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. 15-864-WS-SIC
Improvement Charge for Sewage Disposal)	
Service in the Franklin County District)	

REPLY COMMENTS OF AQUA OHIO, INC.

On May 1, 2015, Aqua Ohio, Inc. (Aqua or the Company) filed its application in this case. The Commission set a deadline of July 15, 2015, for the filing of comments regarding the application. Only one entity, the Staff of the Public Utilities Commission, did so. The Commission did not establish a deadline for responsive comments, but both to provide certain information requested by Staff and to clarify the Company's position, Aqua submits the following comments.

Generally speaking, Aqua agrees that Staff's recommended adjustments will not "impact [Aqua's] requested surcharge of 3%." (Staff Comments at 9.) Aqua is providing revised schedules in which all of Staff's recommended adjustments are accepted. As those schedules demonstrate, the adjustments do not affect the requested amount of the surcharge.

Among other things, the revised schedules also reflect Staff's recommendations that Aqua "amend Schedule 5a and 6a to apply its latest known tax rate and not the rate prescribed in its last base-rate case to calculate the annualized property taxes" and "amend Schedule 5a to break out the plant addition totals by year and apply the proper percent good for each year to calculate the true value of taxable property." (*Id.* at 7.) Support for the revised, latest-known tax rate has been provided to Staff.

Finally, Aqua would also clarify that although it does not support Staff's exclusion of the smoke-test costs from the surcharge, Aqua is not opposing these adjustments for purposes of this

case. The adjustments have no impact on the amount of the surcharge, so there is no reason to litigate this issue now. Aqua, however, reserves the right to object to this treatment in a future proceeding, if that proves necessary.

For the reasons discussed above, Aqua believes that a hearing in this case is unnecessary and that the application may be approved.

Dated: July 22, 2015

Respectfully submitted,

/s/ Andrew J. Campbell

Mark A. Whitt (0067996) Andrew J. Campbell (0081485)

Rebekah J. Glover (0088798)

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(Counsel willing to accept service by email)

ATTORNEYS FOR AQUA OHIO, INC.

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CERTIFICATE OF SERVICE

Aqua Ohio, Inc., certifies that a copy of the foregoing Reply Comments has been served

via U.S. Regular Mail, this 22nd day of July, 2015, to the following:

Board of Franklin County Commissioners

373 S. High Street, 26th Floor Columbus, OH 43215-6314

Madison Township Attn: Fiscal Officer 4575 Madison Lane Groveport, OH 43125

Truro Township

Attn: Fiscal Officer

6900 E. Main Street Reynoldsburg, OH 43068 Blendon Township Attn: Fiscal Officer 6350 S. Hempstead Rd. Westerville, OH 43081

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

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

/s/ Rebekah J. Glover

One of the Attorneys for Aqua Ohio, Inc.

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Annualized Revenue Requirement

Line			
No.			
1	Return on Investment		
2	Plant In-Service		
3	Additions	\$725,348	Schedule 2
4	Original Cost Retired	148,746	Schedule 3
5	Net Plant In-Service (3 - 4)	576,602	
6	Less: Accumulation Provision for Depreciation		
7	Depreciation Expense	10,816	Schedule 4
8	Original Cost Retired	148,746_	Schedule 3
9	Total Accumulated Provision for Depreciation (7 - 8)	(137,930)	
10	Net Rate Base	714,532	
11	Pre-tax Rate of Return	10.58%	Schedule 7
12	Annualized Return on Rate Base (10 x 11)	75,597	
	Operating Expenses		
13	Annualized Provision for Depreciation For Additions	27,543	Schedule 5
14	Annualized Reduction in Depreciation For Retirements	(4,458)	Schedule 6
15	Annualized Property Taxes For Additions	54,238	Schedule 5a
16	Annualized Property Taxes For Retirements	(3,439)	Schedule 6a
17	Annualized Revenue Requirement (12 + 13 - 14 + 15)	\$149,481	

