

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua	)	
Ohio, Inc., for Authority to Assess a System	)	15-863-WW-SIC
Improvement Charge in the Lake / Masury /	)	
Prior American Properties	)	

**APPLICATION FOR AUTHORITY TO COLLECT A  
SYSTEM IMPROVEMENT CHARGE**

In accordance with R.C. 4909.172 and Ohio Adm. Code 4901:1-15-35, Aqua Ohio, Inc. (Aqua, the Applicant, or the Company) respectfully files this Application with the Public Utilities Commission of Ohio (the Commission) seeking approval to collect a System Improvement Charge in its Lake Erie Division, Masury Division, and the service areas formerly served by Ohio American Water Company. In support of this Application, Aqua states:

1. Aqua is a “public utility” and a “waterworks company” as defined in R.C. 4905.02(A) and 4905.03(G). As such, Aqua is subject to the Commission’s jurisdiction in accordance with R.C. 4905.04, 4905.05, and 4905.06.
2. Aqua is authorized to engage in the business of providing water service to customers in the service territory of its Lake Erie Division as set forth in its Certificate of Public Convenience No. 30 and in its Lake Erie Division P.U.C.O. Tariff No. 1, Sections 5-1 through 5-6, Original Sheet No. 1.
3. Aqua is authorized to engage in the business of providing water service to customers in the service territory of its Masury Division as set forth in its Masury Division P.U.C.O. Tariff No. 1, Preface – Service Territory Map, Sheets 1 through 8.
4. Aqua is authorized to engage in the business of providing water service to customers in the service territories formerly served by Ohio American Water Company, including the following districts: Ashtabula, Franklin County, Lawrence County, Mansfield,

Marion, Lake White, Portage County, Preble County, and Tiffin, as set forth in its P.U.C.O. Tariff No. 15, Original Sheets No. 11-24.

5. It has been at least twelve months since Aqua Ohio has filed its last System Improvement Charge for the foregoing divisions. *See* Case No. 13-588-WW-SIC, Application (March 5, 2013) (Lake Erie); Case No. 11-3858-WW-SIC, Application (June 23, 2011) (Masury); Case No. 13-1042-WW-SIC, Application (April 26, 2013) (Ohio American).

6. The proposed System Improvement Charge has been determined in accordance with R.C. 4909.172 and Ohio Adm. Code 4901:1-15-35.

7. In accordance with the Appendix to Ohio Adm. Code 4901:1-15-35, the following Exhibits are attached to this Application:

- |                  |  |
|------------------|--|
| <u>Exhibit A</u> | Proposed Newspaper Notices in the service territories of the filing of the System Improvement Charge Application   |
| <u>Exhibit B</u> | Testimony in support of the Application  |
| <u>Exhibit C</u> | The following schedules: <ul style="list-style-type: none"><li>1. Revenue Requirement</li><li>2. Plant Additions</li><li>3. Original Cost Retired</li><li>4. Provision for Depreciation</li><li>5. Annualized Depreciation Associated with Additions</li><li>5.1. Annualized Property Tax Associated with Additions</li><li>6. Annualized Reduction in Depreciation for Retirements</li><li>6.1. Annualized Reduction in Property Tax for Retirements</li><li>7. Rate of Return</li><li>8. Net Operating Income Return on Rate Base</li><li>8.1. Working Capital &amp; Other Rate Base Items</li><li>9. Current and Proposed Tariff Sheets</li><li>10. Revenue Distribution</li><li>11. Proposed customer notice to be contained with or on the customer's first bill containing the surcharge</li></ul> |

8. The proposed System Improvement Charge does not exceed four and one quarter percent of the rates and charges applicable to each division or service area.

WHEREFORE, Aqua Ohio respectfully requests that the Commission (1) find that the proposed System Improvement Charge is just and reasonable; (2) approve the filing of the proposed Tariff sheets; and (3) grant such other and further relief as Aqua may be entitled.

Dated: May 1, 2015

Respectfully submitted,

/s/ Andrew J. Campbell  
Mark A. Whitt (0067996)  
Andrew J. Campbell (0081485)  
Rebekah J. Glover (0088798)  
WHITT STURTEVANT LLP  
The KeyBank Building, Suite 1590  
88 East Broad Street  
Columbus, Ohio 43215  
Telephone: (614) 224-3946  
Facsimile: (614) 224-3960  
whitt@whitt-sturtevant.com  
campbell@whitt-sturtevant.com  
glover@whitt-sturtevant.com

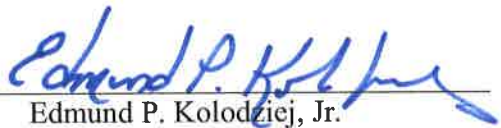
(Counsel willing to accept service by email)

ATTORNEYS FOR AQUA OHIO, INC.

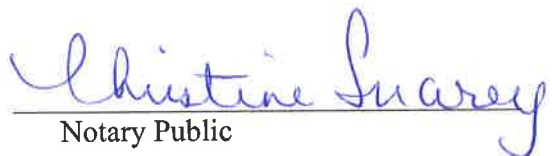
VERIFICATION PAGE

STATE OF OHIO           )  
MAHONING COUNTY       ) SS:

Edmund P. Kolodziej, Jr. personally appeared before me, a Notary Public, in and for said State, and being first duly sworn said that he is President of Aqua Ohio, Inc., and that the statements in the foregoing Application are true and accurate to the best of his knowledge.

  
Edmund P. Kolodziej, Jr.  
*President*

Sworn to before me and subscribed in my presence by Edmund P. Kolodziej, Jr. this 30  
day of April, 2015.

  
Notary Public



## **CERTIFICATE OF SERVICE**

Aqua Ohio, Inc., certifies that a copy of the foregoing Application for Authority to Collect a System Improvement Charge has been served via U.S. Regular Mail, this 1<sup>st</sup> day of May, 2015, upon the addresses set forth below for the chief executive of each municipal corporation, the board of township trustees of each township, the board of county commissioners of each county in which affected customers are located, and each party to Aqua's last surcharge case.

/s/ Rebekah J. Glover

One of the Attorneys for Aqua Ohio, Inc.

### **LAKE ERIE DIVISION**

#### **CITY OF MENTOR**

City of Mentor  
Attn: City Manager  
8500 Civic Center Blvd.  
Mentor, OH 44060

City of Mentor  
Attn: Clerk of Council  
8500 Civic Center Blvd.  
Mentor, OH 44060

City of Mentor  
Attn: Council President  
8500 Civic Center Blvd.  
Mentor, OH 44060

#### **CITY OF MENTOR-ON-THE-LAKE**

City of Mentor-on-the-Lake  
Attn: Mayor  
5860 Andrews Road  
Mentor-on-the-Lake, OH  
44060

City of Mentor-on-the-Lake  
Attn: Clerk of Council  
5860 Andrews Road  
Mentor-on-the-Lake, OH  
44060

City of Mentor-on-the-Lake  
Attn: Council President  
5860 Andrews Road  
Mentor-on-the-Lake, OH  
44060

#### **CITY OF KIRTLAND**

City of Kirtland  
Attn: Mayor  
9301 Chillicothe Road  
Kirtland, OH 44094

City of Kirtland  
Attn: Clerk of Council  
9301 Chillicothe Road  
Kirtland, OH 44094

City of Kirtland  
Attn: Council President  
9301 Chillicothe Road  
Kirtland, OH 44094

**VILLAGE OF WAITE HILL**

Village of Waite Hill  
Attn: Mayor  
Village Hall  
7215 Eagle Road  
Waite Hill, OH 44094

Village of Waite Hill  
Attn: Clerk-Treasurer  
Village Hall  
7215 Eagle Road  
Waite Hill, OH 44094

**KIRTLAND HILLS VILLAGE**

Village of Kirtland Hills  
Attn: Mayor  
Village Hall  
8026 Chillicothe Road  
Kirtland, OH 44060

Village of Kirtland Hills  
Attn: Council President  
Village Hall  
8026 Chillicothe Road  
Kirtland, OH 44060

**CONCORD TOWNSHIP**

Concord Township  
Attn: Trustee Chairman  
Concord Town Hall  
7229 Ravenna Road  
Concord, OH 44077

Concord Township  
Attn: Fiscal Officer  
Concord Town Hall  
7229 Ravenna Road  
Concord, OH 44077

**PAINESVILLE TOWNSHIP**

Painesville Township  
Attn: Trustee Chairman  
55 Nye Road  
Painesville, OH 44077

Painesville Township  
Attn: Fiscal Officer  
55 Nye Road  
Painesville, OH 44077

**LAKE COUNTY COMMISSIONERS**

Lake County  
Attn: Commissioner -President  
105 Main Street  
P.O. Box 490  
Painesville, OH 44077

Lake County  
Attn: Clerk  
105 Main Street  
P.O. Box 490  
Painesville, OH 44077

**SAGAMORE HILLS TOWNSHIP**

Sagamore Hills Township  
Attn: Fiscal Officer  
11554 Valley View Road  
Sagamore Hills, OH 44067

**GEAUGA COUNTY**

Board of Geauga County Commissioners  
470 Center Street, Building #4  
Chardon, OH 44024

**SUMMIT COUNTY**

Summit County Council Office  
175 South Main Street, Suite 700  
Akron, OH 44308

**NORTHFIELD CENTER TOWNSHIP**

Northfield Center Township  
Attn: Fiscal Officer  
9546 Brandywine Road  
Northfield Center, OH 44067

**VILLAGE OF JEFFERSON**

Village of Jefferson  
Attn: Mayor  
27 E. Jefferson Street  
Jefferson, OH 44047

Village of Jefferson  
Attn: Clerk-Treasurer  
27 E. Jefferson Street  
Jefferson, OH 44047

**NORLICK**

Board of Williams County  
Commissioners  
One Courthouse Square  
Bryan, OH 43506

Center Township  
Attn: Fiscal Officer  
12457 County Road C  
Bryan, OH 43506-9733

Norlick Place  
Homeowners Association  
Attn: President HOA  
206 Indiana Drive  
Bryan, OH 43506

**SENECA**

Bridgewater Township  
Attn: Trustee  
7731 County Road P-50  
Montpelier, OH 43543

Bridgewater Township  
Attn: Fiscal Officer  
16685 St. 576 # G  
Montpelier, OH 43543

Lake Seneca  
Attn: President POA  
475 Seneca Isle Drive  
Montpelier, OH 43543

### **AUBURN LAKES**

Auburn Township Attn: Fiscal Officer 11010 East Washington Street Auburn, OH 44023	Auburn Lakes Attn: President HOA 24 Windward Way Chagrin Falls, OH 44023	Auburn Crossing Attn: President HOA P.O. Box 23561 Chagrin Falls, OH 44023	The Woods Attn: President HOA 519 Spicebush Lane Chagrin Falls, OH 44023
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### **AREAS FORMERLY SERVED BY OHIO AMERICAN WATER COMPANY**

#### **ASHTABULA COUNTY**

City of Ashtabula Attn: City Manager 4717 Main Avenue Ashtabula, OH 44004	Board of Ashtabula County Commissioners 25 W. Jefferson Street Jefferson, OH 44047	Plymouth Township Attn: Clerk 3899 State Rd. S. Ashtabula, OH 44004
City of Ashtabula Attn: Council President 4717 Main Avenue Ashtabula, OH 44004	Ashtabula Township Attn: Clerk 2718 N. Ridge Road E. Ashtabula, OH 44004	Saybrook Township Attn: Clerk 7247 Center Road Ashtabula, OH 44004-9505
Village of North Kingsville Attn: Mayor P.O. Box 253 North Kingsville, OH 44068	Kingsville Township Attn: Clerk 5450 Dibble Road Kingsville, OH 44048	Sheffield Township Attn: Clerk 3252 Plymouth Gageville Rd. Ashtabula, OH 44004

#### **BLACKLICK**

Madison Township Attn: Fiscal Officer 4575 Madison Lane Groveport, OH 43125	Truro Township Attn: Fiscal Officer 6900 E. Main Street Reynoldsburg, OH 43068
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#### **HUBER RIDGE**

Blendon Township  
Attn: Fiscal Officer  
6350 S. Hempstead Rd.  
Westerville, OH 43081

#### **PREBLE COUNTY**

Board of Preble County Commissioners  
101 East Main Street  
Eaton, OH 45320



### **LAKE DARBY**

Brown Township  
Attn: Fiscal Officer  
2491 Walker Road  
Hilliard, OH 43026

Prairie Township  
Attn: Fiscal Officer  
23 Maple Drive  
Columbus, OH 43228

### **LAWRENCE COUNTY**

Village of Chesapeake  
Attn: Mayor  
211 Third Avenue  
Chesapeake, OH 45619

Fayette Township  
Attn: Clerk  
104 Fitzpatrick Street  
South Point, OH 45680

Board of Lawrence County Commissioners  
111 S. Fourth Street, 3rd Floor  
Veterans Square  
Ironton, OH 45638

Union Township  
Attn: Clerk  
4611 County Road 17  
P.O. Box 757  
Chesapeake, OH 45619

### **PIKE COUNTY**

Pee Pee Township  
Attn: Fiscal Officer  
3670 State Route 220  
Waverly, OH 45690

Board of Pike County Commissioners  
230 Waverly Place, Suite 1000  
Waverly, OH 45690

### **PORTAGE COUNTY**

Board of Portage County  
Commissioners  
449 S. Meridian Street, 7th  
Floor  
Ravenna, OH 44266

Brimfield Township  
Attn: Fiscal Officer  
1333 Tallmadge Road  
Brimfield, OH 44240

Shalersville Township  
Attn: Clerk  
9692 Infirmary Road  
Mantua, OH 44255

### **MARION COUNTY**

Village of Calendonia  
Attn: Mayor  
257 S. Main Street  
P.O. Box 76  
Calendonia, OH 44314

Board of Marion County  
Commissioners  
222 West Center Street  
Marion, OH 43302

Tully Township  
Attn: Clerk  
4217 Lyons Road  
Calendonia, OH 43314

Pleasant Township  
Attn: Clerk  
1035 Owens Road W  
Marion, OH 43302

Village of Prospect  
Attn: Mayor  
139 N. Main  
P.O. Box 186  
Prospect, OH 43342

Marion City Hall  
Attn: Mayor  
233 W. Center Street  
Marion, OH 43302

Grand Prairie Township  
Attn: Clerk  
3447 Marion-Bucyrus Road  
Marion, OH 43302

Marion Township  
Attn: Clerk  
129 S. Main Street  
P.O. Box 79  
Marion, OH 43302

Scott Township  
Attn: Clerk  
2391 Morral-Kirkpatrick  
Road E.  
Marion, OH 43302

Claridon Township  
Attn: Clerk  
272 Calendonia-Climax Road  
No.  
Calendonia, OH 43314

Prospect Township  
Attn: Clerk  
106 N. Eighth Street  
P.O. Box 2  
Prospect, OH 43342

Canaan Township  
Attn: Clerk  
2209 County Road 69  
Edison, OH 43320

### **RICHLAND COUNTY**

Madison Township  
Attn: Fiscal Officer  
817 Expressview Drive  
Mansfield, OH 44903

Mifflin Township  
Attn: Fiscal Officer  
2326 Park Avenue E  
Mansfield, OH 44903

Mifflin Township Board of Trustees  
2326 Park Avenue E  
Mansfield, OH 44903

Board of Richland County Commissioners  
Richland County Courthouse  
50 Park Avenue, East  
Mansfield, OH 44902-1861

### **SENECA COUNTY**

Tiffin City Hall  
Attn: Mayor  
51 East Market Street  
Tiffin, OH 44883

Tiffin City Hall  
Attn: City Administrator  
51 East Market Street  
Tiffin, OH 44883

Board of Seneca County  
Commissioners  
111 Madison Street  
Tiffin, OH 44883

Clinton Township  
Attn: Clerk  
2584 N. State Route 101  
P.O. Box 801  
Tiffin, OH 44883

Hopewell Township  
Attn: Clerk  
P.O. Box 309  
Bascom, OH 44809

Eden Township  
Attn: Clerk  
P.O. Box 71  
Melmore, OH 44845

### **TIMBERBROOK**

Norwich Township  
Attn: Fiscal Officer  
5181 Northwest Parkway  
Hilliard, OH 43026

**WORTHINGTON HILLS**

Perry Township  
Attn: Fiscal Officer  
7125 Sawmill Road  
Dublin, OH 43016-9018

Sharon Township  
Attn: Fiscal Officer  
95 E. Wilson Bridge Road  
Worthington, OH 43085

**FRANKLIN COUNTY**

Board of Franklin County Commissioners  
373 S. High Street, 26th Floor  
Columbus, OH 43215-6314

**MASURY DIVISION**

**BROOKFIELD TOWNSHIP**

Brookfield Township Board of Trustees  
6844 Strimbu Drive SE  
Brookfield, OH 44403

**TRUMBULL COUNTY COMMISSIONERS**

Trumbull County Commissioners  
160 High Street NW  
Warren, OH 44481

**HUBBARD TOWNSHIP**

Hubbard Township Board of Trustees  
2600 Elmwood Drive, Ext.  
Hubbard, OH 44425

**INTERVENORS FROM PREVIOUS FILINGS**

Jodi J. Bair  
Office of the Ohio Consumers' Counsel  
10 W. Broad St., Ste 1800  
Columbus, Oh 43215

# **EXHIBIT A**

## LEGAL NOTICE

### AQUA OHIO, INC., NOTICE OF APPLICATION TO ASSESS A SYSTEM IMPROVEMENT CHARGE BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

#### Former Lake Erie East Division

Public notice is hereby given that on May 1, 2015, Aqua Ohio, Inc. filed with the Public Utilities Commission of Ohio an Application for Authority to Assess a System Improvement Charge in the Former Lake Erie East Division. The case number of the proceeding before the Public Utilities Commission of Ohio is 15-863-WW-SIC.

A copy of the application is available for inspection at the Lake Erie Division, located at **8644 Station Street, Mentor Ohio 44060**. Additionally, a copy of said application is available for inspection at the offices of the Public Utilities Commission of Ohio located at 180 East Broad Street, Columbus, Ohio 43215. The filing may also be viewed online at the Commission's docketing division website, [www.ohio.gov/puco/docketing/index.cfm](http://www.ohio.gov/puco/docketing/index.cfm).

In its application, the Company seeks to avail itself of the authority set forth in Ohio Revised Code section 4909.172 to assess a monthly system improvement charge on all metered and fire service customers. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure including aging water mains and plant that are crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. The application, if granted in full, will result in an additional \$1.72 per month for an average residential customer using **4,000** gallons of water per month in the Lake Erie East area. The proposed surcharge would equal four and one quarter percent of the total water service bill of each customer and customers can contact the application toll-free at 877.987.2782 with any questions concerning the application.

Any person, firm, corporation or association may file comments regarding the proposed application with the Public Utilities Commission of Ohio. Any comments must be filed with the Public Utilities Commission of Ohio by **[date]**, 2015.

## LEGAL NOTICE

### AQUA OHIO, INC., NOTICE OF APPLICATION TO ASSESS A SYSTEM IMPROVEMENT CHARGE BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

#### Lake Erie Division

Public notice is hereby given that on May 1, 2015, Aqua Ohio, Inc. filed with the Public Utilities Commission of Ohio an Application for Authority to Assess a System Improvement Charge in the Lake Erie Division. The case number of the proceeding before the Public Utilities Commission of Ohio is 15-863-WW-SIC.

A copy of the application is available for inspection at the Lake Erie Division, located at **8644 Station Street, Mentor Ohio 44060**. Additionally, a copy of said application is available for inspection at the offices of the Public Utilities Commission of Ohio located at 180 East Broad Street, Columbus, Ohio 43215. The filing may also be viewed online at the Commission's docketing division website, [www.ohio.gov/puco/docketing/index.cfm](http://www.ohio.gov/puco/docketing/index.cfm).

In its application, the Company seeks to avail itself of the authority set forth in Ohio Revised Code section 4909.172 to assess a monthly system improvement charge on all metered and fire service customers. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure including aging water mains and plant that are crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. The application, if granted in full, will result in an additional \$1.38 per month for an average residential customer using **4,000** gallons of water per month in the Lake Erie area. The proposed surcharge would equal four and one quarter percent of the total water service bill of each customer and customers can contact the application toll-free at 877.987.2782 with any questions concerning the application.

