

FILE

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Ohio American Water Company ^{PUCO}

Case No. 07-1112-WS-AIR

Filing update to 12 Months Actual

Test Year March 31, 2008

Sections A, C, and E

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Ohio American Water Company

Case No. 07-1112-WS-AIR

Filing update to 12 Months Actual

Test Year March 31, 2008

Section A

Ohio-American Water Company
OHIO-AMERICAN WATER COMPANY
Overall Financial Summary
Rate Case No. 07-1112-WS-AIR

Schedule A-1
Page 1 of 1
Witness Responsible: G. M. VerDow

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference:

Line No.	Description	Water A	Water C	Wastewater	Total Company
1					
2	Rate Base	\$ 48,544,085	\$ 7,210,167	\$ 6,827,361	\$ 62,581,613
3					
4	Operating Income	1,922,161	(38,844)	(230,191)	1,653,126
5					
6	Earned Rate of Return (Line 4 / Line 2)	3.96%	-0.54%	-3.37%	2.64%
7					
8	Rate of Return Requested	8.27%	8.27%	8.27%	8.27%
9					
10	Required Operating Income (Line 2 x Line 8)	4,014,596	596,281	564,623	5,175,500
11					
12	Operating Income Deficiency (Line 10 - Line 4)	2,092,435	635,125	794,814	3,522,374
13					
14	Gross Revenue Conversion Factor	1.64825	1.66038	1.66391	
15					
16	Revenue Deficiency (Line 12 x Line 14)	3,448,857	1,054,555	1,314,551	5,817,963
17					
18	Revenue Increase Requested From Schedule E	3,074,074	1,213,278	1,013,869	5,301,219
19					
20	Adjusted Present Rate Revenue	25,766,859	4,066,117	2,792,628	32,625,605
21					
22	Revenue Requirement (Line 18 + Line 20)	\$ 28,840,933	\$ 5,279,393	\$ 3,806,498	\$ 37,926,824
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Ohio American Water Company

Case No. 07-1112-WS-AIR

Filing update to 12 Months Actual

Test Year March 31, 2008

Section C

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Jurisdictional Pro Forma Income Statement-- Water A

For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference: _____

Schedule C-1
 Page 1 of 5

Witness Responsible: G. M. Verdouw

Line No.	Description	Water A Adjusted Revenue & Expense	Water A Proposed Increase	Water A Pro Forma Revenue & Expense
1				
2				
3				
4				
5	Operating revenues:			
6	Water sales	\$ 25,026,948	\$ 3,158,921	\$ 28,185,869
7	Other operating revenues	739,910	-	739,910
8	Total operating revenues	25,766,859	3,158,921	28,925,779
9				
10	Operating expenses:			
11	Operation & maintenance	15,468,466	57,938	15,527,404
12	Depreciation & amortization	2,973,700	-	2,973,700
13	Taxes other than income	5,072,643	152,471	5,225,114
14	Operating expenses before income taxes	23,515,809	210,409	23,726,218
15	Federal income taxes	328,989	1,031,979	1,360,968
16	Total operating expenses	23,844,698	1,242,388	25,087,086
17				
18				
19	Income available for fixed charges	1,922,161	1,916,533	3,838,693
20				
21	Rate Base	\$ 48,544,085		\$ 48,544,085
22				
23	Rate of Return	3.96%		7.91%
24	(Line 19 / Line 21)			
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Jurisdictional Pro Forma Income Statement-- Water C
For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference:

Schedule C-1
Page 2 of 5
Witness Responsible: G. M. VerDoww

Line No.	Description	Water C		Water C		Water C	
		Adjusted Revenue & Expense	Proposed Increase	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense	Pro Forma Revenue & Expense
1							
2							
3							
4							
5	Operating revenues:						
6	Water sales	\$ 3,881,516	\$ 1,204,806	\$ 5,086,122			
7	Other operating revenues	184,601	-	184,601			
8	Total operating revenues	4,066,117	1,204,806	5,270,724			
9							
10	Operating expenses:						
11	Operation & maintenance	2,914,267	30,727	2,944,994			
12	Depreciation & amortization	355,607	-	355,607			
13	Taxes other than income	999,829	57,733	1,057,662			
14	Operating expenses before income taxes	4,269,804	88,460	4,358,264			
15	Federal income taxes	(164,843)	390,651	225,808			
16							
17	Total operating expenses	4,104,961	479,111	4,584,072			
18							
19	Income available for fixed charges	(38,844)	725,495	686,652			
20							
21	Rate Base	\$ 7,210,167		\$ 7,210,167			
22							
23	Rate of Return						
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(Line 19 / Line 21)

9.52%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Jurisdictional Pro Forma Income Statement--Total Water
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference:

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

Line	No.	Description	Total Water Adjusted Revenue & Expense	Total Water Proposed Increase	Total Water Pro Forma Revenue & Expense
	1				
	2				
	3				
	4				
	5	Operating revenues:			
	6	Water sales	\$ 28,908,484	\$ 4,363,527	\$ 33,271,991
	7	Other operating revenues	924,512	-	924,512
	8	Total operating revenues	29,832,976	4,363,527	34,196,503
	9				
	10	Operating expenses:			
	11	Operation & maintenance	18,383,733	88,665	18,472,398
	12	Depreciation & amortization	3,329,307	-	3,329,307
	13	Taxes other than income	6,072,572	210,204	6,282,776
	14	Operating expenses before income taxes	27,785,613	298,869	28,084,482
	15	Federal income taxes	164,046	1,422,630	1,586,676
	16				
	17	Total operating expenses	27,949,659	1,721,499	29,671,158
	18				
	19	Income available for fixed charges	1,853,317	2,642,028	4,525,345
	20				
	21	Rate Base	\$ 55,754,252		\$ 55,754,252
	22				
	23	Rate of Return (Line 19 / Line 21)	3.38%		8.12%
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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Jurisdictional Pro Forma Income Statement--Waste Water
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original X Updated Revised
 Work Paper Reference:

Schedule C-1
Page 4 of 5

Witness Responsible: G. M. Verdouw

Line	No.	Description	Waste Water Adjusted Revenue & Expense	Waste Water Proposed Increase	Waste Water Pro Forma Revenue & Expense
	1				
	2				
	3				
	4				
	5	Operating revenues:			
	6	Water sales	\$ 2,766,642	\$ 1,120,241	\$ 3,886,883
	7	Other operating revenues	25,987	-	25,987
	8	Total operating revenues	<u>2,792,629</u>	<u>1,120,241</u>	<u>3,912,870</u>
	9	Operating expenses:			
	10	Operation & maintenance	2,003,181	24,301	2,027,482
	11	Depreciation & amortization	320,933	-	320,933
	12	Taxes other than Income	953,280	53,893	1,007,173
	13	Operating expenses before income taxes	<u>3,277,394</u>	<u>78,194</u>	<u>3,355,588</u>
	14				
	15	Federal income taxes	<u>(254,573)</u>	<u>364,717</u>	<u>110,144</u>
	16				
	17	Total operating expenses	<u>3,022,820</u>	<u>442,911</u>	<u>3,465,731</u>
	18				
	19	Income available for fixed charges	<u>(230,191)</u>	<u>677,330</u>	<u>447,139</u>
	20				
	21	Rate Base	\$ 6,827,361		\$ 6,827,361
	22				
	23	Rate of Return	-3.37%		8.55%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Jurisdictional Pro Forma Income Statement--Total Company
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference:

Schedule C-1
Page 5 of 5

Witness Responsible: G. M. Verdouw

		Total Company		Total Company		Total Company	
Line	No.	Description	Adjusted Revenue & Expense	Proposed Increase	Pro Forma Revenue & Expense		
	1						
	2						
	3						
	4						
	5	Operating revenues:					
	6	Water sales	\$ 31,675,106	\$ 5,483,768	\$ 37,158,874		
	7	Other operating revenues	950,499	-	950,499		
	8	Total operating revenues	32,625,605	5,483,768	38,109,373		
	9						
	10	Operating expenses:					
	11	Operation & maintenance	20,386,914	112,968	20,499,880		
	12	Depreciation & amortization	3,650,240	-	3,650,240		
	13	Taxes other than income	7,025,852	264,097	7,289,949		
	14	Operating expenses before income taxes	31,063,006	377,063	31,440,069		
	15	Federal income taxes	(90,527)	1,787,347	1,696,820		
	16						
	17	Total operating expenses	30,972,479	2,164,410	33,136,889		
	18						
	19	Income available for fixed charges	1,653,126	3,319,358	4,972,484		
	20						
	21	Rate Base	\$ 82,581,613		\$ 82,581,613		
	22						
	23	Rate of Return	2.64%		7.95%		
	24	(Line 19 / Line 21)					
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Schedule C-2
Page 1 of 2
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Witness Box

continued on Page 2 of 2

Rate Case No. 07-1112-WS-AIR

**Jurisdictional Adjusted Operating Income at Current Rates
For the Twelve Months Ended March 31, 2008**

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: _____ Original ☒ Updated _____ Revised _____
 Work Paper Reference No(s): WPC-2

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):
Schedule C-2.1
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Account Title	Unadjusted Total Company	Allocation Percent	Unadjusted Water A	Unadjusted Water C	Unadjusted Wastewater	Allocation Code
1	Operating Revenues						
2	Water Sales Revenues	\$ 28,736,514	100%	\$ 24,869,563	\$ 3,866,951	\$ 0	
3	Wastewater Revenues	2,853,476				2,853,476	
4	Other Operating Revenues	950,514		768,173	156,354	25,987	
5	Total Operating Revenues	\$ 32,540,504		\$ 25,637,735	\$ 4,023,305	\$ 2,879,463	
6							
7	Operating Expenses						
8	Labor	\$ 4,956,328		\$ 3,851,678	\$ 718,062	\$ 386,588	
9	Purchased Water	1,007,573		822,109	185,464	-	
10	Fuel & Power	1,246,191		894,691	174,515	176,985	
11	Chemicals	1,191,080		987,368	183,081	20,630	
12	Waste Disposal	317,782		134,780	48,116	134,916	
13	Management Fees	3,958,879		2,904,813	603,810	451,356	
14	Group Insurance	1,387,604		996,355	222,680	168,569	
15	Pensions	701,041		508,234	107,768	85,039	
16	Regulatory Expense	213,734		156,783	32,590	24,361	
17	Insurance Other Than Group	602,490		440,211	92,485	69,794	
18	Customer Accounting	1,003,464		735,260	157,844	110,359	
19	Rents	117,584		89,531	16,647	1,406	
20	General Office Expense	271,250		188,034	64,245	18,971	
21	Miscellaneous	2,081,966		1,482,871	442,755	156,339	
22	Other Maintenance	1,755,110		1,406,393	261,894	86,823	
23	Total Operating & Maintenance Expenses	\$ 20,813,176		\$ 15,609,083	\$ 3,311,956	\$ 1,892,137	
24							
25	Depreciation	\$ 3,466,122		\$ 2,668,031	\$ 380,084	\$ 418,007	
26	Amortization	41,912		33,716	4,690	3,506	
27	Taxes Other than Income:						
28	Real and Personal Property Taxes	6,081,049		4,279,080	1,845,410	(33,441)	
29	Gross Receipts Taxes	1,418,983		1,040,884	216,384	161,735	
30	Payroll Taxes	394,972		306,881	56,561	31,530	
31	Puco and OCC Fees	42,459		31,153	6,476	4,841	
32	Other Taxes & Licenses	66,289		55,044	2,392	8,833	
33	Total Operating Expenses	\$ 32,334,952		\$ 24,023,872	\$ 5,823,932	\$ 2,487,148	
34							
35	Utility Operating Income before Federal Income Taxes	\$ 205,552		\$ 1,613,884	\$ (1,800,527)	\$ 392,315	
36	Income Taxes:						
37	Federal Income Tax - Current Operations	\$ (3,946,375)	100%	\$ (2,894,833)	\$ (601,736)	\$ (449,806)	
38	Deferred Federal Income Taxes	3,405,954		2,498,412	519,333	388,209	
39	Investment Tax Credit	(20,436)		(14,991)	(3,116)	(2,329)	
40	Total Income Taxes	\$ (560,857)		\$ (411,412)	\$ (85,518)	\$ (63,926)	
41							
42	Total Operating Income	\$ 756,409		\$ 2,025,276	\$ (1,715,108)	\$ 456,241	
43							
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR

**Summary of Jurisdictional Adjustments to Operating Income at Current Rates
For the Twelve Months Ended March 31, 2008**

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: _____

Schedule C-3
Page 1 of 2
Witness Responsible: G. M. VerDouw

Line No.	Schedule Reference	Title of Adjustment	Water A Adjustments	Water C Adjustments	Wastewater Adjustments	Total Adjustments
1						
2		<u>Operating Revenue Adjustments</u>				
3	C-3.1	Water Sales Revenues	\$ 157,386	\$ 14,565	\$ -	\$ 171,950
4						
5	C-3.2	Wastewater Revenues	-	-	(86,834)	(86,834)
6						
7	C-3.3	Other Operating Revenues	(28,262)	28,247	-	(15)
8						
9		<u>Total Revenue Adjustments</u>	\$ 129,123	\$ 42,812	\$ (86,834)	\$ 85,101
10						
11		<u>Operating Expense Adjustments</u>				
12	C-3.4	Labor	\$ 20,471	\$ (206,248)	\$ 159,936	\$ (25,841)
13						
14	C-3.5	Purchased Water	2,599	10,339	0	12,938
15						
16	C-3.6	Fuel & Power	(73,520)	(28,040)	(9,130)	(110,689)
17						
18	C-3.7	Chemicals	86,707	(14,313)	(1,630)	70,764
19						
20	C-3.8	Waste Disposal	0	0	0	-
21						
22	C-3.9	Management Fees	(438,151)	(54,231)	(37,457)	(529,839)
23						
24	C-3.10	Group Insurance	209,109	(80,399)	(15,392)	113,318
25						
26	C-3.11	Pensions	21,241	(39,173)	(10,342)	(28,275)
27						
28	C-3.12	Regulatory Expense	176,840	8,704	4,160	189,704
29						
30	C-3.13	Insurance Other Than Group	14,584	2,053	874	17,511
31						
32	C-3.14	Customer Accounting	62,577	16,604	(1,583)	77,598
33						
34	C-3.15	Rents	0	0	0	-
35						
36	C-3.16	General Office Expense	0	0	0	-
37						
38	C-3.17	Miscellaneous	128,968	24,442	21,617	175,027
39						
40	C-3.18	Other Maintenance	(351,043)	(37,426)	(8)	(388,477)
41						
42		<u>Total Operating Expense Adjustments</u>	\$ (139,616)	\$ (397,689)	\$ 111,044	\$ (426,262)
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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Summary of Jurisdictional Adjustments to Operating Income at Current Rates For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: _____

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

Line No.	Schedule Reference	Title of Adjustment	Water A Adjustments	Water C Adjustments	Wastewater Adjustments	Total Adjustments
1						
2	C-3.19	Depreciation Expense	\$ 273,462	(\$26,810)	(\$97,074)	\$ 149,578
3			(1,509)	(2,357)	(3,506)	(7,372)
4	C-3.20	Amortization Expense				
5						
6						
7						
8		Taxes Other than Income Taxes:				
9		Real and Personal Property Taxes	(768,301)	(1,087,121)	799,820	(1,055,602)
10	C-3.21					
11	C-3.22	Gross Receipts Taxes	111,598	(28,078)	(32,041)	51,479
12						
13	C-3.23	Payroll Taxes	6,959	(12,258)	12,270	6,971
14						
15	C-3.24	PUCO and OCC Fees	9,345	184	(257)	9,262
16						
17	C-3.25	Other Taxes & Licenses	0	0	0	0
18						
19		Federal Income Taxes:				
20						
21	C-3.26	Federal Income Tax - Current Operations	3,139,076	190,441	247,328	3,576,845
22						
23	C-3.27	Deferred Federal Income Taxes	(2,491,795)	(269,003)	(440,606)	(3,201,404)
24						
25	C-3.28	Investment Tax Credit	(5,728)	(762)	2,631	(3,859)
26						
27						
28		Total Adjustments for Depreciation, Amortization and Taxes	\$ 273,107	\$ (1,235,764)	\$ 488,555	\$ (474,102)
29						
30						
31		Revenue Adjustments Less Operating, Depreciation, Amortization, and Tax Adjustments:	\$ (4,368)	\$ 1,676,265	\$ (686,433)	\$ 985,465
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Water Revenues
For the Twelve Months Ended March 31, 2008

Schedule C-3.1
Page 1 of 1
Witness Responsible: P. J. Thakaditjil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPE-4

Line No.	Purpose and Description	Amount
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The calculation below sets forth Ohio-American's Pro Forma adjustment to Operating Water Revenues. These adjustments are based on the bill analysis completed by district for the test year. The bill analysis uses actual results for the three months from April 2007 to June 2007 including detailed information by customer class by district such as water sales by rate block and service charges by meter size. The bill analysis uses budgeted results for the nine months from July 2007 to March 2008. The budgeted information is based on average usage per customer per day from 2002 through 2006, and estimated growth in customer counts.

	Water A	Water C	Wastewater	Total
Pro forma Revenues	\$ 25,026,948	\$ 3,881,516	\$ -	\$ 28,908,464
Less: test year water revenues	24,869,563	3,866,951	-	28,736,514
Pro forma adjustment	\$ 157,386	\$ 14,565	\$ -	\$ 171,950

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Wastewater Revenues
For the Twelve Months Ended March 31, 2008

Schedule C-3.2
Page 1 of 1
Witness Responsible: P. J. Thakadiyal

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPE-4

Line No.	Purpose and Description	Amount
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The calculation below sets forth Ohio-American's Pro Forma adjustment to Operating Sewer Revenues. These adjustments are based on the bill analysis completed by district for the test year. The bill analysis uses actual results for the three months from April 2007 to June 2007 including detailed information by customer class by district such as water sales by rate block and service charges by meter size. The bill analysis uses budgeted results for the nine months from July 2007 to March 2008. The budgeted information is based on average usage per customer per day from 2002 through 2006, and estimated growth in customer counts.

	Water A	Water C	Wastewater	Total
Pro forma Revenues	\$ -	\$ -	\$ 2,766,642	\$ 2,766,642
Less: test year water revenues	-	-	2,853,476	2,853,476
Pro forma adjustment	\$ -	\$ -	\$ (86,834)	\$ (86,834)

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Other Operating Revenues
For the Twelve Months Ended March 31, 2008

Schedule C-3.3
Page 1 of 1
Witness Responsible: P. J. Thakadilji

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated _____ Revised _____
Work Paper Reference No(s): WPC3.3

Line No.	Purpose and Description	Amount
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The average number of actual activations for 2006 and 2007 in Water A was 9,381 per year. Activation Fees were adjusted on a pro forma basis to reflect 9,381 activations at \$23.10 per activation, for a total of \$216,701 in Pro Forma activation revenues for Water A. The average number of activations for 2006 and 2007 for Water C was 1,252. Activation Fees for Water C were adjusted on a pro forma basis to reflect 1,252 activations at \$23.10 per activation, for a total of \$28,921 in Pro Forma activation revenues for Water C.

The average number of actual reconnections for 2006 and 2007 was 2,282 per year in Water A, and 910 per year in Water C. Reconnection charges were adjusted on a pro forma basis to reflect the average reconnections for Water A and Water C for 2006 and 2007 at \$41.65 per reconnection, which results in pro forma reconnection charges of \$95,045 for Water A and \$37,902 for Water C.

	Water A	Water C	Wastewater	Total
Pro forma Other Revenues:				
Pro forma Activation Fees	\$ 201,478	\$ 28,251	\$ -	\$ 229,730
Pro forma Reconnection Charges	183,801	77,015	-	260,812
Pro forma Activation/Reconnection Charges	385,280	105,262	-	490,542
Test Year Other Revenues:				
Test Year Activation Fees	229,731	-	-	229,731
Test Year Reconnection Charges	183,811	77,015	-	260,826
Test Year Activation/Reconnection Charges	413,542	77,015	-	490,557
Pro forma adjustment	\$ (28,262)	\$ 28,247	\$ -	\$ (15)

Line No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Labor Expense
For the Twelve Months Ended March 31, 2008

Schedule C-3.4
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.4

Line No.	Purpose and Description	Amount
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Pro forma labor costs are based on an employment level of 111 FTE's. Hours are comprised of 231,806 regular hours and 9,508 overtime hours. The ratio of overtime hours to total hours is 3.9%. The cost was determined by multiplying each employee's test year labor hours by the appropriate pay level. The test year is based on 2008 hours and is 3 months actual (Apr - Jun '07) and 9 months budget (Jul '07 - Mar '08). Nonunion and salaried rates were based on projected pay rates at 4/1/08. Union pay rates for Ashtabula and Marion were based on approved Union contracts with pay rates effective from 4/13/05-4/12/08 and 7/22/05-6/11/08 respectively. The contracts for Tiffin and Franklin expire 10/30/07 and 2/28/08 respectively so the pay rates are based on the prior contract with a 3% increase in pay rates for the workers. The incentive plan cost was determined based on the annual pro forma pay of eligible employees. The incentive was then added to the pro forma labor expense to arrive at a total pro forma employee compensation package attributable to operation and maintenance expense. O & M labor is 88.26% of total labor cost.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 3,872,149	\$ 511,814	\$ 546,524	\$ 4,930,487
Less: test year expense	3,851,678	718,062	386,588	4,956,328
Pro forma expense adjustment	\$ 20,471	\$ (206,248)	\$ 159,936	\$ (25,841)

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Purchased Water Costs
For the Twelve Months Ended March 31, 2008

Schedule C-3.5
Page 1 of 1
Witness Responsible: P. J. Thakadlyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.5

Line No.	Purpose and Description	Amount
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Two districts of Ohio-American Water Company purchase water from affiliated companies. The Lawrence County District purchases all of its water from the Huntington District of West Virginia-American Water Company. The Marion District of Ohio-American Water Company purchases a small amount of its water from the Richmond District of Indiana-American Water Company. Portage District purchases water from Portage County Water Resources.

