u>ents</u>

ISSUED:		EFFECTIVE:	
	Issued by Edmund P. Kolodziei, Ir. President Agua 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	
4.40" Harry Company	\$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	
T TVALO T TO TTYMINE	\$55.65	
AUTOMATIC SPRINKLERS		
Size of	Per	
Connection	Month	
<u>2</u> "	\$49.36	
	\$47.15	
4"	\$72.31	
6"	\$69.07	
6"	\$98.69	
	\$94 27	
	\$94.27	
SYSTEM IMPROVEMENT SURCHARGE (SIC)	<u>\$94.27</u>	

ISSUED: _____ EFFECTIVE: ____

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

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 (\$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 centsthirty-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)

ISSUED:	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	EFFECTIVE:

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

Size of Meter	Monthly
5/8"	\$9.00
3/4"	\$13.50
1"	\$22.50
1-1/2"	
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)

ISSUED:	EFFECTIVE:

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
 \$207.02\$197.73 monthly

 6" service
 \$313.87\$299.79 monthly

 8" service
 \$626.90\$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
 \$101.00\$96.47 monthly

 4" service
 \$364.78\$348.43 monthly

 6" service
 \$681.15\$650.61 monthly

 8" service
 \$996.68\$951.99 monthly

ISSUED:	EFFECTIVE:

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 \$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:	
Issued	by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.	
In Accordance with the	he 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 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 twenty eight dollars and eighty four centsthirty-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 (\$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 centsfifty 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 centsone 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:
In Accord	Issued by Edmund P. Kolodziej,	Jr., President, Aqua Ohio, Inc.

Order Dated

Schedule E-1f, Page 1 of 6

Aqua Ohio, Inc.

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

Rate Per

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:

	Per Month	100 Gallons
For the first 15,000 gallons or any part thereof per month	150	\$1.08875\$1.01625
For the next 1,185,000 gallons per month.	11,850	\$ 0.81656 \$0.76219
For all consumption over 1,200,000 gallons per month	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

100 Gallons

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

EFFECTIVE:

Schedule E-1f, Page 2 of 6

Aqua Ohio, Inc.

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

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GENERAL WATER SERVICE

System Improvement Surcharge

None.

ISSUED: _____ EFFECTIVE: _____

Schedule E-1f, Page 3 of 6

Aqua Ohio, Inc.

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

P.U.C.O. NO. 15

RESERVED FOR FUTURE USE

ISSUED: _____ EFFECTIVE: _____

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 six dollars and six centsfifty 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 centsone hundred fifty-five dollars and eighty-six cents (\$156.17\$15.86).

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 (\$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 centsthirty-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	

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:

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.

Size of Service	Rate Per Month
2" Diameter & smaller	\$11.66 <u>\$11.14</u>
2-1/2" Diameter	\$18.28 <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	\$419.98 \$401.15

This Private Fire Service rate applies to all the Company Customers 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:	EEEECTIVE:

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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

Customer Charge for a 5/8" meter Customer Charge for a 5/8" x 3/4" meter Customer Charge for a 1" meter Customer Charge for a 1-1/2" meter Customer Charge for a 2" meter Customer Charge for a 3" meter Customer Charge for a 4" meter Customer Charge for a 6" meter	VOLUMETRIC DATES	Per Month \$9.00 \$9.00 \$22.50 \$45.00 \$72.00 \$135.00 \$225.00 \$450.00
	VOLUMETRIC RATES	Per 100 Gallon
For the first 15,000 gallons or any part ther For the next 85,000 gallons per month For all consumption over 100,000 gallons p		\$0.58535 \$0.43901 \$0.40975
BULK WATER RATE The customer will be charged a flat fee of t to the following volumetric rates:	hree dollars and forty-eight cents (\$3.48) per load in addition	
Ç	Per 100	
Per Load First 15,000 Gallons Next 85,000 Gallons Over 100,000 Gallons	Gallons \$0.58535 \$0.43901 \$0.40975	
	I on current charges only and is not compounded on future delinquencies. after due date) before late fees are applied. The six day grace period allow	
(\$15.71) will be assessed to cover the Company. The charge for the dishor	ned by the financial institution unpaid, a charge of fifteen dollars and sever the cost of processing this transaction, provided the payment is properly propored payment may be reflected at the Company's option, concred payment or may be included on the customer's next billing.	
RECONNECTION FEE Reconnection fees as defined by this Section 3-6, Original Sheet No. 4, Ite	s tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and em 11(a) are:	
	ılar business hoursduring regular business hours	
ACCOUNT ACTIVATION CHARGE An account activation charge of thirty during the Company's regular busine	y-one dollars and seventy-six cents (\$31.76) will be charged for a service eas hours.	connection
ISSUED:	EFFECTIVE:	
	by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc. cordance with the Public Utilities Commission of Ohio Dated for Case No. 13-2124-WW-AIR	