Any person, firm, corporation or association may file comments regarding the proposed application with the Public Utilities Commission of Ohio. Any comments must be filed with the Public Utilities Commission of Ohio by **[date]**, 2015.

## LEGAL NOTICE

### AQUA OHIO, INC., NOTICE OF APPLICATION TO ASSESS A SYSTEM IMPROVEMENT CHARGE BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

#### Auburn Lake Condominiums Development The Woods of Auburn Lakes Condominium Development The Auburn Crossing Condominium Development

Public notice is hereby given that on May 1, 2015, Aqua Ohio, Inc. filed with the Public Utilities Commission of Ohio an Application for Authority to Assess a System Improvement Charge in the Lake Erie Division. The case number of the proceeding before the Public Utilities Commission of Ohio is 15-863-WW-SIC.

A copy of the application is available for inspection at the Lake Erie Division, located at **8644 Station Street, Mentor Ohio 44060**. Additionally, a copy of said application is available for inspection at the offices of the Public Utilities Commission of Ohio located at 180 East Broad Street, Columbus, Ohio 43215. The filing may also be viewed online at the Commission's docketing division website, [www.ohio.gov/puco/docketing/index.cfm](http://www.ohio.gov/puco/docketing/index.cfm).

In its application, the Company seeks to avail itself of the authority set forth in Ohio Revised Code section 4909.172 to assess a monthly system improvement charge on all unmetered customers. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure including aging water mains and plant that are crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. The application, if granted in full, will result in an additional \$1.78 per month for the unmetered customers in the Auburn Lakes, Woods of Auburn Lakes and Auburn Cross Condominium Developments. The proposed surcharge would equal four and one quarter percent of the total water service bill of each customer and customers can contact the application toll-free at 877.987.2782 with any questions concerning the application.

Any person, firm, corporation or association may file comments regarding the proposed application with the Public Utilities Commission of Ohio. Any comments must be filed with the Public Utilities Commission of Ohio by **[date]**, 2015.

## LEGAL NOTICE

### AQUA OHIO, INC., NOTICE OF APPLICATION TO ASSESS A SYSTEM IMPROVEMENT CHARGE BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

#### Former Seneca and Norlick Division

Public notice is hereby given that on May 1, 2015, Aqua Ohio, Inc. filed with the Public Utilities Commission of Ohio an Application for Authority to Assess a System Improvement Charge in the Lake Erie Division. The case number of the proceeding before the Public Utilities Commission of Ohio is 15-863-WW-SIC.

A copy of the application is available for inspection at the Lake Erie Division, located at **8644 Station Street, Mentor Ohio 44060**. Additionally, a copy of said application is available for inspection at the offices of the Public Utilities Commission of Ohio located at 180 East Broad Street, Columbus, Ohio 43215. The filing may also be viewed online at the Commission's docketing division website, [www.ohio.gov/puco/docketing/index.cfm](http://www.ohio.gov/puco/docketing/index.cfm).

In its application, the Company seeks to avail itself of the authority set forth in Ohio Revised Code section 4909.172 to assess a monthly system improvement charge on all unmetered, metered and fire service customers. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure including aging water mains and plant that are crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. The application, if granted in full, will result in an additional \$1.72 per month for an average residential customer using **4,000** gallons of water per month in the Norlick area; and \$1.78 for unmetered customers in the Seneca area. The proposed surcharge would equal four and one quarter percent of the total water service bill of each customer and customers can contact the application toll-free at 877.987.2782 with any questions concerning the application.

Any person, firm, corporation or association may file comments regarding the proposed application with the Public Utilities Commission of Ohio. Any comments must be filed with the Public Utilities Commission of Ohio by **[date]**, 2015.



## LEGAL NOTICE

### AQUA OHIO, INC., NOTICE OF APPLICATION TO ASSESS A SYSTEM IMPROVEMENT CHARGE BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

#### Masury Division

Public notice is hereby given that on May 1, 2015, Aqua Ohio, Inc. filed with the Public Utilities Commission of Ohio an Application for Authority to Assess a System Improvement Charge in the Masury Division. The case number of the proceeding before the Public Utilities Commission of Ohio is 15-863-WW-SIC.

A copy of the application is available for inspection at the Masury Division, located at **235 State Street, Struthers, Ohio 44471**. Additionally, a copy of said application is available for inspection at the offices of the Public Utilities Commission of Ohio located at 180 East Broad Street, Columbus, Ohio 43215. The filing may also be viewed online at the Commission's docketing division website, [www.ohio.gov/puco/docketing/index.cfm](http://www.ohio.gov/puco/docketing/index.cfm).

In its application, the Company seeks to avail itself of the authority set forth in Ohio Revised Code section 4909.172 to assess a monthly system improvement charge on all metered and fire service customers. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure including aging water mains and plant that are crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. The application, if granted in full, will result in an additional \$1.72 per month for an average residential customer using **4,000** gallons of water per month in the Masury area. The proposed surcharge would equal four and one quarter percent of the total water service bill of each customer and customers can contact the application toll-free at 877.987.2782 with any questions concerning the application.

Any person, firm, corporation or association may file comments regarding the proposed application with the Public Utilities Commission of Ohio. Any comments must be filed with the Public Utilities Commission of Ohio by **[date]**, 2015.

## LEGAL NOTICE

### AQUA OHIO, INC., NOTICE OF APPLICATION TO ASSESS A SYSTEM IMPROVEMENT CHARGE BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

#### Districts Formerly Served by Ohio American Water Company

Public notice is hereby given that on May 1, 2015, Aqua Ohio, Inc. filed with the Public Utilities Commission of Ohio an Application for Authority to Assess a System Improvement Charge in the following districts formerly served by Ohio American Water Company: Ashtabula, Marion, Tiffin, Franklin County, Mansfield, Portage County, Lake White, Lawrence County, and Preble County. The case number of the proceeding before the Public Utilities Commission of Ohio is 15-863-WW-SIC.

A copy of the application is available for inspection at the Marion office, located at **365 East Center Street, Marion, Ohio 43301-0506**. Additionally, a copy of said application is available for inspection at the offices of the Public Utilities Commission of Ohio located at 180 East Broad Street, Columbus, Ohio 43215. The filing may also be viewed online at the Commission's docketing division website, [www.ohio.gov/puco/docketing/index.cfm](http://www.ohio.gov/puco/docketing/index.cfm).

In its application, the Company seeks to avail itself of the authority set forth in Ohio Revised Code section 4909.172 to assess a monthly system improvement charge on all unmetered, metered and fire service customers. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure including aging water mains and plant that are crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. The application, if granted in full, will result in an additional \$2.11 per month for an average residential customer using **4,000** gallons of water per month in the Ashtabula, Marion, Tiffin, Franklin County, Mansfield, Portage County, Lake White, Lawrence County, and Preble County areas; and \$2.23 for unmetered customers in the Mansfield area. The proposed surcharge would equal four and one quarter percent of the total water service bill of each customer and customers can contact the application toll-free at 877.987.2782 with any questions concerning the application.

Any person, firm, corporation or association may file comments regarding the proposed application with the Public Utilities Commission of Ohio. Any comments must be filed with the Public Utilities Commission of Ohio by **[date]**, 2015.

# **EXHIBIT B**

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua	)	
Ohio, Inc. for Authority to Assess a System	)	Case No. 15-863-WW-SIC
Improvement Charge in the Lake / Masury /	)	
Prior American Properties	)	

**DIRECT TESTIMONY OF RICHARD A. HIDEG  
ON BEHALF OF AQUA OHIO, INC.**

**Q1. Please introduce yourself.**

A. My name is Richard A. Hideg. I am employed by Aqua Ohio, Inc. (Aqua) as its Controller. My business address is 6650 South Avenue, Boardman, Ohio 44512.

**Q2. Please describe your educational background and business experience.**

A. I am a 1978 graduate of Youngstown State University with a Bachelor of Science degree in Business Administration with a major in Accounting. From June 1980 to July 1998, I was employed by Consumers Ohio Water Company, where I held various accounting positions from property accountant to Assistant Treasurer. I was then employed by Youngstown State University as Associate Director of Accounting from July 1998 until June 2005. In July 2005, I was hired by Aqua Ohio, Inc. as Assistant Controller. I have been Controller since April 2008. As Controller for the company, I have responsibility for the accounting records of the company and have overseen preparation of all sections of the Application in this proceeding.

**Q3. Have you previously testified before this Commission?**

A. Yes. Among other cases, I testified in the Consumers Ohio Water Company's Lake Erie East Division base rate filing in Case No. 95-1076-WW-AIR, Aqua's Lake Erie Division filing in Case Nos. 07-0564-WW-AIR and 09-1044-WW-AIR, and Aqua's Masury Division filing in Case No. 09-0560-WW-AIR, and Aqua's Lake/Masury/Prior American Properties filing in Case No. 13-2124-WW-AIR.

**Q4. What is the purpose of your testimony in this proceeding?**

A. I am testifying to support the approval of the System Improvement Charge and also to validate the accuracy of the supporting schedules.

**Q5. Was the Application prepared by you or at your direction?**

A. Yes.

25 **Q6. Were the schedules, data, and materials supporting of the Application prepared by**  
26 **you or at your direction?**

27 A. Yes.

28 **Q7. Please summarize Schedule 1, Revenue Requirement.**

29 A. Schedule 1 includes information to determine the amount of the annualized revenue  
30 requirement to be recovered in this System Improvement Charge filing. The schedule  
31 summarizes information from Schedules 2 thru 7 and results in \$2,761,098 of eligible  
32 surcharge revenues to be recovered in this proceeding. As seen on Schedule 10,  
33 however, only \$2,487,581 is being requested due to the four and one-quarter percent  
34 limitation established under R.C. 4909.172(B)(2).

35 **Q8. Please summarize Schedule 2, Plant Additions.**

36 A. Schedule 2 lists the eligible infrastructure additions by month by major property  
37 groupings. Total qualifying additions in this filing are \$14,242,188 and are included on  
38 Line 3 of Schedule 1.

39 **Q9. Please summarize Schedule 3, Original Cost Retired.**

40 A. Schedule 3 represents the original cost of property being replaced by the qualifying  
41 infrastructure improvements included in Schedule 2. The retirements total \$1,071,066  
42 and are included on Line 4 of Schedule 1.

43 **Q10. Please summarize Schedule 4, Provision for Depreciation.**

44 A. Schedule 4 calculates the depreciation expense by plant account by month for the eligible  
45 additions from Schedule 2. The total of \$163,692 is carried to Schedule 1, Line 7.

**Q11. Please summarize Schedule 5, Annualized Depreciation Associated with Additions.**

A. Schedule 5 calculates the annual depreciation expense for the qualifying infrastructure improvements on Schedule 2. The total depreciation expense in this filing is \$283,416 and is carried over to Schedule 1, Line 13.

**Q12. Please summarize Schedule 5.1, Annualized Property Tax Associated with Additions.**

A. Schedule 5.1 calculates the annual property tax expense for the qualifying infrastructure improvements on Schedule 2. The total property tax expense in this filing is \$1,053,652 and is carried over to Schedule 1, Line 15.

**Q13. Please summarize Schedule 6, Annualized Reduction in Depreciation for Retirements.**

A. Schedule 6 calculates the annual depreciation expense related to the retirements from Schedule 3. The balance of \$28,209 is carried forward to Schedule 1, Line 14.

**Q14. Please summarize Schedule 6.1, Annualized Reduction in Property Tax for Retirements.**

A. Schedule 6.1 calculates the annual property tax expense related to the retirements from Schedule 3. The balance of \$37,265 is carried forward to Schedule 1, Line 16.

**Q15. Please summarize Schedule 7, Rate of Return.**

A. Schedule 7 reflects the pre-tax rate of return to be used in this filing. The schedule is based on information contained in the Company's rate filing from December 2013, Case No. 13-2124-WW-AIR, and the rate of return on equity utilized in the stipulation approved in the Commission Order dated September 10, 2014. The pretax rate of return of 10.58% percent is carried to Schedule 1, Line 11.

69 **Q16. Please summarize Schedule 8, Net Operating Income and Return on Rate Base.**

70 A. Schedule 8 represents the earned rate of return for the Company for the twelve months  
71 ending March 2015. The schedule computes a return on rate base of 6.29% percent.

72 **Q17. Please summarize Schedule 8.1, Working Capital & Other Rate Base Items.**

73 A. Schedule 8.1 provides additional detail on the amount of working capital and other rate  
74 base items described at lines 5 and 6 of Schedule 8.

75 **Q18. Please describe Schedule 9, Current and Proposed Tariff Sheets.**

76 A. Schedule 9 contains a copy of the current tariff and a scored version of the proposed  
77 tariff.

78 **Q19. Please summarize Schedule 10, Revenue Distribution.**

79 A. Schedule 10 shows the class of customers, applicable surcharge percentage, and the  
80 estimated surcharge revenues to be collected. The surcharge is being applied to all  
81 metered and unmetered water service customers and private fire protection.

82 **Q20. Please describe Schedule 11, Customer Notice.**

83 A. Schedule 11 is a copy of the proposed customer notice to be contained with or on the  
84 customer's first bill containing the surcharge.

85 **Q21. To the best of your knowledge, are the schedules attached to and incorporated in the**  
86 **application true and accurate?**

87 A. Yes, they are.

88 **Q22. Are any of the infrastructure plant costs proposed for recovery already reflected in**  
89 **any affected schedules filed by Aqua under R.C. 4905.31?**

90 A. No, they are not.

91 **Q23. Does the proposed charge exceed four and one-quarter percent of the rates and**  
92 **charges applicable to the affected classes of customers that are currently in effect?**

93 A. No, they do not.



94    **Q24. Is the proposed percentage increase uniform for each affected class of customers?**

95    A.    Yes.

96    **Q25. If this application is approved, will Aqua have more than three system**  
97       **infrastructure surcharges in effect?**

98    A.    No. Aqua will have in effect only the proposed charge.

99    **Q26. Does the proposed charge include recovery for any improvement providing Aqua**  
100       **with additional revenue other than any minimal revenue associated with the**  
101       **elimination of a dead end?**

102    A.    No, it does not.

103    **Q27. Does the proposed charge include any plant improvements not described in R.C.**  
104       **4909.172(C)?**

105    A.    No. Only plant improvements consistent with the terms of R.C. 4909.172(C) are  
106       proposed for recovery.

107    **Q28. Once the charge is approved, will Aqua include the notice provided under Schedule**  
108       **11 on or in the first customer bill containing the charge?**

109    A.    Yes, it will.

110    **Q29. Does this conclude your direct testimony?**

111    A.    Yes, it does.

# **EXHIBIT C**

## Schedule 1

AQUA OHIO, Inc,  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Annualized Revenue Requirement

Line No.			
1	<u>Return on Investment</u>		
2	Plant In-Service		
3	Additions	\$14,242,188	Schedule 2 , line 45
4	Original Cost Retired	1,071,066	Schedule 3, line 45
5	Net Plant In-Service (3 - 4)	<u>13,171,122</u>	
6	Less: Accumulation Provision for Depreciation		
7	Depreciation Expense	163,692	Schedule 4, pg 1-4, line 16, 32, 48
8	Original Cost Retired	1,071,066	Schedule 3, line 45
9	Total Accumulated Provision for Depreciation (7 - 8)	<u>(907,374)</u>	
10	Net Rate Base	14,078,496	
11	Pre-tax Rate of Return	<u>10.58%</u>	Schedule 7, line 4
12	Annualized Return on Rate Base (10 x 11)	1,489,505	
	<u>Operating Expenses</u>		
13	Annualized Provision for Depreciation For Additions	283,416	Schedule 5, line 16
14	Annualized Reduction in Depreciation For Retirements	(28,209)	Schedule 6, line 16
15	Annualized Property Taxes For Additions	1,053,652	Schedule 5.1 line 16
16	Annualized Reduction for Property Taxes For Retirements	<u>(37,265)</u>	Schedule 6.1 line 75
17	Annualized Revenue Requirement (12 + 13 + 14 + 15 + 16)	<u><u>\$2,761,098</u></u>	

Line No.	Acct. No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	Sub-Total 10/31/14
1	Cumulative																	
2	Property Grouping																	
3	Account 316	\$0	\$0	\$0	\$0	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709
4	Account 323	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,707
5	Account 325	0	0	\$7,549	\$7,549	\$7,549	\$18,208	\$18,208	\$18,208	\$18,208	\$18,208	\$18,208	\$20,361	\$20,361	\$20,361	\$25,153	\$25,153	\$25,153
6	Account 328	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,008	\$29,673	\$31,701	\$42,631	\$46,951	\$46,951	\$46,951
7	Account 331	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Account 332	0	0	\$11,327	\$11,327	\$12,259	\$14,408	\$14,408	\$14,408	\$93,029	\$94,477	\$103,190	\$109,039	\$109,039	\$118,765	\$126,790	\$126,790	\$126,790
9	Account 343	242,712	259,861	\$491,302	\$638,002	\$806,472	\$1,010,099	\$1,010,099	\$1,021,567	\$1,365,993	\$1,489,961	\$1,587,211	\$1,733,443	\$2,468,896	\$2,757,544	\$3,545,938	\$3,765,780	\$3,765,780
10	Account 345	36,420	38,804	\$132,816	\$158,473	\$175,558	\$272,674	\$272,674	\$273,912	\$319,085	\$319,654	\$323,790	\$480,691	\$607,175	\$646,731	\$856,495	\$912,000	\$912,000
11	Account 346	0	0	\$19,081	\$19,081	\$19,081	\$27,204	\$27,204	\$27,204	\$52,405	\$52,405	\$52,405	\$273,330	\$273,330	\$273,334	\$323,380	\$323,380	\$323,380
12	Account 347	0	0	\$6,129	\$6,129	\$6,129	\$7,505	\$7,505	\$7,505	\$11,414	\$11,414	\$11,414	\$111,346	\$111,346	\$111,368	\$280,264	\$280,264	\$280,264
13	Account 348	23,548	23,770	\$28,135	\$26,483	\$36,346	\$54,978	\$54,978	\$54,978	\$58,298	\$58,589	\$58,607	\$60,407	\$125,177	\$146,160	\$219,478	\$239,761	\$239,761
14	Account 397	0	0	\$0	\$0	\$289	\$289	\$289	\$289	\$1,718	\$1,753	\$1,780	\$1,760	\$1,760	\$1,760	\$1,809	\$1,809	\$1,809
15	Total (3 through 14)	\$302,680	\$322,434	\$694,338	\$867,043	\$1,065,392	\$1,407,073	\$1,407,073	\$1,419,783	\$1,921,857	\$2,048,170	\$2,177,301	\$2,821,758	\$3,750,493	\$4,120,362	\$5,432,674	\$5,728,304	\$5,728,304
16	Incremental																	
17	Property Grouping																	
18	Account 316	\$0	\$0	\$0	\$0	\$1,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,709
19	Account 323	\$0	0	\$0	0	0	0	0	0	0	0	0	0	0	0	4,707	0	4,707
20	Account 325	\$0	0	\$7,549	0	0	10,859	0	0	0	0	0	2,153	0	0	4,793	0	25,153
21	Account 328	\$0	0	\$0	0	0	0	0	0	0	0	19,008	10,665	2,028	10,930	4,320	0	46,951
22	Account 331	\$0	0	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Account 332	\$0	0	\$11,327	0	933	2,148	0	0	78,621	1,449	8,713	5,849	0	9,725	8,026	0	126,790
24	Account 343	\$242,712	17,149	\$231,441	146,700	169,470	203,526	0	11,468	344,426	123,968	97,249	148,233	735,452	289,648	788,394	219,841	3,765,780
25	Account 345	\$36,420	2,384	\$94,012	25,657	17,085	97,116	0	1,238	45,173	569	4,136	156,901	126,484	39,557	209,763	55,506	912,000
26	Account 346	\$0	0	\$19,081	0	0	8,123	0	25,201	0	0	220,925	0	4	50,046	0	323,380	323,380
27	Account 347	\$0	0	\$6,129	0	0	1,376	0	3,909	0	0	99,932	0	22	168,896	0	280,264	280,264
28	Account 348	\$23,548	221	\$2,365	348	9,863	18,632	0	5	3,315	292	18	1,800	64,770	20,963	73,318	20,283	239,761
29	Account 397	\$0	0	\$0	0	289	0	0	0	1,429	35	7	0	0	0	49	0	1,809
30	Total (18 through 29)	\$302,680	\$19,754	\$371,904	\$172,705	\$198,348	\$341,681	\$0	\$12,710	\$502,074	\$128,313	\$128,131	\$844,457	\$928,735	\$369,888	\$1,312,312	\$295,630	\$5,728,304
31	Cumulative		11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
32	Property Grouping																	
33	Account 316	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709
34	Account 323	\$14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	\$14,358
35	Account 325	\$33,054	47,701	47,701	47,701	195,903	195,903	195,903	195,903	195,903	195,903	195,903	195,903	195,903	195,903	195,903	195,903	\$195,903
36	Account 328	\$80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	\$80,285
37	Account 331	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
38	Account 332	\$120,642	207,578	207,578	255,912	318,426	318,426	318,426	318,426	318,426	318,426	318,426	318,426	318,426	318,426	318,426	318,426	\$318,426
39	Account 343	\$6,054,185	9,718,876	9,718,876	9,907,166	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	10,041,267	\$10,041,267
40	Account 345	\$1,250,866	1,902,397	1,902,397	1,908,218	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	2,028,722	\$2,028,722
41	Account 346	\$323,380	379,259	379,259	379,259	587,194	587,194	587,194	587,194	587,194	587,194	587,194	587,194	587,194	587,194	587,194	587,194	\$587,194
42	Account 347	\$282,980	290,375	290,375	290,582	351,518	351,518	351,518	351,518	351,518	351,518	351,518	351,518	351,518	351,518	351,518	351,518	\$351,518
43	Account 348	\$418,461	608,764	608,764	614,027	619,769	619,769	619,769	619,769	619,769	619,769	619,769	619,769	619,769	619,769	619,769	619,769	\$619,769
44	Account 397	\$995	2,183	2,183	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	\$3,038
45	Total (33 through 44)	\$8,580,884	\$13,253,484	\$13,253,484	\$13,501,398	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188	\$14,242,188
46	Incremental																	
47	Property Grouping																	
48	Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Account 323	\$9,651	0	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,651
50	Account 325	\$7,901	14,647	\$0	0	148,202	0	0	0	0	0	0	0	0	0	0	0	170,750
51	Account 328	\$33,334	0	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,334
52	Account 331	\$0	0	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Account 332	(\$6,149)	86,938	\$0	48,334	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	191,635
54	Account 343	\$2,288,405	3,664,692	\$0	188,290	134,101	134,101	134,101	134,101	134,101	134,101	134,101	134,101	134,101	134,101	134,101	134,101	6,275,487
55	Account 345	\$338,866	651,530	\$0	5,821	120,504	120,504	120,504	120,504	120,504	120,504	120,504	120,504	120,504	120,504	120,504	120,504	1,116,722
56	Account 346	\$0	55,879	\$0	0	207,935	207,935	207,935	207,935	207,935	207,935	207,935	207,935	207,935	207,935	207,935	207,935	263,814
57	Account 347	\$2,716	7,395	\$0	207	60,936	60,936	60,936	60,936	60,936	60,936	60,936	60,936	60,936	60,936	60,936	60,936	71,254
58	Account 348	\$178,700	190,302	\$0	5,263	5,743	5,743	5,743	5,743	5,743	5,743	5,743	5,743	5,743	5,743	5,743	5,743	380,008
59	Account 397	(\$843)	1,218	\$0	0	855	855	855	855	855	855	855	855	855	855	855	855	1,230
60	Total (48 through 59)	\$2,852,581	\$4,672,600	\$0	\$247,914	\$740,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,513,884