For each of the areas that purchases water, the pro forma cost calculated is based on the test year system delivery by month, the meters used at the connection point (if applicable) and the current rates being charged for the water being purchased, including all applicable service charges, volumetric charges and testing charges.

	Water A	Water C	Wastewater	Total
Pro forma cost - Portage District	\$ -	\$ 195,803	\$ -	\$ 195,803
Pro forma cost - Lawrence County District	787,175	-	-	787,175
Pro forma cost - Marion District	37,533	-	-	37,533
Total pro forma purchased water expense	824,708	195,803	-	1,020,511
Less: test year expense	822,109	185,464	-	1,007,573
Pro forma adjustment	\$ 2,599	\$ 10,339	\$ -	\$ 12,938

Line No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Adjustment for Fuel and Power Adjustment
For the Twelve Months Ended March 31, 2008

Schedule C-3.6
Page 1 of 3
Witness Responsible: P. J. Thakadiyil

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.6

Line No.	Purpose and Description	Amount
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Refer to page 2 and 3 for details.

	Water A	Water C	Wastewater	Total
Pro forma price and volume adjustment	\$ (21,527)	\$ (20,719)	\$ (9,130)	\$ (51,375)
Pro forma unaccounted for water adjustment	(51,993)	(7,321)	-	(59,314)
Total Pro forma Adjustments for Fuel and Power	\$ (73,520)	\$ (28,040)	\$ (9,130)	\$ (110,689)

Line No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Adjustment for Fuel and Power Adjustment
For the Twelve Months Ended March 31, 2008

Schedule C-3.6
Page 2 of 3
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.6

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For Water A and Water C, the average annual fuel and power cost per thousand gallons of system delivery was calculated by district for the 2003-2006 period. In Water A, the projected 2007 fuel and power cost per million gallons of system delivery is \$157.34, which is lower than the test year fuel and power cost per million gallons of system delivery of \$187.26. In Water C, the projected 2007 fuel and power cost per million gallons of system delivery is \$191.77, which is lower than the test year fuel and power cost per million gallons of system delivery of \$225.61.

For Wastewater, the simple average fuel and power expense for 2003-2006 of \$167,855 was used, which is higher than the test year expense of \$129,503.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 873,164	\$ 153,796	\$ 167,855	\$ 1,194,816
Less: test year expense	894,691	174,515	176,985	1,246,191
Pro forma expense adjustments added for Fuel and Power	\$ (21,527)	\$ (20,719)	\$ (9,130)	\$ (51,375)

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment for Fuel and Power Adjustment
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.6

Schedule C-3.6
Page 3 of 3
Witness Responsible: P. J. Thakadijl

Line No.	Purpose and Description	Amount
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Ohio-American agreed in Rate Case 06-433-WS-AIR that in any district that has Unaccounted for Water in excess of 15%, that district would make an adjustment to its Fuel & Power and its Chemical Expense. For the test year, Water C, Ashtabula and Marion Districts exceeded the 15% Unaccounted for Water. The Test Year Unadjusted expenses are being reduced for the percentage of Unaccounted Water over the 15% as follows.

System Delivery 1,000 gals	Water C	Ashtabula	Marion
	\$	\$ 801,992	\$ 2,076,451
Franklin Water Sales			\$ 2,480,031
Franklin Company Use	592,698	1,647,869	1,744,903
Subtotal (Lines 12 + 14)	70,398	53,384	201,782
Unaccounted For Water (Line 10 - Line 12 - Line 14)	633,096	1,701,253	1,946,685
Percentage Unaccounted for (Line 17 divided by Line 10)	148,896	375,198	533,346
Percentage allowed	18.57%	18.07%	21.51%
Reciprocal of allowed percentage	15.00%	15.00%	15.00%
Allowed System Delivery (Line 15 divided by Line 22)	85.00%	85.00%	85.00%
Disallowed Unaccounted For Water (Line 23 - Line 10)	768,348	2,001,475	2,290,217
	(33,644)	(74,976)	(189,814)
Franklin Unadjusted Test Year Expense	Water A	Water C	
Actual Cost per 1,000 gals (line 27 divided by line 10)	894,691	174,515	
Times Disallowed Unaccounted For Water on Line 23	0.196356	0.217602	
	(264,790)	(33,644)	
	\$ (51,993)	\$ (7,321)	\$ (59,314)

Fuel & Power Pro Forma Adjustments for Unaccounted for Water	Water A	Water C	Wastewater	Total
	\$ (51,993)	\$ (7,321)	\$ -	\$ (59,314)

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Adjustment for Chemical Costs

For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐

Work Paper Reference No(s): WPC-3.7

Schedule C-3.7

Page 1 of 3

Witness Responsible: P. J. Thakadiyil

Line No.	Purpose and Description	Amount
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Refer to page 2 and 3 for details.

Water A	Water C	Wastewater	Total
\$ 144,088	\$ (5,633)	\$ (1,630)	\$ 135,823
(57,379)	(7,680)	-	(65,059)
\$ 86,707	\$ (14,313)	\$ (1,630)	\$ 70,764

Pro forma price and volume adjustment:
Pro forma unaccounted for water adjustment:
Total Pro forma expense adjustments for Chemical:

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment for Chemical Costs
For the Twelve Months Ended March 31, 2008

Schedule C-3.7
Page 2 of 3
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.7

Line No.	Purpose and Description	Amount
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For Water A and Water C, an average quantity of each chemical used per thousand gallons of treated water was calculated. This average was based on the quantities of the chemicals used and system delivery in each month during 2002-2006 and was calculated by district. This average chemical usage per thousand gallons was then taken times the contracted price for each chemical and system delivery in each month. Using this methodology, the Water A projected 2008 chemical cost per million gallons of system delivery is \$203.89, which is higher than the test year chemical cost per million gallons of system delivery of \$173.35. The increases for Pebble Lime, Carbon Dioxide, Powdered Carbon, Polyaluminum Chloride and Chlorine contribute nearly \$100,000 in chemical expense. In Water C, the projected 2008 chemical cost per million gallons of system delivery is \$220.01, which is lower than the test year cost of \$239.44. In Water C, only the Franklin County district has chemical expense since all of Portage County district water is purchased.

For Wastewater the 2008 budgeted chemical expense was used, reflecting increases in chemical expense from 2007 to 2008.

Pro forma expense	Water A	Water C	Wastewater	Total
	\$ 1,131,455	\$ 176,448	\$ 19,000	\$ 1,326,903
Less: test year expense	987,368	183,081	20,630	1,191,080
Pro forma expense adjustments added for Chemical	\$ 144,086	\$ (6,633)	\$ (1,630)	\$ 135,823

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment for Chemical Costs
For the Twelve Months Ended March 31, 2008

Schedule C-3.7
Page 3 of 3
Witness Responsible: P. J. Thakadlyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.7

Line No.	Purpose and Description	Amount
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Ohio-American agreed in Rate Case 06-433-WS-AIR that in any district that has Unaccounted for Water in excess of 15%, that district would make an adjustment to its Fuel & Power and its Chemical Expense. For the test year, Water C, Ashabula and Marion Districts exceeded the 15% Unaccounted for Water. The Test Year Unadjusted expenses are being reduced for the percentage of Unaccounted Water over the 15% as follows.

System Delivery	Water C	Ashabula	Marion
	\$ 801,992	\$ 2,076,451	\$ 2,480,031
Water Sales	582,698	1,647,869	1,744,903
Company Use	70,398	53,384	201,782
Subtotal (Lines 12 + 14)	653,096	1,701,253	1,946,685
Unaccounted For Water (Line 10 - Line 12 - Line 14)	148,896	375,198	533,346
Percentage Unaccounted for (Line 17 divided by Line 10)	18.57%	18.07%	21.51%
Percentage allowed	15.00%	15.00%	15.00%
Reciprocal of allowed percentage	85.00%	85.00%	85.00%
Allowed System Delivery (Line 15 divided by Line 22)	768,348	2,001,475	2,290,217
Disallowed Unaccounted For Water (Line 23 - Line 10)	(33,644)	(74,976)	(189,814)
Franklin Unadjusted Test Year Expense	Water A	Water C	
Actual Cost per 1,000 gals (line 27 divided by line 10)	987,368	183,081	
Times Disallowed Unaccounted For Water on Line 23	0	0	
	(264,790)	(33,644)	
	\$ (57,379)	\$ (7,680)	\$ (65,059)
Chemicals Pro Forma Adjustments for Unaccounted for Water	Water A	Water C	Wastewater
	\$ (57,379)	\$ (7,680)	\$ (65,059)

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Waste Disposal Expense
For the Twelve Months Ended March 31, 2008

Schedule C-3.8
Page 1 of 1
Witness Responsible: P. J. Thakadilil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Line No.	Purpose and Description	Amount
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The Company is proposing no adjustments to its test year level of waste disposal expense.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 134,750	\$ 48,116	\$ 134,916	\$ 317,782
Less: test year expense	134,750	48,116	134,916	317,782
Pro forma expense adjustment	\$ -	\$ -	\$ -	\$ -

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment for Management Fees
For the Twelve Months Ended March 31, 2008

Schedule C-3.9
Page 1 of 1
Witness Responsible: E. J. Grubb

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.9

Line No.	Purpose and Description	Amount
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Actual management fees for July and August were adjusted to include all expenses incurred by Ohio during that time period and to remove expenses that should not have been allocated to Ohio.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 2,466,662	\$ 549,579	\$ 413,899	\$ 3,430,140
Less: test year expense	2,904,813	603,810	451,356	3,959,979
Pro forma expense adjustment	\$ (438,151)	\$ (54,231)	\$ (37,457)	\$ (529,839)

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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Adjustment for Group Insurance

For the Twelve Months Ended March 31, 2008

Schedule C-3.10
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.10

Line No.	Purpose and Description	Amount
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Pro forma group insurance costs were determined based on the annual pro forma coverage selections of each employee. Premiums are based on rates in effect as of 1/1/07.

Pro forma Other Post Employment Benefits (OPEB's) is based on actuarial data collected as of 7/1/06

	Water A	Water C	Wastewater	Total
Pro forma expense for Group Insurance	\$ 897,645	\$ 102,403	\$ 109,750	\$ 1,109,798
Pro forma expense for Other Post Retirement Benefits	307,819	39,878	43,426	391,124
	1,205,464	142,281	153,176	1,500,922
Less: test year expense	996,355	222,690	166,569	1,387,604
Pro forma expense adjustment	\$ 209,109	\$ (80,399)	\$ (15,392)	\$ 113,318

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR

Adjustment for Pensions
For the Twelve Months Ended March 31, 2008

Schedule C-3.11
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.11

Line No.	Purpose and Description	Amount
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The Company is including in its Pension Expense the current level of costs for pension expense under FAS 87. Also being included is the recognition of a 10 year amortization of the pension regulatory asset. The Company proposed this amortization in rate case (Case No. 03-2390-WS-AIR). The PUCO Staff in their audit report also recommended inclusion of the amortization in rates.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 529,475	\$ 68,594	\$ 74,697	\$ 672,766
Less: test year expense	508,234	107,768	85,039	701,041
Pro forma expense adjustment	\$ 21,241	\$ (39,173)	\$ (10,342)	\$ (28,275)

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-112-WS-AIR
Adjustment for Regulatory Expense
For the Twelve Months Ended March 31, 2008

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

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-8

Line No.	Purpose and Description	Amount
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The pro forma regulatory expense represents a two year amortization of the estimated costs to be incurred in the preparation and presentation of this case. Also included are the unamortized cost from the prior case. The use of the two year amortization price is based on the anticipated life of the proposed rates in this case.

Water A	Water C	Wastewater	Total
\$ 455,914	\$ 56,430	\$ 38,976	\$ 551,320
333,623	41,294	26,521	403,438
155,783	32,590	24,361	213,734
\$ 176,840	\$ 8,704	\$ 4,160	\$ 189,704

Estimated Cost of Preparation and Presentation of Rate Proceeding

Annual amortization of Rate Case 07-112-WS-AIR , plus prior case amount

Less: Test Year Amortization of Rate Case Expense

Pro Forma Adjustment

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Insurance other than Group
For the Twelve Months Ended March 31, 2008

Schedule C-3.13
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.13

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The Company renews its insurance policy costs each January. The pro forma expense for property, workers' compensation, and general liability is based on current estimates of costs for 2008. The pro forma expense for worker's compensation is based on estimates for coverage beginning in July of 2007. All data obtained from American Water SSC Insurance Team.

Property Insurance	Workers' Compensation	General Liability	Total Insurance other than Group
\$ 158,000	\$ 125,907	\$ 335,094	\$ 620,001
93,081	194,265	315,144	602,490
64,919	(68,358)	20,950	17,511

Insurance Category	Water A	Water C	Wastewater	Total
Pro forma Workers' Compensation	92,358	19,198	14,351	125,907
Pro forma General Liability	246,538	51,248	38,308	336,094
Pro forma Property Insurance	115,899	24,092	18,009	158,000
	454,795	94,538	70,668	620,001
Test Year Workers' Compensation	140,841	30,194	23,231	194,265
Test Year General Liability	231,171	48,053	35,920	315,144
Test Year Property Insurance	68,199	14,239	10,644	93,081
	440,211	92,485	69,794	602,490
Workers' Compensation Adjustment	(48,483)	(10,996)	(8,880)	(68,358)
General Liability Adjustment	15,367	3,195	2,388	20,950
Property Insurance Adjustment	47,700	9,853	7,355	64,919
	\$ 14,584	\$ 2,053	\$ 874	\$ 17,511

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Customer Accounting - Uncollectible Expense
For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-13

Schedule C-3.14
Page 1 of 1
Witness Responsible: G. M. VerDouw

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

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 459,019	\$ 99,010	\$ 60,017	\$ 618,046
Less: test year expense	396,442	82,406	61,600	540,448
Pro forma expense adjustment	\$ 62,577	\$ 16,604	\$ (1,583)	\$ 77,598

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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Adjustment of Rent Expense

For the Twelve Months Ended March 31, 2008

Schedule C-3.15
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s):

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

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 99,531	\$ 16,647	\$ 1,406	\$ 117,584
Less: test year expense	99,531	16,647	1,406	117,584
Pro forma expense adjustment	\$ -	\$ -	\$ -	\$ -

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of General Office Expense
For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s):
Schedule C-3.16
Page 1 of 1
Witness Responsible: G. M. VerDouw

Line No.	Purpose and Description	Amount
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The Company is proposing no adjustment to its test year level of General Office Expense.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 188,034	\$ 64,245	\$ 18,971	\$ 271,250
Less: test year expense	188,034	64,245	18,971	271,250
Pro forma expense adjustment	\$ -	\$ -	\$ -	\$ -

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Miscellaneous Expense
For the Twelve Months Ended March 31, 2008

Schedule C-3.17
Page 1 of 5
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Line No.	Purpose and Description	Amount
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The Company is proposing four adjustments to its test year level of Miscellaneous Expense. Refer to page 2, 3, 4, and 5 for details.

	Water A	Water C	Wastewater	Total
Pro forma 401k Expense Adjustment	\$ 17,382	\$ 1,247	\$ 4,278	\$ 22,907
Pro forma EIP Expense Adjustment	0	0	0	0
Pro forma lobbying expense	(2,633)	(547)	(409)	(3,589)
Pro forma Nondeductible Penalties	(395)	(82)	(61)	(538)
Pro forma Orom Software amortization	114,614	23,824	17,809	156,247
Total Pro forma expense adjustment for Miscellaneous:	\$ 128,968	\$ 24,442	\$ 21,617	\$ 175,027

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Miscellaneous Expense - Adjustment of EIP and 401k Expense
For the Twelve Months Ended March 31, 2008

Schedule C-3.17
Page 2 of 5
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.4

Line No.	Purpose and Description	Amount
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The pro forma 401k expense is based on the employees base salary. The company will match \$.50 per \$1.00 contributed by an employee up to 5% of their base salary. For union employees hired after 1/1/01, the company will match 100% of the 1st 3% and 50% of the next 2%.

The Employee Investment Program (EIP) was discontinued in 2004.

	Water A	Water C	Wastewater	Total
	\$ 77,552	\$ 9,369	\$ 8,490	\$ 95,411
Pro forma 401k expense				
Less: test year expense	60,170	8,122	4,212	72,504
Pro forma expense adjustment	17,382	1,247	4,278	22,907
Pro forma EIP expense	-	-	-	-
Less: test year expense	-	-	-	-
Pro forma expense adjustment	\$ -	\$ -	\$ -	\$ -

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Miscellaneous Expense - Adjustment of Lobbying Expense
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.17
Schedule C-3.17
Page 3 of 5
Witness Responsible: G. M. VerDouw

Line No.	Purpose and Description	Amount
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The actual bill for the National Association of Water Companies is \$17,091. The bill states that nondeductible portion to the 2006 dues allocable to lobbying is 21%. The Company is expensing \$13,502 above the line and the remainder below the line.

	Water A	Water C	Wastewater	Total
Pro forma NAWC Dues Actual Expense	\$ 9,904	\$ 2,059	\$ 1,539	\$ 13,502
Less: test year expense	12,537	2,606	1,948	17,091
Pro forma expense adjustment	\$ (2,633)	\$ (547)	\$ (409)	\$ (3,589)

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Miscellaneous Expense - Adjustment of Nondeductible Penalties
For the Twelve Months Ended March 31, 2008

Schedule C-3.17
Page 4 of 5
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.17

Line No.	Purpose and Description	Amount
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A pro forma adjustment is being made to take the test year actual expense out of the rate case for miscellaneous expense account 575640.16, Nondeductible Penalties.

Pro forma Nondeductible Penalties	Water A	Water C	Wastewater	Total
	\$ -	\$ -	\$ -	\$ -
Less: test year expense	395	82	61	538
Pro forma expense adjustment	<u>(395)</u>	<u>(82)</u>	<u>(61)</u>	<u>(538)</u>

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Miscellaneous Expense - Orcom Software Amortization
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.17

Schedule C-3.17
Page 5 of 5
Witness Responsible: G. M. VerDouw

Line No.	Purpose and Description	Amount
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Per the staff report and the stipulation agreement that was a part of Rate Case No. 06-433-WS-AIR, the Orcom software asset was to be removed from Utility Plant in Service and recorded as a regulatory asset, net of accumulated depreciation, and amortized over a 5 year period. The monthly amortization amount is \$13,020.55 and the annual amount is \$156,247.

	Water A	Water C	Wastewater	Total
Pro forma Orcom Software amortization	\$ 114,614	\$ 23,824	\$ 17,809	\$ 156,247
Less: test year expense	0	0	0	0
Pro forma adjustment	\$ 114,614	\$ 23,824	\$ 17,809	\$ 156,247

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Other Maintenance
For the Twelve Months Ended March 31, 2008

Schedule C-3.18
Page 1 of 3
Witness Responsible: G. M. VanDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☐ Updated ☒ Revised ☐
Work Paper Reference No(s):

Line No.	Purpose and Description	Amount
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The page represents a summary of the adjustments made to the Other Maintenance expense category. Refer to page 2 and 3 for details.

	Water A	Water C	Wastewater	Total
Tank Painting adjustment	\$ 150,084	\$ 4,565	\$ -	\$ 154,649
Eliminate Net Negative Salvage from Maintenance	(501,126)	(41,991)	(8)	(543,126)
Total pro forma maintenance expense adjustments	\$ (351,043)	\$ (37,426)	\$ (8)	\$ (388,477)

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Maintenance Expense - Adjustment of Tank Painting Expenses
For the Twelve Months Ended March 31, 2008

Schedule C-3.18
Page 2 of 3
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.18

Line No.	Purpose and Description	Amount
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Since 1988, Ohio-American has maintained a reserve for future tank painting expenses in Account 265 in accordance with the Commission orders in Case Nos. 87-2153-WW-AIR and 88-379-WW-AAM. The adjustment below calculates the annual provision for tank paintings by trending the historical cost of painting each tank and then spreading those costs over the life of the paintings. A paint life of 15 years was used for the calculations provided below.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 327,412	\$ 48,233	\$ -	\$ 375,645
Less: Test year expense	177,328	43,668	0	220,996
Pro forma expense adjustment	\$ 150,084	\$ 4,565	\$ -	\$ 154,649

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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Maintenance Expense - Adjustment of Net Negative Salvage
For the Twelve Months Ended March 31, 2008

Schedule C-3.18
Page 3 of 3
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.18

Line No.	Purpose and Description	Amount
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Per account 575110, net negative salvage is recorded to maintenance. This adjustment eliminates this cost from maintenance.