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

\$59.37

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 \$3.70 1-1/2" Hose Connection..... 2" Hose Connection..... \$6.57 2-1/2" Hose Connection..... \$10.30 Private Fire Hydrant..... \$44.45 **AUTOMATIC SPRINKLERS** Per Size of Connection Month \$6.66 4"..... \$26.35

SYSTEM IMPROVEMENT SURCHARGE (SIC)

6".....

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

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

Customer Charge for a 5/8" meter Customer Charge for a 5/8" x 3/4" meter Customer Charge for a 1" meter Customer Charge for a 1-1/2" meter Customer Charge for a 2" meter Customer Charge for a 3" meter Customer Charge for a 4" meter Customer Charge for a 6" meter		Per Month \$9.00 \$9.00 \$22.50 \$45.00 \$135.00 \$225.00 \$450.00
	VOLUMETRIC RATES	
For the first 15,000 gallons or any part therefor the next 85,000 gallons per month For all consumption over 100,000 gallons per month		Per 100 Gallon \$0.78750 \$0.66938 \$0.47250
	d on current charges only and is not compounded on future delinquencie after due date) before late fees are applied. The six day grace period all	
(\$15.71) will be assessed to cover the	ned by the financial institution unpaid, a charge of fifteen dollars and sevene cost of processing this transaction, provided the payment is properly perfected payment may be reflected at the Company's option, when the Coruded on the customer's next billing.	processed by the
RECONNECTION FEE Reconnection fees as defined by this Section 3-6, Original Sheet No. 4, Ite	s tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and em 11(a) are:	
	ular business hoursduring regular business hours	
ACCOUNT ACTIVATION CHARGE An account activation charge of thirt during the Company's regular busine	y-one dollars and seventy-six cents (\$31.76) will be charged for a service ess hours.	e connection
!	SYSTEM IMPROVEMENT SURCHARGE (SIC)	
	None.	
ISSUED:	EFFECTIV	E:
In acc	by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc. cordance with the Public Utilities Commission of Ohio 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

Residential Commercial Yard Hydrant		Monthly <u>Charge</u> \$41.93 \$54.51 \$12.60
receives	NT FEE payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The c a axix (6) day grace period (after due date) before late fees are applied. The six day grace period allows for a sessing delays.	
(\$15.71) compan	DPAYMENTS payment for service is returned by the financial institution unpaid, a charge of fifteen dollars and seventy-one will be assessed to cover the cost of processing this transaction, provided the payment is properly processes. The charge for the dishonored payment may be reflected at the company's option, when the Company retired payment or may be included on the customer's next billing.	d by the
	ION FEE ection fees as defined by this tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and 3-6, Original Sheet No. 4, Item 11(a) are:	
	econnection Fee during regular business hourseconnection Fee other than during regular business hours	
An acco	CTIVATION CHARGE unt activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connected Company's regular business hours.	tion
	SYSTEM IMPROVEMENT SURCHARGE (SIC)	
	None.	
ISSLIED:	EEEE/TIVE:	

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

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

	CUSTOMER CHARGE PER MONTH	
Customer Charge for a 5/8" meter Customer Charge for a 5/8" x 3/4" meter Customer Charge for a 1" meter Customer Charge for a 1-1/2" meter Customer Charge for a 2" meter Customer Charge for a 3" meter Customer Charge for a 4" meter Customer Charge for a 6" meter The customer charge is applic	cable to all customers regardless of consumption.	\$22.50 \$45.00 \$72.00 \$135.00 \$225.00
	VOLUMETRIC RATES	
For the first 15,000 gallons or any part ther For the next 85,000 gallons per month For all consumption over 100,000 gallons p	reof per month	Per. 100 Gallon \$0.78750 \$0.66938 \$0.47250
	d on current charges only and is not compounded on future delinquenci after due date) before late fees are applied. The six day grace period a	
(\$15.71) will be assessed to cover the processed by the Company. The ch	ned by the financial institution unpaid, a charge of fifteen dollars and se ne cost of processing this transaction, provided the payment is properly large for the dishonored payment may be reflected at the Company's open	
RECONNECTION FEE Reconnection fees as defined by this Section 3-6, Original Sheet No. 4, Ite	s tariff Section 3-2, Second Revised Sheet No. 4, Item 13(c), and em 11(a) are:	
	ular business hoursduring regular business hours	
ACCOUNT ACTIVATION CHARGE An account activation charge of thirty during the Company's regular busine	y-one dollars and seventy-six cents (\$31.76) will be charged for a services hours.	ce connection
ISSUED:	EFFECTIV	/E:

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

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		Per
Connection		Month
<u>2"</u>		\$47.15
4"		\$69.07
6"		\$94.27

SYSTEM IMPROVEMENT SURCHARGE (SIC)

ISSUED:		EFFECTIVE:
	Issued by Edmund P. Kolodziej, Jr., President, Aqua Or In accordance with the Public Utilities Commission of Order Dated for Case No. 13-2124-WV	Ohio

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

<u>CUSTOMER CHARGE</u>	
Monthly flat rate unmetered service per unit	13
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	
ACCOUNT ACTIVATION CHARGE	

SYSTEM IMPROVEMENT SURCHARGE (SIC)

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-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

Size of Meter	Monthly
5/8"	\$9.00
3/4"	\$13.50
1"	
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
	Monthly
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)

ISSUED:	EFFECTIVE:

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:

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:
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Issued by Edmund	P. Kolodziej, Jr., President, Aqua Ohio, Inc.
In Accordance with the Public Ut	ilities 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:
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lanced by Edmond D	Kaladaiai la Bassidant Asus Obis las
issued by Edmund P.	Kolodziej, Jr., President, Aqua Ohio, Inc.
In Accordance with the Public Utilitie	es 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

Pata Par

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:

However d Peter	
For all consumption over 1,200,000 gallons per month	\$0.40650
For the next 1,185,000 gallons per month	\$0.76219
For the first 15,000 gallons or any part thereof per month	\$1.01625
	100 Gallons
	Nate Fei

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:	

Schedule E-1f, Page 2 of 6

Aqua Ohio, Inc.

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

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GENERAL WATER SERVICE

System Improvement Surcharge

None.

ISSUED: _____ EFFECTIVE: _____

Schedule E-1f, Page 3 of 6

Aqua Ohio, Inc.

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

P.U.C.O. NO. 15

RESERVED FOR FUTURE USE

ISSUED: _____ EFFECTIVE: _____

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:

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:

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.

Size of Service	Rate Per Month
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:

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.

	Per 100 G	allon Rate		Monthly Customer Charge	
Monthly	Old	New		Old	New
Volume Used	Rate	Rate	Size	Rate	Rate
			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			

Private Fire	Old	New
Size of Service	Rate	Rate
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

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.

Monthly	Old	New
Flat Rate	Rate	Rate

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.

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.

	Pe	er 100 Gallo	on Rate		Monthly Customer Charge	
Monthly	Old	[New		Old	New
Volume Used	Rate	e	Rate	Size	Rate	Rate
		_ '		5/8"	\$8.55	\$9.00
				3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.917	725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.642	91		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.373			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	\$.1895	461	\$.000000			
Private Fire	Old	New				
Size of Service	Rate	Rate				
2" Diameter & smaller	\$10.14	\$11.14				
2 ½" 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.

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.

	Per 100 Gallon Rate				Monthly Customer Charge	
Monthly	Old		New		Old	New
Volume Used	Rate	e	Rate	Size	Rate	Rate
				5/8"	\$8.55	\$9.00
				3/4"	\$11.29	\$13.50
First 14,960 gallons	\$.917	725		1"	\$16.76	\$22.50
Next 1,481,040 gallons	\$.642	91		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gallons	\$.373	40		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	\$.1070	249	\$.000000			
Private Fire	Old	New				
Size of Service	Rate	Rate				
2" Diameter & smaller	\$10.14	\$11.14				
2 ½" 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.

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.

	Per 100 Gallon Rate			Monthly Customer Charge		
Monthly	Old	New		Old	New	
Volume Used	Rate	Rate	Size	<u>Rate</u>	Rate	
			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				

Private Fire Size of Service	Old <u>Rate</u>	New <u>Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

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.

	Per 100 G	allon Rate	Mo	nthly Customer Cha	rge
Monthly	Old	New		Old	New
Volume Used	Rate	Rate	Size	Rate	Rate
			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
First15,000 gallons		\$.58535	6"	\$477.81	\$450.00
Next 85,000 gallons		\$.43901			
Over 100,000 gallons		\$.40975			

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

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.