Line No.	Acct. No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	Sub-Total 10/31/14
1	Cumulative																	
2	Property Grouping																	
3	Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Account 323	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,707	\$4,707	\$4,707
5	Account 325	0	0	\$0	\$0	\$0	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$8,506	\$8,506	\$8,506
6	Account 328	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Account 331	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Account 332	0	0			\$933	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081
9	Account 343	11,441	13,075	\$34,487	\$34,487	\$35,635	\$37,068	\$37,068	\$37,136	\$37,136	\$37,275	\$37,529	\$37,691	\$737,782	\$937,129	\$1,010,763	\$1,156,845	\$1,156,845
10	Account 345	2,467	2,489	\$3,825	\$3,825	\$3,825	\$3,825	\$3,831	\$3,831	\$3,831	\$3,831	\$3,831	\$3,376	\$157,813	\$197,370	\$223,673	\$273,613	\$273,613
11	Account 346	0	0	\$0	\$0	\$0	\$8,123	\$8,123	\$8,123	\$8,123	\$8,123	\$8,123	\$38,102	\$38,102	\$38,107	\$76,184	\$76,184	\$76,184
12	Account 347	0	0	\$4,063	\$4,063	\$4,063	\$5,026	\$5,026	\$5,026	\$8,127	\$8,127	\$8,127	\$65,511	\$65,511	\$65,533	\$167,626	\$167,626	\$167,626
13	Account 348	384	393	\$1,943	\$1,943	\$2,028	\$7,587	\$7,587	\$7,591	\$7,591	\$7,591	\$7,591	\$8,166	\$72,902	\$93,884	\$109,203	\$126,628	\$126,628
14	Account 397	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Total (3 through 15)	\$14,291	\$15,958	\$44,319	\$44,319	\$46,483	\$68,422	\$68,422	\$68,501	\$71,602	\$71,740	\$71,995	\$187,639	\$1,078,904	\$1,338,817	\$1,603,743	\$1,817,190	\$1,817,190
16	Incremental																	
17	Property Grouping																	
18	Account 316																	\$0
19	Account 323															4,707	4,707	4,707
20	Account 325						3,713									4,793	8,506	8,506
21	Account 328																	0
22	Account 331																	0
23	Account 332					933	2,148											3,081
24	Account 343	\$11,441	1,635	\$21,412		1,147	1,434	68			139	254	162	700,091	199,347	73,634	146,082	1,156,845
25	Account 345	\$2,467	22	\$1,336				8					27,544	126,438	39,557	26,303	49,940	273,613
26	Account 346						8,123						29,980		4	38,077		76,184
27	Account 347			\$4,063			963			3,101			57,384		22	102,093		167,626
28	Account 348	\$384	10	\$1,550		84	5,559	5					574	64,736	20,983	15,319	17,425	126,628
29	Account 397																	0
30	Total (18 through 29)	\$14,291	\$1,666	\$28,361	\$0	\$2,164	\$21,939	\$0	\$78	\$3,101	\$139	\$254	\$115,644	\$891,265	\$259,912	\$264,926	\$213,447	\$1,817,190
31	Cumulative																	Total 3/31/15
32	Property Grouping																	
33	Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Account 323	\$14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	\$14,358
35	Account 325	\$15,299	26,899	26,899	26,899	84,014	84,014	84,014	84,014	84,014	84,014	84,014	84,014	84,014	84,014	84,014	84,014	\$84,014
36	Account 328	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	Account 331	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
38	Account 332	\$5,583	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	90,871	\$90,871
39	Account 343	\$1,743,237	1,939,806	1,939,806	1,940,891	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	1,966,288	\$1,966,288
40	Account 345	\$362,665	446,678	446,678	446,877	473,490	473,490	473,490	473,490	473,490	473,490	473,490	473,490	473,490	473,490	473,490	473,490	\$473,490
41	Account 346	\$76,184	77,428	77,428	77,428	156,081	156,081	156,081	156,081	156,081	156,081	156,081	156,081	156,081	156,081	156,081	156,081	\$156,081
42	Account 347	\$170,342	145,988	145,988	146,195	192,526	192,526	192,526	192,526	192,526	192,526	192,526	192,526	192,526	192,526	192,526	192,526	\$192,526
43	Account 348	\$175,017	199,368	199,368	202,086	203,582	203,582	203,582	203,582	203,582	203,582	203,582	203,582	203,582	203,582	203,582	203,582	\$203,582
44	Account 397	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
45	Total (33 through 44)	\$2,562,685	\$2,941,396	\$2,941,396	\$2,945,605	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209	\$3,181,209
46	Incremental																	
47	Property Grouping																	
48	Account 316																	\$0
49	Account 323	\$9,651																9,651
50	Account 325	\$6,793	11,601			57,114												75,508
51	Account 328																	0
52	Account 331																	0
53	Account 332	\$2,502	85,287															87,790
54	Account 343	\$586,392	196,569		1,085	25,397												809,443
55	Account 345	\$89,051	84,013		199	26,614												199,877
56	Account 346		1,244			78,653												79,897
57	Account 347	\$2,716	(24,354)		207	46,331												24,900
58	Account 348	\$48,389	24,351		2,718	1,495												76,954
59	Account 397																	0
60	Total (48 through 59)	\$745,496	\$376,710	\$0	\$4,209	\$235,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,364,020

Line No.	Acct. No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	Sub-Total 10/31/14
1	Cumulative																	
2	Property Grouping																	
3	Account 316	\$0	\$0	\$0	\$0	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709
4	Account 323	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Account 325	0	0	\$7,549	\$7,549	\$7,549	\$14,495	\$14,495	\$14,495	\$14,495	\$14,495	\$14,495	\$16,648	\$16,648	\$16,648	\$16,648	\$16,648	\$16,648
6	Account 328	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,008	\$29,673	\$31,701	\$42,631	\$46,951	\$46,951	\$46,951
7	Account 331	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Account 332	0	0	\$11,327	\$11,327	\$11,327	\$11,327	\$11,327	\$11,327	\$89,948	\$91,396	\$100,109	\$105,958	\$105,958	\$115,684	\$123,709	\$123,709	\$123,709
9	Account 343	231,272	246,786	\$456,815	\$603,515	\$770,838	\$973,030	\$973,030	\$984,431	\$1,328,857	\$1,452,687	\$1,549,682	\$1,695,753	\$1,731,114	\$1,820,415	\$2,535,175	\$2,608,935	\$2,608,935
10	Account 345	33,953	36,315	\$128,991	\$154,648	\$171,733	\$268,849	\$268,849	\$270,081	\$315,254	\$315,823	\$319,959	\$449,315	\$449,362	\$449,362	\$632,822	\$638,387	\$638,387
11	Account 346	0	0	\$19,081	\$19,081	\$19,081	\$19,081	\$19,081	\$19,081	\$44,282	\$44,282	\$44,282	\$235,227	\$235,227	\$235,227	\$247,196	\$247,196	\$247,196
12	Account 347	0	0	\$2,066	\$2,066	\$2,066	\$2,479	\$2,479	\$2,479	\$3,287	\$3,287	\$3,287	\$45,835	\$45,835	\$45,835	\$112,638	\$112,638	\$112,638
13	Account 348	23,164	23,376	\$24,191	\$24,539	\$34,318	\$47,392	\$47,392	\$47,392	\$50,706	\$50,998	\$51,016	\$52,242	\$52,276	\$52,276	\$110,274	\$113,133	\$113,133
14	Account 397	0	0	\$0	\$0	\$289	\$289	\$289	\$289	\$1,718	\$1,753	\$1,760	\$1,760	\$1,760	\$1,760	\$1,809	\$1,809	\$1,809
15	Total (3 through 15)	\$288,389	\$306,477	\$650,020	\$822,725	\$1,018,909	\$1,338,851	\$1,338,651	\$1,351,283	\$1,850,256	\$1,976,430	\$2,105,307	\$2,634,119	\$2,671,589	\$2,781,545	\$3,828,931	\$3,911,114	\$3,911,114
16	Incremental																	
17	Property Grouping																	\$1,709
18	Account 316					\$1,709												0
19	Account 323																	16,648
20	Account 325			\$7,549			6,947					19,008	2,153	2,028	10,930	4,320		46,951
21	Account 328																	0
22	Account 331									78,621	1,449	8,713	5,849		9,725	8,026		123,709
23	Account 332			\$11,327														
24	Account 343	\$231,272	15,514	\$210,029	146,700	167,323	202,192		11,400	344,426	123,830	96,995	146,071	35,361	89,301	714,760	73,759	2,608,935
25	Account 345	\$33,953	2,362	\$92,676	25,657	17,085	97,116		1,232	45,173	569	4,136	129,357	46		183,460	5,565	638,387
26	Account 346			\$19,081						25,201			190,945			11,968		247,196
27	Account 347			\$2,066			413			808			42,548			66,803		112,638
28	Account 348	\$23,164	212	\$815	348	9,779	13,073			3,315	292	18	1,225	34		57,999	2,859	113,133
29	Account 397					289				1,429	35	7				49		1,809
30	Total (18 through 29)	\$288,389	\$18,088	\$343,543	\$172,705	\$196,184	\$319,742	\$0	\$12,632	\$498,973	\$126,174	\$128,877	\$528,813	\$37,470	\$109,956	\$1,047,386	\$82,183	\$3,911,114
31	Cumulative																	Total 3/31/15
32	Property Grouping																	
33	Account 316	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709
34	Account 323	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	Account 325	\$17,755	20,802	20,802	20,802	111,889	111,889	111,889	111,889	111,889	111,889	111,889	111,889	111,889	111,889	111,889	111,889	\$111,889
36	Account 328	\$80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	80,285	\$80,285
37	Account 331	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
38	Account 332	\$115,058	116,707	116,707	165,041	227,555	227,555	227,555	227,555	227,555	227,555	227,555	227,555	227,555	227,555	227,555	227,555	\$227,555
39	Account 343	\$4,310,947	7,779,070	7,779,070	7,966,275	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	8,074,979	\$8,074,979
40	Account 345	\$888,201	1,455,719	1,455,719	1,461,341	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	1,555,231	\$1,555,231
41	Account 346	\$247,196	301,831	301,831	301,831	431,113	431,113	431,113	431,113	431,113	431,113	431,113	431,113	431,113	431,113	431,113	431,113	\$431,113
42	Account 347	\$112,638	144,387	144,387	144,387	158,992	158,992	158,992	158,992	158,992	158,992	158,992	158,992	158,992	158,992	158,992	158,992	\$158,992
43	Account 348	\$243,444	409,396	409,396	411,940	416,188	416,188	416,188	416,188	416,188	416,188	416,188	416,188	416,188	416,188	416,188	416,188	\$416,188
44	Account 397	\$965	2,183	2,183	2,183	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	3,038	\$3,038
45	Total (33 through 44)	\$6,018,199	\$10,312,088	\$10,312,088	\$10,555,794	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979	\$11,060,979
46	Incremental																	
47	Property Grouping																	\$0
48	Account 316																	0
49	Account 323																	95,241
50	Account 325	\$1,107	3,047			91,087												33,334
51	Account 328	\$33,334																0
52	Account 331																	103,845
53	Account 332	(\$8,651)	1,649		48,334	62,514												5,466,045
54	Account 343	\$1,702,013	3,468,123		187,205	108,704												916,845
55	Account 345	\$249,815	567,518		5,622	93,890												183,917
56	Account 346		54,635			129,282												46,354
57	Account 347		31,749			14,605												303,055
58	Account 348	\$130,311	165,951		2,545	4,248												1,230
59	Account 397	(\$843)	1,218			855												
60	Total (48 through 59)	\$2,107,085	\$4,293,889	\$0	\$243,705	\$505,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,149,665

[illegible]

[illegible]



Line	Acct.		7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	10/31/14	Sub-Total
No.	No.																			
1		Cumulative																		
2		Property Grouping																		
3		Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Account 323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Account 325	0	0	0	0	0	0	0	5,529	5,529	5,529	5,529	5,529	5,867	5,867	5,867	5,867	5,867	5,867
6		Account 328	0	0	0	0	0	0	0	0	0	0	0	0	17,449	23,994	23,994	23,994	23,994	23,994
7		Account 331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Account 332	0	0	0	0	0	0	0	4,578	10,403	10,403	10,403	10,403	19,894	21,392	21,392	31,843	31,843	31,843
9		Account 343	0	0	0	0	0	0	0	1,855	9,756	9,756	9,756	9,756	9,875	9,875	9,875	11,102	11,102	11,102
10		Account 345	0	0	0	0	2,141	2,141	2,141	2,141	2,817	2,817	2,817	2,817	2,817	2,817	2,817	18,198	18,198	18,198
11		Account 346	0	0	0	0	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675	23,675
12		Account 347	0	0	0	0	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479
13		Account 348	0	0	0	0	0	0	0	1,050	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,621	6,621	6,621
14		Account 397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total (3 through 14)	\$0	\$0	\$0	\$0	\$31,294	\$31,294	\$31,294	\$44,306	\$63,671	\$63,671	\$63,671	\$63,671	\$91,069	\$99,112	\$99,112	\$126,779	\$126,779	\$126,779
16		Incremental																		
17		Property Grouping																		
18		Account 316																		\$0
19		Account 323																		\$0
20		Account 325								5,529					339					\$5,867
21		Account 328													17,449	6,545				\$23,994
22		Account 331																		\$0
23		Account 332								4,578	5,825				9,491	1,498		10,451		\$31,843
24		Account 343								1,855	7,901				119			1,227		\$11,102
25		Account 345					2,141				677							15,380		\$18,198
26		Account 346					23,675													\$23,675
27		Account 347					5,479													\$5,479
28		Account 348								1,050	4,962							609		\$6,621
29		Account 397																		\$0
30		Total (18 through 29)	\$0	\$0	\$0	\$0	\$31,294	\$0	\$0	\$13,012	\$19,365	\$0	\$0	\$0	\$27,398	\$8,044	\$0	\$27,567	\$126,779	\$126,779
31		Cumulative	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15													Total 3/31/15
32		Property Grouping																		
33		Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Account 323	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		Account 325	\$6,369	6,369	6,369	6,530	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156	90,156
36		Account 328	\$44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893	44,893
37		Account 331	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Account 332	\$39,537	39,537	39,537	42,928	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473	82,473
39		Account 343	\$12,220	99,164	99,164	143,201	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708	175,708
40		Account 345	\$18,198	29,650	29,650	29,866	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374	30,374
41		Account 346	\$148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458	148,458
42		Account 347	\$157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717	157,717
43		Account 348	\$8,591	12,434	12,434	20,462	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239	21,239
44		Account 397	\$0	0	0	918	918	918	918	918	918	918	918	918	918	918	918	918	918	918
45		Total (33 through 44)	\$435,983	\$538,224	\$538,224	\$594,873	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936	\$751,936
46		Incremental																		
47		Property Grouping																		
48		Account 316																		\$0
49		Account 323																		\$0
50		Account 325	\$502			161	83,626													\$84,289
51		Account 328	\$20,899																	\$20,899
52		Account 331																		\$0
53		Account 332	\$7,694			3,390	39,546													\$50,630
54		Account 343	\$1,118	86,944		44,036	32,507													\$164,606
55		Account 345		11,453		216	508													\$12,176
56		Account 346	\$124,783																	\$124,783
57		Account 347	\$152,239																	\$152,239
58		Account 348	\$1,969	3,843		8,028	777													\$14,617
59		Account 397				918														\$918
60		Total (48 through 59)	\$309,204	\$102,240	\$0	\$56,749	\$156,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625,157