	Water A	Water C	Wastewater	Total
	\$ -	\$ -	\$ -	\$ -
Pro forma expense	501,128	41,991	8	543,126
Less: Net Negative Costs per Books				
Pro forma expense adjustment	\$ (501,128)	\$ (41,991)	\$ (8)	\$ (543,126)

Schedule C-3.19 and Schedule 3.20
Page 1 of 1
Witness Responsible: G. M. VerDonw

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: _____ Original ☒ Updated
Work Paper Reference No(s): WPC-3.20
Revised _____

Line No.	Purpose and Description	Amount
1	The pro forma adjustment of depreciation consists of the change in annual depreciation expense and the change in the amortization of the reserve deficiency.	
2	The calculation of annual depreciation expense uses the current depreciation rates allowed by the Commission times the plant in service at December 31, 2006.	
3	The annual amortization of the depreciation reserve deficiency is based on the findings in Case No. 91-1318-WW-AIR.	
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19	Pro forma annual depreciation expense	
20	Pro forma annual depreciation expense - Orcom Software	
21	Pro forma annual depreciation expense - CIAC	
22	Pro forma annual amortization of depreciation reserve deficiency	
23	Pro forma annual amortization of deferred depreciation expense	
24	Total pro forma Depreciation Expense	
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26	Less: Test Year depreciation expense	
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28	Pro forma adjustment	
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32	Pro forma annual amortization of limited term utility plant	
33	Pro forma annual amortization of regulatory asset	
34	Pro forma annual amortization of regulatory asset Other	
35	Pro forma annual amortization of intangibles	
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38	Less: Test Year amortization	
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40	Pro forma adjustment	
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Real and Personal Property Taxes
For the Twelve Months Ended March 31, 2008

Schedule C-3.21
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.21

Line No.	Purpose and Description	Amount
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The following adjustment sets forth the pro forma real and personal property tax on property in service at December 31, 2006. The pro forma cost was calculated by taking actual 2006 personal and real estate taxes paid in 2007 and adjusting that to the actual test year expense.

	Water A	Water C	Wastewater	Total
	\$ 3,510,779	\$ 758,289	\$ 766,379	\$ 5,035,447
Pro forma expense				
Less: test year expense	4,279,080	1,845,410	(33,441)	6,091,049
Pro forma expense adjustment	\$ (768,301)	\$ (1,087,121)	\$ 799,820	\$ (1,055,602)

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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Adjustment of Gross Receipts

For the Twelve Months Ended March 31, 2008

Schedule C-3.22
Page 1 of 1
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.22

Line No.	Purpose and Description	Amount
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The pro forma adjustments calculated below are necessary to state the annual amounts of this tax using the pro forma level of net taxable receipts. The current State Excise tax rate of 4.75% was used in the calculation below.

	Water A	Water C	Wastewater	Total
Operating Revenue	\$ 25,766,859	\$ 4,066,117	\$ 2,792,629	\$ 32,625,605
Add: Customer Advance	-	-	-	-
Less: Sale for Resale	(1,025,457)	-	-	(1,025,457)
Less: Sales to U.S. Government Facilities	-	-	-	-
Less: Uncollectible Expense	(459,019)	(99,010)	(60,017)	(618,046)
Water Works Activity Gross Sales	24,282,383	3,967,107	2,732,612	30,982,102
Less: \$25,000 Reduction	(19,594)	(3,201)	(2,205)	(25,000)
Net taxable receipts	24,262,789	3,963,906	2,730,407	30,957,102
Tax at 4.75%	1,152,482	188,286	129,604	1,470,462
Less: Test Year Expense	1,040,884	216,364	161,735	1,418,983
Less: Pro forma Present Rate expense	-	-	-	-
Pro forma adjustment	\$ 111,598	\$ (28,078)	\$ (32,041)	\$ 51,479

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Payroll Taxes Expenses
For the Twelve Months Ended March 31, 2008

Schedule C-3.23
Page 1 of 1
Witness Responsible: G. M. VerDouw

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.4

Line No.	Purpose and Description	Amount
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This adjustment reflects the annual payroll tax expense based upon the pro forma labor expenses as shown on Schedule C-3.4.
Federal Unemployment Tax was calculated on the first \$7,000 of each employees' wages at the current rate of 0.8%
State Unemployment Tax was calculated on the first \$9,000 of each employees' wages at the current rate of 2.7%
Federal Insurance Contributions Act Tax was calculated on the 2006 base of \$97,500 at a rate of 6.2%. Medicare Tax was calculated on all of each employees' wages at the current rate of 1.45%

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 313,840	\$ 44,303	\$ 43,800	\$ 401,943
Less: test year expense	306,881	56,561	31,530	394,972
Pro forma expense adjustment	\$ 6,959	\$ (12,258)	\$ 12,270	\$ 6,971

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AJR
Adjustment of PUCO and OCC Fees
For the Twelve Months Ended March 31, 2008

Schedule C-3.24
Page 1 of 1
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): WPC-3.24

Line No.	Purpose and Description	Amount
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The following pro forma adjustments are necessary to reflect the appropriate levels of PUCO and OCC fees based upon pro forma operating revenues at present rates.

Present Rate Operating Revenues	Water A	Water C	Wastewater	Total
	\$ 24,724,183	\$ 4,066,117	\$ 2,792,629	\$ 31,582,929
PUCO and OCC fees 2008 rate	0.1638%	0.1638%	0.1638%	
Pro forma expense	40,498	6,660	4,574	51,732
Less: Test Year expense	31,153	6,476	4,841	42,470
Pro Forma adjustments	\$ 9,345	\$ 184	\$ (267)	\$ 9,262

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment for Other Taxes & Licenses
For the Twelve Months Ended March 31, 2008

Schedule C-3.25
Page 1 of 1
Witness Responsible: G. M. VerDouw

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

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

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 55,044	\$ 2,392	\$ 8,833	\$ 66,269
Less: test year expense	55,044	2,392	8,833	66,269
Pro forma expense adjustment	\$ -	\$ -	\$ -	\$ -

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment for Current Federal Income Taxes
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference No(s): Schedule C-4
 Schedule C-3.26
 Page 1 of 1
 Witness Responsible: G. M. VerDouw

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

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ 244,243	\$ (411,295)	\$ (202,478)	\$ (369,530)
Less: test year expense	(2,894,833)	(601,736)	(449,806)	(3,946,375)
Pro forma expense adjustment	\$ 3,139,076	\$ 190,441	\$ 247,328	\$ 3,576,845

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Deferred Federal Income Taxes
For the Twelve Months Ended March 31, 2008

Schedule C-3.27
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): Schedule C-4

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

Pro forma expense	Water A	Water C	Wastewater	Total
	\$ 6,617	\$ 250,330	\$ (52,397)	\$ 204,550
Less: test year expense	2,498,412	519,333	388,208	3,405,954
Pro forma expense adjustment	<u>\$ (2,491,795)</u>	<u>\$ (269,003)</u>	<u>\$ (440,606)</u>	<u>\$ (3,201,404)</u>

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Adjustment of Amortization of Investment Tax Credit
For the Twelve Months Ended March 31, 2008

Schedule C-3.28
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): Schedule C-4

Line No.	Purpose and Description	Amount
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The pro forma adjustment for Investment Tax Credit is to simply reflect the entire credit being applied to Water A tariff group. Please reference Exhibit C-4 for detailed calculation.

	Water A	Water C	Wastewater	Total
Pro forma expense	\$ (20,719)	\$ (3,878)	\$ 302	\$ (24,295)
Less: test year expense	(14,991)	(3,116)	(2,329)	(20,436)
Pro forma expense adjustment	\$ (5,728)	\$ (762)	\$ 2,631	\$ (3,859)

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-112-WS-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: _____ Original _____ X _____ Updated
Work Paper Reference:

Work Paper Reference:										Witness Responsible: G. M. VanDoren									
Line No.	Description	At Current Rates Schedule C-3			At Current Rates Schedule C-3			At Current Rates Schedule C-3			At Current Rates Schedule C-3								
		Unadjusted	Adjusted		Unadjusted	Adjusted		Unadjusted	Adjusted		Unadjusted	Adjusted							
1																			
2																			
3																			
4	Utility Operating Income	\$ 2,025,276	\$ (103,116)	\$ 1,922,161	\$ (1,715,108)	\$ 1,676,265	\$ (38,844)	\$ 455,241	\$ (686,432)	\$ (230,191)	\$ 766,409	\$ 886,717	\$ 1,653,126						
5																			
6	Recycling Items:																		
7	FIT current	(2,894,833)	3,139,076	244,243	(601,735)	190,441	(411,295)	(449,806)	247,328	(202,478)	(3,946,375)	3,575,845	(369,530)						
8	Book depreciation	2,568,031	273,462	2,841,493	360,084	(26,810)	383,274	418,007	(97,074)	320,933	3,466,122	149,578	3,615,700						
9	Deferred FIT	2,498,412	(2,398,775)	99,637	519,333	(288,765)	249,568	388,209	(437,975)	(49,766)	3,405,954	(3,105,515)	299,439						
10	Reserved																		
11	Reserved																		
12	Taxable meals and entertainment																		
13	Amortization of deferred ITC																		
14	Reserved																		
15	Other addbacks																		
16	Reserved																		
17	Total addbacks	2,255,055	1,013,763	3,278,819	1,519,559	(1,329,839)	189,619	354,368	(287,721)	66,647	4,138,992	(603,897)	3,535,085						
18																			
19	Accelerated depreciation	2,770,119	0	2,770,119	1,068,501	0	1,068,501	171,228	0	171,228	4,009,848	0	4,009,848						
20	Interest expense	2,189,894	(456,830)	1,733,024	455,195	(197,792)	257,403	405,038	(161,301)	243,737	3,050,087	(815,923)	2,234,164						
21	Preferred dividend credit																		
22	Reserved																		
23	Reserved																		
24	Reserved																		
25	Other deducts	7,601,309	(7,601,309)	0	0	0	0	1,519,503	(1,519,503)	0	9,120,812	(9,120,812)	0						
26	Reserved																		
27																			
28	Total deducts	12,551,282	(8,068,139)	4,503,143	1,523,696	(197,792)	1,325,904	2,095,769	(1,680,804)	414,965	16,180,747	(9,936,735)	6,244,012						
29																			
30	Taxable income	(8,270,951)	8,968,787	697,836	(1,719,248)	544,118	(1,175,128)	(1,285,160)	706,650	(578,509)	(11,275,358)	10,219,555	(1,056,801)						
31																			
32	Federal Income Taxes:																		
33	Current FIT at	(2,894,833)	3,139,076	244,243	(601,736)	190,441	(411,295)	(449,806)	247,328	(202,478)	(3,946,375)	3,575,845	(369,530)						
34	Current FIT (prior year adjustment)	0	0	0	0	0	0	0	0	0	0	0	0						
35	Deferred FIT	2,386,056	(2,470,741)	(84,685)	519,333	(269,003)	250,330	388,209	(440,606)	(52,397)	3,293,598	(3,180,350)	113,248						
36	Deferred FIT (prior year adjustment)																		
37	Amortization of Regulatory Assets/Liabilities	13,608	77,694	91,302	0	0	0	0	0	0	13,608	77,694	91,302						
38	Amortization of ITC	(14,991)	0	(14,991)	(3,116)	(782)	(3,878)	(2,328)	2,631	302	(20,436)	1,969	(18,567)						
39																			
40	Federal income tax liability	(510,160)	746,029	235,869	185,518	(79,324)	(164,843)	(63,926)	(150,647)	(254,573)	(659,605)	476,068	(183,546)						
41	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0						
42																			
43	Total federal income taxes	\$ (510,160)	\$ 746,029	\$ 235,869	\$ (85,518)	\$ (79,324)	\$ (184,843)	\$ (63,926)	\$ (190,647)	\$ (254,573)	\$ (659,605)	\$ 476,068	\$ (183,546)						
44																			
45																			

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Development of Jurisdictional Federal Income Taxes
For the Twelve Months Ended March 31, 2008

Schedule C-4.1
Page 1 of 2
Witness Responsible: G. M. Verdouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated
Work Paper Reference: _____

Line No.	Description	Total Utility	Allocation	Jurisdiction	Allocation/Code Explanation	Jurisdiction	Allocation/Code Explanation
1							
2							
3							
4	Utility Operating Income	\$ 766,409	100%				
5							
6	Reconciling items:						
7	FIT current	(3,946,375)					
8	Book depreciation	3,466,122					
9	Deferred FIT	3,405,954					
10	Reserved	-					
11	Reserved	-					
12	Non-deductible items - Meals	9,912					
13	Amortization of deferred ITC	(20,436)					
14	Reserved	-					
15	Other addbacks to tie to use of effective tax rate	1,223,805					
16	Reserved	-					
17	Total addbacks	4,138,992					
18							
19	Accelerated depreciation	4,009,848					
20	Interest expense	3,050,087					
21	Preferred dividend credit	-					
22	Reserved	-					
23	Reserved	-					
24	Reserved	-					
25	Other deducts to tie to use of effective tax rate	9,120,812					
26	Reserved	-					
27	Total deducts	16,180,747					
28							
29	Taxable income	(11,275,356)					
30							
31	Federal Income Taxes:						
32	Current FIT	(3,946,375)					
33	Current FIT (prior year adjustment)	-					
34	Deferred FIT	3,392,346					
35	Deferred FIT (prior year adjustment)	-					
36	Amortization of Regulatory Assets/Liabilities	13,808					
37	Amortization of ITC	(20,436)					
38							
39	Federal income tax liability	(560,857)					
40	Investment tax credits	-					
41							
42	Total federal income taxes	\$ (560,857)					
43							
44							
45	Note: Income Taxes for Per Books Unadjusted based on use of effective tax rate.						

Note: Income Taxes for Per Books Unadjusted based on use of effective tax rate.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Development of Jurisdictional Federal Income Taxes
For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference: _____
Schedule C-4.1
Page 2 of 2
Witness Responsible: G. M. VerDonw

Line No.	Description	Total Utility	Allocation	Jurisdiction	Allocation/Code Explanation	Jurisdiction	Allocation/Code Explanation	Jurisdiction	Allocation/Code Explanation
1									
2									
3									
4	Deferred Income Taxes:								
5	Tax accelerated depreciation	\$ 4,009,848							
6	Tax straight-line depreciation	3,466,122							
7									
8	Excess of accelerated over straight-line	543,726							
9									
10	Deferred income taxes at 35%	190,304							
11	Adjusted & pro forma depreciation at 35%								
12	Amortization of prior years deferred taxes								
13									
14	Net deferred income taxes from depreciation	190,304							
15									
16									
17	Other tax deferrals								
18	Reserved	0							
19	Reserved	0							
20	Reserved	0							
21	Reserved	0							
22	Deferrals Based on Effective Tax Rate	3,100,904							
23	Amortization of Regulatory Assets/Liabilities	(4,763)							
24	Amortization of ITC	7,153							
25									
26	Total other tax deferrals	3,103,294							
27									
28	Total deferred taxes	3,293,558							
29									
30									
31	Amortization of Regulatory Assets / Liabilities	13,608							
32									
33	Total deferred taxes before ITC	3,307,206							
34									
35	Amortization of ITC:								
36	Investment tax credit deferred	(20,436)							
37	Amortization of prior years ITC	0							
38									
39	Investment tax credit - net	\$ (20,436)							
40									
41									
42									
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Note: Income Taxes for Per Books Unadjusted based on effective tax rate.

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Charitable Contributions

For the Twelve Months Ended March 31, 2008

12 Months Actual and 0 Months Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

Work Paper Reference: WPC-6

Schedule C-6
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Account No.	Charitable Contributions	Total Company	Allocation Percent	Jurisdictional
1					
2					
3	575140		\$ 250	100%	\$ 250
4					
5					
6					
7					
8			\$ 250		
9					
10					
11					
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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR
Customer Service, Sales Promotion, and Miscellaneous Advertising Expense
For the Twelve Months Ended March 31, 2008

12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-7

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

Line No.	JDEdwards Acct No.	NARUC Acct No.	Description	Water A	Water C	Waste Water	Total Company	Allocation Percent	Jurisdictional
2	575220.16	930.24	Community Relations	\$ 4,704	\$ 487	\$ 300	\$ 5,491	100%	\$ 5,491
7	575030.16	930.1	Advertising Expense	12,993	3,967	1,381	18,341	100%	18,341
			Total	\$ 17,697	\$ 4,454	\$ 1,681	\$ 23,832		\$ 23,832

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For the Twelve Months Ended March 31, 2008

Schedule C-8
Page 1 of 1
Witness Responsible: G. M. VerDouw

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: _____ Original ____X____ Updated
Work Paper Reference: WPC-8

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

Line No.	Item of Expense	Current Case Estimated	Prior Case Actual	Most Recent Estimated	Recent Case Actual	Next Most Recent Case Estimated	Justification of Significant Change
1	Rate Case:						
2	Legal - preparation and presentation of case	\$ 250,000	\$ 227,438	\$ 250,000	\$ 181,483	\$ 175,000	
3	(including legal notices)						
4							
5	Accounting - AMW Service Co. preparation	200,000	249,014	200,000	141,204	45,000	
6	and presentation of case and						
7	data requests						
8							
9	Rate of Return	31,180	8,298	33,200	11,840	22,000	
10							
11	Unamortized 2001 case expense at order date	0	0	0	0	42,000	
12							
13	Cost of Service Study	65,140	45,108	69,220	36,609	45,000	
14							
15	Miscellaneous	5,000	48,354	5,000	450	5,000	
16							
17	Staff Audit Expense	0	0	0	0	15,000	
18							
19	Total Expense	551,320	578,212	557,420	371,586	349,000	

Depreciation Study Case Numbers	06-433-WS-AIR	06-433-WS-AIR	06-433-WS-AIR	03-2390-WS-AIR	03-2390-WS-AIR
22	\$	-	\$	-	\$
23					
24					
25					
26	Schedule of Rate Case Amortization				
27	Total Expense	Opinion/ Order	Authorized Amortization Period	Amount Amortized/Expd to Date	Unadjusted Test Year Expense
28	to be	Date			
29	Amortized				
30	Rate Case				
31	\$ 551,320			- \$	- \$
32					
33	400,000	39,141	03/07 - 02/10	144,444	213,734
34					
35					
36					
37					
	Current Rate Case			24 \$	- \$
	Most Recent Rate Case 06-433-WS-AIR			36	11,111
					255,556
	Total				\$ 255,556

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

Data: 12 Months Actual and 12 Months Estimated
Type of Filing: _____ Original _____ X _____ Updated
Work Paper Reference: WPC-3.4

Schedula C-9
Page 1 of 1
Witness Responsible: G. M. VerDonw

[illegible]

Total O&M Payroll Costs

Rate Case No. 07-XXX-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended March 31, 2008

Schedule C-8.1
Page 1 of 7
G. M. Verdouw

Line	Description	No.	Last Year 3/31/2005	2006	2005	2004	2003	2002	2001
1									
2	Total Company								
3									
4									
5	Straight-time Hours		223,863	220,341	171,540	171,730	182,860	108,644	169,658
6	Overtime Hours		13,832	11,270	7,824	6,676	8,427	5,797	7,892
7	Total Hours		237,695	231,611	179,364	178,406	191,287	204,741	207,550
8	Ratio of Overtime Hours to Straight-time Hours		6.18%	5.11%	4.55%	3.88%	4.61%	2.91%	3.85%
9									
10									
11	Labor Dollars								
12	Straight-time Dollars		\$ 5,172,298	\$ 4,724,852	\$ 3,730,120	\$ 3,603,576	\$ 3,784,432	\$ 3,946,356	\$ 3,825,930
13	Overtime Dollars		496,842	376,644	270,252	225,485	265,849	177,287	226,138
14	Total Labor Dollars		\$ 5,669,140	\$ 5,101,796	\$ 4,000,372	\$ 3,828,061	\$ 4,050,281	\$ 4,025,653	\$ 4,052,068
15	Ratio of Overtime Dollars to Straight-time Dollars		9.61%	8.04%	7.25%	6.26%	7.02%	4.61%	5.91%
16									
17	O & M Labor Dollars		\$ 4,985,374	\$ 4,402,427	\$ 3,797,139	\$ 3,554,219	\$ 3,719,146	\$ 3,663,839	\$ 3,618,685
18	Ratio of O & M Labor Dollars to Total Labor Dollars		87.96%	86.24%	94.92%	92.82%	91.82%	91.01%	89.30%
19									
20	Total Employee Benefits		\$ 4,478,261	\$ 2,807,429	\$ 2,338,346	\$ 1,897,243	\$ 1,769,007	\$ 1,077,026	\$ 1,108,283
21	Employee Benefits Expensed		3,921,003	2,248,647	2,210,068	1,675,381	1,624,302	980,201	990,590
22	Ratio of Employee Benefits Expensed to Total Employee Benefits		87.56%	86.24%	94.92%	92.82%	91.82%	91.01%	89.30%
23									
24	Total Payroll Taxes		\$ 394,972	\$ 430,630	\$ 327,219	\$ 316,557	\$ 325,690	\$ 318,612	\$ 314,710
25	Payroll Taxes Expensed		345,823	371,375	310,595	296,613	298,048	289,969	281,036
26	Ratio of Payroll Taxes Expensed to Total Payroll		87.56%	86.24%	94.92%	92.82%	91.82%	91.01%	89.30%
27									
28	Average Employee Levels (Permanent)		111	103	84	84	93	97	100
29	Year End Employee Levels (Permanent)		111	108	86	81	89	96	100