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Plant Additions By Month

Line Ac No. No.	Cumulative	5 - 9 / 2012	10/31/2012	11/30/2012	12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	Sub-Total 12/31/2013
2 3 4 5 6 7 8 9 10 11 12	Property Grouping Account 352 Account 361 Account 363 Account 365 Account 371 Account 372 Account 373 Account Account	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 29,610 0 8,988 1,323 0 0	\$0 0 29,610 0 8,988 1,323 0 0	\$0 0 29,610 0 8,988 1,323 0 0	\$0 0 31,673 0 8,988 1,323 0 0	\$0 0 31,673 0 8,988 1,323 0 0
13	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,921	\$39,921	\$39,921	\$41,984	\$41,984
14 15 16 17 18 19 20 21 22 23 24 25	Incremental Property Grouping Account 352 Account 361 Account 363 Account 363 Account 371 Account 372 Account 373 Account 473 Account 472 Account 472 Account 472													29,610 8,988 1,323			2,063	\$0 0 31,673 0 8,988 1,323 0 0
26	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,921	\$0	\$0	\$2,063	\$41,984
		1/31/2014	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	1/31/2015	2/28/2015	3/31/2015		Total 3/31/2015
27 28 29 30 31 32 33 34 35 36 37	Cumulative Property Grouping Account 352 Account 361 Account 363 Account 365 Account 371 Account 372 Account 373 Account 473 Account 470	\$0 0 31,673 0 8,988 1,323 0 0	\$0 0 32,547 0 8,988 1,323 0 0	\$0 0 32,547 0 8,988 1,323 0 0	\$0 0 32,547 0 8,988 1,323 0 0	\$0 0 32,547 0 8,988 1,323 0 0	\$0 0 36,716 0 8,988 9,098 8,386 0	\$0 0 36,716 0 8,988 9,098 8,386 0	\$0 0 36,716 0 8,988 9,098 8,386 0	\$0 0 36,716 0 8,988 9,098 8,386 0	\$0 0 36,716 0 8,988 9,098 8,386 0	\$0 0 42,159 0 8,988 13,523 8,386 0	\$41,036 0 42,159 4,526 17,213 29,946 8,386 0	\$41,036 0 42,159 4,526 17,213 29,946 8,386 0 0	\$41,036 0 194,734 4,526 17,213 78,341 33,411 0 0	\$41,036 0 194,734 4,526 370,075 81,566 33,411 0		\$41,036 0 194,734 4,526 370,075 81,566 33,411 0
39	Total	\$41,984	\$42,858	\$42,858	\$42,858	\$42,858	\$63,188	\$63,188	\$63,188	\$63,188	\$63,188	\$73,056	\$143,266	\$143,266	\$369,261	\$725,348	\$0	\$725,348
40 41 42 43 44 45 46 47 48	Incremental Property Grouping Account 352 Account 361 Account 363 Account 365 Account 371 Account 372		874				4,169 7,775 8,386					0 5,443 4,425	41,036 4,526 8,225 16,423		152,575 48,395 25,025	352,862 3,225		41,036 0 163,061 4,526 361,087 80,243 33,411
49 50 51	Account 373 Account Account						0,300											0

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Original Cost Retired

Line Acc No. No 1		5 - 9 / 2012	10/31/2012	11/30/2012	12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013	Sub-Total 12/31/2013
2 3 4 5 6 7 8 9 10 11 12	Property Grouping Account 351 Account 352 Account 361 Account 363 Account 365 Account 371 Account 372 Account 373 Account Account	\$0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0
13 14	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 16 17 18 19 20 21 22 23 24 25 26	Incremental Property Grouping Account 351 Account 352 Account 361 Account 363 Account 363 Account 365 Account 371 Account 372 Account 372 Account Account Account																	0 0 0 0 0 0 0
27 28	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 30 31 32 33 34 35 36 37 38 39 40 41 42	Cumulative Property Grouping Account 351 Account 352 Account 361 Account 365 Account 366 Account 371 Account 372 Account 373 Account Total	1/31/2014 \$0 \$0 0 0 0 0 0 0 0	2/28/2014 \$0 \$0 0 0 0 0 0	3/31/2014 \$0 \$0 0 0 0 0 0	0 0 0 0 0 0 0 0	5/31/2014 \$0 \$0 0 0 0 0 0	6/30/2014 \$0 \$0 0 0 0 0 0	7/31/2014 \$0 \$187 3,202 0 0 9,377 0 0	8/31/2014 \$0 \$187 3,202 0 0 9,377 0 0	9/30/2014 \$0 \$187 3,202 0 0 9,377 0 0	10/31/2014 \$0 \$187 3,202 0 0 9,377 0 0	11/30/2014 \$4,210 \$187 3,202 0 0 13,025 0 0	12/31/2014 \$4,210 \$1,062 3,202 2,178 0 13,025 0 0	1/31/2015 \$4,210 \$1,062 3,202 2,178 0 13,025 0 0	2/28/2015 \$6,896 \$1,803 3,696 2,178 7,619 0 56,867 0 0	3/31/2015 \$8,464 \$1,803 70,731 2,178 7,619 0 57,951 0	\$8,464 \$1,803 70,731 2,178 7,619 0 57,951 0 0	Total 3/31/2015 \$8,464 \$1,803 70,731 2,178 7,619 0 57,951 0 0
42 43 44 45 46 47 48 49 50 51 52 53 54	Incremental Property Grouping Account 351 Account 361 Account 364 Account 365 Account 365 Account 371 Account 372 Account 373 Account Account 374 Account Account 374 Account Account 375 Account Account Account	50	20	20	\$0	\$0	50	187 3,202 9,377	\$12,700	\$12,100	\$12,700	4,210	\$23,677 875 2,178	923,011	2,686 741 494 7,619 43,842	1,568 67,035 1,084	\$140,140	8464 1803 70731 2178 7619 0 57951 0
55																		