AQUA OHIO, Inc.  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	
1 Account No. 316 / Descr - Supply Mains																	
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709
3 Additions for the month (b)	0	0	0	0	1,709	0	0	0	0	0	0	0	0	0	0	0	0
4 Ending Plant Balance (c)	0	0	0	0	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709
5 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
6 Calculated Depreciation Expense (e)	0	0	0	0	2	2	2	2	2	2	2	2	2	2	2	2	2
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$10	\$12	\$14	\$16	\$18	\$20	\$22	\$24	
																	Total 3/31/15
9 Account No. 316 / Descr - Supply Mains																	
10 Beginning Plant Balance (a)	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709												\$1,709
11 Additions for the month (b)	0	0	0	0	0												0
12 Ending Plant Balance (c)	1,709	1,709	1,709	1,709	1,709												1,709
13 Depreciation Rate (d)	various	various	various	various	various												various
14 Calculated Depreciation Expense (e)	2	2	2	2	2												2
15 Adjustments (f)	0	0	0	0	0												0
16 Ending Reserve Balance (g)	\$26	\$28	\$30	\$32	\$34												\$34
																	Total 3/31/15
17 Account No. 323 / Descr - Other Pwr Prod Equip																	
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,707
19 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,707
21 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
22 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$28	
																	Total 3/31/15
25 Account No. 323 / Descr - Other Pwr Prod Equip																	
26 Beginning Plant Balance (a)	\$4,707	\$14,358	\$14,358	\$14,358	\$14,358												\$14,358
27 Additions for the month (b)	0	0	0	0	0												0
28 Ending Plant Balance (c)	14,358	14,358	14,358	14,358	14,358												14,358
29 Depreciation Rate (d)	various	various	various	various	various												various
30 Calculated Depreciation Expense (e)	42	42	42	42	42												42
31 Adjustments (f)	0	0	0	0	0												0
32 Ending Reserve Balance (g)	\$70	\$112	\$154	\$196	\$238												\$238
																	Total 3/31/15
33 Account No. 325 / Descr - Electr Pump Equip																	
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$7,549	\$7,549	\$7,549	\$18,208	\$18,208	\$18,208	\$18,208	\$18,208	\$18,208	\$20,361	\$20,361	\$20,361	\$20,361	\$25,153
35 Additions for the month (b)	0	0	7,549	0	0	10,659	0	0	0	0	0	0	2,153	0	0	4,793	0
36 Ending Plant Balance (c)	0	0	7,549	7,549	7,549	18,208	18,208	18,208	18,208	18,208	18,208	20,361	20,361	20,361	25,153	25,153	25,153
37 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
38 Calculated Depreciation Expense (e)	0	0	19	19	19	46	46	46	46	46	46	51	51	51	62	62	0
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$19	\$38	\$57	\$103	\$149	\$195	\$241	\$287	\$333	\$384	\$435	\$486	\$548	\$610	\$610
																	Total 3/31/15
41 Account No. 325 / Descr - Electr Pump Equip																	
42 Beginning Plant Balance (a)	\$25,153	\$33,054	\$47,701	\$47,701	\$47,701												\$47,701
43 Additions for the month (b)	7,901	14,647	0	0	0												146,202
44 Ending Plant Balance (c)	33,054	47,701	47,701	47,701	47,701												195,903
45 Depreciation Rate (d)	various	various	various	various	various												various
46 Calculated Depreciation Expense (e)	\$1	117	117	117	117												482
47 Adjustments (f)	0	0	0	0	0												0
48 Ending Reserve Balance (g)	\$691	\$608	\$625	\$1,042	\$1,524												\$1,524

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) See WP-Sch 4a & WP-Sch 4b for rates  
(e) Lines (4) x (5) - see WP-Sch 4a & WP-Sch 4b for calculation  
(f) Adjustments if Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1 Account No. 328 / Descr - Other Pump Equip																
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,008	\$29,673	\$31,701	\$42,631	\$46,951
3 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	19,008	10,665	2,028	10,930	4,320	0
4 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	19,008	29,673	31,701	42,631	46,951	46,951
5 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
6 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	46	75	80	108	119	119
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$123	\$263	\$311	\$430	\$549
																Total 3/31/15
9 Account No. 328 / Descr - Other Pump Equip																
10 Beginning Plant Balance (a)	\$46,951	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285
11 Additions for the month (b)	33,334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Ending Plant Balance (c)	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285
13 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
14 Calculated Depreciation Expense (e)	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203
15 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Ending Reserve Balance (g)	\$752	\$955	\$1,158	\$1,361	\$1,564	\$1,767	\$1,970	\$2,173	\$2,376	\$2,579	\$2,782	\$2,985	\$3,188	\$3,391	\$3,594	\$3,797
																Total 3/31/15
17 Account No. 331 / Descr - WT Struct & Improve																
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
22 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																Total 3/31/15
25 Account No. 331 / Descr - WT Struct & Improve																
26 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
30 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																Total 3/31/15
33 Account No. 332 / Descr - Wtr Treat Equip																
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$11,327	\$11,327	\$12,259	\$14,408	\$14,408	\$14,408	\$93,029	\$94,477	\$103,190	\$109,039	\$109,039	\$118,765	\$126,790
35 Additions for the month (b)	0	0	11,327	0	833	2,148	0	78,621	1,449	8,713	5,849	0	9,725	8,026	0	0
36 Ending Plant Balance (c)	0	0	11,327	11,327	12,259	14,408	14,408	14,408	93,029	94,477	103,190	109,039	109,039	118,765	126,790	126,790
37 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
38 Calculated Depreciation Expense (e)	0	0	18	18	20	25	25	25	150	153	166	176	176	181	204	204
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$18	\$36	\$56	\$81	\$106	\$131	\$281	\$434	\$600	\$776	\$952	\$1,143	\$1,347	\$1,551
																Total 3/31/15
41 Account No. 332 / Descr - Wtr Treat Equip																
42 Beginning Plant Balance (a)	\$126,790	\$120,642	\$207,578	\$207,578	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912	\$255,912
43 Additions for the month (b)	15,149	89,935	0	48,334	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514	62,514
44 Ending Plant Balance (c)	\$120,642	\$207,578	\$207,578	\$255,912	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426	\$318,426
45 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
46 Calculated Depreciation Expense (e)	195	384	384	461	560	560	560	560	560	560	560	560	560	560	560	560
47 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Ending Reserve Balance (g)	\$1,746	\$2,130	\$2,514	\$2,975	\$3,535	\$4,095	\$4,655	\$5,215	\$5,775	\$6,335	\$6,895	\$7,455	\$8,015	\$8,575	\$9,135	\$9,695

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) See WP-Sch 4a & WP-Sch 4b for rates  
(e) Lines (4) x (5) - see WP-Sch 4a & WP-Sch 4b for calculation  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1	<u>Account No. 343 / Descr - T&amp;D Mains</u>															
2	\$0	\$242,712	\$259,861	\$491,302	\$638,002	\$806,472	\$1,010,099	\$1,010,099	\$1,021,567	\$1,365,993	\$1,489,961	\$1,587,211	\$1,733,443	\$2,468,896	\$2,757,544	\$3,545,938
3	242,712	17,149	231,441	146,700	189,470	203,626	0	11,488	344,426	123,968	97,249	146,233	735,452	286,648	788,394	219,841
4	242,712	259,861	491,302	638,002	806,472	1,010,099	1,010,099	1,021,567	1,365,993	1,489,961	1,587,211	1,733,443	2,468,896	2,757,544	3,545,938	3,765,780
5	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
6	295	316	599	777	983	1,230	1,230	1,244	1,663	1,815	1,933	2,111	3,029	3,386	4,348	4,621
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	\$295	\$611	\$1,210	\$1,897	\$2,970	\$4,200	\$5,430	\$6,674	\$8,337	\$10,152	\$12,085	\$14,196	\$17,225	\$20,611	\$24,659	\$29,580
																Total 3/31/15
9	<u>Account No. 343 / Descr - T&amp;D Mains</u>															
10	\$3,765,780	\$6,054,185	\$9,718,876	\$9,718,876	\$9,907,166											\$9,907,166
11	2,288,405	3,684,692	0	188,290	134,101											134,101
12	6,054,185	9,718,876	9,718,876	9,907,166	10,041,267											10,041,267
13	various	various	various	various	various											various
14	7,425	11,892	11,892	12,121	12,288											
15	0	0	0	0	0											
16	\$37,005	\$48,897	\$60,789	\$72,910	\$85,195											\$85,195
																Total 3/31/15
17	<u>Account No. 345 / Descr - Services</u>															
18	\$0	\$36,420	\$38,804	\$132,816	\$158,473	\$175,558	\$272,674	\$272,674	\$273,912	\$319,085	\$319,654	\$323,790	\$480,691	\$607,175	\$646,731	\$856,495
19	36,420	2,384	94,012	25,697	17,085	97,116	0	1,238	45,173	569	4,136	155,901	126,484	39,557	209,783	55,506
20	36,420	38,804	132,816	158,473	175,558	272,674	272,674	273,912	319,085	319,654	323,790	480,691	607,175	646,731	856,495	912,000
21	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
22	118	126	438	523	580	904	904	908	1,058	1,051	1,074	1,563	1,827	1,909	2,575	2,698
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	\$118	\$244	\$682	\$1,205	\$1,785	\$2,589	\$3,693	\$4,501	\$5,560	\$6,621	\$7,695	\$9,258	\$11,085	\$12,994	\$15,569	\$18,267
																Total 3/31/15
25	<u>Account No. 345 / Descr - Services</u>															
26	\$912,000	\$1,250,866	\$1,902,397	\$1,902,397	\$1,908,218											\$1,908,218
27	338,866	651,530	0	5,821	120,504											120,504
28	1,250,866	1,902,397	1,902,397	1,908,218	2,028,722											2,028,722
29	various	various	various	various	various											various
30	3,715	5,782	5,782	5,802	6,170											
31	0	0	0	0	0											
32	\$21,982	\$27,764	\$33,546	\$39,348	\$45,518											\$45,518
																Total 3/31/15
33	<u>Account No. 346 / Descr - Meters</u>															
34	\$0	\$0	\$0	\$19,081	\$19,081	\$19,081	\$27,204	\$27,204	\$27,204	\$52,405	\$52,405	\$52,405	\$273,330	\$273,330	\$273,334	\$323,380
35	0	0	19,081	0	0	8,123	0	0	25,201	0	0	220,925	0	4	50,046	0
36	0	0	19,081	19,081	19,081	27,204	27,204	27,204	52,405	52,405	52,405	273,330	273,330	273,334	323,380	323,380
37	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
38	0	0	65	65	65	89	89	89	176	176	176	918	918	918	1,070	1,070
39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	\$0	\$0	\$65	\$130	\$195	\$284	\$373	\$462	\$638	\$814	\$990	\$1,908	\$2,626	\$3,744	\$4,814	\$5,884
																Total 3/31/15
41	<u>Account No. 346 / Descr - Meters</u>															
42	\$323,380	\$323,380	\$379,259	\$379,259	\$379,259											\$379,259
43	0	0	55,379	0	207,935											207,935
44	323,380	379,259	379,259	379,259	587,194											587,194
45	various	various	various	various	various											various
46	1,070	1,261	1,261	1,261	1,935											
47	0	0	0	0	0											
48	\$6,954	\$8,215	\$9,476	\$10,737	\$12,672											\$12,672
																Total 3/31/15

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) See WP-Sch 4a & WP-Sch 4b for rates  
(e) Lines (4) x (5) - see WP-Sch 4a & WP-Sch 4b for calculation  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1 Account No. 347 / Descr - Meter Installations																
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$6,129	\$6,129	\$6,129	\$7,505	\$7,505	\$7,505	\$11,414	\$11,414	\$11,414	\$11,346	\$11,346	\$11,368	\$280,264
3 Additions for the month (b)	0	0	6,129	0	0	1,376	0	0	3,909	0	0	89,932	0	22	168,896	0
4 Ending Plant Balance (c)	0	0	6,129	6,129	6,129	7,505	7,505	7,505	11,414	11,414	11,414	11,346	11,346	11,368	280,264	280,264
5 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
6 Calculated Depreciation Expense (e)	0	0	20	20	20	24	24	24	36	36	36	339	339	340	859	859
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$20	\$40	\$60	\$84	\$108	\$132	\$168	\$204	\$240	\$576	\$915	\$1,258	\$2,117	\$2,978
																Total
																3/31/15
9 Account No. 347 / Descr - Meter Installations																
10 Beginning Plant Balance (a)	\$280,264	\$282,960	\$290,375	\$290,375	\$290,592											\$290,592
11 Additions for the month (b)	2,716	7,395	0	207	60,936											60,936
12 Ending Plant Balance (c)	282,980	290,375	290,375	290,592	351,518											351,518
13 Depreciation Rate (d)	various	various	various	various	various											various
14 Calculated Depreciation Expense (e)	868	850	850	851	1,052											
15 Adjustments (f)	0	0	0	0	0											
16 Ending Reserve Balance (g)	\$3,844	\$4,694	\$5,544	\$6,395	\$7,447											\$7,447
																Total
																3/31/15
17 Account No. 348 / Descr - Hydrants																
18 Beginning Plant Balance (a)	\$0	\$23,548	\$23,770	\$26,135	\$26,483	\$36,346	\$54,978	\$54,978	\$54,983	\$58,298	\$58,589	\$58,607	\$60,407	\$125,177	\$146,160	\$219,478
19 Additions for the month (b)	23,548	221	2,365	348	9,883	18,632	0	5	3,315	292	18	1,800	54,770	20,683	73,318	20,283
20 Ending Plant Balance (c)	23,548	23,770	25,135	26,483	36,346	54,978	54,978	54,983	58,298	58,589	58,607	60,407	125,177	146,160	219,478	239,761
21 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
22 Calculated Depreciation Expense (e)	35	35	38	39	53	79	79	79	84	84	84	87	171	199	304	331
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$35	\$70	\$108	\$147	\$200	\$279	\$358	\$437	\$521	\$605	\$689	\$776	\$947	\$1,146	\$1,450	\$1,781
																Total
																3/31/15
25 Account No. 348 / Descr - Hydrants																
26 Beginning Plant Balance (a)	\$239,761	\$418,461	\$608,764	\$608,764	\$614,027											\$614,027
27 Additions for the month (b)	178,700	190,302	0	5,263	5,743											5,743
28 Ending Plant Balance (c)	418,461	608,764	608,764	614,027	619,769											619,769
29 Depreciation Rate (d)	various	various	various	various	various											various
30 Calculated Depreciation Expense (e)	584	858	858	865	873											
31 Adjustments (f)	0	0	0	0	0											
32 Ending Reserve Balance (g)	\$2,365	\$3,223	\$4,081	\$4,946	\$5,819											\$5,819
																Total
																3/31/15
33 Account No. 397 / Descr - Communication Equip																
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$289	\$289	\$289	\$289	\$1,718	\$1,753	\$1,760	\$1,760	\$1,760	\$1,760	\$1,809
35 Additions for the month (b)	0	0	0	0	289	0	0	0	1,429	35	7	0	0	0	49	0
36 Ending Plant Balance (c)	0	0	0	0	289	289	289	289	1,718	1,753	1,760	1,760	1,760	1,760	1,809	1,809
37 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
38 Calculated Depreciation Expense (e)	0	0	0	0	2	2	2	2	10	10	10	10	10	10	10	10
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$18	\$28	\$38	\$48	\$58	\$68	\$78	\$88
																Total
																3/31/15
41 Account No. 397 / Descr - Communication Equip																
42 Beginning Plant Balance (a)	\$1,809	\$965	\$2,183	\$2,183	\$2,183											\$2,183
43 Additions for the month (b)	(643)	1,218	0	0	855											855
44 Ending Plant Balance (c)	965	2,183	2,183	2,183	3,038											3,038
45 Depreciation Rate (d)	various	various	various	various	various											various
46 Calculated Depreciation Expense (e)	5	12	12	12	17											
47 Adjustments (f)	0	0	0	0	0											
48 Ending Reserve Balance (g)	\$93	\$105	\$117	\$129	\$146											\$146

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) See WP-Sch 4a & WP-Sch 4b for rates  
(e) Lines (4) x (5) - see WP-Sch 4a & WP-Sch 4b for calculation  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
LAKE & MASURY DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	
1 Account No. 316 / Descr - Supply Mains																	
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Depreciation Rate (d)	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%
6 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																	Total 3/31/15
9 Account No. 316 / Descr - Supply Mains																	\$0
10 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
11 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Depreciation Rate (d)	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%
14 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																	Total 3/31/15
17 Account No. 323 / Descr - Other Pwr Prod Equip																	\$4,707
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	4,707
19 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,707
20 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,707
21 Depreciation Rate (d)	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%
22 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$28
																	Total 3/31/15
25 Account No. 323 / Descr - Other Pwr Prod Equip																	\$14,358
26 Beginning Plant Balance (a)	\$4,707	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358	0
27 Additions for the month (b)	9,651	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,358
28 Ending Plant Balance (c)	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	0.2917%
29 Depreciation Rate (d)	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%
30 Calculated Depreciation Expense (e)	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	0
31 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 Ending Reserve Balance (g)	\$70	\$112	\$154	\$196	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238
																	Total 3/31/15
33 Account No. 325 / Descr - Electr Pump Equip																	\$8,506
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	\$3,713	8,506
35 Additions for the month (b)	0	0	0	0	0	0	3,713	0	0	0	0	0	0	0	0	0	4,793
36 Ending Plant Balance (c)	0	0	0	0	0	0	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	3,713	8,506
37 Depreciation Rate (d)	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%
38 Calculated Depreciation Expense (e)	0	0	0	0	0	0	9	9	9	9	9	9	9	9	9	9	20
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$27	\$36	\$45	\$54	\$63	\$72	\$81	\$101	\$121	\$121
																	Total 3/31/15
41 Account No. 325 / Descr - Electr Pump Equip																	\$26,899
42 Beginning Plant Balance (a)	\$8,506	\$15,299	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	\$26,899	57,114
43 Additions for the month (b)	6,793	11,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	84,014
44 Ending Plant Balance (c)	15,299	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	26,899	0.2367%
45 Depreciation Rate (d)	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%
46 Calculated Depreciation Expense (e)	36	64	84	84	84	84	84	84	84	84	84	84	84	84	84	84	199
47 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Ending Reserve Balance (g)	\$157	\$221	\$285	\$349	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
LAKE & MASURY DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	
1	<u>Account No. 328 / Descr - Other Pump Equip</u>																
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	<u>Account No. 328 / Descr - Other Pump Equip</u>																
10	\$0	\$0	\$0	\$0	\$0												\$0
11	0	0	0	0	0												0
12	0	0	0	0	0												0
13	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%												0.0000%
14	0	0	0	0	0												0
15	0	0	0	0	0												0
16	\$0	\$0	\$0	\$0	\$0												\$0
17	<u>Account No. 331 / Descr - WT Strut &amp; Improve</u>																
18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	<u>Account No. 331 / Descr - WT Strut &amp; Improve</u>																
26	\$0	\$0	\$0	\$0	\$0												\$0
27	0	0	0	0	0												0
28	0	0	0	0	0												0
29	0.3300%	0.3300%	0.3300%	0.3300%	0.3300%												0.3300%
30	0	0	0	0	0												0
31	0	0	0	0	0												0
32	\$0	\$0	\$0	\$0	\$0												\$0
33	<u>Account No. 332 / Descr - Wtr Treat Equip</u>																
34	\$0	\$0	\$0	\$0	\$0	\$933	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081	\$3,081
35	0	0	0	0	933	2,148	0	0	0	0	0	0	0	0	0	0	0
36	0	0	0	0	933	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081	3,081
37	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%
38	0	0	0	0	2	7	7	7	7	7	7	7	7	7	7	7	7
39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	\$0	\$0	\$0	\$0	\$2	\$9	\$16	\$23	\$30	\$37	\$44	\$51	\$58	\$65	\$72	\$79	\$79
41	<u>Account No. 332 / Descr - Wtr Treat Equip</u>																
42	\$3,081	\$5,583	\$90,871	\$90,871	\$90,871												\$90,871
43	2,502	85,287	0	0	0												0
44	5,583	90,871	90,871	90,871	90,871												90,871
45	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%												0.2183%
46	12	198	198	198	198												0
47	0	0	0	0	0												0
48	\$51	\$289	\$487	\$685	\$883												\$883