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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-XXX-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-0.1
Schedule C-9.1
Page 2 of 7
Witness Responsible: G. M. Verdouw

Line No.	Description	Pro Forma Test Year 3/31/2008	2006	2005	2004	2003	2002	2001
1								
2	Production							
3								
4								
5	Straight-time Hours	44,311	47,812	46,924	47,527	50,026	48,415	47,054
6	Overtime Hours	3,300	3,725	2,724	2,680	3,434	2,813	2,427
7	Total Hours	47,610	51,537	49,648	50,187	53,462	51,028	49,481
8	Ratio of Overtime Hours to Straight-time Hours	7.45%	7.82%	5.82%	5.60%	6.85%	5.40%	5.16%
9								
10								
11	Labor Dollars							
12	Straight-time Dollars	\$ 1,016,639	\$ 1,022,661	\$ 985,697	\$ 980,903	\$ 1,015,416	\$ 967,219	\$ 928,825
13	Overtime Dollars	\$ 24,767	\$ 128,388	\$ 98,476	\$ 83,111	\$ 117,288	\$ 89,169	\$ 85,105
14	Total Labor Dollars	\$ 1,140,407	\$ 1,152,029	\$ 1,084,173	\$ 1,074,014	\$ 1,132,704	\$ 1,056,385	\$ 1,011,930
15	Ratio of Overtime Dollars to Straight-time Dollars	12.28%	12.65%	9.89%	8.49%	11.55%	8.22%	9.18%
16								
17	O & M Labor Dollars	\$ 1,140,407	\$ 1,152,029	\$ 1,084,173	\$ 1,074,014	\$ 1,132,704	\$ 1,056,385	\$ 1,011,930
18	Ratio of O & M Labor Dollars to Total Labor Dollars	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19								
20	Total Employee Benefits	\$ 878,357	\$ 568,434	\$ 631,024	\$ 476,060	\$ 484,722	\$ 282,626	\$ 277,023
21	Employee Benefits Expensed	\$ 878,357	\$ 568,434	\$ 631,024	\$ 476,060	\$ 484,722	\$ 282,626	\$ 277,023
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23								
24	Total Payroll Taxes	\$ 77,557	\$ 97,183	\$ 88,682	\$ 89,633	\$ 81,083	\$ 83,608	\$ 78,593
25	Payroll Taxes Expensed	\$ 77,557	\$ 97,183	\$ 88,682	\$ 89,633	\$ 81,083	\$ 83,608	\$ 78,593
26	Ratio of Payroll Taxes Expensed to Total Payroll	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
27								
28	Average Employee Levels (Permanent)	47	33	31	32	34	26	28
29	Year End Employee Levels (Permanent)	47	34	32	31	34	26	28
30								
31								
32								
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40								

OHIO-AMERICAN WATER COMPANY
 Rate Case No. 07-XXX-WS-AIR
 Total Company Payroll Analysis by Employee Classification/Payroll Distribution
 For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference: WPC-9.1
 Schedule C-9.1
 Page 3 of 7
 Witness Responsible: G. M. Verdouw

Line No.	Description	2006	2005	2004	2003	2002	2001
1							
2	Distribution						
3							
4							
5	Straight-time Hours	52,429	45,744	38,730	42,134	39,768	33,893
6	Overtime Hours	4,387	1,208	1,318	1,408	708	931
7	Total Hours	56,827	46,952	38,048	43,542	40,476	34,824
8	Ratio of Overtime Hours to Straight-time Hours						
9							
10							
11							
12	Straight-time Dollars	\$ 1,079,443	\$ 952,754	\$ 748,547	\$ 804,259	\$ 730,806	\$ 616,381
13	Overtime Dollars	151,845	42,842	43,543	40,080	22,250	25,824
14	Total Labor Dollars	\$ 1,231,288	\$ 995,596	\$ 792,090	\$ 844,339	\$ 752,856	\$ 642,205
15	Ratio of Overtime Dollars to Straight-time Dollars	14.05%	4.50%	5.82%	4.86%	3.05%	4.18%
16							
17	O & M Labor Dollars	\$ 1,231,288	\$ 995,596	\$ 792,090	\$ 844,339	\$ 752,856	\$ 642,205
18	Ratio of O & M Labor Dollars to Total Labor Dollars	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19							
20	Total Employee Benefits	\$ 934,599	\$ 506,531	\$ 448,070	\$ 349,735	\$ 201,420	\$ 175,808
21	Employee Benefits Expensed	934,599	506,531	448,070	349,735	201,420	175,808
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23							
24	Total Payroll Taxes	\$ 82,429	\$ 83,886	\$ 66,848	\$ 67,896	\$ 59,585	\$ 49,878
25	Payroll Taxes Expensed	82,429	83,886	66,848	67,896	59,585	49,878
26	Ratio of Payroll Taxes Expensed to Total Payroll	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
27							
28	Average Employee Levels (Permanent)	42	47	36	41	31	26
29	Year End Employee Levels (Permanent)	42	48	36	40	31	26
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-XXX-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference: WPC-9.1
 Schedule C-9.1
 Page 4 of 7
 Witness Responsible: G. M. Verdout

Line No.	Description	Pro Forma Test Year 3/31/2008	2008	2005	2004	2003	2002	2001
1								
2	Commercial							
3								
4								
5	Straight-time Hours	34,444	22,254	19,889	23,460	32,277	36,096	36,666
6	Overtime Hours	1,521	358	385	703	940	225	513
7	Total Hours	35,966	22,613	20,274	24,163	33,217	36,321	38,179
8	Ratio of Overtime Hours to Straight-time Hours	4.42%	1.61%	1.94%	3.00%	2.81%	0.62%	1.33%
9								
10								
11								
12	Straight-time Dollars	\$ 733,488	\$ 451,110	\$ 396,020	\$ 436,285	\$ 536,248	\$ 580,021	\$ 553,274
13	Overtime Dollars	\$ 60,327	\$ 12,177	\$ 12,707	\$ 20,045	\$ 22,733	\$ 5,681	\$ 10,722
14	Total Labor Dollars	\$ 793,815	\$ 463,287	\$ 408,727	\$ 456,330	\$ 558,981	\$ 585,702	\$ 563,996
15	Ratio of Overtime Dollars to Straight-time Dollars	8.22%	2.70%	3.21%	4.58%	4.24%	1.01%	1.94%
16								
17	O & M Labor Dollars	\$ 793,815	\$ 463,287	\$ 408,727	\$ 456,330	\$ 558,981	\$ 585,702	\$ 563,996
18	Ratio of O & M Labor Dollars to Total Labor Dollars	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19								
20	Total Employee Benefits	\$ 635,086	\$ 236,839	\$ 237,882	\$ 202,270	\$ 244,141	\$ 151,348	\$ 154,388
21	Employee Benefits Expensed	\$ 635,086	\$ 236,839	\$ 237,882	\$ 202,270	\$ 244,141	\$ 151,348	\$ 154,388
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23								
24	Total Payroll Taxes	\$ 56,011	\$ 38,082	\$ 33,433	\$ 36,083	\$ 44,949	\$ 44,773	\$ 43,804
25	Payroll Taxes Expensed	\$ 56,011	\$ 38,082	\$ 33,433	\$ 36,083	\$ 44,949	\$ 44,773	\$ 43,804
26	Ratio of Payroll Taxes Expensed to Total Payroll	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
27								
28	Average Employee Levels (Permanent)		19	12	14	16	26	30
29	Year End Employee Levels (Permanent)		19	21	13	14	25	30
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

OHIO-AMERICAN WATER COMPANY
Rata Case No. 07-XXX-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-9.1

Schedule C-9.1
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Witness Responsible: G. M. VerDow

Line No.	Description	2006	2005	2004	2003	2002	2001
Pro Forma Test Year 3/31/2008							
1							
2	Administrative and General						
3							
4							
5	Straight-time Hours	28,562	39,059	30,652	33,659	32,910	38,658
6	Overtime Hours	354	574	352	294	0	0
7	Total Hours	28,916	39,633	31,004	33,953	32,910	38,658
8	Ratio of Overtime Hours to Straight-time Hours	1.34%	1.47%	1.15%	0.87%	0.00%	0.00%
9							
10							
11	Labor Dollars						
12	Straight-time Dollars	\$ 836,158	\$ 952,808	\$ 711,500	\$ 818,457	\$ 767,831	\$ 864,877
13	Overtime Dollars	10,929	18,902	9,810	8,937		
14	Total Labor Dollars	\$ 847,087	\$ 972,510	\$ 721,310	\$ 828,394	\$ 767,831	\$ 864,877
15	Ratio of Overtime Dollars to Straight-time Dollars	1.31%	2.09%	1.38%	1.21%	0.00%	0.00%
16							
17	O & M Labor Dollars	\$ 847,087	\$ 972,510	\$ 721,310	\$ 828,394	\$ 767,831	\$ 864,877
18	Ratio of O & M Labor Dollars to Total Labor Dollars	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19							
20	Total Employee Benefits	\$ 723,980	\$ 496,739	\$ 318,723	\$ 361,811	\$ 205,426	\$ 236,766
21	Employee Benefits Expensed	723,980	496,739	318,723	361,811	205,426	236,766
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23							
24	Total Payroll Taxes	\$ 53,852	\$ 82,039	\$ 60,197	\$ 66,612	\$ 60,770	\$ 67,712
25	Payroll Taxes Expensed	53,852	82,039	60,197	66,612	60,770	67,712
26	Ratio of Payroll Taxes Expensed to Total Payroll	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
27							
28	Average Employee Levels (Permanent)	8	4	8	12	14	16
29	Year End Employee Levels (Permanent)	8	4	3	11	13	16
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-XXX-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended March 31, 2008

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-8.1
Schedule C-8.1
Page 6 of 7
Witness Responsible: G. M. Verdouw

Line No.	Description	Pro Forma Test Year 3/31/2008	2006	2005	2004	2003	2002	2001
1								
2	Maintenance							
3								
4								
5	Straight-time Hours	40,310	38,452	30,566	33,254	36,149	25,467	27,745
6	Overtime Hours	3,139	2,798	1,456	1,834	2,067	1,757	900
7	Total Hours	43,449	41,250	32,022	35,088	38,216	27,224	28,645
8	Ratio of Overtime Hours to Straight-time Hours	7.70%	7.28%	4.76%	5.52%	5.72%	6.90%	3.24%
9								
10								
11	Labor Dollars							
12	Straight-time Dollars	\$ 863,949	\$ 728,887	\$ 575,507	\$ 621,922	\$ 676,979	\$ 493,004	\$ 512,684
13	Overtime Dollars	\$ 110,029	\$ 90,118	\$ 47,125	\$ 56,551	\$ 61,827	\$ 28,061	\$ 23,013
14	Total Labor Dollars	\$ 973,978	\$ 819,005	\$ 622,632	\$ 678,473	\$ 740,806	\$ 521,065	\$ 535,677
15	Ratio of Overtime Dollars to Straight-time Dollars	12.74%	12.38%	8.19%	9.09%	9.11%	5.69%	4.49%
16								
17	O & M Labor Dollars	\$ 973,978	\$ 819,005	\$ 622,632	\$ 678,473	\$ 740,806	\$ 521,065	\$ 535,677
18	Ratio of O & M Labor Dollars to Total Labor Dollars	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
19								
20	Total Employee Benefits	\$ 748,022	\$ 418,332	\$ 362,392	\$ 300,735	\$ 323,556	\$ 138,406	\$ 148,645
21	Employee Benefits Expensed	\$ 748,022	\$ 418,332	\$ 362,392	\$ 300,735	\$ 323,556	\$ 138,406	\$ 148,645
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
23								
24	Total Payroll Taxes	\$ 65,974	\$ 68,090	\$ 50,929	\$ 56,822	\$ 59,569	\$ 41,240	\$ 41,804
25	Payroll Taxes Expensed	\$ 65,974	\$ 68,090	\$ 50,929	\$ 56,822	\$ 59,569	\$ 41,240	\$ 41,804
26	Ratio of Payroll Taxes Expensed to Total Payroll	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
27								
28	Average Employee Levels (Permanent)	1	0	0	0	0	0	0
29	Year End Employee Levels (Permanent)	1	1	0	0	0	0	0
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-XXX-WS-AIR
Total Company Payroll Analysis by Employee Classification/Payroll Distribution
For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-0.1
Schedule C-9.1
Page 7 of 7
Witness Responsible: G. M. VerDonne

Line No.	Description	2006	2005	2004	2003	2002	2001
1							
2	Construction & Other						
3							
4	Hours						
5	Straight-time Hours	23,777	27,220	11,237	14,628	16,868	12,942
6	Overtime Hours	1,080	2,808	1,560	3,559	1,192	2,921
7	Total Hours	24,858	29,828	12,797	18,187	17,060	15,863
8	Ratio of Overtime Hours to Straight-time Hours	4.59%	9.88%	13.88%	24.33%	7.51%	22.57%
9							
10							
11	Labor Dollars						
12	Straight-time Dollars	\$ 643,621	\$ 616,832	\$ 281,046	\$ 366,764	\$ 329,688	\$ 351,909
13	Overtime Dollars	\$ 39,146	\$ 85,537	\$ 13,795	\$ 45,860	\$ 32,126	\$ 81,474
14	Total Labor Dollars	\$ 682,766	\$ 702,369	\$ 274,842	\$ 412,624	\$ 361,814	\$ 433,383
15	Ratio of Overtime Dollars to Straight-time Dollars	6.09%	13.87%	5.28%	16.08%	9.74%	23.15%
16							
17	O & M Labor Dollars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Ratio of O & M Labor Dollars to Total Labor Dollars	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19							
20	Total Employee Benefits	\$ 557,258	\$ 358,756	\$ 159,967	\$ 146,777	\$ 96,800	\$ 118,642
21	Employee Benefits Expensed						
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
23							
24	Total Payroll Taxes	\$ 48,149	\$ 69,250	\$ 22,481	\$ 37,661	\$ 28,636	\$ 33,659
25	Payroll Taxes Expensed						
26	Ratio of Payroll Taxes Expensed to Total Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27							
28	Average Employee Levels (Permanent)	0	0	0	0	0	0
29	Year-End Employee Levels (Permanent)	0	0	0	0	0	0

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR

Computation of the Gross Revenue Conversion Factor
 For the Twelve Months Ended March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference: _____

Schedule C-10
 Page 1 of 1

Witness Responsible: P. J. Thakadiyal

Line No.	Description	Percent of Incremental Water Sales Revenue	Water A	Water C	Wastewater
1					
2					
3					
4					
5					
6					
7	Revenues	100.0000%	100.0000%	100.0000%	100.0000%
8	Less: Uncollectible Fee	1.9521%	1.8341%	2.5508%	2.1693%
9	State Excise Tax - effective	4.75%	4.6529%	4.6288%	4.6470%
10	PUCO Fee	0.1342%	0.1342%	0.1342%	0.1342%
11	OCC Fee	0.0296%	0.0296%	0.0296%	0.0296%
12					
13	Income before Federal Income Tax	93.2268%	93.3392%	92.5566%	93.0198%
14					
15	Times Federal Income Tax Rate	35.00%	32.6637%	32.4298%	32.5570%
16	Income after Federal Income Tax	60.5974%	60.6705%	60.2268%	60.4628%
17					
18					
19	Gross Revenue Conversion Factor				
20	(100% divided by Income after Federal Income Tax factor)	1.65024	1.64825	1.66039	1.65391
21					
22					
23					
24					
25					
26					
27					
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41					
42					
43					

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Comparative Balance Sheet
As of December 31, 2002 - 2006

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-11.1
Schedule C-11.1
Page 1 of 2
Witness Responsible: G. M. Verdouw

		Five Most Recent Calendar Years						
		12/31/2006	12/31/2005	12/31/2004	12/31/2003	12/31/2002		
Line No.	Description							
1	Assets							
2	Utility Plant in Service	\$ 121,079,018	\$ 114,896,194	\$ 111,311,284	\$ 106,783,348	\$ 103,601,216		
3	Construction Work in Progress	2,563,245	1,040,829	1,099,490	863,314	2,098,283		
4	Accumulated Depreciation	(40,699,549)	(39,200,575)	(37,995,903)	(35,296,747)	(32,331,217)		
5	Utility Plant Acquisition Adjustment	13,986,298	13,977,972	14,124,412	14,270,852	14,428,239		
6								
7	Total Net Utility Plant	96,929,012	91,714,420	88,539,283	86,620,767	87,796,521		
8								
9	Non-Utility Property	-	128	128	128	128		
10	Other Investments	23,327	25,902	555,234	557,575	559,903		
11								
12	Current Assets							
13	Cash and cash equivalents	381,979	462,296	173,996	421,665	192,972		
14	Customer accounts receivable	2,347,518	2,734,998	2,255,556	2,226,137	1,505,428		
15	Allowance for uncollectible accounts	(389,116)	(302,655)	(155,289)	(131,515)	(112,870)		
16	Accrued utility revenues	2,400,512	3,467,967	3,654,587	3,305,085	2,230,487		
17	Accounts receivable from associated companies	1,633,670	1,119,142	1,636,683	379,305	-		
18	Miscellaneous accounts receivable	32,080	219,218	2,676	223,838	314,187		
19	Materials and supplies	304,955	228,372	214,517	209,863	216,583		
20	Miscellaneous current assets	615,846	325,371	1,093,870	659,083	800,392		
21								
22	Total Current and Accrued Assets	7,327,444	8,254,709	8,876,696	7,293,461	5,147,179		
23								
24	Deferred Debits							
25	Debt and preferred stock expense	144,087	155,482	174,849	199,527	227,349		
26	Expense of rate proceedings	455,605	317,941	277,063	241,032	203,370		
27	Preliminary survey and investigation charges	-	17,294	41,441	180,326	317,104		
28	Regulatory asset - income tax recoverable through rates	1,635,502	2,032,085	2,217,232	2,401,782	2,576,276		
29	Miscellaneous deferred debits	2,001,936	2,121,209	2,355,160	3,675,339	2,896,718		
30								
31	Total Deferred Debits	4,238,130	4,644,011	5,065,745	6,698,006	6,020,817		
32								
33								
34	Total Assets	\$ 108,517,913	\$ 104,639,170	\$ 103,037,086	\$ 101,169,937	\$ 99,524,548		
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Comparative Balance Sheet
As of December 31, 2002 - 2006

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference: WPC-11.1
Schedule Q-11.1
Page 2 of 2
Witness Responsible: G. M. Verdouw

Line No.	Description	12/31/2006	12/31/2005	12/31/2004	12/31/2003	12/31/2002
Liabilities						
1	Common Stock	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234	\$ 26,165,234
2	Paid-in Capital and Donations	539,657	539,657	539,657	539,657	539,657
3	Retained Earnings	1,557,496	4,829,662	6,840,462	9,004,174	9,244,452
4						
5						
6						
7	Total Common Equity	28,262,387	31,334,553	33,545,353	35,709,065	35,944,343
8	Preferred Stock	-	-	1,199,000	1,208,000	1,257,000
9	Long-term Debt	23,172,000	46,032,785	44,851,785	44,851,785	44,851,785
10						
11						
12	Total Capitalization	51,434,387	77,367,338	79,596,138	81,768,850	82,063,128
Current Liabilities						
13	Bank debts	29,742,800	1,324,356	497,135	498,559	790,420
14	Current portion--Long Term Debt	-	-	-	-	-
15	Accounts payable	2,878,570	3,067,820	3,052,897	580,047	337,232
16	Taxes accrued	6,677,086	5,454,606	4,489,659	4,339,160	3,370,098
17	Interest accrued	452,056	570,134	553,888	726,801	726,801
18	Customer deposits	-	-	-	-	8,316
19	Dividends declared	-	-	-	-	50,727
20	Miscellaneous current liabilities	1,437,989	1,245,914	867,625	871,787	749,255
21						
22						
23	Total Current Liabilities	41,188,501	11,662,830	9,461,204	7,016,354	6,052,849
24						
Deferred Credits						
25	Customer advances for construction	4,231,005	2,983,096	3,038,490	2,905,998	2,768,162
26	Accumulated deferred income taxes	6,587,112	7,094,997	8,151,243	6,963,011	6,727,030
27	Accumulated deferred income taxes - Investment Tax Credits	64,757	85,725	108,669	131,613	154,567
28	Regulatory liability - income tax refundable through rates	2,443,023	2,481,799	147,878	162,830	177,782
29	Miscellaneous deferred credits	2,589,128	2,963,385	2,533,464	2,221,281	1,581,040
30						
31						
32	Total Deferred Credits	15,895,025	15,609,002	13,979,744	12,384,733	11,408,571
33						
34	Contributions in Aid of Construction	-	-	-	-	-
35						
36	Total Liabilities	\$ 108,517,913	\$ 104,639,170	\$ 103,037,086	\$ 101,169,937	\$ 99,524,548
37						
38						
39						
40						
41						
42						
43						
44						
45						