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Provision For Depreciation

Line No. Account No. 352 / Collection Sewers Beginning Plant Balance (a) Additions for the month (b) Ending Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	5 - 9 / 2012 \$0 0 0.2033% 0 0 0	10/31/2012 \$0 0 0.2033% 0 0 0.2035%	0	\$0 0 0.2033% 0 0.80	1/31/2013 \$0 0 0 0.2033% 0 0 80	2/28/2013 \$0 0 0 0.2033% 0 0 \$0	3/31/2013 \$0 0 0 0.2033% 0 0 \$0	\$0 0 0 0.2033% 0 0 \$0	\$0 0 0 0.2033% 0 0 \$0	6/30/2013 \$0 0 0 0.2033% 0 0 \$0	7/31/2013 \$0 0 0 0.2033% 0 0 \$0	8/31/2013 \$0 0 0 0.2033% 0 0 \$0	9/30/2013 \$0 0 0 0.2033% 0 0 \$0	10/31/2013 \$0 0 0 0.2033% 0 0	11/30/2013 \$0 0 0 0.2033% 0 0 \$0	\$0 0 0 0.2033% 0 0 0.2033%
9 Account No. 352 / Collection Sewers 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	1/31/2014 \$0 0 0 0.2033% 0 0 0	2/28/2014 \$0 0 0 0.2033% 0 0 \$0	0	4/30/2014 \$0 0 0 0.2033% 0 0 0	5/31/2014 \$0 0 0 0.2033% 0 0 0	6/30/2014 \$0 0 0 0.2033% 0 0 \$0	7/31/2014 \$0 0 0 0.2033% 0 0	8/31/2014 \$0 0 0 0.2033% 0 0 \$0	9/30/2014 \$0 0 0 0.2033% 0 0 \$0	10/31/2014 \$0 0 0 0.2033% 0 0 \$0	11/30/2014 \$0 0 0 0.2033% 0 0 0	12/31/2014 \$0 41,036 41,036 0.2033% 83 0 \$83	1/31/2015 \$41,036 0 41,036 0.2033% 83 0 \$166	2/28/2015 \$41,036 0 41,036 0.2033% 83 0 \$249	3/31/2015 \$41,036 0 41,036 0.2033% 83 0 \$332	Total 3/31/2015 \$41,036 0 41,036 0.2033% 83 0 \$415
17 Account No. 363 / Description - Electric Pumpir 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	5 - 9 / 2012 ng Equipment \$0 0 0 0.6108% 0 0 \$0	10/31/2012 \$0 0 0.6108% 0 0 \$0	0 0	12/31/2012 \$0 0 0 0.6108% 0 0 0	1/31/2013 \$0 0 0 0.6108% 0 0 \$0	2/28/2013 \$0 0 0 0.6108% 0 0 \$0	3/31/2013 \$0 0 0 0.6108% 0 0	4/30/2013 \$0 0 0 0.6108% 0 0 0 \$0	5/31/2013 \$0 0 0 0.6108% 0 0 \$0	6/30/2013 \$0 0 0 0.6108% 0 0 \$0	7/31/2013 \$0 0 0 0.6108% 0 0 \$0	8/31/2013 \$0 0 0 0.6108% 0 0 \$0	9/30/2013 \$0 29,610 29,610 0.6108% 181 0 \$181	10/31/2013 \$29,610 0 29,610 0.6108% 181 0 \$362	11/30/2013 \$29,610 0 29,610 0.6108% 181 0 \$543	12/31/2013 \$29,610 2,063 31,673 0.6108% 193 0 \$736