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
LAKE & MASURY DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1 <u>Account No. 343 / Descr - T&amp;D Mains</u>																
2 Beginning Plant Balance (a)	\$0	\$11,441	\$13,075	\$34,487	\$34,487	\$35,635	\$37,068	\$37,068	\$37,136	\$37,136	\$37,275	\$37,529	\$37,691	\$737,782	\$937,129	\$1,010,763
3 Additions for the month (b)	11,441	1,636	21,412	0	1,147	1,434	0	0	0	139	254	162	700,091	198,347	73,634	146,082
4 Ending Plant Balance (c)	11,441	13,075	34,487	34,487	35,635	37,068	37,068	37,136	37,136	37,275	37,529	37,691	737,782	937,129	1,010,763	1,156,845
5 Depreciation Rate (d)	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%
6 Calculated Depreciation Expense (e)	14	16	43	43	45	46	46	46	46	47	47	47	922	1,171	1,263	1,446
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$14	\$30	\$73	\$116	\$161	\$207	\$253	\$299	\$345	\$392	\$439	\$486	\$1,408	\$2,579	\$3,842	\$5,286
																Total 3/31/15
9 <u>Account No. 343 / Descr - T&amp;D Mains</u>																
10 Beginning Plant Balance (a)	\$1,156,845	\$1,743,237	\$1,939,806	\$1,939,806	\$1,940,891											\$1,940,891
11 Additions for the month (b)	586,392	186,569	0	1,085	25,397											25,397
12 Ending Plant Balance (c)	1,743,237	1,939,806	1,939,806	1,940,891	1,966,288											1,966,288
13 Depreciation Rate (d)	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%											0.1250%
14 Calculated Depreciation Expense (e)	2,179	2,428	2,428	2,426	2,458											
15 Adjustments (f)	0	0	0	0	0											
16 Ending Reserve Balance (g)	\$7,467	\$9,892	\$12,317	\$14,743	\$17,201											\$17,201
																Total 3/31/15
17 <u>Account No. 345 / Descr - Services</u>																
18 Beginning Plant Balance (a)	\$0	\$2,467	\$2,489	\$3,825	\$3,825	\$3,825	\$3,825	\$3,825	\$3,831	\$3,831	\$3,831	\$3,831	\$31,376	\$157,813	\$197,370	\$223,673
19 Additions for the month (b)	2,467	22	1,336	0	0	0	0	6	0	0	0	27,544	126,438	39,557	26,303	49,940
20 Ending Plant Balance (c)	2,467	2,489	3,825	3,825	3,825	3,825	3,831	3,831	3,831	3,831	3,831	31,376	157,813	197,370	223,673	273,613
21 Depreciation Rate (d)	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%
22 Calculated Depreciation Expense (e)	5	5	8	8	8	8	8	8	8	8	8	65	328	411	468	570
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$5	\$10	\$18	\$20	\$34	\$42	\$50	\$58	\$66	\$74	\$82	\$147	\$476	\$887	\$1,353	\$1,923
																Total 3/31/15
25 <u>Account No. 345 / Descr - Services</u>																
26 Beginning Plant Balance (a)	\$273,613	\$362,665	\$446,678	\$446,678	\$446,877											\$446,877
27 Additions for the month (b)	89,051	84,013	0	199	26,614											26,614
28 Ending Plant Balance (c)	362,665	446,678	446,678	446,877	473,490											473,490
29 Depreciation Rate (d)	0.2083%	0.2083%	0.2083%	0.2083%	0.2083%											0.2083%
30 Calculated Depreciation Expense (e)	755	930	930	931	986											
31 Adjustments (f)	0	0	0	0	0											
32 Ending Reserve Balance (g)	\$2,078	\$3,608	\$4,538	\$5,469	\$6,455											\$6,455
																Total 3/31/15
33 <u>Account No. 346 / Descr - Meters</u>																
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$8,123	\$8,123	\$8,123	\$8,123	\$8,123	\$8,123	\$38,102	\$38,102	\$38,107	\$76,184
35 Additions for the month (b)	0	0	0	0	0	8,123	0	0	0	0	0	0	29,980	0	38,077	0
36 Ending Plant Balance (c)	0	0	0	0	0	8,123	8,123	8,123	8,123	8,123	8,123	8,123	38,102	38,102	38,107	76,184
37 Depreciation Rate (d)	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%
38 Calculated Depreciation Expense (e)	0	0	0	0	0	24	24	24	24	24	24	112	112	112	223	223
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$24	\$48	\$72	\$96	\$120	\$144	\$256	\$368	\$480	\$703	\$926
																Total 3/31/15
41 <u>Account No. 346 / Descr - Meters</u>																
42 Beginning Plant Balance (a)	\$76,184	\$76,184	\$77,428	\$77,428	\$77,428											\$77,428
43 Additions for the month (b)	0	1,244	0	0	78,653											78,653
44 Ending Plant Balance (c)	76,184	77,428	77,428	77,428	156,081											156,081
45 Depreciation Rate (d)	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%											0.2933%
46 Calculated Depreciation Expense (e)	223	227	227	227	458											
47 Adjustments (f)	0	0	0	0	0											
48 Ending Reserve Balance (g)	\$1,149	\$1,376	\$1,603	\$1,830	\$2,288											\$2,288

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)



AQUA OHIO, Inc.  
LAKE & MASURY DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	
1 <u>Account No. 347 / Descr - Meter Installations</u>																	
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$4,063	\$4,063	\$4,063	\$5,026	\$5,026	\$5,026	\$8,127	\$8,127	\$8,127	\$65,511	\$65,511	\$65,533	\$167,626	
3 Additions for the month (b)	0	0	4,063	0	0	953	0	0	3,101	0	0	0	57,384	0	22	102,093	0
4 Ending Plant Balance (c)	0	0	4,063	4,063	4,063	5,026	5,026	5,026	8,127	8,127	8,127	8,127	65,511	65,511	65,533	167,626	167,626
5 Depreciation Rate (d)	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%
6 Calculated Depreciation Expense (e)	0	0	15	15	15	18	18	18	29	29	29	237	237	238	608	608	
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$15	\$30	\$45	\$63	\$81	\$99	\$128	\$157	\$186	\$423	\$660	\$898	\$1,506	\$2,114	
																	Total 3/31/15
9 <u>Account No. 347 / Descr - Meter Installations</u>																	
10 Beginning Plant Balance (a)	\$167,626	\$170,342	\$145,988	\$145,988	\$146,195												\$146,195
11 Additions for the month (b)	2,716	(24,354)	0	207	46,331												46,331
12 Ending Plant Balance (c)	170,342	145,988	145,988	146,195	192,526												192,526
13 Depreciation Rate (d)	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%												0.3625%
14 Calculated Depreciation Expense (e)	517	529	529	530	698												
15 Adjustments (f)	0	0	0	0	0												
16 Ending Reserve Balance (g)	\$2,731	\$3,260	\$3,789	\$4,319	\$5,017												\$5,017
																	Total 3/31/15
17 <u>Account No. 348 / Descr - Hydrants</u>																	
18 Beginning Plant Balance (a)	\$0	\$364	\$393	\$1,943	\$1,943	\$2,028	\$7,587	\$7,587	\$7,591	\$7,591	\$7,591	\$7,591	\$8,166	\$72,902	\$93,884	\$109,203	
19 Additions for the month (b)	384	10	1,550	0	84	5,559	0	5	0	0	0	574	64,736	20,983	15,319	17,425	
20 Ending Plant Balance (c)	384	370	1,943	1,943	2,028	7,587	7,587	7,591	7,591	7,591	7,591	8,166	72,902	93,884	109,203	126,628	
21 Depreciation Rate (d)	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	
22 Calculated Depreciation Expense (e)	1	1	3	3	3	10	10	10	10	10	10	11	95	123	143	166	
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 Ending Reserve Balance (g)	\$1	\$2	\$5	\$8	\$11	\$21	\$31	\$41	\$51	\$61	\$71	\$82	\$177	\$300	\$443	\$609	
																	Total 3/31/15
25 <u>Account No. 348 / Descr - Hydrants</u>																	
26 Beginning Plant Balance (a)	\$126,628	\$175,017	\$199,368	\$199,368	\$202,086												\$202,086
27 Additions for the month (b)	48,389	24,351	0	2,718	1,495												1,495
28 Ending Plant Balance (c)	175,017	199,368	199,368	202,086	203,582												203,582
29 Depreciation Rate (d)	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%												0.1308%
30 Calculated Depreciation Expense (e)	229	261	261	264	265												
31 Adjustments (f)	0	0	0	0	0												
32 Ending Reserve Balance (g)	\$838	\$1,099	\$1,360	\$1,624	\$1,890												\$1,890
																	Total 3/31/15
33 <u>Account No. 397 / Descr - Communication Equip</u>																	
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37 Depreciation Rate (d)	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%	
38 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
																	Total 3/31/15
41 <u>Account No. 397 / Descr - Communication Equip</u>																	
42 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0												\$0
43 Additions for the month (b)	0	0	0	0	0												0
44 Ending Plant Balance (c)	0	0	0	0	0												0
45 Depreciation Rate (d)	0.5125%	0.5125%	0.5125%	0.5125%	0.5125%												0.5125%
46 Calculated Depreciation Expense (e)	0	0	0	0	0												
47 Adjustments (f)	0	0	0	0	0												
48 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0												\$0

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
PRIOR AMERICAN WATER DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14	
1 <u>Account No. 316 / Descr - Supply Mains</u>																	
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709
3 Additions for the month (b)	0	0	0	0	1,709	0	0	0	0	0	0	0	0	0	0	0	0
4 Ending Plant Balance (c)	0	0	0	0	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709
5 Depreciation Rate (d)	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%
6 Calculated Depreciation Expense (e)	0	0	0	0	2	2	2	2	2	2	2	2	2	2	2	2	2
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$10	\$12	\$14	\$16	\$18	\$20	\$22	\$24	
																	Total 3/31/15
9 <u>Account No. 316 / Descr - Supply Mains</u>																	
10 Beginning Plant Balance (a)	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709												\$1,709
11 Additions for the month (b)	0	0	0	0	0												0
12 Ending Plant Balance (c)	1,709	1,709	1,709	1,709	1,709												1,709
13 Depreciation Rate (d)	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%												0.1308%
14 Calculated Depreciation Expense (e)	2	2	2	2	2												2
15 Adjustments (f)	0	0	0	0	0												0
16 Ending Reserve Balance (g)	\$26	\$28	\$30	\$32	\$34												\$34
17 <u>Account No. 323 / Descr - Other Pwr Prod Equip</u>																	
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Depreciation Rate (d)	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%
22 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																	Total 3/31/15
25 <u>Account No. 323 / Descr - Other Pwr Prod Equip</u>																	
26 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0												\$0
27 Additions for the month (b)	0	0	0	0	0												0
28 Ending Plant Balance (c)	0	0	0	0	0												0
29 Depreciation Rate (d)	0.2400%	0.2400%	0.2400%	0.2400%	0.2400%												0.2400%
30 Calculated Depreciation Expense (e)	0	0	0	0	0												0
31 Adjustments (f)	0	0	0	0	0												0
32 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0												\$0
33 <u>Account No. 325 / Descr - Electr Pump Equip</u>																	
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$7,549	\$7,549	\$7,549	\$14,495	\$14,495	\$14,495	\$14,495	\$14,495	\$14,495	\$16,648	\$16,648	\$16,648	\$16,648	\$16,648
35 Additions for the month (b)	0	0	7,549	0	0	5,947	0	0	0	0	0	2,153	0	0	0	0	0
36 Ending Plant Balance (c)	0	0	7,549	7,549	7,549	14,495	14,495	14,495	14,495	14,495	14,495	16,648	16,648	16,648	16,648	16,648	16,648
37 Depreciation Rate (d)	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%
38 Calculated Depreciation Expense (e)	0	0	19	19	19	37	37	37	37	37	37	42	42	42	42	42	42
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$19	\$38	\$57	\$94	\$131	\$168	\$205	\$242	\$279	\$321	\$363	\$405	\$447	\$489	
																	Total 3/31/15
41 <u>Account No. 325 / Descr - Electr Pump Equip</u>																	
42 Beginning Plant Balance (a)	\$16,648	\$17,755	\$20,802	\$20,802	\$20,802												\$20,802
43 Additions for the month (b)	1,107	3,047	0	0	0	91,087											91,087
44 Ending Plant Balance (c)	17,755	20,802	20,802	20,802	20,802	111,889											111,889
45 Depreciation Rate (d)	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%											0.2525%
46 Calculated Depreciation Expense (e)	45	53	53	53	53	283											283
47 Adjustments (f)	0	0	0	0	0	0											0
48 Ending Reserve Balance (g)	\$534	\$587	\$640	\$693	\$976												\$976

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
PRIOR AMERICAN WATER DIVISIONS  
Case No. 15-883-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1 Account No. 328 / Descr - Other Pump Equip																
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,008	\$29,673	\$31,701	\$42,631	\$46,951
3 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	19,008	29,673	31,701	42,631	46,951
4 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	19,008	29,673	31,701	42,631	46,951
5 Depreciation Rate (d)	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%
6 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	48	75	80	108	119
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$123	\$203	\$311	\$430	\$549
																Total 3/31/15
9 Account No. 328 / Descr - Other Pump Equip																\$80,285
10 Beginning Plant Balance (a)	\$46,951	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285
11 Additions for the month (b)	33,334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Ending Plant Balance (c)	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285	\$80,285
13 Depreciation Rate (d)	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%	0.2525%
14 Calculated Depreciation Expense (e)	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203	203
15 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Ending Reserve Balance (g)	\$752	\$955	\$1,158	\$1,361	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564	\$1,564
																Total 3/31/15
17 Account No. 331 / Descr - WT Struct & Improve																\$0
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Depreciation Rate (d)	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%
22 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																Total 3/31/15
25 Account No. 331 / Descr - WT Struct & Improve																\$0
26 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Depreciation Rate (d)	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%
30 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
																Total 3/31/15
33 Account No. 332 / Descr - Wtr Treat Equip																\$123,709
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$11,327	\$11,327	\$11,327	\$11,327	\$11,327	\$11,327	\$89,948	\$91,396	\$100,109	\$105,958	\$105,958	\$115,684	\$123,709
35 Additions for the month (b)	0	0	11,327	0	0	0	0	0	0	78,621	1,449	8,713	5,849	9,725	8,026	0
36 Ending Plant Balance (c)	0	0	11,327	11,327	11,327	11,327	11,327	11,327	11,327	89,948	91,396	100,109	105,958	105,958	115,684	123,709
37 Depreciation Rate (d)	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%
38 Calculated Depreciation Expense (e)	0	0	18	18	18	18	18	18	18	143	146	159	169	169	184	197
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$18	\$36	\$54	\$72	\$90	\$108	\$251	\$397	\$556	\$725	\$894	\$1,078	\$1,275	\$1,472
																Total 3/31/15
41 Account No. 332 / Descr - Wtr Treat Equip																\$165,041
42 Beginning Plant Balance (a)	\$123,709	\$115,058	\$116,707	\$116,707	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041	\$165,041
43 Additions for the month (b)	(8,651)	1,649	0	48,334	82,514	82,514	82,514	82,514	82,514	82,514	82,514	82,514	82,514	82,514	82,514	82,514
44 Ending Plant Balance (c)	\$115,058	\$116,707	\$116,707	\$165,041	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555	\$247,555
45 Depreciation Rate (d)	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%
46 Calculated Depreciation Expense (e)	193	188	188	263	362	362	362	362	362	362	362	362	362	362	362	362
47 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Ending Reserve Balance (g)	\$1,656	\$1,841	\$2,027	\$2,290	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652	\$2,652

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
PRIOR AMERICAN WATER DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1 <u>Account No. 343 / Descr - T&amp;D Mains</u>																
2 Beginning Plant Balance (a)	\$0	\$231,272	\$246,786	\$456,815	\$603,515	\$770,838	\$973,030	\$973,030	\$984,431	\$1,328,857	\$1,452,687	\$1,549,882	\$1,695,753	\$1,731,114	\$1,820,415	\$2,535,175
3 Additions for the month (b)	231,272	15,514	210,029	146,700	167,323	202,192	0	11,400	344,425	123,830	80,995	148,071	35,361	89,301	714,760	73,759
4 Ending Plant Balance (c)	231,272	246,786	456,815	603,515	770,838	973,030	973,030	984,431	1,328,857	1,452,687	1,549,882	1,695,753	1,731,114	1,820,415	2,535,175	2,608,935
5 Depreciation Rate (d)	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%
6 Calculated Depreciation Expense (e)	281	300	556	734	938	1,184	1,184	1,198	1,617	1,768	1,886	2,064	2,107	2,215	3,085	3,175
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$281	\$561	\$1,137	\$1,871	\$2,809	\$3,993	\$5,177	\$6,375	\$7,992	\$9,760	\$11,646	\$13,710	\$15,817	\$18,032	\$21,117	\$24,292
																Total
9 <u>Account No. 343 / Descr - T&amp;D Mains</u>																3/31/15
10 Beginning Plant Balance (a)	\$2,608,935	\$4,310,947	\$7,779,070	\$7,779,070	\$7,966,275											\$7,966,275
11 Additions for the month (b)	1,702,013	3,468,123	0	187,265	108,704											108,704
12 Ending Plant Balance (c)	4,310,947	7,779,070	7,779,070	7,966,275	8,074,979											8,074,979
13 Depreciation Rate (d)	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%											0.1217%
14 Calculated Depreciation Expense (e)	5,245	9,467	9,467	9,685	9,827											
15 Adjustments (f)	0	0	0	0	0											
16 Ending Reserve Balance (g)	\$5,245	\$18,934	\$28,401	\$38,086	\$47,913											\$87,994
																Total
17 <u>Account No. 345 / Descr - Services</u>																3/31/15
18 Beginning Plant Balance (a)	\$0	\$33,953	\$36,315	\$128,991	\$154,648	\$171,733	\$268,849	\$268,849	\$270,081	\$315,254	\$315,823	\$319,959	\$449,315	\$449,362	\$449,362	\$632,822
19 Additions for the month (b)	33,953	2,362	92,676	25,657	17,085	87,116	0	1,232	45,173	569	4,136	128,357	46	0	183,460	5,585
20 Ending Plant Balance (c)	33,953	36,315	128,991	154,648	171,733	258,849	268,849	270,081	315,254	315,823	319,959	449,315	449,362	449,362	632,822	638,367
21 Depreciation Rate (d)	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%
22 Calculated Depreciation Expense (e)	113	121	430	515	572	896	896	900	1,051	1,053	1,066	1,498	1,498	1,498	2,108	2,128
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$113	\$234	\$664	\$1,179	\$1,751	\$2,647	\$3,543	\$4,443	\$5,494	\$6,547	\$7,613	\$9,111	\$10,609	\$12,107	\$14,215	\$16,344
																Total
25 <u>Account No. 345 / Descr - Services</u>																3/31/15
26 Beginning Plant Balance (a)	\$638,387	\$888,201	\$1,455,719	\$1,455,719	\$1,461,341											\$1,461,341
27 Additions for the month (b)	249,815	567,518	0	5,622	93,890											93,890
28 Ending Plant Balance (c)	888,201	1,455,719	1,455,719	1,461,341	1,555,231											1,555,231
29 Depreciation Rate (d)	0.3333%	0.3333%	0.3333%	0.3333%	0.3333%											0.3333%
30 Calculated Depreciation Expense (e)	2,960	4,852	4,852	4,871	5,184											
31 Adjustments (f)	0	0	0	0	0											
32 Ending Reserve Balance (g)	\$19,304	\$24,156	\$29,008	\$33,879	\$39,063											\$39,063
																Total
33 <u>Account No. 346 / Descr - Meters</u>																3/31/15
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$19,081	\$19,081	\$19,081	\$19,081	\$19,081	\$19,081	\$44,282	\$44,282	\$44,282	\$235,227	\$235,227	\$235,227	\$247,196
35 Additions for the month (b)	0	0	19,081	19,081	19,081	19,081	19,081	19,081	44,282	44,282	44,282	235,227	235,227	235,227	247,196	247,196
36 Ending Plant Balance (c)	0	0	19,081	38,162	57,243	76,324	95,405	114,486	133,567	177,849	222,131	266,413	500,454	500,454	747,423	994,622
37 Depreciation Rate (d)	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%
38 Calculated Depreciation Expense (e)	0	0	65	131	197	263	329	395	474	607	754	906	1,706	1,706	2,559	3,394
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$65	\$266	\$463	\$726	\$1,055	\$1,450	\$1,924	\$2,531	\$3,285	\$4,191	\$5,901	\$7,607	\$10,166	\$13,560
																Total
41 <u>Account No. 346 / Descr - Meters</u>																3/31/15
42 Beginning Plant Balance (a)	\$247,196	\$247,196	\$301,831	\$301,831	\$301,831											\$301,831
43 Additions for the month (b)	0	54,635	0	0	128,282											128,282
44 Ending Plant Balance (c)	247,196	301,831	301,831	301,831	430,113											430,113
45 Depreciation Rate (d)	0.3425%	0.3425%	0.3425%	0.3425%	0.3425%											0.3425%
46 Calculated Depreciation Expense (e)	847	1,034	1,034	1,034	1,477											
47 Adjustments (f)	0	0	0	0	0											
48 Ending Reserve Balance (g)	\$5,805	\$6,839	\$7,873	\$8,907	\$10,384											\$10,384

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

AQUA OHIO, Inc.  
PRIOR AMERICAN WATER DIVISIONS  
Case No. 15-863-WW-SIC  
Provision For Depreciation