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Comparative Income Statement (Total Company)
As of December 31, 2002 - 2006

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference: WPC-11.2
Schedule C-11.2
Page 1 of 1
Witness Responsible: G. M. Verdouw

Line No.	Description	Five Most Recent Calendar Years				
		12/31/2006	12/31/2005	12/31/2004	12/31/2003	12/31/2002
1	Operating Revenues	\$ 28,991,393	\$ 29,013,091	\$ 27,228,154	\$ 27,729,571	\$ 28,002,079
2	Operating Expenses					
3	Operation and maintenance expense	19,371,027	18,208,876	16,782,482	14,138,936	14,279,260
4	Depreciation	3,839,445	4,104,668	3,962,902	4,053,508	3,670,877
5	Amortization	35,904	23,867	26,040	24,743	26,200
6	Taxes - General	7,176,787	7,553,822	6,633,743	6,344,845	5,360,402
7	Taxes - Federal Income	(1,394,486)	(1,027,113)	(1,030,901)	184,341	837,751
8	Total Operating Expenses	29,028,677	28,864,120	26,374,268	24,746,373	24,174,490
9	Operating Income	(37,284)	148,971	853,888	2,983,198	3,827,589
10	Allowance for Funds Used During Construction	47,197	38,876	28,003	53,542	114,210
11	Other Income	(225,958)	412,932	(180,181)	27,654	41,180
12	Total Income	(215,045)	600,779	701,710	3,064,394	3,982,979
13	Income Deductions					
14	Interest on long-term debt	2,751,155	2,730,548	2,639,860	2,734,598	2,701,104
15	Amortization of financing expense	20,547	19,367	23,488	26,611	24,413
16	Interest on bank debt	177,968	69,890	23,267	9,988	43,596
17	Other interest expense	14	4	936	1,743	5,675
18	Miscellaneous amortization	3,140	3,140	4,351	15,298	17,901
19	Other deductions	(96,713)	(11,371)	2,867	(19,475)	(33,420)
20	Total Income Deductions	2,856,121	2,811,578	2,694,749	2,768,763	2,759,269
21	Net Income	\$ (3,072,166)	\$ (2,210,799)	\$ (1,993,039)	\$ 295,631	\$ 1,233,710

2002-2012 and the Twelve Months Ending March 31, 2008

Schedule C-12.1b
Page 2 of 5
: P. J. Thakadiyil

Months Estimated
X Updated[illegible]

2002-2012 and the Twelve Months Ending March 31, 2008

Schedule C-12.1c

Abstract

Average Revenue per Customer:

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-W5-AIR
Revenue Statistics - Water A

2003-2012 and the Twelve Months Ending March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference No(s):
 Schedule C-12.1c
 Page 4 of 5
 Witness Responsible: P. J. Thakadiyil

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 3/31/2008	Five Projected Calendar Years				
		2002	2003	2004	2005	2006		2008	2009	2010	2011	2012
Revenue by Customer Class:												
1	Residential	\$12,946,863	\$12,958,186	\$12,835,318	\$13,584,850	\$13,285,441	\$15,848,023	\$15,952,273	\$17,594,892	\$17,694,185	\$17,677,968	\$17,698,398
2	Commercial	3,755,192	3,725,964	3,584,833	3,725,018	3,716,448	4,103,061	4,241,737	4,711,916	4,720,403	4,728,891	4,749,638
3	Industrial	2,416,688	2,276,690	2,442,295	2,213,073	2,203,713	2,292,285	2,838,759	3,156,069	3,156,069	3,156,069	3,166,246
4	Other	3,095,429	3,168,511	2,675,169	3,034,796	2,943,863	3,725,480	4,396,895	4,731,340	4,720,739	4,710,222	4,704,142
5	Total	\$ 22,214,273	\$ 22,129,351	\$ 21,537,615	\$ 22,557,737	\$ 22,228,485	\$ 25,766,850	\$ 27,428,464	\$ 30,294,217	\$ 30,291,376	\$ 30,273,149	\$ 30,318,424
Number of Customers by Class:												
12 Month Average												
11	Residential	38,123	38,253	38,283	38,238	38,254	38,515	38,777	38,802	38,824	38,844	38,863
12	Commercial	3,583	3,542	3,487	3,417	3,291	3,261	3,212	3,214	3,215	3,216	3,216
13	Industrial	143	141	139	139	140	139	139	139	139	139	139
14	Other	677	683	690	690	703	719	735	1,057	1,262	1,433	1,615
15	Total	42,511	42,628	42,598	42,483	42,387	42,625	42,863	43,212	43,440	43,632	43,833
Year End												
21	Residential	38,223	38,283	38,282	38,194	38,313	38,705	38,777	39,119	39,341	39,527	39,722
22	Commercial	3,584	3,499	3,475	3,358	3,223	3,208	3,212	3,220	3,226	3,232	3,238
23	Industrial	143	139	138	139	141	138	139	139	139	139	139
24	Other	688	697	683	696	709	730	735	735	735	735	735
25	Total	42,638	42,618	42,578	42,387	42,386	42,782	42,863	43,213	43,440	43,633	43,834
Average Revenue per Customer:												
31	Residential	\$ 340	\$ 339	\$ 335	\$ 355	\$ 347	\$ 406	\$ 411	\$ 456	\$ 456	\$ 455	\$ 455
32	Commercial	\$ 1,052	\$ 1,052	\$ 1,028	\$ 1,090	\$ 1,129	\$ 1,262	\$ 1,321	\$ 1,466	\$ 1,468	\$ 1,470	\$ 1,477
33	Industrial	\$ 16,900	\$ 16,147	\$ 17,534	\$ 15,979	\$ 16,312	\$ 16,452	\$ 20,450	\$ 22,760	\$ 22,746	\$ 22,733	\$ 22,792

Revenue Statistics - Water C

2002-2012 and the Twelve Months Ending March 31, 2008

Schedule C-12.1c

Page 5 of 5

Witness Responsible: P. J. Thakadly'll

Data: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐

Work Paper Reference No(s):

Data: 12 Months Actual and 0 Months Estimated

Revised

11

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 3/31/2008	Five Projected Calendar Years				
		2002	2003	2004	2005	2006		2008	2009	2010	2011	2012
1	Revenue by Customer Class:											
2	Residential	\$2,732,688	\$2,587,380	\$2,617,508	\$3,024,245	\$3,344,703	\$ 3,468,050	\$ 3,491,588	\$ 3,839,756	\$ 3,818,114	\$ 3,796,646	\$ 3,781,690
3	Commercial	274,953	242,851	289,686	325,294	343,738	365,612	343,564	379,807	379,807	379,807	381,016
4	Industrial	-	-	-	-	-	-	-	-	-	-	-
5	Other	123,350	95,544	72,259	75,112	89,030	212,455	167,443	171,338	171,338	171,338	171,338
6												
7	Total	\$ 3,130,990	\$ 2,925,775	\$ 2,989,453	\$ 3,424,851	\$ 3,777,471	\$ 4,066,117	\$ 4,002,624	\$ 4,390,900	\$ 4,369,258	\$ 4,347,789	\$ 4,334,043

Number of Customers by Class:

	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	Total
12 Month Average												
Residential	4,236	8,499	8,537	8,591	8,558	8,559	8,560	8,560	8,560	8,560	8,561	8,561
Commercial	121	245	247	256	259	261	263	264	264	264	264	264
Industrial	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	18	26	35	34	34	34	35	35	35	35	35
Total	4,366	8,762	8,859	8,881	8,851	8,854	8,857	8,859	8,859	8,859	8,859	8,859

Year End

Residential	8,472	8,579	8,595	8,586	8,530	8,559	8,561	8,561	8,561	8,561
Commercial	242	239	254	267	280	262	283	264	264	264
Industrial	-	-	-	-	-	-	-	-	-	-
Other	18	16	35	35	33	34	34	34	34	34
Total	8,732	8,834	8,884	8,878	8,823	8,855	8,857	8,859	8,859	8,859

Average Revenue per Customer:

[illegible]

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Revenue Statistics - Jurisdictional

2002-2012 and the Twelve Months Ending March 31, 2008

Schedule C-12.2
Page 1 of 1
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Line No.	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Revenue by Customer Class:											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6												
7	Total											
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential											
13	Commercial											
14	Industrial											
15	Other											
16												
17	Total											
18												
19												
20	Year End											
21	Residential											
22	Commercial											
23	Industrial											
24	Other											
25												
26	Total											
27												
28												
29												
30	Average Revenue per Customer:											
31	Residential											
32	Commercial											
33	Industrial											
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ALL COMPANY OPERATIONS ARE JURISDICTIONAL

2002-2012 and the Twelve Months Ending March 31, 2008

Witness Responsible: P. J. Thakadiyil

Work Paper Reference No(s):

[illegible]

2002-2012 and the Twelve Months Ending March 31, 2008

Revised

Schedule C-12.3c
Page 4 of 5
: P. J. Thakadiyil

Line No.	Description	Five Most Recent Calendar Years				Test Year Pro Forma 3/31/2006	Five Projected Calendar Years					
		2002	2003	2004	2005		2006	2008	2009	2010	2011	2012
1	Sales by Customer Class (1,000 Gals.)											
2	Residential	1,930,669	1,836,280	1,864,624	1,895,813	1,912,155	1,777,321	1,819,783	1,816,591	1,812,318	1,806,468	1,805,735
3	Commercial	737,247	689,330	754,849	683,037	728,264	686,733	686,859	686,196	687,424	688,652	682,033
4	Industrial	733,041	648,300	630,670	672,597	767,520	646,900	731,589	732,476	732,476	732,475	734,927
5	Other	1,188,907	1,017,832	1,094,133	1,166,623	991,041	1,066,311	1,148,081	1,129,301	1,123,349	1,117,444	1,112,796
6												
7	Total	4,568,894	4,191,752	4,344,475	4,418,070	4,399,980	4,177,266	4,386,313	4,364,564	4,355,666	4,345,040	4,345,491
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	38,123	38,253	38,283	38,238	38,254	38,515	38,777	38,802	38,824	38,844	38,863
13	Commercial	3,568	3,542	3,487	3,417	3,291	3,251	3,212	3,214	3,215	3,216	3,216
14	Industrial	143	141	139	139	140	139	139	139	139	139	139
15	Other	677	693	690	690	703	719	735	1,057	1,262	1,433	1,615
16												
17	Total	42,511	42,626	42,598	42,483	42,387	42,625	42,663	43,212	43,440	43,632	43,833
18												
19												
20	Year End											
21	Residential	38,223	38,283	38,282	38,194	38,313	38,705	38,777	39,119	39,341	39,527	39,722
22	Commercial	3,564	3,499	3,475	3,356	3,223	3,209	3,212	3,220	3,226	3,232	3,238
23	Industrial	143	139	138	139	141	138	139	139	139	139	139
24	Other	668	697	683	696	709	730	735	735	735	735	735
25												
26	Total	42,638	42,618	42,578	42,387	42,386	42,782	42,853	43,213	43,441	43,633	43,834

2002-2012 and the Twelve Months Ending March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s):

Schedule C-12.3c

Page 5 of 5

Witness Responsible: P. J. Thakadiyil

Line No.	Description	Five Most Recent Calendar Years					Test Year Pro Forma 3/31/2008	Five Projected Calendar Years				
		2002	2003	2004	2005	2006		2008	2009	2010	2011	2012
1	Sales by Customer Class (1,000 Galis):											
2	Residential	515,299	508,154	515,280	520,547	532,769	498,890	472,763	467,925	464,182	460,468	457,874
3	Commercial	62,304	58,205	72,960	70,945	71,146	73,075	67,733	67,514	67,514	67,514	67,801
4	Industrial	-	-	-	-	-	-	-	-	-	-	-
5	Other	88	-	-	-	-	-	-	-	-	-	-
6												
7	Total	577,991	564,359	588,220	591,492	633,937	571,964	540,496	535,440	531,695	527,963	525,675
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential	4,238	8,499	8,587	8,561	8,558	8,559	8,550	8,560	8,560	8,560	8,561
13	Commercial	121	245	247	256	259	261	263	263	264	264	264
14	Industrial	-	-	-	-	-	-	-	-	-	-	-
15	Other	9	18	26	35	34	34	34	36	35	35	35
16												
17	Total	4,368	8,762	8,859	8,881	8,851	8,864	8,857	8,859	8,859	8,859	8,859
18												
19												
20	Year End											
21	Residential	8,472	8,579	8,595	8,586	8,530	8,559	8,560	8,561	8,561	8,561	8,561
22	Commercial	242	239	254	257	260	262	263	264	264	264	264
23	Industrial	-	-	-	-	-	-	-	-	-	-	-
24	Other	18	16	35	35	33	34	34	34	34	34	34
25												
26	Total	8,732	8,834	8,884	8,878	8,823	8,855	8,857	8,859	8,859	8,859	8,859

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Sales Statistics - Jurisdictional

2002-2012 and the Twelve Months Ending March 31, 2008

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference No(s):
 Schedule C-12.4
 Page 1 of 1
 Witness Responsible: P. J. Thakadyil

Line No.	Description	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1	Sales by Customer Class (1,000 Gals):											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6												
7	Total											
8												
9												
10	Number of Customers by Class:											
11	12 Month Average											
12	Residential											
13	Commercial											
14	Industrial											
15	Other											
16												
17	Total											
18												
19												
20	Year End											
21	Residential											
22	Commercial											
23	Industrial											
24	Other											
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26	Total											
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ALL COMPANY OPERATIONS ARE JURISDICTIONAL

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR

Analysis of Reserve for Uncollectible Accounts - Total Company
2004-2008 and the Twelve Months Ended March 2008

Date: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐

Work Paper Reference: WPC-13

Schedule C-13a

Page 1 of 3

Witness Responsible: P. J. Thakadiyal

Line No.	Description	Most Recent Three Calendar Years			Test Year Ended March 2008
		2004	2005	2006	
Total Company					
1					
2	Reserve at Beginning of the Year	\$ 131,515	\$ 155,289	\$ 302,656	\$ 302,876
3					
4	Current Year's Provision	492,853	725,719	688,425	540,448
5					
6	Charge Offs Net of Recoveries	469,079	578,352	601,964	594,544
7					
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	\$ 155,289	\$ 302,656	\$ 389,117	\$ 248,780
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	Net Write-Off Ratio (Line 6 / Line 8)	302.07%	191.09%	154.70%	238.98%

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AIR
Analysis of Reserve for Uncollectible Accounts - Wastewater
2004-2006 and the Twelve Months Ended March 2008

Schedule C-13b
Page 2 of 5
Witness Responsible: P. J. Thakadilji

Data: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐

Work Paper Reference: WPC-13

Line No.	Description	Most Recent Three Calendar Years			Test Year Ended March 2008
		2004	2005	2006	
1	Wastewater				
2	Reserve at Beginning of the Year	\$ 14,990	\$ 17,700	\$ 34,487	\$ 34,522
3					
4	Current Year's Provision	56,175	82,717	78,466	81,800
5					
6	Charge Offs Net of Recoveries	53,465	65,920	68,612	67,766
7					
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	\$ 17,700	\$ 34,497	\$ 44,351	\$ 28,356
9					
10					
11					
12	Net Write-Off Ratio (Line 6 / Line 8)	302.06%	191.09%	154.70%	238.98%
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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AJR

Analysis of Reserve for Uncollectible Accounts - Total Water
2004-2006 and the Twelve Months Ended March 2008

Data: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐

Work Paper Reference: WPC-13

Schedule C-13c

Page 3 of 5

Witness Responsible: P. J. Thakadivil

Line No.	Description	Most Recent Three Calendar Years			Test Year Ended March 2008
		2004	2005	2006	
Total Water					
1					
2	Reserve at Beginning of the Year	\$ 116,525	\$ 137,589	\$ 268,159	\$ 268,354
3					
4	Current Year's Provision	436,678	643,002	609,959	478,848
5					
6	Charge Offs Net of Recoveries	415,614	512,432	533,352	526,778
7					
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	\$ 137,589	\$ 268,159	\$ 344,766	\$ 220,424
9					
10					
11	Net Write-Off Ratio (Line 6 / Line 8)	302.07%	191.09%	154.70%	238.98%
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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WG-AIR

Analysis of Reserve for Uncollectible Accounts -Water A
2004-2006 and the Twelve Months Ended March 2008

Date: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☐ Updated ☒ Revised ☐
Work Paper Reference: WPC-13

Schedule C-13d
Page 4 of 5

Witness Responsible: P. J. Thakadivil

Line No.	Description	Most Recent Three Calendar Years			Test Year Ended March 2008
		2004	2005	2006	
Water A					
1					
2	Reserve at Beginning of the Year	\$ 96,472	\$ 113,911	\$ 222,011	\$ 222,172
3					
4	Current Year's Provision	361,629	532,346	504,989	396,442
5					
6	Charge Offs Net of Recoveries	344,090	424,246	441,566	436,123
7					
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	\$ 113,911	\$ 222,011	\$ 285,434	\$ 182,491
9					
10					
11					
12	Net Write-Off Ratio (Line 6 / Line 8)	302.07%	191.09%	154.70%	238.98%
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OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-1112-WS-AJR

Analysis of Reserve for Uncollectible Accounts -Water C
2004-2008 and the Twelve Months Ended March 2008

Date: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☒ Updated ☐ Revised ☐

Work Paper Reference: WPC-13

Schedule C-13e

Page 5 of 5

Witness Responsible: P. J. Thakadiyl

Line No.	Description	Most Recent Three Calendar Years			Test Year Ended March 2008
		2004	2005	2006	
1					
2	Reserve at Beginning of the Year	\$ 20,053	\$ 23,678	\$ 46,148	\$ 46,182
3					
4	Current Year's Provision	75,149	110,655	104,970	82,406
5					
6	Charge Offs Net of Recoveries	71,524	88,186	91,786	90,655
7					
8	Reserve at End of the Year (Line 2 + Line 4 - Line 6)	\$ 23,678	\$ 46,148	\$ 59,332	\$ 37,933
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41					
	Net Write-Off Ratio (Line 6 / Line 8)	302.07%	191.09%	154.70%	238.99%

Ohio American Water Company

Case No. 07-1112-WS-AIR

Filing update to 12 Months Actual

Test Year March 31, 2008

Section E

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Narrative Rationale for Tariff Changes

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Schedule E-3
Page 1 of 2
Witness Responsible: E. J. Grubb

Line No.	Rate	Type	Explanation of Change	Rationale for Change	Date Reference
1					
2	Metered Rates	General Water Service	Increased all metered rates on an across the board basis.	Used Cost of service study in last case to guide rate design. Across the board increase used to allow the proposed increase to bring Water A and Water C rates closer together.	Schedule E-1A Page 10 of 31
3				Per stipulation in Case No. 03-2390-WS-AIR, the Company agreed to move toward single tariff pricing. The revenue requirement in this case helps move Water C rates closer to Water A rates.	Schedule E-1A Page 10 of 31
4					
5					
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13					
14	Service Charges	General Water Service	Increased service charges to reflect an across the board increase	Increasing variable and fixed components by overall increase generates a fixed charge consistent with the proposed increase in the rate for Water A and Water C.	Schedule E-1A Page 10 of 31
15					
16					
17					
18					
19					
20					
21	Flat Rates	Residential Commercial	Based on an across the board increase	Historically flat rate customers have increased to the average residential bill.	Schedule E-1A Page 10 of 31
22					
23					
24					
25	System Improvement Charge	General Water Service	Charge remains at zero	No change in rate needed in this case.	Schedule E-1A Page 11 of 31
26					
27					
28					
29					
30					
31					
32	Metered Rates	General Sewer Service	Increased all metered rates on an across the board basis.	Used Cost of service study in last case to guide rate design. Across the board increase used based on that last study.	Schedule E-1A Page 13 of 31
33					
34					
35					
36					
37	Service Charges	General Sewer Service	Service charges kept at zero for the wastewater customers	No change being proposed	Schedule E-1A Page 13 of 31
38					
39					
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Narrative Rationale for Tariff Changes

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____
Schedule E-3
Page 2 of 2
Witness Responsible: E. J. Grubb

Line No.	Rate	Type	Explanation of Change	Rationale for Change	Date Reference
1					
2	Softening Surcharge	General Water Service	Adjusted softening surcharge for Marion and Franklin County (Huber Ridge, Lake Derby and Werthington Hills) districts to reflect actual costs.	Using methodology from previous rate cases, detailed schedules were built to calculate the proposed softening surcharges. See Workpaper E-4.	Schedule E-1A Pages 10 and 12 of 31
3					
4					
5					
6					
7					
8	Purchased Water Surcharge	General Water Service	Increased purchased water surcharge for Portage County based on additional costs associated with providing water to these customers.	Using a methodology to calculate the additional costs associated with providing water to customers served with purchased water versus the costs of providing water to customers treated by the Company, the proposed surcharge is less than the current surcharge. See Workpaper E-4.	Schedule E-1A Page 12 of 31
9					
10					
11					
12					
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14					
15					
16	Private Fire Service Rates	Private Fire Service	Based on an across the board increase	Based on an across the board increase.	Schedule E-1A Page 17 of 31
17					
18					
19					
20					
21					
22	Production Cost and Monthly Minimum	Large Quantity User	Based on an across the board increase	Based on an across the board increase	Schedule E-1A Page 16 of 31
23					
24					
25					
26					
27	Reconnection Charges	Miscellaneous Fees	No change from last case.	No change from last case.	Schedule E-1A Page 15 of 31
28					
29					
30					
31	Activations Charges	Miscellaneous Fees	No change from last case.	No change from last case.	Schedule E-1A Page 15 of 31
32					
33					
34					
35	Returned Check Charge	Miscellaneous Fees	No change from last case.	No change from last case.	Schedule E-1A Page 15 of 31
36					
37					
38					
39					
40	Late Payment Charges	Miscellaneous Fees	No change from last case.	No change from last case.	Schedule E-1A Page 15 of 31
41					
42					
43					
44					
45					

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Customer Charge/Minimum Bill Rationale - Summary

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s): W/P E-3.1

Schedule E-3.1
Page 1 of 3
Witness Responsible: E. J. Grubb

Line No.	Rate	Type	Explanation of Change	Rationale for Change						Date Reference	
1											
2	\$ 10.59	Service Charge	Increased for cost study.	Increased for Cost Study. See workpapers.						Schedule E-1	
3										Page 1 of 5 and calculation	
4											
5											
6											
7											
8		Category		Total Monthly Meters	Average Monthly Meters	Total Bi-Monthly Meters	Average Bi-Monthly Meters	Total Number of Average Meters	Total Equivalent Meters	Total Annual Equivalent	Percentage
9											
10		Residential		101,641.4	8,486.8	229,250.1	38,208.4	46,695.0	47,024.8	564,297.8	79.08%
11											
12		Commercial Plus Miscellaneous		10,234.6	852.9	16,211.2	2,701.9	3,554.4	6,383.1	100,596.9	14.10%
13											
14		Industrial		1,855.5	154.6	137.2	22.9	177.6	1,684.4	20,212.6	2.83%
15											
16		Public Authority		2,159.3	179.9	698.9	116.5	298.4	2,170.2	26,042.4	3.65%
17											
18		Consumers/Aqua		48.0	4.0	0.0	0.0	4.0	200.0	2,400.0	0.34%
19											
20		Private Fire Service		7,039.8	605.7	0.0	0.0	605.7	0.0	0.0	0.00%
21											
22		Grand Totals:		123,178.8	10,283.9	246,297.4	41,049.6	51,333.1	59,462.4	713,549.7	100.00%

Revenues allocated to customer costs.