25 Account No. 363 / Description - Electric Pumpir 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	1/31/2014 ng Equipment \$31,673 0 31,673 0.6108% 193 0 \$929	2/28/2014 \$31,673 874 32,547 0.6108% 199 0 \$1,128		4/30/2014 \$32,547 0 32,547 0.6108% 199 0 \$1,526	5/31/2014 \$32,547 0 32,547 0.6108% 199 0 \$1,725	6/30/2014 \$32,547 4,169 36,776 0.6108% 224 0 \$1,949	7/31/2014 \$36,716 0 36,716 0.6108% 224 0 \$2,173	8/31/2014 \$36,716 0 36,716 0.6108% 224 0 \$2,397	9/30/2014 \$36,716 0 36,716 0.6108% 224 0 \$2,621	10/31/2014 \$36,716 0 36,716 0.6108% 224 0 \$2,845	11/30/2014 \$36,716 5,443 42,159 0.6108% 258 0 \$3,103	12/31/2014 \$42,159 0 42,159 0.6108% 258 0 \$3,361	1/31/2015 \$42,159 0 42,159 0.6108% 258 0 \$3,619	2/28/2015 \$42,159 152,575 194,734 0.6108% 1,189 0 \$4,808	3/31/2015 \$194,734 0 194,734 0.6108% 1,189 0 \$5,997	3/31/2015 \$194,734 0 194,734 0.6108% 1,189 0 \$7,186
33 Account No. 365 / Other Pumping Equipment 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	5 - 9 / 2012 \$0 0 0.5558% 0 0 \$0	10/31/2012 \$0 0 0.5558% 0 0 \$0	0 0	\$0 0 0 0.5558% 0 0 0 0.5558%	1/31/2013 \$0 0 0 0.5558% 0 0	2/28/2013 \$0 0 0 0.5558% 0 0 0	3/31/2013 \$0 0 0 0.5558% 0 0 \$0	4/30/2013 \$0 0 0 0.5558% 0 0 \$0	5/31/2013 \$0 0 0 0.5558% 0 0 0	6/30/2013 \$0 0 0 0.5558% 0 0 \$0	7/31/2013 \$0 0 0 0.5558% 0 0 0	8/31/2013 \$0 0 0 0.5558% 0 0	9/30/2013 \$0 0 0 0.5558% 0 0 \$0	10/31/2013 \$0 0 0 0.5558% 0 0	11/30/2013 \$0 0 0 0.5558% 0 0 0	12/31/2013 \$0 0 0 0.5558% 0 0 0
41 Account No. 365 / Other Pumping Equipment 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	1/31/2014 \$0 0 0 0.5558% 0 0 \$0	2/28/2014 \$0 0 0 0.5558% 0 0	0 0	4/30/2014 \$0 0 0 0.5558% 0 0 \$0	5/31/2014 \$0 0 0 0.5558% 0 0 \$0	6/30/2014 \$0 0 0 0.5558% 0 0 \$0	7/31/2014 \$0 0 0 0.5558% 0 0	8/31/2014 \$0 0 0 0.5558% 0 0 \$0	9/30/2014 \$0 0 0 0.5558% 0 0 \$0	10/31/2014 \$0 0 0 0.5558% 0 0 \$0	11/30/2014 \$0 0 0 0.5558% 0 0 \$0	12/31/2014 \$0 4,526 4,526 0.5558% 25 0 \$25	1/31/2015 \$4,526 0 4,526 0.5558% 25 0 \$50	2/28/2015 \$4,526 0 4,526 0.5558% 25 0 \$75	3/31/2015 \$4,526 0 4,526 0.5558% 25 0 \$100	3/31/2015 \$4,526 0 4,526 0.5558% 25 0 \$125