Line No.	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13	1/31/14	2/28/14	3/31/14	4/30/14	5/31/14	6/30/14	7/31/14	8/31/14	9/30/14	10/31/14
1 <u>Account No. 347 / Descr - Meter Installations</u>																
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$2,066	\$2,066	\$2,066	\$2,479	\$2,479	\$2,479	\$3,287	\$3,287	\$3,287	\$45,835	\$45,835	\$45,835	\$112,638
3 Additions for the month (b)	0	0	2,066	0	0	413	0	0	808	0	0	42,548	0	0	85,803	0
4 Ending Plant Balance (c)	0	0	2,066	2,066	2,066	2,479	2,479	2,479	3,287	3,287	3,287	45,835	45,835	45,835	112,638	112,638
5 Depreciation Rate (d)	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%
6 Calculated Depreciation Expense (e)	0	0	5	5	5	6	6	6	7	7	7	102	102	102	251	251
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$5	\$10	\$15	\$21	\$27	\$33	\$40	\$47	\$54	\$156	\$258	\$360	\$611	\$862
																Total 3/31/15
9 <u>Account No. 347 / Descr - Meter Installations</u>																
10 Beginning Plant Balance (a)	\$112,638	\$112,638	\$144,387	\$144,387	\$144,387											\$144,387
11 Additions for the month (b)	0	31,745	0	0	14,605											14,605
12 Ending Plant Balance (c)	112,638	144,387	144,387	144,387	158,992											158,992
13 Depreciation Rate (d)	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%											0.2225%
14 Calculated Depreciation Expense (e)	251	321	321	321	354											
15 Adjustments (f)	0	0	0	0	0											
16 Ending Reserve Balance (g)	\$1,113	\$1,434	\$1,755	\$2,076	\$2,430											\$2,430
																Total 3/31/15
17 <u>Account No. 348 / Descr - Hydrants</u>																
18 Beginning Plant Balance (a)	\$0	\$23,164	\$23,376	\$24,191	\$24,539	\$34,318	\$47,392	\$47,392	\$47,392	\$50,706	\$50,998	\$51,018	\$52,242	\$52,276	\$52,276	\$110,274
19 Additions for the month (b)	23,164	212	815	848	9,779	15,973	0	0	3,315	292	18	1,225	34	0	57,999	2,859
20 Ending Plant Balance (c)	23,164	23,376	24,191	24,539	34,318	47,392	47,392	47,392	50,706	50,998	51,018	52,242	52,276	52,276	110,274	113,133
21 Depreciation Rate (d)	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%
22 Calculated Depreciation Expense (e)	34	34	35	35	50	69	69	69	74	74	74	76	76	76	161	165
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$34	\$68	\$103	\$139	\$189	\$258	\$327	\$396	\$470	\$544	\$618	\$694	\$770	\$846	\$1,007	\$1,172
																Total 3/31/15
25 <u>Account No. 348 / Descr - Hydrants</u>																
26 Beginning Plant Balance (a)	\$113,133	\$243,444	\$409,396	\$409,396	\$411,940											\$411,940
27 Additions for the month (b)	130,311	165,951	0	2,545	4,248											4,248
28 Ending Plant Balance (c)	243,444	409,396	409,396	411,940	416,188											416,188
29 Depreciation Rate (d)	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%											0.1458%
30 Calculated Depreciation Expense (e)	355	597	587	601	607											
31 Adjustments (f)	0	0	0	0	0											
32 Ending Reserve Balance (g)	\$1,527	\$2,124	\$2,721	\$3,322	\$3,929											\$3,929
																Total 3/31/15
33 <u>Account No. 397 / Descr - Communication Equip</u>																
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$289	\$289	\$289	\$289	\$1,718	\$1,753	\$1,760	\$1,760	\$1,760	\$1,760	\$1,809
35 Additions for the month (b)	0	0	0	0	289	0	0	0	1,429	35	7	0	0	0	49	0
36 Ending Plant Balance (c)	0	0	0	0	289	289	289	289	1,718	1,753	1,760	1,760	1,760	1,760	1,809	1,809
37 Depreciation Rate (d)	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%
38 Calculated Depreciation Expense (e)	0	0	0	0	2	2	2	2	10	10	10	10	10	10	10	10
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$18	\$26	\$38	\$48	\$58	\$68	\$78	\$88
																Total 3/31/15
41 <u>Account No. 397 / Descr - Communication Equip</u>																
42 Beginning Plant Balance (a)	\$1,809	\$965	\$2,183	\$2,183	\$2,183											\$2,183
43 Additions for the month (b)	(843)	1,218	0	0	855											855
44 Ending Plant Balance (c)	965	2,183	2,183	2,183	3,038											3,038
45 Depreciation Rate (d)	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%											0.5558%
46 Calculated Depreciation Expense (e)	5	12	12	12	17											
47 Adjustments (f)	0	0	0	0	0											
48 Ending Reserve Balance (g)	\$93	\$105	\$117	\$129	\$146											\$146

- (a) Ending Plant Balance From Previous Month  
(b) Additions For The Current Month  
(c) Lines (2) + (3)  
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate  
(e) Lines (4) x (5)  
(f) Adjustments If Necessary  
(g) Lines (6) + (7)

Schedule 5  
See WP-Sch 5a &  
WP-Sch 5b

AQUA OHIO, Inc.  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Annualized Depreciation Associated With Additions

Line No.	Acct. No.	Description	Plant In Service Balance At 3/31/2015 (a)	Accrual Rates (b)	Depreciation Expense (c)
1		Property Grouping			
2		Account 316	\$1,709	various	\$27
3		Account 323	14,358	various	503
4		Account 325	195,903	various	5,776
5		Account 328	80,285	various	2,433
6		Account 331	0	various	0
7		Account 332	318,426	various	6,727
8		Account 343	10,041,267	various	147,389
9		Account 345	2,028,722	various	74,046
10		Account 346	587,194	various	23,213
11		Account 347	351,518	various	12,620
12		Account 348	619,769	various	10,479
13		Account 397	3,038	various	203
14		Total (2 through 13)	14,242,188		283,416
15					
16		Grand Total	<u>\$14,242,188</u>		<u>\$283,416</u>

- (a) Schedule 2  
(b) See WP-Sch 5a & WP-Sch 5b  
(c) Columns (a) x (b)

AQUA OHIO, Inc,  
LAKE & MASURY DIVISIONS  
Case No. 15-863-WW-SIC  
Annualized Depreciation Associated With Additions

Line No.	Acct. No.	Description	Plant In Service Balance At 3/31/2015 (a)	Accrual Rates (b)	Depreciation Expense (c)
1		Property Grouping			
2		Account 316	\$0	1.50%	\$0
3		Account 323	14,358	3.50%	503
4		Account 325	84,014	2.84%	2,386
5		Account 328	0	0.00%	0
6		Account 331	0	3.96%	0
7		Account 332	90,871	2.62%	2,381
8		Account 343	1,966,288	1.50%	29,494
9		Account 345	473,490	2.50%	11,837
10		Account 346	156,081	3.52%	5,494
11		Account 347	192,526	4.35%	8,375
12		Account 348	203,582	1.57%	3,196
13		Account 397	0	6.15%	0
14		Total (2 through 13)	3,181,209		63,666
15					
16		Grand Total	<u>\$3,181,209</u>		<u>\$63,666</u>

- (a) WP-Sch 2a  
(b) Accrual Rates Approved in Applicant's Last Base Rate Case  
(c) Columns (a) x (b)

AQUA OHIO, Inc,  
PRIOR AMERICAN WATER DIVISIONS  
Case No. 15-863-WW-SIC  
Annualized Depreciation Associated With Additions

Line	Acct.		Plant In Service		Depreciation
No.	No.	Description	Balance At	Accrual Rates	Expense
			3/31/2015		
			(a)	(b)	(c)
1		Property Grouping			
2		Account 316	\$1,709	1.57%	\$27
3		Account 323	0	2.88%	0
4		Account 325	111,889	3.03%	3,390
5		Account 328	80,285	3.03%	2,433
6		Account 331	0	3.31%	0
7		Account 332	227,555	1.91%	4,346
8		Account 343	8,074,979	1.46%	117,895
9		Account 345	1,555,231	4.00%	62,209
10		Account 346	431,113	4.11%	17,719
11		Account 347	158,992	2.67%	4,245
12		Account 348	416,188	1.75%	7,283
13		Account 397	3,038	6.67%	203
14		Total (2 through 13)	11,060,979		219,750
15					
16		Grand Total	\$11,060,979		\$219,750

- (a) WP-Sch 2b  
(b) Accrual Rates Approved in Applicant's Last Base Rate Case  
(c) Columns (a) x (b)



## Schedule 5.1

AQUA OHIO, Inc,  
 Lake / Masury / Prior American Properties  
 Case No. 15-863-WW-SIC  
Annualized Addition in Property Taxes For Additions

Line No.	Acct. No.	Year	<u>Total Additions</u>	Percent <u>Good</u>	<u>True Value of Taxable Property</u>	<u>Taxable Percent</u>	<u>Total Taxable Value</u>	<u>Tax Rate *</u>	<u>Tax</u>
1	Property Grouping								
2	Account 316		1,709	98.0%	1,675	88.0%	1,474	84.950	125
3	Account 323		14,358	98.0%	14,071	88.0%	12,382	84.950	1,052
4	Account 325		195,903	98.0%	191,985	88.0%	168,947	84.950	14,352
5	Account 328		80,285	98.0%	78,679	88.0%	69,238	84.950	5,882
6	Account 331		0	98.3%	0	88.0%	0	84.950	0
7	Account 332		318,426	98.3%	313,012	88.0%	275,451	84.950	23,400
8	Account 343		10,041,267	99.0%	9,940,854	88.0%	8,747,952	84.950	743,139
9	Account 345		2,028,722	99.0%	2,008,435	88.0%	1,767,422	84.950	150,143
10	Account 346		587,194	99.0%	581,322	88.0%	511,563	84.950	43,457
11	Account 347		351,518	99.0%	348,003	88.0%	306,243	84.950	26,015
12	Account 348		619,769	99.0%	613,572	88.0%	539,943	84.950	45,868
13	Account 397		3,038	96.7%	2,938	88.0%	2,586	84.950	220
14									
15									
16	Total (2 through 13)		<u>14,242,188</u>		<u>14,094,545</u>		<u>12,403,199</u>		<u>1,053,652</u>

\* Stipulated cost per \$1,000 last case.

AQUA OHIO, Inc.  
 Lake / Masury / Prior American Properties  
 Case No. 15-863-WW-SIC  
Annualized Reduction in Depreciation For Retirements

Line	Acct.		Plant In Service		Depreciation
No.	No.	Description	Balance At	Accrual Rates	Expense
			3/31/2015		
			(a)	(b)	(c)
1		Property Grouping			
2		Account 343	\$0	various	\$0
3		Account 323	8,699	various	304
4		Account 325	151,534	various	4,475
5		Account 328	44,893	various	1,360
6		Account 331	0	various	0
7		Account 332	95,977	various	1,929
8		Account 343	275,824	various	4,067
9		Account 345	68,825	various	2,176
10		Account 346	204,384	various	8,071
11		Account 347	177,068	various	5,053
12		Account 348	42,944	various	713
13		Account 397	918	various	61
14		Total (2 through 13)	1,071,066		28,209
15					
16		Grand Total	<u>\$1,071,066</u>		<u>\$28,209</u>

- (a) Schedule 3  
 (b) See WP-Sch 6a & WP-Sch 6b  
 (c) Columns (a) x (b)

AQUA OHIO, Inc,  
LAKE & MASURY DIVISIONS  
Case No. 15-863-WW-SIC  
Annualized Reduction in Depreciation For Retirements

Line	Acct.		Plant In Service		Depreciation
No.	No.	Description	Balance At	Accrual Rates	Expense
			3/31/2015		
			(a)	(b)	(c)
1		Property Grouping			
2		Account 343	\$0	1.50%	\$0
3		Account 323	8,699	3.50%	304
4		Account 325	61,377	2.84%	1,743
5		Account 328	0	0.00%	0
6		Account 331	0	3.96%	0
7		Account 332	13,503	2.62%	354
8		Account 343	100,117	1.50%	1,502
9		Account 345	38,451	2.50%	961
10		Account 346	55,927	3.52%	1,969
11		Account 347	19,350	4.35%	842
12		Account 348	21,706	1.57%	341
13		Account 397	0	6.15%	0
14		Total (2 through 13)	319,130		8,016
15					
16		Grand Total	\$319,130		\$8,016

- (a) WP-Sch 3a  
(b) Accrual Rates Approved in Applicant's Last Base Rate Case  
(c) Columns (a) x (b)

AQUA OHIO, Inc.  
 PRIOR AMERICAN WATER DIVISIONS  
 Case No. 15-863-WW-SIC  
Annualized Reduction in Depreciation For Retirements

Line	Acct.		Plant In Service		Depreciation
No.	No.	Description	Balance At	Accrual Rates	Expense
			3/31/2015		
			(a)	(b)	(c)
1		Property Grouping			
2		Account 343	\$0	1.57%	\$0
3		Account 323	0	2.88%	0
4		Account 325	90,156	3.03%	2,732
5		Account 328	44,893	3.03%	1,360
6		Account 331	0	3.31%	0
7		Account 332	82,473	1.91%	1,575
8		Account 343	175,708	1.46%	2,565
9		Account 345	30,374	4.00%	1,215
10		Account 346	148,458	4.11%	6,102
11		Account 347	157,717	2.67%	4,211
12		Account 348	21,239	1.75%	372
13		Account 397	918	6.67%	61
14		Total (2 through 13)	751,936		20,193
15					
16		Grand Total	<u>\$751,936</u>		<u>\$20,193</u>

- (a) WP-Sch 3b  
 (b) Accrual Rates Approved in Applicant's Last Base Rate Case  
 (c) Columns (a) x (b)

AQUA OHIO, Inc,  
Lake / Masury / Prior American Properties  
Case No. 15-863-VW-SIC  
Annualized Reduction in Property Taxes For Retirements

Line No.			Total Retirements	Percent Good	True Value of Taxable Property	Taxable Percent	Total Taxable Value	Tax Rate	Tax
1	Account 323 / 325 / 328	Prior 1990	13,546	15.0%	2,032	88.0%	1,788	84.950	152
2		1994	6,013	24.1%	1,449	88.0%	1,275	84.950	108
3		1995	5,648	26.3%	1,485	88.0%	1,307	84.950	111
4		1996	339	28.6%	97	88.0%	85	84.950	7
5		1997	1,464	30.9%	452	88.0%	398	84.950	34
6		1999	53,799	38.0%	20,444	88.0%	17,990	84.950	1,528
7		2000	1,973	42.0%	829	88.0%	729	84.950	62
8		2001	3,642	46.0%	1,675	88.0%	1,474	84.950	125
9		2003	637	54.0%	344	88.0%	303	84.950	26
10		2004	6,545	58.0%	3,796	88.0%	3,341	84.950	284
11		2005	18,688	62.0%	11,587	88.0%	10,196	84.950	866
12		2006	13,024	66.0%	8,596	88.0%	7,564	84.950	643
13		2007	9,538	70.0%	6,677	88.0%	5,875	84.950	499
14		2008	9,961	74.0%	7,372	88.0%	6,487	84.950	551
15		2010	56,748	82.0%	46,534	88.0%	40,950	84.950	3,479
16		2013	3,560	94.0%	3,346	88.0%	2,945	84.950	250
17	Account 332	Prior 1985	12,692	15.0%	1,904	88.0%	1,675	84.950	142
18		1990	3,154	24.3%	766	88.0%	674	84.950	57
19		1991	698	26.1%	182	88.0%	160	84.950	14
20		1992	1,702	28.0%	477	88.0%	419	84.950	36
21		1993	209	29.8%	62	88.0%	55	84.950	5
22		1996	10,041	38.3%	3,846	88.0%	3,384	84.950	287
23		2002	4,946	58.3%	2,883	88.0%	2,537	84.950	216
24		2005	43,468	68.3%	29,688	88.0%	26,126	84.950	2,219
25		2008	6,633	78.3%	5,194	88.0%	4,570	84.950	388
26		2009	2,858	81.7%	2,335	88.0%	2,055	84.950	175
27		2013	9,575	95.0%	9,096	88.0%	8,005	84.950	680
28	Account 343 / 345 / 346 / 347 / 348	Prior 1965	192,049	15.0%	28,807	88.0%	25,350	84.950	2,154
29		1965	807	15.0%	121	88.0%	106	84.950	9
30		1966	1,447	16.1%	233	88.0%	205	84.950	17
31		1967	1,850	17.1%	316	88.0%	278	84.950	24
32		1968	3,298	18.2%	600	88.0%	528	84.950	45
33		1969	1,004	19.3%	194	88.0%	170	84.950	14
34		1970	2,144	20.3%	435	88.0%	383	84.950	33
35		1971	2,408	21.4%	515	88.0%	453	84.950	39
36		1972	12,595	22.5%	2,834	88.0%	2,494	84.950	212
37		1973	4,426	23.5%	1,040	88.0%	915	84.950	78
38		1974	33	24.6%	8	88.0%	7	84.950	1
39		1975	10,093	25.7%	2,594	88.0%	2,283	84.950	194
40		1976	236	26.7%	63	88.0%	56	84.950	5
41		1977	11,490	27.8%	3,194	88.0%	2,811	84.950	239
42		1978	11,842	28.9%	3,422	88.0%	3,012	84.950	256
43		1979	25,571	29.9%	7,646	88.0%	6,728	84.950	572
44		1980	20,709	31.0%	6,420	88.0%	5,649	84.950	480
45		1981	2,548	33.0%	841	88.0%	740	84.950	63
46		1982	2,189	35.0%	766	88.0%	674	84.950	57
47		1983	7,370	37.0%	2,727	88.0%	2,400	84.950	204
48		1984	8,134	39.0%	3,172	88.0%	2,792	84.950	237
49		1985	11,672	41.0%	4,785	88.0%	4,211	84.950	358
50		1986	17,598	43.0%	7,567	88.0%	6,659	84.950	566
51		1987	27,064	45.0%	12,179	88.0%	10,718	84.950	910
52		1988	100,450	47.0%	47,212	88.0%	41,546	84.950	3,529
53		1989	79,149	49.0%	38,783	88.0%	34,129	84.950	2,899
54		1990	11,965	51.0%	6,102	88.0%	5,370	84.950	456
55		1991	10,438	53.0%	5,532	88.0%	4,868	84.950	414
56		1992	12,357	55.0%	6,797	88.0%	5,981	84.950	508
57		1993	21,861	57.0%	12,461	88.0%	10,966	84.950	932
58		1994	13,401	59.0%	7,907	88.0%	6,958	84.950	591
59		1995	12,098	61.0%	7,380	88.0%	6,494	84.950	552
60		1996	13,804	63.0%	8,696	88.0%	7,653	84.950	650
61		1999	26,072	69.0%	17,990	88.0%	15,831	84.950	1,345
62		2001	1,795	73.0%	1,311	88.0%	1,153	84.950	98
63		2002	1,125	75.0%	844	88.0%	743	84.950	63
64		2003	303	77.0%	233	88.0%	205	84.950	17
65		2006	37,772	83.0%	31,350	88.0%	27,588	84.950	2,344
66		2007	35,163	85.0%	29,889	88.0%	26,302	84.950	2,234
67		2008	6,391	87.0%	5,560	88.0%	4,893	84.950	416
68		2010	127	91.0%	116	88.0%	102	84.950	9
69		2013	3,816	97.0%	3,701	88.0%	3,257	84.950	277
70		2014	2,381	99.0%	2,358	88.0%	2,075	84.950	176
71	Account 397	2010	918	70.0%	642	88.0%	565	84.950	48
72									
73									
74									
75	(line 1 through 71)		1,071,066		498,493		438,674		37,265

AQUA OHIO, Inc,  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Pre-Tax Return Summary

<u>Line No.</u>	<u>Class of Capital</u>	<u>Reference</u>	<u>(\$) Amount</u>	<u>% of Total</u>	<u>(%) Cost</u>	<u>Weighted Cost (%)</u>	<u>Gross-Up</u>		<u>Pre-Tax Cost %</u>
1	Long Term Debt		\$114,815,099	48.44%	4.99%	2.42%	1.04987	(a)	2.54%
2	Preferred Stock		0	0.00%	0.00%	0.00%		(b)	0.00%
3	Common Equity		<u>122,187,653</u>	51.56%	9.80%	5.05%	1.59071	(b)	<u>8.04%</u>
4	Total Capital (1 + 2 + 3)		\$237,002,752	100.00%		7.47%			10.58%

Note: Prepare This Schedule On The Basis Of The Last Base Rate Case If The Time Current Base Rates Became Effective To The Date Certain Of The Current Proceeding Does Not Exceed Three Years. If Over Three Years, Prepare Schedules Using Current Information.