(1)	Variable Expense for Test Year Ended 06/30/06 (a)	\$ 4,038,116	per Total Annual Equivalent	\$5,6592
(2)	Fixed Expenses for Test Year Ended 06/30/06 (a)	\$ 1,717,064	per Total Bi-Monthly Meters	\$4,6473
(3)	Service Charge - 5/8" Monthly Meter			\$10,3065
(4)	Calculated Service Charge			\$10.31

(a) Adjusted last case amount by the overall increase in the Water A rates. This produces a service charge that is slightly below the proposed level.

[illegible]

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated
(Work Paper Reference No.): WIP E-3.1

Line No.	Category	Meter Size	Total Monthly Meters	Average Monthly Meters	Total Bi-Monthly Meters	Average Bi-Monthly Meters	Total Number of Meters	Equivalent Meter Ratio	Total Equivalent Meters	Percentage
1										
2										
3		6-inch	48.0	4.0	0.0	0.0	4.0	50.0	200.0	
4		Total	48.0	4.0	0.0	0.0	4.0		200.0	0.34%
5										
6										
7										
8										
9										
10										
11										
12										
13										
14		2-inch	1,092.0	102.0	0.0	0.0	102.0	0.0	0.0	
15		2 1/2-inch	48.0	4.0	0.0	0.0	4.0	0.0	0.0	
16		3-inch	36.0	3.0	0.0	0.0	3.0	0.0	0.0	
17		4-inch	775.4	68.6	0.0	0.0	68.6	0.0	0.0	
18		6-inch	2,820.5	239.0	0.0	0.0	239.0	0.0	0.0	
19		8-inch	1,965.6	163.8	0.0	0.0	163.8	0.0	0.0	
20		10-inch	180.0	15.0	0.0	0.0	15.0	0.0	0.0	
21		12-inch	122.3	10.2	0.0	0.0	10.2	0.0	0.0	
22		Total	7,039.8	605.7	0.0	0.0	605.7		0.0	0.00%
23										
24										
25	Grand Total:		123,178.8	10,283.9	248,297.4	41,049.6	51,333.1		59,462.4	100.00%

Test Year Revenues at Proposed vs. Current Rates - Water A

Schedule E-4 Wtr A
Page 1 of 1
Witness Responsible: P. J. Thakadivil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: ___ Original ___ X ___ Updated ___ Revised ___
Work Paper Reference No(s): W/P C-3.3

Line No.	Rate Code	Class/Description	Customer Meter Billings	Proposed Sales CCF	Current Sales CCF	Percent of Revenue to Total	Proposed Revenue	Percent of Revenue to Grand Total	Percent of Revenue to Total	Current Revenue	Percent of Revenue to Grand Total	Dollar Increase	Percent Increase
1	(A)	Residential	229,269	2,369,762	2,369,762	62.62%	\$ 17,597,497	61.02%	62.52%	\$ 15,646,023	60.72%	\$1,951,474	12.47%
3	(B)	Commercial	23,337	915,644	915,644	18.42%	4,613,774	16.00%	16.38%	4,103,081	15.92%	510,713	12.45%
5	(C)	Industrial	1,969	624,020	624,020	7.86%	2,207,712	7.65%	7.85%	1,965,507	7.63%	242,205	12.32%
7	(E)	Special Contracts - Industrial	24	238,514	238,514	1.16%	326,788	1.13%	1.31%	326,788	1.27%	0	0.00%
9	(D)	Other Public Authority	2,858	501,704	501,704	5.78%	1,623,146	5.63%	5.79%	1,446,959	5.62%	176,287	12.18%
11	(E)	Special Contracts - Resale	48	916,083	916,083	4.18%	1,173,760	4.07%	4.17%	1,042,676	4.05%	131,084	12.57%
13	(F)	Private Fire	7,040	-	-	1.81%	536,557	1.86%	1.90%	476,653	1.85%	59,904	12.57%
15	(G)	Miscellaneous Metered Sales	96	3,861	3,861	0.08%	21,769	0.08%	0.08%	19,382	0.08%	2,408	12.42%
17	Total		254,642	5,569,688	5,599,668	100.01%	\$ 28,101,023	97.44%	100.00%	\$ 25,026,948	97.14%	\$ 3,074,075	12.28%
20	Late Payment Fee						\$ 318,249	1.10%		\$ 318,249	1.24%	\$ -	0.00%
21	NSF Fees						11,980	0.04%		11,980	0.05%	-	0.00%
22	Activation Fee		8,722				201,478	0.70%	23.10	\$ 201,478	0.78%	(0)	0.00%
23	Usage Data Readings						19,797	0.07%		19,797	0.08%	-	0.00%
24	Reconnection Charges		4,413				183,801	0.64%	41.65	\$ 183,801	0.71%	(0)	0.00%
25	Frozen Meters						4,605	0.02%		4,605	0.02%	-	0.00%
26	Temporary Service						-	0.00%		-	0.00%	-	0.00%
27	Other						(0)	0.00%		(0)	0.00%	-	0.00%
28							\$ 739,910	2.57%		\$ 739,910	2.88%	\$ (1)	0.00%
30	Pro Forma Total Operating Revenues per Schedule E-4						\$ 28,840,933	100.01%		\$ 25,766,859	100.02%	\$ 3,074,074	11.93%
33	Pro Forma Total Operating Revenues per Schedule C-1						\$ 28,925,779			\$25,766,859			
36	Difference:						\$ (84,847)			\$ -			

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-W5-AIR
Test Year Revenues at Proposed vs. Current Rates - Water A

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s): W/P E-4.1
Schedule E-4.1 Wtr A
Page 1 of 6
Witness Responsible: P. J. Thakadiyil

Line No.	Rate Code	Class/Description	Customer Meter Billings	Proposed Sales CCF	Current Sales CCF	Proposed Rates	Proposed Revenue	Percent of Revenue to Total	Current Rates	Current Revenue	Percent of Revenue to Total	Dollar Increase	Percent Increase
1	(A) Residential												
2	Service Charges:												
3	Monthly:	5/8 inch	15.5			\$ 10.59	\$ 164	0.00%	\$ 9.41	\$ 146	0.00%	\$ 18	12.33%
4		3/4 inch	-			13.51	-	0.00%	12.00	-	0.00%	-	0.00%
5		1 inch	-			19.34	-	0.00%	17.18	-	0.00%	-	0.00%
6		1-1/2 inch	-			33.90	-	0.00%	30.12	-	0.00%	-	0.00%
7		2 inch	3.8			51.38	185	0.00%	45.64	184	0.00%	21	12.80%
8													
9	Special Contract:												
10	Eaglewood Condos		-			25	-	0.00%	-	-	0.00%	-	0.00%
11													
12	Bi-Monthly:	5/8 inch	228,138.1			21.18	4,831,864	27.46%	18.82	4,283,558	27.44%	538,406	12.54%
13		3/4 inch	316.3			27.02	8,547	0.05%	24.00	7,592	0.05%	955	12.39%
14		1 inch	673.7			38.68	26,060	0.15%	34.36	23,149	0.15%	2,911	12.58%
15		1-1/2 inch	79.9			67.80	5,417	0.03%	60.24	4,813	0.03%	804	12.55%
16		2 inch	42.1			102.76	4,328	0.02%	91.28	3,843	0.02%	485	12.57%
17													
18	Flat Rate		6,260.9			79.66	498,746	2.83%	70.77	443,086	2.83%	55,660	12.56%
19													
20	Consumption Charges:												
21	Monthly:	1st 20 ccf		171	171	5.0422	861	0.00%	4.4793	764	0.00%	97	12.70%
22		Next 1,960 ccf		91	91	3.6888	337	0.00%	3.2778	299	0.00%	38	12.71%
23		All over 2,000 ccf		-	-	1.5850	-	0.00%	1.4081	-	0.00%	-	0.00%
24													
25	Bi-Monthly:	1st 40 ccf		2,303,882	2,303,882	5.0422	11,616,532	56.01%	4.4793	10,319,688	56.96%	1,296,844	12.57%
26		Next 3,960 ccf		65,638	65,638	3.6888	242,191	1.38%	3.2778	215,154	1.38%	27,037	12.57%
27		All over 4,000 ccf		-	-	1.5850	-	0.00%	1.4081	-	0.00%	-	0.00%
28													
29													
30	Softening Surcharge: (1)												
31	Marion ccf			1,003,510	1,003,510	0.3608	362,167	2.06%	0.3326	333,767	2.13%	28,400	8.51%
32													
33	Infrastructure (SIC) Surcharge					0.0000%	-	0.00%	0.0000%	-	0.00%	-	0.00%
34													
35	Reconciling Items:												
36	FAL's and Credits			-	-		-	0.00%		-	0.00%	-	0.00%
37													
38	Total Residential		229,289	2,369,762	2,369,762		\$ 17,537,497	99.99%		\$ 15,846,023	96.99%	\$ 1,691,474	12.47%
39													
40													

(1) Softening usage not included in usage totals.

Test Year Revenues at Proposed vs. Current Rates - Water A

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s): W/P E-4.1

(1) Softening usage not included in usage totals.

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR

Test Year Revenues at Proposed vs. Current Rates - Water A

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): W/P E-4.1

Schedule E-4.1 Wtr A
Page 3 of 6
Witness Responsible: P. J. Thakadylil

Line No.	Rate Code	Class/Description	Customer Meter Billings	Proposed Sales CCF	Current Sales CCF	Proposed Rates	Proposed Revenue	Percent of Revenue to Total	Current Rates	Current Revenue	Percent of Revenue to Total	Dollar Increase	Percent Increase
1	(C) Industrial												
2	Monthly:	5/8 inch	197.9			\$ 10.59	\$ 2,096	0.09%	9.41	\$ 1,863	0.09%	\$ 233	12.51%
3	Monthly:	3/4 inch	25.6			13.51	346	0.02%	12.00	307	0.02%	39	12.70%
4	Monthly:	1 inch	241.2			18.34	4,565	0.21%	17.18	4,144	0.21%	521	12.57%
5	Monthly:	1-1/2 inch	76.3			33.90	2,598	0.12%	30.12	2,299	0.12%	289	12.57%
6	Monthly:	2 inch	900.1			51.38	46,247	2.09%	45.64	41,081	2.09%	5,166	12.56%
7	Monthly:	3 inch	77.2			92.17	7,119	0.32%	81.88	6,324	0.32%	795	12.57%
8	Monthly:	4 inch	255.2			150.43	38,889	1.81%	133.84	35,437	1.80%	4,452	12.56%
9	Monthly:	6 inch	48.0			298.11	14,213	0.64%	283.05	12,828	0.64%	1,587	12.57%
10	Bi-Monthly:	5/8 inch	71.0			21.18	1,505	0.07%	18.82	1,337	0.07%	168	12.57%
11	Bi-Monthly:	3/4 inch				27.02	-	0.00%	24.00	-	0.00%	-	0.00%
12	Bi-Monthly:	1 inch	24.1			38.68	933	0.04%	34.36	829	0.04%	104	12.55%
13	Bi-Monthly:	1-1/2 inch	8.0			67.80	407	0.02%	60.24	361	0.02%	46	12.74%
14	Bi-Monthly:	2 inch	38.1			102.76	3,711	0.17%	91.28	3,297	0.17%	414	12.56%
15	Bi-Monthly:	3 inch				184.34	-	0.00%	163.76	-	0.00%	-	0.00%
16	Consumption Charges:												
17	Monthly:	1st 20 ccf		19,818	19,818	5.0422	99,927	4.53%	4,4793	88,772	4.52%	11,155	12.57%
18	Monthly:	Next 1,980 ccf		417,315	417,315	3.6898	1,539,810	69.75%	3,2779	1,367,918	69.60%	171,892	12.57%
19	Monthly:	All over 2,000 ccf		178,757	178,757	1.5850	283,330	12.83%	1,4081	251,708	12.81%	31,622	12.55%
20	Bi-Monthly:	1st 40 ccf		2,398	2,398	5.0422	12,093	0.55%	4,4793	10,743	0.55%	1,350	12.57%
21	Bi-Monthly:	Next 3,960 ccf		5,731	5,731	3.6898	21,145	0.96%	3,2779	18,785	0.96%	2,360	12.56%
22	Bi-Monthly:	All over 4,000 ccf		-	-	1.5850	-	0.00%	1,4081	-	0.00%	-	0.00%
23	Softening Surcharge (1)												
24	Marion ccf			353,806	353,806	0.3809	127,688	5.78%	0.3326	117,676	5.99%	10,012	8.51%
25	Infrastructure (SIC) Surcharge					0.0000%	-	0.00%	0.0000%	-	0.00%	-	0.00%
26	Reconciling Items:												
27	FAL's and Credits			-	-		-	0.00%		-	0.00%	-	0.00%
28	Total Industrial		1,969	624,020	624,020		\$ 2,207,712	100.00%		\$ 1,965,507	100.02%	\$ 242,205	12.32%

(1) Softening usage not included in usage totals.

OHIO-AMERICAN WATER COMPANY

Rate Case No. 07-112-WS-AIR

Test Year Revenues at Proposed vs. Current Rates - Water A

Data: 12 Months Actual and 0 Months Estimated
 Type of Filing: Original ☒ Updated ☐ Revised ☐
 Work Paper Reference No(s): W/P E-4.1
 Schedule E-4.1 Wtr A
 Page 4 of 6
 Witness Responsible: P. J. Thakadhyil

Line No.	Rate Code	Class/Description	Customer Meter Billings	Proposed Sales CCF	Current Sales CCF	Proposed Rates	Proposed Revenue	Percent of Revenue to Total	Current Rates	Current Revenue	Percent of Revenue to Total	Dollar Increase	Percent Increase
(D) Other Public Authority													
2		<u>Service Charges:</u>											
3	Monthly:	5/8 inch	336.3			\$ 10.59	\$ 3,562	0.22%	9.41	\$ 3,165	0.22%	\$ 397	12.54%
4		3/4 inch	72.0			13.51	973	0.06%	12.00	864	0.06%	109	12.62%
5		1 inch	236.0			19.34	4,564	0.28%	17.18	4,054	0.28%	510	12.58%
6		1-1/2 inch	139.6			33.80	4,732	0.29%	30.12	4,205	0.29%	527	12.53%
7		2 inch	924.8			51.38	47,515	2.93%	45.64	42,206	2.92%	5,309	12.58%
8		3 inch	138.6			92.17	12,775	0.79%	81.88	11,349	0.78%	1,426	12.58%
9		4 inch	276.0			150.43	41,514	2.56%	133.64	36,880	2.55%	4,634	12.57%
10		6 inch	36.0			296.11	10,660	0.66%	283.05	8,470	0.65%	1,190	12.57%
11													
12	Bi-Monthly:	5/8 inch	224.3			\$ 21.18	\$ 4,751	0.28%	18.82	\$ 4,222	0.29%	\$ 529	12.53%
13		3/4 inch	15.6			27.02	422	0.03%	24.00	374	0.03%	48	12.83%
14		1 inch	132.9			38.68	5,140	0.32%	34.36	4,566	0.32%	574	12.57%
15		1-1/2 inch	41.0			67.80	2,780	0.17%	60.24	2,470	0.17%	310	12.55%
16		2 inch	285.1			102.76	29,295	1.80%	91.28	26,022	1.80%	3,273	12.58%
17													
Consumption Charges:													
18	Monthly:	1st 20 ccf		19,593	19,593	\$ 5,042	\$ 98,794	6.09%	4,479	\$ 87,765	6.07%	\$ 11,029	12.57%
19		Next 1,980 ccf		176,593	176,593	3,688	651,594	40.14%	3,277	579,855	40.01%	72,739	12.57%
20		All over 2,000 ccf		274,596	274,596	1,565	435,235	26.81%	1,408	386,659	26.72%	48,576	12.56%
21													
22													
23	Bi-Monthly:	1st 40 ccf		11,330	11,330	\$ 5,042	\$ 57,126	3.62%	4,479	\$ 50,749	3.51%	\$ 6,377	12.57%
24		Next 3,960 ccf		15,682	15,682	3,688	57,865	3.56%	3,277	51,405	3.55%	6,460	12.57%
25		All over 4,000 ccf		3,909	3,909	1,565	6,198	0.38%	1,408	5,504	0.38%	694	12.57%
26													
27	<u>Softening Surcharge:</u>												
28		Manon ccf		408,125	408,125	\$ 0.3609	\$ 147,653	9.10%	0.3326	\$ 136,075	9.40%	\$ 11,578	8.51%
29													
30	<u>Infrastructure (SIC) Surcharge</u>												
31													
32	<u>Reconciling Items:</u>												
33		FAL's and Credits											
34													
35	Total Other Public Authority		2,858.2	501,704	501,704		\$ 1,623,146	100.00%		\$ 1,446,859	100.00%	\$ 176,287	12.18%
36													
37													
38													
39													
40													

(1) Softening usage not included in usage totals.