⁽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, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Provision For Depreciation

Line																
No.	5 - 9 / 2012	10/31/2012	11/30/2012	12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013
1 Account No. 371 / Structures & Improvement																
Beginning Plant Balance (a) Additions for the month (b)	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 8.988	\$8,988	\$8,988	\$8,988 0
4 Ending Plant Balance (c)	- 0	0	0	0	0	0	0	0	0	0	0	0	8.988	8.988	8.988	8,988
5 Depreciation Rate (d)	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%
6 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0	17	17	17	17
7 Adjustments (f) 8 Ending Reserve Balance (g)	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$17	0 \$34	0 \$51	<u>0</u> \$68
6 Littling Reserve Balance (g)	- 40	90	ą0	90	φυ	Ψ0	φυ	Ψ0	90	Ψ	90	ΨÜ	Ψ17	4 09	ا کو	φ00
																Total
	1/31/2014	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	1/31/2015	2/28/2015	3/31/2015	3/31/2015
9 Account No. 371 / Structures & Improvement 10 Beginning Plant Balance (a)	\$8,988	<u>posai</u> \$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$8,988	\$17,213	\$17,213	\$17,213	\$17,213
11 Additions for the month (b)	φο,500	0	φο,σοσ	φυ,500	φυ,500	0	φο,500	Ψ0,500	0	φο,σσο	ψυ,500	8,225	0	0	352,862	352,862
12 Ending Plant Balance (c)	8,988	8,988	8,988	8,988	8,988	8,988	8,988	8,988	8,988	8,988	8,988	17,213	17,213	17,213	370,075	370,075
13 Depreciation Rate (d)	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%	0.1942%
14 Calculated Depreciation Expense (e) 15 Adjustments (f)	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	17 0	33 0	33 0	33 0	719 0	719 0
16 Ending Reserve Balance (g)	\$85	\$102	\$119	\$136	\$153	\$170	\$187	\$204	\$221	\$238	\$255	\$288	\$321	\$354	\$1,073	\$1,792
							•									
	F 0 (2042	40/04/0040	44/00/0040	40/04/0040	4/04/0040	2/28/2013	3/31/2013	4/30/2013	F 104 10040	0/00/0040	7/04/0040	0/04/0040	9/30/2013	40/04/0040	44/00/0040	40/04/0040
17 Account No. 372 / Treatment & Disposal Equi	5 - 9 / 2012 nment	10/31/2012	11/30/2012	12/31/2012	1/31/2013	2/28/2013	3/31/2013	4/30/2013	5/31/2013	6/30/2013	7/31/2013	8/31/2013	9/30/2013	10/31/2013	11/30/2013	12/31/2013
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,323	\$1,323	\$1,323
19 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0	1,323	0	0	0
20 Ending Plant Balance (c) 21 Depreciation Rate (d)	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	0 0.2733%	1,323 0.2733%	1,323 0.2733%	1,323 0.2733%	1,323 0.2733%
22 Calculated Depreciation Expense (e)	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.2733%	0.273376
23 Adjustments (f)	0	Ō	Ō	0	ō	0	Ō	0	0	ō	Ō	0	0	Ö	Ö	
24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$8	\$12	\$12
	1/31/2014	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	1/31/2015	2/28/2015	3/31/2015	3/31/2015
25 Account No. 372 / Treatment & Disposal Equ		2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	1/31/2015	2/28/2015	3/31/2015	3/31/2015
26 Beginning Plant Balance (a)	<u>pment</u> \$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$1,323	\$9,098	\$9,098	\$9,098	\$9,098	\$9,098	\$13,523	\$29,946	\$29,946	\$78,341	\$78,341
26 Beginning Plant Balance (a) 27 Additions for the month (b)	<u>pment</u> \$1,323 0	\$1,323 0	\$1,323 0	\$1,323 0	\$1,323 0	\$1,323 7,775	\$9,098 0	\$9,098 0	\$9,098 0	\$9,098 0	\$9,098 4,425	\$13,523 16,423	\$29,946 0	\$29,946 48,395	\$78,341 3,225	\$78,341 3,225
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d)	<u>pment</u> \$1,323	\$1,323 0 1,323	\$1,323	\$1,323	\$1,323	\$1,323 7,775 9,098 0.2733%	\$9,098 0 9,098 0.2733%	\$9,098 0 9,098 0.2733%	\$9,098 0 9,098 0.2733%	\$9,098 0 9,098 0.2733%	\$9,098 4,425 13,523 0.2733%	\$13,523 16,423 29,946 0.2733%	\$29,946 0 29,946 0.2733%	\$29,946 48,395 78,341 0.2733%	\$78,341 3,225 81,566 0.2733%	\$78,341 3,225 81,566 0.2733%