(a)	1 / (1 Minus Gross Receipts or Franchise Tax)	1.049868766
(b)	1 / ((1 Minus Gross Receipts or Franchise Tax) x (1 Minus Federal Income Tax))	1.590710252

AQUA OHIO, Inc,  
Lake / Masury / Prior American Properties  
Case No. 15-863-WW-SIC  
Calculation of Earned Rate of Return  
March 31, 2015

Line No.	Acct. No.			<u>Rate Case Adjustment</u>	
1		<u>Calculation of Net Operating Income Return on Rate Base</u>			
2	101	Plant in Service	\$284,922,017		\$284,922,017
3	108	Depreciation Reserve	79,687,139		79,687,139
4		Net Plant in Service (2 - 3)	205,234,878		205,234,878
5		Working Capital * (a)	0		0
6		Other Rate Base Items (a)	(44,755,783)		(44,755,783)
7		Rate Base (4 + 5 + 6)	160,479,095		160,479,095
8		<u>Operating Income Statement</u>			
9	400	Operating Revenues (b)	57,120,792	\$1,695,452	58,816,244
10	401-402	Operation and Maintenance Expenses (c)	23,517,446	24,415	23,541,860
11	403-407	Depreciation & Amortization Expense	7,519,126		7,519,126
12	408.1	Taxes Other Than Income - Utility Operating Income (d)	13,956,206	79,374	14,035,580
13	409.1-412.2	Income Taxes - Utility Operating Income (e)	3,074,007	557,082	3,631,089
14		Net Operating Income (9 - 10 - 11 - 12 - 13)	\$9,054,007	1,034,581	\$10,088,588
15		Net Operating Return On Rate Base (14 / 7)			6.29%

\* Enter Zero, If No Working Capital Was Approved in Company's Last Base Rate Case.

- (a) Schedule 8.1
- (b) normalize annual revenue to current rates effective 9/10/14 (04/01-09/09/14 = 162 days)
- (c) uncollectible amount of adjusted revenue per case 13-2124-WW-AIR (line 9 x 1.44%)
- (d) excise tax on adjusted revenue net of uncollectible ((line 9 less line 10) x 4.75%)
- (e) income tax on adjusted operating income ((line 9 less line 10 less line 11) x 35%)

AQUA OHIO, Inc,  
 Lake / Masury / Prior American Properties  
 Case No. 15-863-WW-SIC  
Working Capital & Other Rate Base Items  
 March 31, 2015

Working Capital

(1)	Operation & Maintenance Expense (a)	\$0
(2)	Expense Lag Dollars (1) / 8	0
(3)	Materials & Supplies (b)	0
(4)	1/4 of Operating Taxes (c)	0
(5)	Working Capital (2) + (3) - (4)	<u>\$0</u>

- (a) Annual Report, Schedule 5  
 (b) Annual Report, Schedule 4  
 (c) Represents 1/4 of Taxes Other Than Income Taxes & Current Federal Income Taxes Excluding FICA and .75% of the Ohio Gross Receipts Tax

Other Rate Base Items

(1)	Customers' Deposits (a)	0
(2)	Unclaimed Funds (b)	0
(3)	Customer's Advances For Construction (b)	(5,287,221)
(4)	Contributions in Aid of Construction (a)	(31,437,794)
(5)	Investment Tax Credits (b)	(9,433)
(6)	Deferred Federal Income Taxes (a)	(19,067,789)
(7)	Regulatory Assets	2,472,825
(8)	Other (b) Service Center Allocation	<u>8,573,629</u>
(9)	Other Rate Base Items (1) Thru (8)	<u>(44,755,783)</u>



**Schedule 9**  
**Current, Proposed and Scored Tariffs**

# **Current Tariffs Lake Erie Division**

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

SUBJECT INDEX (continued)

<u>Description</u>	<u>Section</u>	<u>Sheet No.</u>	<u>Effective Date</u>
<b>S</b>			
Service – Temporary	3-4	1	11/8/02 12/01/03
Service – Temporarily Discontinued	3-3	2	11/8/02 5/15/08
Service – Trench	3-5	2	11/8/02
Sprinklers, Automatic	4	"See Sch. of Rates"	10/20/04 5/15/08 9/2/10 9/10/14
Stop Cocks and Valves	3-6	2	11/8/02
Superseded Tariffs	1	1	03/04/05 3/2/06
System Improvement Surcharge (SIC)	4-1	2	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14
System Improvement Surcharge (SIC)	4-2	1	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14
System Improvement Surcharge (SIC)	4-3	1	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14
System Improvement Surcharge (SIC)	4-4	2	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14
<b>T</b>			
Temporary Service	3-4	1	11/8/02 12/01/03
Temporary Shut-Off Notice	3-2	1	11/8/02 12/01/03
<b>V</b>			
Valves	3-6	2	11/8/02
Valves – Size, Type and Location	3-2	1	12/01/03 9/26/08
<b>W</b>			
Waste of Water	3-2	2	11/8/02
Water Service, Bills and Payments	3-3	1	11/8/02 5/15/08
Water Supply Control	3-2	1	12/01/03 9/26/08
Water Supply Control	3-6	2	11/8/02 12/01/03
Water Supplied – Definition	3-1	3	11/8/02 12/01/03
Water Supply – Contamination	3-2	1	11/8/02 12/01/03
Water Supply Stoppage	3-2	1	11/8/02 12/01/03
Water Service – Bills for, Delinquent	3-3	1	11/8/02
Water Service – Bills for, Mailing	3-3	1	11/8/02 5/15/08
Water Service – Bills for, When Rendered	3-3	1	11/8/02 5/15/08
Water Service – Bills for, Where Paid	3-3	1	11/8/02
Water Service – Contracts for	3-4	1	11/8/02 12/01/03
Water Service – Deposit	3-2	3	11/8/02 12/01/03

Issued: September 10, 2014

Effective: September 10, 2014

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

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DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

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ISSUED: September 10, 2014

EFFECTIVE: September 10, 2014

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated September 10, 2014, for Case No. 13-2124-WW-AIR

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

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

CUSTOMER CHARGE PER MONTH

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

VOLUMETRIC RATES

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

ISSUED: September 10, 2014

EFFECTIVE: September 10, 2014

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated September 10, 2014, for Case No. 13-2124-WW-AIR

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

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

Rates and Charges for Unmetered Service

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

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ISSUED: September 10, 2014

EFFECTIVE: September 10, 2014

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated September 10, 2014 for Case No. 13-2124-WW-AIR

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

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

---

ISSUED: September 10, 2014

EFFECTIVE: September 10, 2014

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated September 10, 2014 for Case No. 13-2124-WW-AIR

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

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

CUSTOMER CHARGE

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

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ISSUED: September 10, 2014

EFFECTIVE: September 10, 2014

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated September 10, 2014, for Case No. 13-2124-WW-AIR



# **Proposed Tariffs Lake Erie Division**

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

SUBJECT INDEX (continued)

<u>Description</u>	<u>Section</u>	<u>Sheet No.</u>	<u>Effective Date</u>
<b>S</b>			
Service – Temporary	3-4	1	11/8/02 12/01/03
Service – Temporarily Discontinued	3-3	2	11/8/02 5/15/08
Service – Trench	3-5	2	11/8/02
Sprinklers, Automatic	4	"See Sch. of Rates"	10/20/04 5/15/08 9/2/10 9/10/14
Stop Cocks and Valves	3-6	2	11/8/02
Superseded Tariffs	1	1	03/04/05 3/2/06
System Improvement Surcharge (SIC)	4-1	2	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-2	1	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-3	1	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-4	2	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-5	2	x/xx/15
<b>T</b>			
Temporary Service	3-4	1	11/8/02 12/01/03
Temporary Shut-Off Notice	3-2	1	11/8/02 12/01/03
<b>V</b>			
Valves	3-6	2	11/8/02
Valves – Size, Type and Location	3-2	1	12/01/03 9/26/08
<b>W</b>			
Waste of Water	3-2	2	11/8/02
Water Service, Bills and Payments	3-3	1	11/8/02 5/15/08
Water Supply Control	3-2	1	12/01/03 9/26/08
Water Supply Control	3-6	2	11/8/02 12/01/03
Water Supply Control	3-1	3	11/8/02 12/01/03
Water Supplied – Definition	3-2	1	11/8/02 12/01/03
Water Supply – Contamination	3-2	1	11/8/02 12/01/03
Water Supply Stoppage	3-3	1	11/8/02
Water Service – Bills for, Delinquent	3-3	1	11/8/02 5/15/08
Water Service – Bills for, Mailing	3-3	1	11/8/02 5/15/08
Water Service – Bills for, When Rendered	3-3	1	11/8/02
Water Service – Bills for, Where Paid	3-4	1	11/8/02 12/01/03
Water Service – Contracts for	3-2	3	11/8/02 12/01/03
Water Service – Deposit			

Issued: [Order Date], 2015

Effective: [Order Date], 2015

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

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DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

---

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15-\_\_\_\_-WW-SIC

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

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

CUSTOMER CHARGE PER MONTH

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

VOLUMETRIC RATES

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15-\_\_\_\_-WW-SIC

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

---

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

Rates and Charges for Unmetered Service

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

---

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15-\_\_\_\_-WW-SIC

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

---

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

---

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015 for Case No. 15-\_\_\_\_-WW-SIC

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

---

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

CUSTOMER CHARGE

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

---

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15-\_\_\_\_-WW-SIC

# **Scored Tariffs Lake Erie Division**



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

SUBJECT INDEX (continued)

Description	Section	Sheet No.	Effective Date
<b>S</b>			
Service – Temporary	3-4	1	11/8/02 12/01/03
Service – Temporarily Discontinued	3-3	2	11/8/02 5/15/08
Service – Trench	3-5	2	11/8/02
Sprinklers, Automatic	4	"See Sch. of Rates"	10/20/04 5/15/08 9/2/10 9/10/14
Stop Cocks and Valves	3-6	2	11/8/02
Superseded Tariffs	1	1	03/04/05 3/2/06
System Improvement Surcharge (SIC)	4-1	2	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-2	1	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-3	1	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-4	2	4/30/09 9/2/10 2/10/11 2/24/12, 6/5/13, 9/10/14 x/xx/15
System Improvement Surcharge (SIC)	4-5	2	x/xx/15
<b>T</b>			
Temporary Service	3-4	1	11/8/02 12/01/03
Temporary Shut-Off Notice	3-2	1	11/8/02 12/01/03
<b>V</b>			
Valves	3-6	2	11/8/02
Valves – Size, Type and Location	3-2	1	12/01/03 9/26/08
<b>W</b>			
Waste of Water	3-2	2	11/8/02
Water Service, Bills and Payments	3-3	1	11/8/02 5/15/08
Water Supply Control	3-2	1	12/01/03 9/26/08
Water Supply Control	3-6	2	11/8/02 12/01/03
Water Supply Control	3-1	3	11/8/02 12/01/03
Water Supplied – Definition	3-2	1	11/8/02 12/01/03
Water Supply – Contamination	3-2	1	11/8/02 12/01/03
Water Supply Stoppage	3-3	1	11/8/02
Water Service – Bills for, Delinquent	3-3	1	11/8/02 5/15/08
Water Service – Bills for, Mailing	3-3	1	11/8/02 5/15/08
Water Service – Bills for, When Rendered	3-3	1	11/8/02
Water Service – Bills for, Where Paid	3-4	1	11/8/02 12/01/03
Water Service – Contracts for	3-2	3	11/8/02 12/01/03
Water Service – Deposit			

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Deleted: 13-2124-WW-AIR

Issued: [Order Date], 2015

Effective: [Order Date], 2015

Issued by Edmund P. Kolodziej Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated [Order Date], 2015, for Case No. 15- -WW-SIC

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

Deleted: None.

Deleted: September 10, 2014

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Deleted: 13-2124-WW-AIR

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15- -WW-SIC

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

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

CUSTOMER CHARGE PER MONTH

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

VOLUMETRIC RATES

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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

**RECONNECTION FEE**

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

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order dated [Order Date], 2015, for Case No. 15- -WW-SIC

Deleted: None.

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

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

Rates and Charges for Unmetered Service

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

**LATE PAYMENT FEE**

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

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

Deleted: None.

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ISSUED: [Order Date], 2015, EFFECTIVE: [Order Date], 2015,

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15- -WW-SIC

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Deleted: Seventh

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

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

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Deleted: September 10, 2014

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Deleted: September 10, 2014

Deleted: 13-2124-WW-AIR

ISSUED: [Order Date], 2015, EFFECTIVE: [Order Date], 2015,

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15- -WW-SIC

Deleted: Original

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

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

CUSTOMER CHARGE

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

**LATE PAYMENT FEE**

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

**DISHONORED PAYMENTS**

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**RECONNECTION FEE**

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

**ACCOUNT ACTIVATION CHARGE**

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

Deleted: None.

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Deleted: 13-2124-WW-AIR

ISSUED: [Order Date], 2015, EFFECTIVE: [Order Date], 2015,

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated [Order Date], 2015, for Case No. 15- -WW-SIC

# **Current Tariffs Masury Division**

SUBJECT INDEX (continued)

	<u>Section/Sheet/Paragraph</u>	<u>Effective Date</u>
Private Fire Protection	8/1	3/1/91
Private Fire Protection Rates	2/2	3/23/01, 5/6/10, 9/10/14
Protection for Water Meter	5/2/7A	3/13/94, 5/6/10
Public Fire Protection	10/1	3/1/91
Public Fire Protection Rates	2/4	3/23/01, 5/6/10, 9/10/14
Public Health Considerations	5/1/2	8/25/92
Reconnection Charge	2/4	3/23/01, 5/6/10, 9/10/14
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Right of Way	3/1/4	3/13/94
Right to Amend, Add to or Alter Tariff	5/4/16	3/11/96, 5/6/10
Separation of Service	8/1/2, 3/1/8	3/1/91
Service Complaints	5/4/15	8/25/92, 5/6/10
Service Installation	3/1/2, 3, 6, 7, 10 3/2/11, 12	3/11/96 3/13/94
Service Territory Map	Revised Sheet No. 1 Original Sheets 2 thru 8	3/11/96 5/21/07
Subsequent Connection Form	4/3	5/6/10
Supply for Construction	5/2/8	3/13/94, 5/6/10
Supply of More than One Premise	3/1/3	3/13/94
System Improvement Surcharge (SIC)	2/1	10/24/08, 5/6/10, 12/16/11 5/6/12, 5/6/13, 9/10/14
Tampering – Meters	7/1/2, 7/1/7	3/1/91, 5/6/10
Temporary Discontinued Service	5/1/1, 6/2/8 6/2/8	3/11/96, 5/6/10 3/23/01, 5/6/10

Issued: September 10, 2014

Effective: September 10, 2014

Issued by Edmund P. Kolodziej Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated September 10, 2014 for Case No. 13-2124-WW-AIR



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

SCHEDULE OF RATES

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

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

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

ISSUED: September 10, 2014

EFFECTIVE: September 10, 2014

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio for Case No. 13-2124-WW-AIR  
Order dated September 10, 2014

# **Proposed Tariffs Masury Division**

SUBJECT INDEX (continued)

	<u>Section/Sheet/Paragraph</u>	<u>Effective Date</u>
Private Fire Protection	8/1	3/1/91
Private Fire Protection Rates	2/2	3/23/01, 5/6/10, 9/10/14
Protection for Water Meter	5/2/7A	3/13/94, 5/6/10
Public Fire Protection	10/1	3/1/91
Public Fire Protection Rates	2/4	3/23/01, 5/6/10, 9/10/14
Public Health Considerations	5/1/2	8/25/92
Reconnection Charge	2/4	3/23/01, 5/6/10, 9/10/14
Reconnection of Service	5/4/11	3/11/96, 5/6/10
Right of Way	3/1/4	3/13/94
Right to Amend, Add to or Alter Tariff	5/4/16	3/11/96, 5/6/10
Separation of Service	8/1/2, 3/1/8	3/1/91
Service Complaints	5/4/15	8/25/92, 5/6/10
Service Installation	3/1/2, 3, 6, 7, 10 3/2/11, 12	3/11/96 3/13/94
Service Territory Map	Revised Sheet No. 1 Original Sheets 2 thru 8	3/11/96 5/21/07
Subsequent Connection Form	4/3	5/6/10
Supply for Construction	5/2/8	3/13/94, 5/6/10
Supply of More than One Premise	3/1/3	3/13/94
System Improvement Surcharge (SIC)	2/1	10/24/08, 5/6/10, 12/16/11 5/6/12, 5/6/13, 9/10/14, x/xx/15
Tampering – Meters	7/1/2, 7/1/7	3/1/91, 5/6/10
Temporary Discontinued Service	5/1/1, 6/2/8 6/2/8	3/11/96, 5/6/10 3/23/01, 5/6/10

Issued: [Order Date], 2015

Effective: [Order Date], 2015

Issued by Edmund P. Kolodziej Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated [Order Date], 2015 for Case No. 15-\_\_\_\_-WW-SIC

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

SCHEDULE OF RATES

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

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

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

ISSUED: [Order Date], 2015

EFFECTIVE: [Order Date], 2015

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio for Case No. 15-\_\_\_\_-WW-SIC  
Order dated [Order Date], 2015

# **Scored Tariffs Masury Division**

SUBJECT INDEX (continued)

	<u>Section/Sheet/Paragraph</u>	<u>Effective Date</u>
Private Fire Protection	8/1	3/1/91
Private Fire Protection Rates	2/2	3/23/01, 5/6/10, 9/10/14
Protection for Water Meter	5/2/7A	3/13/94, 5/6/10
Public Fire Protection	10/1	3/1/91
Public Fire Protection Rates	2/4	3/23/01, 5/6/10, 9/10/14
Public Health Considerations	5/1/2	8/25/92
Reconnection Charge	2/4	3/23/01, 5/6/10, 9/10/14
Reconnection of Service	5/4/11	3/11/96, 5/6/10
Right of Way	3/1/4	3/13/94
Right to Amend, Add to or Alter Tariff	5/4/16	3/11/96, 5/6/10
Separation of Service	8/1/2, 3/1/8	3/1/91
Service Complaints	5/4/15	8/25/92, 5/6/10
Service Installation	3/1/2, 3, 6, 7, 10 3/2/11, 12	3/11/96 3/13/94
Service Territory Map	Revised Sheet No. 1 Original Sheets 2 thru 8	3/11/96 5/21/07
Subsequent Connection Form	4/3	5/6/10
Supply for Construction	5/2/8	3/13/94, 5/6/10
Supply of More than One Premise	3/1/3	3/13/94
System Improvement Surcharge (SIC)	2/1	10/24/08, 5/6/10, 12/16/11 5/6/12, 5/6/13, 9/10/14, x/xx/15
Tampering – Meters	7/1/2, 7/1/7	3/1/91, 5/6/10
Temporary Discontinued Service	5/1/1, 6/2/8 6/2/8	3/11/96, 5/6/10 3/23/01, 5/6/10

Issued: [Order Date], 2015 Effective: [Order Date], 2015

Issued by Edmund P. Kolodziej Jr., President, Aqua Ohio, Inc.  
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Order Dated [Order Date], 2015 for Case No. 15- -WW-SIC

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

SCHEDULE OF RATES

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

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

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

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

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

~~In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.~~

Deleted: None.