Test Year Revenues at Proposed vs. Current Rates - Water A

Schedule E-4.1 Wtr A
Page 5 of 6
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s): W/P E-4.1

[illegible]

Schedule E-4 Wtr C
Page 1 of 1
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s): W/P C-3.3

Line No.	Rate Code	Class/Description	Customer Meter Billings	Proposed Sales CCF	Current Sales CCF	Percent of Revenue to Total	Proposed Revenue	Percent of Revenue to Grand Total	Current Revenue	Percent of Revenue to Grand Total	Dollar Increase	Percent Increase
1												
2	(A)	Residential	101,822.2	665,188	665,708	89.68%	\$ 4,568,813	86.54%	\$ 3,468,050	85.29%	\$ 1,100,763	31.74%
3												
4	(B)	Commercial	3,012.3	97,433	111,221	9.71%	494,769	9.37%	385,812	9.48%	109,157	28.31%
5												
6	(C)	Industrial				0.00%		0.00%		0.00%	-	0.00%
7												
8	(D)	Other Public Authority				0.00%		0.00%		0.00%	-	0.00%
9												
10	(E)	Special Contracts				0.00%		0.00%		0.00%	-	0.00%
11												
12	(F)	Private Fire	33,556.0			0.61%	31,210	0.59%	27,854	0.69%	3,356	12.05%
13												
14	(G)	Miscellaneous Metered Sales				0.00%		0.00%		0.00%	-	0.00%
15												
16		Total	138,393.5	762,619	776,929	100.00%	\$ 5,094,762	96.50%	\$ 3,881,516	95.46%	\$ 1,213,276	31.26%

	\$	61,877	1.17%	\$	61,877	1.52%	\$	-	0.00%
Late Payment Fee									
NSF Fees									
Activation Fee	1,223.0	4,251	0.08%	4,251		0.10%		-	0.00%
Usage Data Readings		23.10	0.54%	23.10		0.69%	(0)		0.00%
Reconnection Charges		4,115	0.08%	4,115		0.10%		-	0.00%
Frozen Meters	1,849.0	77,011	1.46%	41.65	77,011	1.89%	0		0.00%
Temporary Service		-	0.00%	-	-	0.00%	-		0.00%
Other		-	0.00%	-	-	0.00%	-		0.00%
		9,086	0.17%	9,086		0.22%			0.00%
		\$ 184,501	3.50%	\$ 184,501		4.52%	(0)		0.00%

Pro Forma Total Operating Revenues per Schedule E-4	\$5,279,393	100.00%	\$ 4,066,117	99.98%	\$1,213,276	29.84%
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Pro Forma Total Operating Revenues per Schedule C-1	\$ 5,270,724	\$4,066,117
Difference:	\$ 8,670	\$ -

Difference:

Rate Case No. 07-1112-WS-AIR

Test Year Revenues at Proposed vs. Current Rates - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: ____ **Original** ____ **X** ____ **Updated** ____ **Revised** ____
Work Paper Reference No(s): W/P E-4.1

Schedule E-4.1 Wtr C

Page 1 of 2

Witness Responsible: P. J. Thakadivil

[illegible]

Rate Case No. 07-1112-WS-AIR

Test Year Revenues at Proposed vs. Current Rates - Water C

Data: 12 Months Actual and 0 Months Estimated

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original X Updated Revised
Work Paper Reference No(s): W/P E-4.1

Schedule E-4.1 Wtr C

Page 2 of 2

Witness Responsible: P. J. Thakadivilil

Line No.	Rate Code	Class/Description	Customer Meter Billings	Proposed Sales CCF	Current Sales CCF	Proposed Rates	Proposed Revenue	Percent of Revenue to Total	Current Rates	Current Revenue	Percent of Revenue to Total	Dollar Increase	Percent Increase
1	(B)	Commercial											
2		Service Charges:											
3	Monthly:	5/8 inch	1,925.0			\$	10.59	\$	20,386	\$	4.12%	\$	12.54%
4		3/4 inch	49.5				13.51		668		0.14%		12.46%
5		1 inch	398.1				19.34		7,699		1.56%		12.57%
6		1-1/2 inch	253.3				33.90		8,587		1.74%		12.58%
7		2 inch	287.1				51.38		14,753		2.98%		12.58%
8		3"	75.6				92.17		6,968		1.41%		12.57%
9		4"	23.7				150.43		3,565		0.72%		12.57%
10													
11													
12													
13													
14		Consumption Charges:											
15	Monthly:	1st 13.33 ccf		24,923	19,408	\$	4,7470	\$	118,309	\$	23.91%	\$	90.06%
16		Next 588.67 ccf		72,510	91,813		2,9136		211,265		42.71%		16.88%
17		All over 600 ccf		13,788			1,5850		21,854		4.43%		0.00%
18													
19													
20		Purchase Water Surcharge - Usage CCF		5,698	5,698	\$	1,6105	\$	9,177	\$	1.85%	\$	10.51%
21													
22		Huber Ridge (Reverse Osmosis)		52,465	52,465	\$	1,1922	\$	62,549	\$	12.64%	\$	18.03%
23													
24		Lake Darby & Worthington - Softening		14,964	14,964	\$	0,6007	\$	8,989	\$	1.82%	\$	-1.88%
25													0.00%
26		Reconciling Items:											0.00%
27		FAL's and Credits		-	-	\$	-	0.00%	\$	-	0.00%	\$	0.00%
28													
29													
30		Total Commercial	3,012.3	111,221	111,221		\$ 494,769	100.00%		\$ 385,612	100.00%	\$ 109,157	28.31%
31													
32		Private Fire Protection											
33													
34		Sprinkler Heads	33,559			\$	0,9300	\$	31,210	\$	100.00%	\$	12.05%
35													
36													
37													
38		Total Private Fire	33,559.0				\$ 31,210	100.00%		\$ 27,854	100.00%	\$ 3,356	12.05%

Test Year Revenues at Proposed vs. Current Rates - Wastewater

Type of Filing: Original

Witness Responsible: P. J. Thakadivil

38 Difference: \$ (106,372)

Rate Case No. 07-1112-WS-AIR

Test Year Revenues at Proposed vs. Current Rates - Wastewater

Data: 12 Months Actual and 0 Months Estimated

Type of Filing: _____ Original X Updated _____ Revised _____
Work Paper Reference No(s): W/P E-4.1

Schedule E-4.1 WW
Page 1 of 2

Witness Responsible: P. J. Thakadiyil

[illegible]

Rate Case No. 07-1112-WS-AIR

Test Year Revenues at Proposed vs. Current Rates - Wastewater

Data: 12 Months Actual and 0 Months Estimated

Type of Filing: Original ☐ Updated ☒ Revised ☐

Schedule E-4.1 WW
Page 7 of 7

Witness Responsible: P.-J. Thakadlyll

[illegible]

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water A

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☐ Updated ☒ Revised ☐
Work Paper Reference No(s): _____

Schedule E-5 Wtr A
Page 1 of 5
Witness Responsible: P. J. Thakadiyil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
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2	Ashtabula District, Lawrence County District, Marion District, and Tiffin District				
3	Monthly				
4	1st 20 ccf	\$ 4.4793	\$ 5.0422	\$ 0.5629	12.57%
5	21 - 2,000 ccf	3.2779	3.6898	0.4119	12.57%
6	over 2,000 ccf	1.4081	1.5850	0.1769	12.56%

Marion County within Marion District (including softening surcharge)						
All usage ccf	\$	0.3328	\$	0.3609	\$	0.0283
						8.51%

Bill Data - Single 5/8" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
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Ashtabula District, Lawrence County District, Marion District, and Tiffin District						
0	\$	9.41	\$	10.59	\$	1.18
1		13.89		15.63		1.74
2		18.37		20.67		2.31
3		22.85		25.72		2.87
4		27.33		30.76		3.43
5		31.81		35.80		3.98
6		36.29		40.84		4.56
7		40.77		45.89		5.12
8		45.24		50.93		5.68
9		49.72		55.97		6.25
10		54.20		61.01		6.81
20		98.00		111.43		12.44
50		197.33		222.13		24.80
100		381.23		406.62		45.39
200		689.02		775.60		86.58
500		1,672.39		1,882.54		210.15
1,000		3,311.34		3,727.44		416.10

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
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Marion County within Marion District (including softening surcharge)							
0	\$	9.41	\$	10.59	\$	1.18	12.54%
1		14.22		15.99		1.77	12.45%
2		19.03		21.40		2.36	12.41%
3		23.85		26.80		2.96	12.39%
4		28.66		32.20		3.54	12.37%
5		33.47		37.61		4.14	12.36%
6		38.28		43.01		4.73	12.35%
7		43.09		48.41		5.32	12.34%
8		47.91		53.81		5.91	12.34%
9		52.72		59.22		6.50	12.33%
10		57.53		64.62		7.08	12.33%
20		105.65		118.65		13.00	12.31%
50		213.96		240.17		26.21	12.25%
100		394.49		442.71		48.22	12.22%
200		755.54		847.78		92.24	12.21%
500		1,838.69		2,062.99		224.30	12.20%
1,000		3,643.94		4,088.34		444.40	12.20%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water A

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____

Schedule E-5 Wtr A
Page 2 of 5
Witness Responsible: P. J. Thakadyil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
2	Ashtabula District, Lawrence County District, Marion District, and Tiffin District				
3	Monthly				
4	1st 20 ccf	\$ 4.4783	\$ 5.0422	\$ 0.5626	12.57%
5	21 - 2,000 ccf	3.2779	3.6868	0.4119	12.57%
6	over 2,000 ccf	1.4081	1.5850	0.1769	12.56%
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Bill Data - Single 1" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Ashtabula District, Lawrence County District, Marion District, and Tiffin District				
0 \$	17.18	19.34	\$ 2.16	12.57%
10	61.97	69.76	7.79	12.57%
20	106.77	120.18	13.42	12.57%
50	205.10	230.88	25.78	12.57%
100	389.00	415.37	46.37	12.57%
500	1,680.16	1,891.29	211.13	12.57%
1,000	3,319.11	3,736.19	417.08	12.57%
1,100	3,646.90	4,105.17	458.27	12.57%
1,200	3,974.69	4,474.15	499.46	12.57%
1,400	4,630.27	5,212.11	581.84	12.57%
1,500	4,955.08	5,581.09	623.03	12.57%
1,600	5,285.85	5,950.07	664.22	12.57%
1,700	5,613.64	6,319.05	705.41	12.57%
1,800	5,941.43	6,688.03	746.60	12.57%
1,900	6,269.22	7,057.01	787.79	12.57%
2,000	6,597.01	7,425.99	828.98	12.57%
2,500	7,301.06	8,218.49	917.43	12.57%
Marion County within Marion District (including softening surcharge)				
0 \$	17.18	19.34	\$ 2.16	12.57%
10	66.30	73.37	8.07	12.36%
20	113.42	127.40	13.98	12.33%
50	221.73	248.62	27.19	12.26%
100	402.26	451.46	49.20	12.23%
500	1,846.46	2,071.74	225.28	12.20%
1,000	3,651.71	4,097.09	445.38	12.20%
1,100	4,012.76	4,502.16	489.40	12.20%
1,200	4,373.81	4,907.23	533.42	12.20%
1,400	5,095.91	5,717.37	621.46	12.20%
1,500	5,456.96	6,122.44	665.48	12.20%
1,600	5,818.01	6,527.51	709.50	12.19%
1,700	6,179.06	6,932.58	753.52	12.19%
1,800	6,540.11	7,337.65	797.54	12.19%
1,900	6,901.16	7,742.72	841.56	12.19%
2,000	7,262.21	8,147.79	885.58	12.19%
2,500	8,132.56	9,120.74	988.18	12.15%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water A

Date: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____

Schedule E-5 Wtr A
Page 3 of 5
Witness Responsible: P. J. Thakadlyti

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
1					
2	Ashtabula District, Lawrence County District, Marion District, and Tiffin District				
3	Monthly				
4	1st 20 ccf	\$ 4.4793	\$ 5.0422	\$ 0.5629	12.57%
5	21 - 2,000 ccf	3.2779	3.6888	0.4119	12.57%
6	over 2,000 ccf	1.4081	1.5850	0.1769	12.56%
7					
8					
9					
10					
11					
12					
13					
14					
15	Ashtabula District, Lawrence County District, Marion District, and Tiffin District				
16	0	\$ 45.64	\$ 51.38	\$ 5.74	12.58%
17	10	90.43	101.80	11.37	12.57%
18	20	135.23	152.22	17.00	12.57%
19	50	233.56	262.92	29.36	12.57%
20	100	397.46	447.41	49.95	12.57%
21	500	1,708.62	1,923.33	214.71	12.57%
22	1,000	3,347.57	3,768.23	420.66	12.57%
23	2,000	6,625.47	7,488.03	862.56	12.57%
24	3,000	8,033.57	9,043.03	1,009.46	12.57%
25	5,000	10,849.77	12,213.03	1,363.26	12.58%
26	6,000	12,257.87	13,798.03	1,540.16	12.56%
27	7,000	13,665.97	15,383.03	1,717.06	12.56%
28	8,000	15,074.07	16,968.03	1,893.96	12.56%
29	9,000	16,482.17	18,553.03	2,070.86	12.56%
30	10,000	17,890.27	20,138.03	2,247.76	12.56%
31	11,000	19,298.37	21,723.03	2,424.66	12.56%
32	12,000	20,706.47	23,308.03	2,601.56	12.56%
33					
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Bill Data - Single 2" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Marion County within Marion District (Including softening surcharge)				
0	\$ 45.64	\$ 51.38	\$ 5.74	12.58%
10	93.76	105.41	11.65	12.43%
20	141.88	159.44	17.56	12.38%
50	260.19	280.96	30.77	12.30%
100	430.72	483.50	52.78	12.25%
500	1,874.92	2,103.78	228.86	12.21%
1,000	3,660.17	4,128.13	467.96	12.20%
2,000	7,290.67	8,178.83	888.16	12.20%
3,000	9,031.37	10,125.73	1,094.36	12.12%
5,000	12,512.77	14,017.53	1,504.76	12.03%
6,000	14,253.47	15,963.43	1,709.96	12.00%
7,000	15,994.17	17,909.33	1,915.16	11.97%
8,000	17,734.87	19,855.23	2,120.36	11.98%
9,000	19,475.57	21,801.13	2,325.56	11.94%
10,000	21,216.27	23,747.03	2,530.76	11.93%
11,000	22,956.97	25,692.93	2,735.96	11.92%
12,000	24,697.67	27,638.83	2,941.16	11.91%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-JWS-AIR
Typical Bill Comparison - Water A

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____

Schedule E-3 Wtr A
Page 4 of 5
Witness Responsible: P. J. Theakadylit

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
1					
2	Monthly				
3	1st 20 ccf	\$ 4.4793	\$ 5.0422	\$ 0.5629	12.57%
4	21 - 2,000 ccf	3.2779	3.6898	0.4119	12.57%
5	over 2,000 ccf	1.4081	1.5850	0.1769	12.56%
6					
7					
8					
9					
10					
11					
12					
13					

Ashtabula District, Lawrence County District, Marion District, and Tiffin District

All usage ccf \$ 0.3326 \$ 0.3609 \$ 0.0283 8.51%

Marion County within Marion District (including softening surcharge)

Bill Data - Single 4" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
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Ashtabula District, Lawrence County District, Marion District, and Tiffin District

0	\$ 133.64	\$ 150.43	\$ 16.79	12.56%
10	178.43	200.85	22.42	12.56%
20	223.23	251.27	28.05	12.56%
30	268.03	301.71	33.68	12.57%
40	312.83	352.15	39.32	12.57%
50	357.63	402.59	44.96	12.57%
60	402.43	453.03	50.60	12.57%
70	447.23	503.47	56.24	12.57%
80	492.03	553.91	61.88	12.57%
90	536.83	604.35	67.52	12.57%
1,000	5,813.17	6,597.08	783.91	12.57%
2,000	11,626.34	13,194.16	1,567.82	12.57%
3,000	17,439.51	19,791.24	2,351.73	12.56%
4,000	23,252.68	26,388.32	3,135.64	12.56%
5,000	29,065.85	32,985.40	3,919.55	12.56%
10,000	58,131.70	65,970.80	7,839.10	12.56%
15,000	87,197.55	98,956.20	11,758.65	12.56%
20,000	116,263.40	131,941.60	15,678.20	12.56%
25,000	145,329.25	164,927.00	19,597.75	12.56%
30,000	174,395.10	197,912.40	23,517.30	12.56%
40,000	232,526.80	263,883.20	31,356.40	12.56%
50,000	290,658.50	331,954.00	41,295.50	12.56%
60,000	348,790.20	399,024.80	50,234.60	12.56%

Marion County within Marion District (including softening surcharge)

0	\$ 133.64	\$ 150.43	\$ 16.79	12.56%
10	181.76	204.46	22.70	12.46%
20	229.88	258.49	28.61	12.45%
30	277.99	310.01	32.02	12.37%
40	326.11	361.53	35.42	12.31%
50	374.23	413.05	38.82	12.31%
100	748.46	826.10	77.64	12.22%
200	1,496.92	1,652.20	155.28	12.21%
300	2,245.38	2,478.30	232.92	12.20%
400	2,993.84	3,304.40	310.56	12.03%
500	3,742.30	4,130.50	388.20	11.87%
600	4,490.76	4,956.60	465.84	11.85%
700	5,239.22	5,782.70	543.48	11.84%
800	5,987.68	6,608.80	621.12	11.83%
900	6,736.14	7,434.90	708.76	11.82%
1,000	7,484.60	8,261.00	776.40	11.82%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water A

Schedule E-5 Wtr A
Page 5 of 5
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
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Ashtabula District, Lawrence County District, Marion District, and Tiffin District

1	Monthly				
2	1st 20 ccf	\$ 4.4793	\$ 5.0422	\$ 0.5629	12.57%
3	21 - 2,000 ccf	3.2779	3.6898	0.4119	12.57%
4	over 2,000 ccf	1.4081	1.5850	0.1769	12.56%

Bill Data - Single 6" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
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Ashtabula District, Lawrence County District, Marion District, and Tiffin District

0	\$ 263.05	\$ 296.11	\$ 33.06	12.57%
10	307.84	346.53	38.69	12.57%
20	352.64	396.95	44.32	12.57%
50	450.97	507.66	56.68	12.57%
100	614.87	692.14	77.27	12.57%
500	1,928.03	2,168.06	242.03	12.57%
1,000	3,564.98	4,012.96	447.98	12.57%
2,000	6,842.88	7,702.76	859.88	12.57%
5,000	11,067.18	12,457.76	1,390.58	12.56%
10,000	18,107.68	20,382.76	2,275.08	12.56%
15,000	25,148.18	28,307.76	3,159.58	12.56%
20,000	32,188.68	36,232.76	4,044.08	12.56%
25,000	39,229.18	44,157.76	4,928.58	12.56%
30,000	46,269.68	52,082.76	5,813.08	12.56%
40,000	60,350.68	67,932.76	7,582.08	12.56%
50,000	74,431.68	83,782.76	9,351.08	12.56%
80,000	88,512.68	99,832.76	11,320.08	12.56%

Marion County within Marion District (including softening surcharge)

0	\$ 263.05	\$ 296.11	\$ 33.06	12.57%
10	311.17	350.14	38.97	12.52%
20	359.29	404.17	44.88	12.49%
50	487.60	525.69	58.09	12.42%
100	648.13	728.23	80.10	12.36%
500	2,092.33	2,348.51	256.18	12.24%
1,000	3,897.58	4,373.86	476.28	12.22%
2,000	7,508.08	8,424.56	916.48	12.21%
5,000	12,730.18	14,262.28	1,532.08	12.04%
10,000	21,433.68	23,991.76	2,558.08	11.93%
15,000	30,137.18	33,721.26	3,584.08	11.89%
20,000	38,840.68	43,450.76	4,610.08	11.87%
25,000	47,544.18	53,180.26	5,636.08	11.85%
30,000	56,247.68	62,909.76	6,662.08	11.84%
40,000	73,654.68	82,368.76	8,714.08	11.83%
50,000	91,061.68	101,827.76	10,766.08	11.82%
80,000	108,468.68	121,286.76	12,818.08	11.82%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Schedule E-5 Wtr C
Page 1 of 6
Witness Responsible: P. J. Thakadiyi

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
Franklin County District					
2	Monthly				
3	0 - 13.33 ccf	\$ 3.2074	\$ 4.7470	\$ 1.5396	48.00%
4	13.34 - 600 ccf	1.9886	2.9136	0.9450	48.00%
5	over 600 ccf	0.0000	1.5850	1.5850	
6					
7					
8	Reverse Osmosis Surcharge - Huber Ridge in Franklin County District				
9	\$ 1.3250	\$ 1.1922	\$ (0.1328)		-10.02%
10	Softening Surcharge - Lake Darby and Worthington Hills in Franklin County District				
11	\$ 0.6122	\$ 0.6007	\$ (0.0115)		-1.88%
12					
13					
14					
15					
16					
17					
18					
19					
20					
Portage District (including Purchased Water Surcharge)					
21	0 \$	9.41 \$	10.59 \$	1.18	12.54%
22	1	12.62	15.34	2.72	21.55%
23	2	15.82	20.08	4.26	26.91%
24	3	19.03	24.83	5.80	30.47%
25	4	22.24	29.58	7.34	33.00%
26	5	25.45	34.33	8.88	34.89%
27	6	28.65	39.07	10.42	36.36%
28	7	31.86	43.82	11.96	37.53%
29	8	35.07	48.57	13.50	38.48%
30	9	38.28	53.31	15.04	39.28%
31	10	41.48	58.06	16.58	39.96%
32	20	85.30	93.30	28.01	42.89%
33	50	124.35	180.71	56.36	45.32%
34	100	222.78	326.39	103.61	46.51%
35	200	418.64	617.75	198.11	47.21%
36	500	1,010.22	1,491.83	481.61	47.67%
37	1,000	1,994.52	2,417.19	422.67	21.19%
38					
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43					
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45					