	Per 100 G	allon Rate	Mo	nthly Customer Cha	rge
Monthly	Old	New		Old	New
Volume Used	Rate	Rate	<u>Size</u>	Rate	Rate
			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
First15,000 gallons		\$.78750	6"	\$477.81	\$450.00
Next 85,000 gallons		\$.66938			
Over 100,000 gallons		\$.47250			

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

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.

	Per 100 Gallon Rate		1	Monthly Customer Charge		
Monthly	Old	New		Old	New	
Volume Used	Rate	Rate	Size	Rate	Rate	
			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</u>	Old	New
Size of Service	Rate	Rate
<u> </u>		
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

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.

	Per 100 Gallon Rate			Monthly Customer Charge		
Monthly	Old	New		Old	New	
Volume Used	Rate	Rate	Size	Rate	Rate	
			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				

Private Fire	Old	New
Size of Service	Rate	Rate
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

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.

		Per 100 (Gallon Rate		Monthly Customer Charge	
Monthly		Old	New		Old	New
Volume Used		Rate	Rate	Size	Rate	Rate
				5/8"	\$8.55	\$9.00
				3/4"	\$11.29	\$13.50
First 14,960 gallor	ns	\$.91725		1"	\$16.76	\$22.50
Next 1,481,040 gall	ons	\$.64291		1-1/2"	\$30.45	\$45.00
Over 1,496,000 gall	ons	\$.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	3		\$.76219	8"	\$441.15	\$720.00
Over 1,200,000 gallons			\$.40650			
Linmatarad Manthly Dag	idontial	¢50.92	\$52.26			
Unmetered Monthly Res	sidentiai	\$50.83	\$52.36			
Private Fire	Old	New				
Size of Service	Rate	Rate				
<u></u>						
2" Diameter & smaller	\$10.14	\$11.14				
2 ½" 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.

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.

	Per 100 (Gallon Rate		Monthly Customer Charge		
Monthly	Old	New		Old	New	
Volume Used	Rate	Rate	Size	Rate	Rate	
			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				

Private Fire Size of Service	Old <u>Rate</u>	New <u>Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

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.

	Per 100 Gallon Rate			Monthly Customer Charge			
Monthly	Olo	1	New		Old	New	
Volume Used	Rat	e	Rate	Size	Rate	Rate	
				5/8"	\$10.93	\$9.00	
				3/4"	\$16.40	\$13.50	
First 18,700 gallons	\$.56	515		1"	\$27.33	\$22.50	
Over 18,700 gallons	\$.41	30		1-1/2"	\$54.65	\$45.00	
				2"	\$87.44	\$72.00	
				3"	\$163.95	\$135.00	
				4"	\$273.25	\$225.00	
First15,000 gallons			\$.78750	6"	\$546.50	\$450.00	
Next 85,000 gallons			\$.66938				
Over 100,000 gallons			\$.47250				
Private Fire Dry Sprinkler Monthly	Old Rate	New Rate		<u>Private Fire</u> Wet Sprinkler	Old Rate	New Rate	
Dry Sprinkler Wollding	Kate			Monthly	Kate	Kate	
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.

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.

	Per 100 Gallon Rate				
Monthly	Old	New		Old	New
Volume Used	Rate	Rate	<u>Size</u>	<u>Rate</u>	Rate
			5/8"		\$9.00
			5/8 x ³ / ₄ "		\$9.00
Flat Rate per Month	\$36.00		1"		\$22.50
-			1-1/2"		\$45.00
			2"		\$72.00
			3"		\$135.00
			4"		\$225.00
First15,000 gallons		\$.78750	6"		\$450.00
Next 85,000 gallons		\$.66938			
Over 100,000 gallons		\$.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.

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.

	Per 100 Gallon Rate			Monthly Customer Charge		
Monthly	Old	New		Old	New	
Volume Used	Rate	Rate	Size	Rate	Rate	
			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				

Private Fire	Old	New
Size of Service	Rate	<u>Rate</u>
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

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.

Monthly	Old	New
Flat Rate	<u>Rate</u>	Rate
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.

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.

	Per 100 Gallon Rate			Monthly Customer Charge		
Monthly	Old	New		Old	New	
Volume Used	Rate	Rate	Size	<u>Rate</u>	Rate	
			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				

Private Fire	Old	New
Size of Service	Rate	Rate
2" Diameter & smaller	\$10.14	\$11.14
2 ½" 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.

This foregoing document was electronically filed with the Public Utilities

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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.