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Deleted: September 10, 2014

ISSUED: ~~[Order Date], 2015~~

EFFECTIVE: ~~[Order Date], 2015~~

Issued by Edmund P. Kolodziej, Jr., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio for Case No. ~~15-~~ -WW-SIC  
Order dated ~~[Order Date], 2015~~

**Current Tariffs  
Districts Formerly Served by  
Ohio American Water Company**



**GENERAL SUBJECT INDEX**

<u>Subject</u>	<u>Effective Date</u>	<u>Sheet Number</u>
<b>-S- (Cont.)</b>		
Sewer Line Installation and Maintenance	3/7/07	36A-36D
Stop and Waste Cock	2/25/05; 3/7/07	35
Summer Sewage Usage Formula	3/7/07; 11/12/08	4
Supplemental Memorandum to Water Main Extension and Deposit Agreement	2/25/05	68-70
Supplemental Memorandum to Water Main Extension and Revenue Agreement	2/25/05	80-81
Supplemental Water Main Extension and Revenue Guarantee Agreement for Subsequent Connector	2/25/05	82-84
Surface Water	2/25/05; 3/7/07	36
System Improvement Charge	8/08/05; 3/7/07; 11/12/08; 6/18/09; 6/13/12; 8/7/13; 9/10/14	1A
<b>-T-</b>		
Tampering	2/25/05; 11/12/08; 5/19/10	44
Taxes of Fees Billed Customers	2/25/05	9
Temporary Service Connection	2/25/05; 5/19/10	27
Termination of Service - At Customer's Request	2/25/05; 11/12/08; 5/19/10; 6/13/12	44-45A
Termination of Service - By the Company	2/25/05; 11/12/08; 5/19/10; 6/13/12	44-45A
Tiffin District	2/25/05; 3/7/07	25
Turn-on Charge to New Customers	2/25/05; 5/19/10	27
<b>-U-</b>		
Uninterrupted Water Supply	2/25/05	47
Unusual Installation Costs	2/25/05	30
Use for Unlawful Purposes	2/25/05; 3/7/07; 5/19/10	27; 28
<b>-V-</b>		
Vacation Service (Seasonal)	2/25/05	30
Vacuum Breakers	2/25/05	48
<b>-W-</b>		
Water Main Extension and Deposit Agreement	2/25/05	63-70
Water Main Extension and Revenue Guarantee Agreement	2/25/05	71-84
Water Pressure	2/25/05	47
Winter Sewer Usage Formula	3/7/07; 11/12/08	4

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**GENERAL WATER SERVICE**

**System Improvement Charge**

None.

**Proposed Tariffs  
Districts Formerly Served by  
Ohio American Water Company**

**GENERAL SUBJECT INDEX**

<u>Subject</u>	<u>Effective Date</u>	<u>Sheet Number</u>
<b>-S- (Cont.)</b>		
Sewer Line Installation and Maintenance	3/7/07	36A-36D
Stop and Waste Cock	2/25/05; 3/7/07	35
Summer Sewage Usage Formula	3/7/07; 11/12/08	4
Supplemental Memorandum to Water Main Extension and Deposit Agreement	2/25/05	68-70
Supplemental Memorandum to Water Main Extension and Revenue Agreement	2/25/05	80-81
Supplemental Water Main Extension and Revenue Guarantee Agreement for Subsequent Connector	2/25/05	82-84
Surface Water	2/25/05; 3/7/07	36
System Improvement Charge – Water	8/08/05; 3/7/07; 11/12/08; 6/18/09; 6/13/12; 8/7/13; 9/10/14; x/xx/15	1A
<b>-T-</b>		
Tampering	2/25/05; 11/12/08; 5/19/10	44
Taxes of Fees Billed Customers	2/25/05	9
Temporary Service Connection	2/25/05; 5/19/10	27
Termination of Service - At Customer's Request	2/25/05; 11/12/08; 5/19/10; 6/13/12	44-45A
Termination of Service - By the Company	2/25/05; 11/12/08; 5/19/10; 6/13/12	44-45A
Tiffin District	2/25/05; 3/7/07	25
Turn-on Charge to New Customers	2/25/05; 5/19/10	27
<b>-U-</b>		
Uninterrupted Water Supply	2/25/05	47
Unusual Installation Costs	2/25/05	30
Use for Unlawful Purposes	2/25/05; 3/7/07; 5/19/10	27; 28
<b>-V-</b>		
Vacation Service (Seasonal)	2/25/05	30
Vacuum Breakers	2/25/05	48
<b>-W-</b>		
Water Main Extension and Deposit Agreement	2/25/05	63-70
Water Main Extension and Revenue Guarantee Agreement	2/25/05	71-84
Water Pressure	2/25/05	47
Winter Sewer Usage Formula	3/7/07; 11/12/08	4

Issued: [Order Date], 2015

Effective: [Order Date], 2015

Filed under authority in  
Case No. 15-\_\_\_\_-WW-SIC  
ISSUED BY: EDMUND P. KOLODZIEJ, PRESIDENT  
Aqua Ohio, Inc.  
6650 South Avenue, Boardman, Ohio 44512

**GENERAL WATER SERVICE**

**System Improvement Charge**

In addition to the charges provided for in this tariff for all metered, private fire and flat rate unmetered service rates, EXCEPT FOR FRANKLIN COUNTY SEWER DISTRICT CUSTOMERS, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.

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Issued: [Order Date], 2015

Effective: [Order Date], 2015

Filed under authority in  
Case No. 15-\_\_\_\_-WW-SIC  
ISSUED BY: EDMUND P. KOŁODZIEJ, PRESIDENT  
Aqua Ohio, Inc.  
6650 South Avenue, Boardman, Ohio 44512

**Scored Tariffs  
Districts Formerly Served by  
Ohio American Water Company**

## GENERAL SUBJECT INDEX

Subject	Effective Date	Sheet Number
<b>-S- (Cont.)</b>		
Sewer Line Installation and Maintenance	3/7/07	36A-36D
Stop and Waste Cock	2/25/05; 3/7/07	35
Summer Sewage Usage Formula	3/7/07; 11/12/08	4
Supplemental Memorandum to Water Main Extension and Deposit Agreement	2/25/05	68-70
Supplemental Memorandum to Water Main Extension and Revenue Agreement	2/25/05	80-81
Supplemental Water Main Extension and Revenue Guarantee Agreement for Subsequent Connector	2/25/05	82-84
Surface Water	2/25/05; 3/7/07	36
System Improvement Charge – <u>Water</u>	8/08/05; 3/7/07; 11/12/08; 6/18/09; 6/13/12; 8/7/13; 9/10/14; <u>x/xx/15</u>	1A
<b>-T-</b>		
Tampering	2/25/05; 11/12/08; 5/19/10	44
Taxes of Fees Billed Customers	2/25/05	9
Temporary Service Connection	2/25/05; 5/19/10	27
Termination of Service - At Customer's Request	2/25/05; 11/12/08; 5/19/10; 6/13/12	44-45A
Termination of Service - By the Company	2/25/05; 11/12/08; 5/19/10; 6/13/12	44-45A
Tiffin District	2/25/05; 3/7/07	25
Turn-on Charge to New Customers	2/25/05; 5/19/10	27
<b>-U-</b>		
Uninterrupted Water Supply	2/25/05	47
Unusual Installation Costs	2/25/05	30
Use for Unlawful Purposes	2/25/05; 3/7/07; 5/19/10	27; 28
<b>-V-</b>		
Vacation Service (Seasonal)	2/25/05	30
Vacuum Breakers	2/25/05	48
<b>-W-</b>		
Water Main Extension and Deposit Agreement	2/25/05	63-70
Water Main Extension and Revenue Guarantee Agreement	2/25/05	71-84
Water Pressure	2/25/05	47
Winter Sewer Usage Formula	3/7/07; 11/12/08	4

Issued: [Order Date], 2015Effective: [Order Date], 2015

Deleted: September 10, 2014

Filed under authority in  
Case No. 15- -WW-SIC

Deleted: September 10, 2014

ISSUED BY: EDMUND P. KOŁODZIEJ, PRESIDENT  
Aqua Ohio, Inc.  
6650 South Avenue, Boardman, Ohio 44512

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**GENERAL WATER SERVICE**

**System Improvement Charge**

~~In addition to the charges provided for in this tariff for all metered, private fire and flat rate unmetered service rates, EXCEPT FOR FRANKLIN COUNTY SEWER DISTRICT CUSTOMERS, a surcharge of 4.25% will apply to all services rendered on or after [Order Date], 2015.~~

Deleted: None.

Issued: ~~[Order Date], 2015,~~

Effective: ~~[Order Date], 2015,~~

Deleted: September 10, 2014

Filed under authority in  
Case No. ~~15-~~ -WW-SIC

Deleted: September 10, 2014

ISSUED BY: EDMUND P. KOŁODZIEJ, PRESIDENT  
Aqua Ohio, Inc.  
6650 South Avenue, Boardman, Ohio 44512

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## Schedule 10

AQUA OHIO, Inc,  
 Lake / Masury / Prior American Properties  
 Case No. 15-863-WW-SIC  
Revenue Distribution

Line No.		Revenue Distribution		Surcharge Percent		Surcharge Revenues
		Case No. 13-2124-WW-AIR				
1	Residential	\$	40,599,099	4.2500%	\$	1,725,462
2	Commerical		9,329,978	4.2500%	\$	396,524
3	Industrial		3,080,911	4.2500%	\$	130,939
4	Public Authority		2,651,329	4.2500%	\$	112,681
5	Private Fire		1,551,375	4.2500%	\$	65,933
6	Sales for Resale		1,318,626	4.2500%	\$	56,042
7	Late Fees					
8	Account Activation Fees					
9	Other Misc Revenues		1,193,113			
10		\$	59,724,431		\$	2,487,581

# **Schedule 11**

## **Proposed Customer Notices**

## AQUA OHIO, INC.

### Former Lake Erie East Division

#### CUSTOMER NOTICE: SYSTEM IMPROVEMENT CHARGE

Senate Bill 44, which became Ohio law on January 6, 2004, created an infrastructure improvement surcharge, known as the System Improvement Charge (SIC), to assist water companies to fund the replacement and rehabilitation of infrastructure including aging mains and plant that are crucial to service reliability and water quality. As amended by House Bill 379, which became effective on March 27, 2013, the surcharge may not exceed four and one quarter (4.25) percent per year for a waterworks company.

With the Environmental Protection Agency estimating that approximately \$335 billion is needed to address water system infrastructure throughout the country over the next 20 years, SIC is important legislation which will allow water companies such as Aqua Ohio, Inc. to accelerate the replacement of old water mains and existing plant to improve water quality, pressure, flow and long-term system viability. It transforms your infrastructure rehabilitation program from reactive to proactive and allows customers to pay as the work is being completed.

Aqua Ohio, Inc. filed an application on May 1, 2015, with the Public Utilities Commission of Ohio (PUCO) in Case No. 15-863-WW-SIC seeking approval to assess and collect a SIC in the Former Lake Erie East Division. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure that is crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. After conducting an in-depth investigation into the application, the PUCO approved Aqua Ohio Inc.'s request on **[Order Date]**, 2015. The PUCO approved the assessment of a surcharge of 4.25 percent to your monthly water bill. The surcharge will appear on billings on or after **[date]**, 2015. The SIC approved by the PUCO will result in the monthly bill of the average residential customer using **4,000** gallons of water per month increasing by \$1.72 in the Lake Erie East area.

The surcharge will continue to appear on future bills and may be adjusted or eliminated based on the findings of the PUCO.

If you have any questions concerning the impact of the surcharge on your bill, or have any questions regarding SIC, please call Aqua Ohio at 877-987-2782.

## AQUA OHIO, INC.

### Lake Erie Division

#### CUSTOMER NOTICE: SYSTEM IMPROVEMENT CHARGE

Senate Bill 44, which became Ohio law on January 6, 2004, created an infrastructure improvement surcharge, known as the System Improvement Charge (SIC), to assist water companies to fund the replacement and rehabilitation of infrastructure including aging mains and plant that are crucial to service reliability and water quality. As amended by House Bill 379, which became effective on March 27, 2013, the surcharge may not exceed four and one quarter (4.25) percent per year for a waterworks company.

With the Environmental Protection Agency estimating that approximately \$335 billion is needed to address water system infrastructure throughout the country over the next 20 years, SIC is important legislation which will allow water companies such as Aqua Ohio, Inc. to accelerate the replacement of old water mains and existing plant to improve water quality, pressure, flow and long-term system viability. It transforms your infrastructure rehabilitation program from reactive to proactive and allows customers to pay as the work is being completed.

Aqua Ohio, Inc. filed an application on May 1, 2015, with the Public Utilities Commission of Ohio (PUCO) in Case No. 15-863-WW-SIC seeking approval to assess and collect a SIC in the Lake Erie Division. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure that is crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. After conducting an in-depth investigation into the application, the PUCO approved Aqua Ohio Inc.'s request on **[Order Date]**, 2015. The PUCO approved the assessment of a surcharge of 4.25 percent to your monthly water bill. The surcharge will appear on billings on or after **[date]**, 2015. The SIC approved by the PUCO will result in the monthly bill of the average residential customer using **4,000** gallons of water per month increasing by \$1.38 in the Lake Erie area.

The surcharge will continue to appear on future bills and may be adjusted or eliminated based on the findings of the PUCO.

If you have any questions concerning the impact of the surcharge on your bill, or have any questions regarding SIC, please call Aqua Ohio at 877-987-2782.

**AQUA OHIO, INC.**

**Auburn Lake Condominiums Development**  
**The Woods of Auburn Lakes Condominium Development**  
**The Auburn Crossing Condominium Development**

**CUSTOMER NOTICE: SYSTEM IMPROVEMENT CHARGE**

Senate Bill 44, which became Ohio law on January 6, 2004, created an infrastructure improvement surcharge, known as the System Improvement Charge (SIC), to assist water companies to fund the replacement and rehabilitation of infrastructure including aging mains and plant that are crucial to service reliability and water quality. As amended by House Bill 379, which became effective on March 27, 2013, the surcharge may not exceed four and one quarter (4.25) percent per year for a waterworks company.

With the Environmental Protection Agency estimating that approximately \$335 billion is needed to address water system infrastructure throughout the country over the next 20 years, SIC is important legislation which will allow water companies such as Aqua Ohio, Inc. to accelerate the replacement of old water mains and existing plant to improve water quality, pressure, flow and long-term system viability. It transforms your infrastructure rehabilitation program from reactive to proactive and allows customers to pay as the work is being completed.

Aqua Ohio, Inc. filed an application on May 1, 2015, with the Public Utilities Commission of Ohio (PUCO) in Case No. 15-863-WW-SIC seeking approval to assess and collect a SIC in the Lake Erie Division. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure that is crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. After conducting an in-depth investigation into the application, the PUCO approved Aqua Ohio Inc.'s request on [Order Date], 2015. The PUCO approved the assessment of a surcharge of 4.25 percent to your monthly water bill. The surcharge will appear on billings on or after [date], 2015. The SIC approved by the PUCO will result in the monthly bill for unmetered customers increasing by \$1.78 in the Auburn Lakes, Woods of Auburn Lakes and Auburn Crossing Condominium Developments.

The surcharge will continue to appear on future bills and may be adjusted or eliminated based on the findings of the PUCO.

If you have any questions concerning the impact of the surcharge on your bill, or have any questions regarding SIC, please call Aqua Ohio at 877-987-2782.

## **AQUA OHIO, INC.**

### **Former Seneca and Norlick Division**

#### **CUSTOMER NOTICE: SYSTEM IMPROVEMENT CHARGE**

Senate Bill 44, which became Ohio law on January 6, 2004, created an infrastructure improvement surcharge, known as the System Improvement Charge (SIC), to assist water companies to fund the replacement and rehabilitation of infrastructure including aging mains and plant that are crucial to service reliability and water quality. As amended by House Bill 379, which became effective on March 27, 2013, the surcharge may not exceed four and one quarter (4.25) percent per year for a waterworks company.

With the Environmental Protection Agency estimating that approximately \$335 billion is needed to address water system infrastructure throughout the country over the next 20 years, SIC is important legislation which will allow water companies such as Aqua Ohio, Inc. to accelerate the replacement of old water mains and existing plant to improve water quality, pressure, flow and long-term system viability. It transforms your infrastructure rehabilitation program from reactive to proactive and allows customers to pay as the work is being completed.

Aqua Ohio, Inc. filed an application on May 1, 2015, with the Public Utilities Commission of Ohio (PUCO) in Case No. 15-863-WW-SIC seeking approval to assess and collect a SIC in the Lake Erie Division. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure that is crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. After conducting an in-depth investigation into the application, the PUCO approved Aqua Ohio Inc.'s request on **[Order Date]**, 2015. The PUCO approved the assessment of a surcharge of 4.25 percent to your monthly water bill. The surcharge will appear on billings on or after **[date]**, 2015. The SIC approved by the PUCO will result in the monthly bill of the average residential customer using **4,000** gallons of water per month increasing by \$1.72 in the Norlick area; and \$1.78 for unmetered customers in the Seneca area.

The surcharge will continue to appear on future bills and may be adjusted or eliminated based on the findings of the PUCO.

If you have any questions concerning the impact of the surcharge on your bill, or have any questions regarding SIC, please call Aqua Ohio at 877-987-2782.

## AQUA OHIO, INC.

### Masury Division

#### CUSTOMER NOTICE: SYSTEM IMPROVEMENT CHARGE

Senate Bill 44, which became Ohio law on January 6, 2004, created an infrastructure improvement surcharge, known as the System Improvement Charge (SIC), to assist water companies to fund the replacement and rehabilitation of infrastructure including aging mains and plant that are crucial to service reliability and water quality. As amended by House Bill 379, which became effective on March 27, 2013, the surcharge may not exceed four and one quarter (4.25) percent per year for a waterworks company.

With the Environmental Protection Agency estimating that approximately \$335 billion is needed to address water system infrastructure throughout the country over the next 20 years, SIC is important legislation which will allow water companies such as Aqua Ohio, Inc. to accelerate the replacement of old water mains and existing plant to improve water quality, pressure, flow and long-term system viability. It transforms your infrastructure rehabilitation program from reactive to proactive and allows customers to pay as the work is being completed.

Aqua Ohio, Inc. filed an application on May 1, 2015, with the Public Utilities Commission of Ohio (PUCO) in Case No. 15-863-WW-SIC seeking approval to assess and collect a SIC in the Masury Division. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure that is crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. After conducting an in-depth investigation into the application, the PUCO approved Aqua Ohio Inc.'s request on **[Order Date]**, 2015. The PUCO approved the assessment of a surcharge of 4.25 percent to your monthly water bill. The surcharge will appear on billings on or after **[date]**, 2015. The SIC approved by the PUCO will result in the monthly bill of the average residential customer using **4,000** gallons of water per month increasing by \$1.72 in the Masury area.

The surcharge will continue to appear on future bills and may be adjusted or eliminated based on the findings of the PUCO.

If you have any questions concerning the impact of the surcharge on your bill, or have any questions regarding SIC, please call Aqua Ohio at 877-987-2782.

## AQUA OHIO, INC.

### Districts Formerly Served by Ohio American Water Company

### CUSTOMER NOTICE: SYSTEM IMPROVEMENT CHARGE

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With the Environmental Protection Agency estimating that approximately \$335 billion is needed to address water system infrastructure throughout the country over the next 20 years, SIC is important legislation which will allow water companies such as Aqua Ohio, Inc. to accelerate the replacement of old water mains and existing plant to improve water quality, pressure, flow and long-term system viability. It transforms your infrastructure rehabilitation program from reactive to proactive and allows customers to pay as the work is being completed.

Aqua Ohio, Inc. filed an application on May 1, 2015, with the Public Utilities Commission of Ohio (PUCO) in Case No. 15-863-WW-SIC seeking approval to assess and collect a SIC in the following districts formerly served by Ohio American Water Company: Ashtabula, Marion, Tiffin, Franklin County, Mansfield, Portage County, Lake White, Lawrence County, and Preble County. The purpose of seeking authority to assess and collect a SIC is to fund the replacement and rehabilitation of infrastructure that is crucial to service reliability and water quality. Improvements totaling more than \$14.2 million have been made since the last rate case in 2013. After conducting an in-depth investigation into the application, the PUCO approved Aqua Ohio Inc.'s request on [Order Date], 2015. The PUCO approved the assessment of a surcharge of 4.25 percent to your monthly water bill. The surcharge will appear on billings on or after [date], 2015. The SIC approved by the PUCO will result in the monthly bill of the average residential customer using 4,000 gallons of water per month increasing by \$2.11 in the Ashtabula, Marion, Tiffin, Franklin County, Mansfield, Portage County, Lake White, Lawrence County, and Preble County areas; and \$2.23 for unmetered customers in the Mansfield area.

The surcharge will continue to appear on future bills and may be adjusted or eliminated based on the findings of the PUCO.

If you have any questions concerning the impact of the surcharge on your bill, or have any questions regarding SIC, please call Aqua Ohio at 877-987-2782.



**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

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**in**

**Case No(s). 15-0863-WW-SIC**

Summary: Application for Authority to Collect a System Improvement Charge in the Lake/Masury/Prior American Properties electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.