Bill Data - Single 5/8" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Franklin County (no surcharges)				
0 \$	9.41 \$	10.59 \$	1.18	12.54%
1	12.62	15.34	2.72	21.55%
2	15.82	20.08	4.26	26.91%
3	19.03	24.83	5.80	30.47%
4	22.24	29.58	7.34	33.00%
5	25.45	34.33	8.88	34.89%
6	28.65	39.07	10.42	36.36%
7	31.86	43.82	11.96	37.53%
8	35.07	48.57	13.50	38.48%
9	38.28	53.31	15.04	39.28%
10	41.48	58.06	16.58	39.96%
20	85.30	93.30	28.01	42.89%
50	124.35	180.71	56.36	45.32%
100	222.78	326.39	103.61	46.51%
200	418.64	617.75	198.11	47.21%
500	1,010.22	1,491.83	481.61	47.67%
1,000	1,994.52	2,417.19	422.67	21.19%
Portage District (including Purchased Water Surcharge)				
0 \$	9.41 \$	10.59 \$	1.18	12.54%
1	14.07	16.95	2.87	20.41%
2	18.74	23.30	4.57	24.35%
3	23.40	29.66	6.26	26.74%
4	28.07	36.02	7.95	28.33%
5	32.73	42.38	9.64	29.46%
6	37.40	48.73	11.34	30.31%
7	42.06	55.09	13.03	30.98%
8	46.73	61.45	14.72	31.51%
9	51.39	67.81	16.42	31.94%
10	56.06	74.16	18.11	32.30%
20	94.44	125.51	31.07	32.90%
50	197.22	261.23	64.02	32.46%
100	368.51	487.44	118.92	32.27%
200	711.10	939.85	228.74	32.17%
500	1,738.87	2,287.07	548.20	32.10%
1,000	3,451.82	4,027.67	575.85	16.88%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____

Schedule E-5 Wtr C
Page 2 of 6
Witness Responsible: P. J. Thakadiylil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
Franklin County District					
1	Monthly				
2	0 - 13.33 ccf	\$ 3,207.4	\$ 4,747.0	\$ 1,539.6	48.00%
3	13.34 - 600 ccf	1,968.8	2,913.6	0,945.0	48.00%
4	over 600 ccf	-	1,565.0	1,565.0	-
Reverse Osmosis Surcharge - Huber Ridge in Franklin County District					
5		\$ 1,325.0	\$ 1,192.2	\$ (0.1328)	-10.02%
6					
7					
8					
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18					
19					

Bill Data - Single 5/8" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Franklin County - Lake Darby & Worthington Hills - Reverse Osmosis Surcharge				
0	\$ 9.41	\$ 10.59	\$ 1.18	12.54%
1	13.94	16.53	2.59	18.55%
2	18.47	22.47	3.99	21.62%
3	23.01	28.41	5.40	23.47%
4	27.54	34.35	6.81	24.72%
5	32.07	40.29	8.21	25.61%
6	36.60	46.23	9.62	26.28%
7	41.14	52.16	11.03	26.81%
8	45.67	58.10	12.43	27.23%
9	50.20	64.04	13.84	27.57%
10	54.73	69.98	15.25	27.86%
20	91.80	117.15	25.35	27.62%
50	190.60	240.32	49.72	26.08%
100	355.28	445.61	90.33	25.42%
200	664.64	856.19	171.55	25.08%
500	1,672.72	2,087.93	415.21	24.82%
1,000	3,316.52	3,609.39	289.87	8.73%
Franklin County - Lake Darby & Worthington Hills - Softening Surcharge				
0	\$ 9.41	\$ 10.59	\$ 1.18	12.54%
1	13.23	15.94	2.71	20.47%
2	17.05	21.29	4.24	24.85%
3	20.87	26.63	5.76	27.62%
4	24.69	31.98	7.29	29.54%
5	28.51	37.33	8.82	30.94%
6	32.33	42.68	10.35	32.01%
7	36.15	48.02	11.88	32.86%
8	39.97	53.37	13.40	33.54%
9	43.79	58.72	14.93	34.10%
10	47.61	64.07	16.46	34.58%
20	77.54	105.32	27.78	35.82%
50	154.96	210.74	55.78	36.00%
100	284.00	386.46	102.46	36.08%
200	542.08	737.89	195.81	36.12%
500	1,316.32	1,792.18	475.86	36.15%
1,000	2,606.72	3,017.89	411.17	15.77%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Schedule E-5 Wtr-C
Page 3 of 8
Witness Responsible: P. J. Thakadyil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
Franklin County District					
2	Monthly				
3	0 - 13.33 ccf	\$ 3.2074	\$ 4.7470	\$ 1.5396	48.00%
4	13.34 - 600 ccf	1.9886	2.9136	0.9450	48.00%
5	over 600 ccf		1.5850	1.5850	
6					
7					
8	Reverse Osmosis Surcharge - Huber Ridge in Franklin County District				
9	\$ 1.3250	\$ 1.1922	\$ (0.1328)		-10.02%
10	Softening Surcharge - Lake Darby and Worthington Hills in Franklin County District				
11	\$ 0.8122	\$ 0.5007	\$ (0.0115)		-1.88%
12					
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Bill Data - Single 1" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Franklin County (no surcharges)				
0 \$	17.18	19.34	\$ 2.16	12.57%
10	49.25	66.81	17.56	35.64%
20	73.07	102.05	28.98	39.67%
30	132.12	189.46	57.34	43.40%
40	230.55	335.14	104.59	45.36%
50	1,017.99	1,500.58	482.59	47.41%
60	2,002.29	2,425.94	423.65	21.16%
70	2,189.15	2,584.44	395.29	17.52%
80	2,398.01	2,742.94	346.93	14.48%
90	2,789.73	3,059.94	270.21	9.69%
100	2,886.59	3,218.44	231.85	7.76%
110	3,183.45	3,376.94	193.49	6.06%
120	3,390.31	3,535.44	155.13	4.59%
130	3,577.17	3,693.94	116.77	3.26%
140	3,774.03	3,852.44	78.41	2.08%
150	3,970.89	4,010.94	40.05	1.01%
160	4,855.19	4,803.44	(51.75)	-3.06%
170				
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Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Portage District (including Purchased Water Surcharge)				
0 \$	17.18	19.34	\$ 2.16	12.57%
10	63.83	82.91	19.08	29.91%
20	102.21	134.26	32.05	31.35%
30	204.99	269.98	65.00	31.71%
40	376.28	486.19	119.90	31.87%
50	1,746.64	2,305.82	559.18	32.01%
60	3,456.59	4,036.42	579.83	16.87%
70	3,802.18	4,365.97	563.78	14.56%
80	4,144.77	4,675.52	530.74	12.81%
90	4,826.95	5,314.61	484.66	10.03%
100	5,172.54	5,634.16	461.62	8.92%
110	5,515.13	5,953.71	438.57	7.95%
120	5,857.72	6,273.26	415.53	7.09%
130	6,200.31	6,582.80	392.49	6.33%
140	6,542.90	6,912.35	369.45	5.65%
150	6,885.49	7,231.90	346.41	5.03%
160	8,598.44	8,829.64	231.20	2.69%
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OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____

Schedule E-5 Wtr C
Page 4 of 6
Witness Responsible: P. J. Thakadyil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
Franklin County District					
2	Monthly				
3	0 - 13.33 ccf	\$ 3.2074	\$ 4.7470	\$ 1.5396	48.00%
4	13.34 - 600 ccf	1.9686	2.9136	0.9450	48.00%
5	over 600 ccf	-	1.5850	1.5850	-
6	Reverse Osmosis Surcharge - Huber Ridge in Franklin County District				
7	\$ 1.3250	\$ 1.1922	\$ (0.1328)		-10.02%
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Bill Data - Single 1" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Franklin County - Lake Darby & Worthington Hills - Softening Surcharge				
0	\$ 17.18	\$ 19.34	\$ 2.16	12.57%
10	55.38	72.82	17.44	31.50%
20	85.31	114.07	28.76	33.71%
50	182.73	219.49	36.76	34.88%
100	291.77	395.21	103.44	35.45%
500	1,324.09	1,800.93	476.84	36.01%
1,000	2,614.49	3,026.64	412.15	15.76%
1,200	2,872.57	3,245.21	372.64	12.97%
1,400	3,130.65	3,463.78	333.13	10.64%
1,500	3,646.81	3,900.92	254.11	6.97%
1,600	3,904.89	4,119.49	214.60	5.50%
1,700	4,162.97	4,338.06	175.09	4.21%
1,800	4,421.05	4,556.63	135.58	3.07%
1,900	4,679.13	4,775.20	96.07	2.05%
2,000	4,937.21	4,993.77	56.56	1.15%
2,500	5,195.29	5,212.34	17.05	0.33%
	6,485.69	6,305.19	(180.50)	-2.78%
Franklin County - Reverse Osmosis Surcharge				
0	\$ 17.18	\$ 19.34	\$ 2.16	12.57%
10	82.50	78.73	16.23	25.96%
20	99.57	125.90	26.33	28.44%
50	198.37	249.07	50.70	25.56%
100	363.05	454.36	91.31	25.15%
500	1,680.49	2,096.88	416.39	24.77%
1,000	3,327.29	3,618.14	290.85	8.74%
1,200	3,656.65	3,895.86	239.21	6.54%
1,400	3,985.01	4,173.58	188.57	4.71%
1,500	4,644.73	4,729.02	84.29	1.81%
1,600	5,303.45	5,006.74	32.65	0.66%
1,700	5,632.81	5,284.48	(348.33)	-6.18%
1,800	5,962.17	5,562.16	(400.01)	-6.71%
1,900	6,291.53	5,839.90	(451.63)	-7.18%
2,000	6,620.89	6,117.82	(503.07)	-7.59%
2,500	8,267.89	7,783.94	(483.95)	-5.85%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s): _____
Schedule E-5 Wtr C
Page 5 of 6
Witness Responsible: P. J. Thakadylil

1	Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change		
2	Franklin County District							
3	Monthly							
4	0 - 13.33 ccf	\$	3.2074	\$	4.7470	\$	1.5396	48.00%
5	13.34 - 500 ccf		1.9886		2.9136		0.9450	48.00%
6	over 500 ccf		-		1.5850		1.5850	-
7								
8	Reverse Osmosis Surcharge - Huber Ridge in Franklin County District							
9		\$	1.3250	\$	1.1922	\$	(0.1328)	-10.02%
10	Softening Surcharge - Lake Darby and Worthington Hills in Franklin County District							
11		\$	0.6122	\$	0.6007	\$	(0.0115)	-1.88%
12								
13								
14								
15								
16								
17	Bill Data - Single 2" Meter							
18	Level of Usage	ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change		
19	Franklin County (no surcharges)							
20	0	\$	45.64	\$	51.38	\$	5.74	12.58%
21	10		77.71		98.85		21.14	27.20%
22	20		101.53		134.09		32.57	32.08%
23	50		160.58		221.50		60.92	37.93%
24	100		259.01		367.18		108.17	41.76%
25	500		1,046.45		1,532.62		486.17	46.45%
26	1,000		2,030.75		2,457.98		427.23	21.04%
27	2,000		3,999.35		4,042.98		43.63	1.09%
28	3,000		5,967.95		5,627.98		(339.97)	-5.70%
29	5,000		8,905.15		8,797.98		(107.17)	-1.18%
30	6,000		11,873.75		10,382.98		(1,490.77)	-12.56%
31	7,000		13,842.35		11,967.98		(1,874.37)	-13.54%
32	8,000		15,810.95		13,552.98		(2,257.97)	-14.28%
33	9,000		17,779.55		15,137.98		(2,641.57)	-14.86%
34	10,000		19,748.15		16,722.98		(3,025.17)	-15.32%
35	11,000		21,716.75		18,307.98		(3,408.77)	-15.70%
36	12,000		23,685.35		19,892.98		(3,792.37)	-16.01%
37	Portage District (including Purchased Water Surcharge)							
38	0	\$	45.64	\$	51.38	\$	5.74	12.58%
39	10		92.29		114.95		22.67	24.56%
40	20		130.67		166.30		35.63	27.27%
41	50		233.45		302.02		68.58	29.37%
42	100		404.74		528.23		123.48	30.51%
43	500		1,775.10		2,337.86		562.76	31.70%
44	1,000		3,488.05		4,068.48		580.41	16.64%
45	2,000		6,913.95		7,263.94		349.99	5.06%
	3,000		10,338.85		10,459.42		119.57	1.16%
	5,000		17,191.65		16,850.38		(341.27)	-1.99%
	6,000		20,617.55		20,045.86		(571.69)	-2.77%
	7,000		24,043.45		23,241.34		(802.11)	-3.34%
	8,000		27,469.35		26,436.82		(1,032.53)	-3.76%
	9,000		30,895.25		29,632.30		(1,262.95)	-4.09%
	10,000		34,321.15		32,827.78		(1,493.37)	-4.35%
	11,000		37,747.05		36,023.26		(1,723.79)	-4.57%
	12,000		41,172.95		39,218.74		(1,954.21)	-4.75%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Water C

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Schedule E-5 Wtr-C
Page 6 of 6
Witness Responsible: P. J. Thakadiyil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
1					
2					
3	Monthly				
4	0 - 13.33 ccf	\$ 3.2074	\$ 4.7470	\$ 1.5396	48.00%
5	13.34 - 600 ccf	1.9686	2.8136	0.8450	48.00%
6	over 600 ccf	-	1.5850	1.5850	-
7					
8	Reverse Osmosis Surcharge - Huber Ridge in Franklin County District				
9	\$ 1.3250	\$ 1.1922	\$ (0.1328)		-10.02%
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Franklin County - Lake Darby & Worthington Hills Softening Surcharge					
Softening Surcharge - Lake Darby and Worthington Hills in Franklin County District					
All usage ccf	\$ 0.6122	\$ 0.6007	\$ (0.0115)		-1.88%

Bill Data - Single 2" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
Franklin County - Lake Darby & Worthington Hills - Softening Surcharge				
0 \$	45.64	51.38	\$ 5.74	12.58%
10	83.84	104.86	21.02	25.07%
20	113.77	146.11	32.34	28.42%
50	191.19	251.53	60.34	31.56%
100	320.23	427.25	107.02	33.42%
500	1,352.55	1,832.97	480.42	35.52%
1,000	2,642.95	3,058.68	415.73	15.73%
2,000	5,223.75	5,244.38	20.63	0.39%
3,000	7,804.55	7,430.08	(374.47)	-4.80%
5,000	12,968.15	11,801.48	(1,166.67)	-8.98%
6,000	15,548.95	13,987.18	(1,561.77)	-10.03%
7,000	18,127.75	16,172.88	(1,954.87)	-10.78%
8,000	20,708.55	18,358.58	(2,349.97)	-11.35%
9,000	23,289.35	20,544.28	(2,745.07)	-11.79%
10,000	25,870.15	22,729.98	(3,140.17)	-12.14%
11,000	28,450.95	24,915.88	(3,535.07)	-12.43%
12,000	31,031.75	27,101.38	(3,930.37)	-12.67%
Franklin County - Huber Ridge - Reverse Osmosis Surcharge				
0 \$	45.64	51.38	\$ 5.74	12.58%
10	90.96	110.77	19.81	21.78%
20	128.03	157.94	29.91	23.36%
50	226.83	261.11	34.28	15.11%
100	391.51	486.40	94.89	24.24%
500	1,708.95	2,128.72	419.77	24.56%
1,000	3,355.75	3,650.19	294.43	8.77%
2,000	6,649.35	6,427.38	(221.97)	-3.34%
3,000	9,942.95	9,204.68	(738.27)	-7.43%
5,000	15,530.15	14,758.98	(771.17)	-4.96%
6,000	19,823.75	17,536.18	(2,287.57)	-11.54%
7,000	23,117.35	20,313.38	(2,803.97)	-12.13%
8,000	26,410.95	23,090.58	(3,320.37)	-12.57%
9,000	29,704.55	25,867.78	(3,836.77)	-12.92%
10,000	32,998.15	28,644.98	(4,353.17)	-13.19%
11,000	36,291.75	31,422.18	(4,869.57)	-13.42%
12,000	39,585.35	34,189.39	(5,395.97)	-13.61%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-WS-AIR
Typical Bill Comparison - Wastewater

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☐ Updated ☒ Revised ☐
Work Paper Reference No(s):

Schedule E-5 WW
Page 1 of 3
Witness Responsible: P. J. Thakadyil

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
1										
2										
3	Monthly									
4	0 - 13.33 ccf	\$ 6.0173	\$ 8.2319	\$ 2.2146	36.80%					
5	13.34 - 600 ccf	4.2500	5.8142	1.5642	36.80%					
6	over 600 ccf	1.6589	2.2694	0.6105	36.80%					
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21	0 \$									
22	1 6.02		8.23	2.21	36.80%					
23	2 12.03		16.46	4.43	36.80%					
24	3 18.05		24.70	6.64	36.80%					
25	4 24.07		32.83	8.86	36.80%					
26	5 30.09		41.16	11.07	36.80%					
27	6 36.10		49.39	13.29	36.80%					
28	7 42.12		57.62	15.50	36.80%					
29	8 48.14		65.86	17.72	36.80%					
30	9 54.16		74.09	19.93	36.80%					
31	10 60.17		82.32	22.15	36.80%					
32	20 108.56		148.51	39.95	36.80%					
33	50 236.06		322.94	86.88	36.80%					
34	100 448.58		613.65	165.09	36.80%					
35	200 873.56		1,195.07	321.51	36.80%					
36	500 2,148.56		2,939.33	790.77	36.80%					
37	1,000 3,237.12		4,428.51	1,191.39	36.80%					
38										
39										
40										
41										
42										
43										
44										
45										

Bill Data - Single 5/8" Meter

Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change	Percent Change
--------------------	----------------------	-----------------------	---------------	----------------

0 \$				
1 6.02		8.23	2.21	36.80%
2 12.03		16.46	4.43	36.80%
3 18.05		24.70	6.64	36.80%
4 24.07		32.83	8.86	36.80%
5 30.09		41.16	11.07	36.80%
6 36.10		49.39	13.29	36.80%
7 42.12		57.62	15.50	36.80%
8 48.14		65.86	17.72	36.80%
9 54.16		74.09	19.93	36.80%
10 60.17		82.32	22.15	36.80%
20 108.56		148.51	39.95	36.80%
50 236.06		322.94	86.88	36.80%
100 448.58		613.65	165.09	36.80%
200 873.56		1,195.07	321.51	36.80%
500 2,148.56		2,939.33	790.77	36.80%
1,000 3,237.12		4,428.51	1,191.39	36.80%

OHIO-AMERICAN WATER COMPANY
Rate Case No. 07-1112-W/S-JR
Typical Bill Comparison - Wastewater

Schedule E-S WW
Page 2 of 3
Witness Responsible: P. J. Thakadiyil

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: Original ☒ Updated ☐ Revised ☐
Work Paper Reference No(s):

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
1										
2						Franklin County District				
3	Monthly									
4	0 - 13.33 ccf	\$ 6.0173	\$ 8.2319	\$ 2.2146	36.80%					
5	13.34 - 600 ccf	4.2500	5.8142	1.5642	36.80%					
6	over 600 ccf	1.5589	2.2694	0.8105	36.80%					
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21	0	\$	\$			Franklin County				
22	10	60.17	82.32	22.15	36.80%					
23	20	108.56	148.51	39.95	36.80%					
24	50	236.06	322.94	86.88	36.80%					
25	100	448.56	613.65	165.09	36.80%					
26	500	2,148.56	2,939.33	790.77	36.80%					
27	1,000	3,237.12	4,428.51	1,191.39	36.80%					
28	1,100	3,403.01	4,655.45	1,252.44	36.80%					
29	1,200	3,568.90	4,882.39	1,313.49	36.80%					
30	1,400	3,900.68	5,336.27	1,435.59	36.80%					
31	1,500	4,066.57	5,563.21	1,496.64	36.80%					
32	1,600	4,232.46	5,790.15	1,557.69	36.80%					
33	1,700	4,398.35	6,017.08	1,618.74	36.80%					
34	1,800	4,564.24	6,244.03	1,679.79	36.80%					
35	1,900	4,730.13	6,470.97	1,740.84	36.80%					
36	2,000	4,896.02	6,697.91	1,801.89	36.80%					
37	2,500	5,725.47	7,832.61	2,107.14	36.80%					
38										
39										
40										
41										
42										
43										
44										
45										

Bill Data - Single 1" Meter			
Level of Usage ccf	Current Monthly Bill	Proposed Monthly Bill	Dollar Change
0	\$	\$	
10	60.17	82.32	22.15
20	108.56	148.51	39.95
50	236.06	322.94	86.88
100	448.56	613.65	165.09
500	2,148.56	2,939.33	790.77
1,000	3,237.12	4,428.51	1,191.39
1,100	3,403.01	4,655.45	1,252.44
1,200	3,568.90	4,882.39	1,313.49
1,400	3,900.68	5,336.27	1,435.59
1,500	4,066.57	5,563.21	1,496.64
1,600	4,232.46	5,790.15	1,557.69
1,700	4,398.35	6,017.08	1,618.74
1,800	4,564.24	6,244.03	1,679.79
1,900	4,730.13	6,470.97	1,740.84
2,000	4,896.02	6,697.91	1,801.89
2,500	5,725.47	7,832.61	2,107.14

Data: 12 Months Actual and 0 Months Estimated
Type of Filing: _____ Original ☒ Updated _____ Revised _____
Work Paper Reference No(s): _____

Schedule E-5 WW

Line No.	Rate Block Limits	Current rate per ccf	Proposed rate per ccf	Dollar Change	Percent Change
1					
2					
3					
4	Monthly				
5	0 - 13.33 ccf	\$ 6.0173	\$ 8.2319	\$ 2.2146	36.80%
6	13.34 - 600 ccf	4.2500	5.8142	1.5642	36.80%
7	over 600 ccf	1.8589	2.2694	0.4105	36.80%
8					
9					
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