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e)	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 7,775 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 4,425 13,523 0.2733% 37	\$13,523 16,423 29,946 0.2733% 82	\$29,946 0 29,946 0.2733% 82	\$29,946 48,395 78,341 0.2733% 214	\$78,341 3,225 81,566 0.2733% 223	\$78,341 3,225 81,566 0.2733% 223
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	### \$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 7,775 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 4,425 13,523 0.2733% 37 0	\$13,523 16,423 29,946 0.2733% 82 0	\$29,946 0 29,946 0.2733% 82 0	\$29,946 48,395 78,341 0.2733% 214 0	\$78,341 3,225 81,566 0.2733% 223 0	\$78,341 3,225 81,566 0.2733% 223 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e)	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 0 1,323 0.2733% 4	\$1,323 7,775 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 0 9,098 0.2733% 25	\$9,098 4,425 13,523 0.2733% 37	\$13,523 16,423 29,946 0.2733% 82	\$29,946 0 29,946 0.2733% 82	\$29,946 48,395 78,341 0.2733% 214	\$78,341 3,225 81,566 0.2733% 223	\$78,341 3,225 81,566 0.2733% 223
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	### \$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 7,775 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 4,425 13,523 0.2733% 37 0	\$13,523 16,423 29,946 0.2733% 82 0	\$29,946 0 29,946 0.2733% 82 0	\$29,946 48,395 78,341 0.2733% 214 0	\$78,341 3,225 81,566 0.2733% 223 0	\$78,341 3,225 81,566 0.2733% 223 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	\$1,323 0 1,323 0.2733% 4 0 \$16	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 0 1,323 0.2733% 4 0	\$1,323 7,775 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 0 9,098 0.2733% 25 0	\$9,098 4,425 13,523 0.2733% 37 0	\$13,523 16,423 29,946 0.2733% 82 0	\$29,946 0 29,946 0.2733% 82 0	\$29,946 48,395 78,341 0.2733% 214 0	\$78,341 3,225 81,566 0.2733% 223 0	\$78,341 3,225 81,566 0.2733% 223 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan	pment \$1,323 0 1,323 0.2733% 4 0 0 \$16 5 - 9 / 2012 t Sewers	\$1,323 0 1,323 0.2733% 4 0 \$20	\$1,323 0 1,323 0.2733% 4 0 \$24	\$1,323 0 1,323 0.2733% 4 0 \$28	\$1,323 0 1,323 0.2733% 4 0 \$32	\$1,323 7,775 9,098 0.2733% 25 0 \$57	\$9,098 0 9,098 0.2733% 25 0 \$82	\$9,098 0 9,098 0.2733% 25 0 \$107	\$9,098 0 9,098 0.2733% 25 0 \$132	\$9,098 0 9,098 0.2733% 25 0 \$157	\$9,098 4,425 13,523 0.2733% 37 0 \$194	\$13,523 16,423 29,946 0.2733% 82 0 \$276	\$29,946 0 29,946 0.2733% 82 0 \$358	\$29,946 48,395 78,341 0.2733% 214 0 \$572	\$78,341 3,225 81,566 0.2733% 223 0 \$795	\$78,341 3,225 81,566 0.2733% 223 0 \$1,018
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a)	\$1,323 0 1,323 0.2733% 4 0 \$16	\$1,323 0 1,323 0.2733% 4 0 \$20	\$1,323 0 1,323 0.2733% 4 0 \$24	\$1,323 0 1,323 0.2733% 4 0 \$28	\$1,323 0 1,323 0.2733% 4 0 \$32	\$1,323 7,775 9,098 0.2733% 25 0 \$57	\$9,098 0 9,098 0.2733% 25 0 \$82	\$9,098 0 9,098 0.2733% 25 0 \$107	\$9,098 0 9,098 0.2733% 25 0 \$132	\$9,098 0 9,098 0.2733% 25 0 \$157	\$9,098 4,425 13,523 0.2733% 37 0 \$194	\$13,523 16,423 29,946 0.2733% 82 0 \$276	\$29,946 0 29,946 0.2733% 82 0 \$358	\$29,946 48,395 78,341 0.2733% 214 0 \$572	\$78,341 3,225 81,566 0.2733% 223 0 \$795	\$78,341 3,225 81,566 0.2733% 223 0 \$1,018
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c)	pment \$1,323 0 1,323 0.2733% 4 0 516 5-9/2012 t Sewers \$0 0 0	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0	\$1,323 0 1,323 0.2733% 4 0 \$24 11/30/2012 \$0 0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0	\$1,323 0 1,323 0,2733% 4 0 \$32 1/31/2013 \$0 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0	\$9,098 0 9,098 0.2733% 0 \$82 3/31/2013 \$0 0	\$9,098 0 9,098 0.2733% 25 0 \$107 4/30/2013 \$0 0	\$9,098 0,9098 0,2733% 25 0 \$132 5/31/2013 \$0 0	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0	\$13,523 16,423 29,946 0.2733% 82 0 \$276 8/31/2013 \$0 0	\$29,946 0 29,946 0.2733% 82 0 \$358 9/30/2013 \$0 0	\$29,946 48,395 78,341 0.2733% 0 5572 10/31/2013 \$0 0	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0	\$78,341 3,225 81,566 0.2733% 223 0 \$1,018
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d)	pment \$1,323 0 1,323 0.2733% 4 0 516	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667%	\$1,323 0 1,323 0.2733% 4 0 \$24 11/30/2012 \$0 0 0.1667%	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667%	\$1,323 0 1,323 0,2733% 4 0 \$32 1/31/2013 \$0 0 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667%	\$9,098 0 9,098 0.2733% 25 0 \$107 4/30/2013 \$0 0 0.1667%	\$9,098 0 9,098 0.2733% 25 0 \$132 5/31/2013 \$0 0 0.1667%	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0 0.1667%	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.1667%	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0 0.1667%	\$29,946 48,395 78,341 0.2733% 214 0 \$5772 10/31/2013 \$0 0 0.1667%	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0	\$78,341 3,225 81,566 0.2733% 223 0 \$1,018
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	pment \$1,323 0 1,323 0.2733% 4 0.2733% 156 156 0.0 0 0.0 0.0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0,2733% 4 0 \$24 11/30/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667% 0	\$1,323 0.2733% 4 0.2733% 532 1/31/2013 \$0 0.1667% 0.1667%	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1667% 0	\$9,098 9,098 0,2733% 25 0 \$82 3/31/2013 \$0 0 0.1667%	\$9,098 0,098 9,098 0,2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0	\$9,098 9,098 0,2733% 25 0 \$132 5/31/2013 \$0 0 0.1667%	\$9,098 0,909 0,2733% 25 0 \$157 6/30/2013 \$0 0 0.1667% 0	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0.1667% 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.01667% 0	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0 0.1667% 0	\$29,946 48,395 78,341 0,2733% 214 0 \$572 10/31/2013 \$0 0 0.1667% 0	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0 0.1667% 0	\$78,341 3,225 81,566 0.2733% 223 0 \$1,018
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d)	pment \$1,323 0 1,323 0.2733% 4 0 516	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667%	\$1,323 0 1,323 0.2733% 4 0 \$24 11/30/2012 \$0 0 0.1667%	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667%	\$1,323 0 1,323 0,2733% 4 0 \$32 1/31/2013 \$0 0 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667%	\$9,098 0 9,098 0.2733% 25 0 \$107 4/30/2013 \$0 0 0.1667%	\$9,098 0 9,098 0.2733% 25 0 \$132 5/31/2013 \$0 0 0.1667%	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0 0.1667%	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.1667%	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0 0.1667%	\$29,946 48,395 78,341 0.2733% 214 0 \$5772 10/31/2013 \$0 0 0.1667%	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0	\$78,341 3,225 81,566 0.2733% 223 0 \$1,018
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plant 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	pment \$1,323	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 0 \$24 11/30/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 \$32 1/31/2013 \$0 0 0.1667% 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1867%	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667% 0	\$9,098 0 9,098 0.2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0	\$9,098 0 9,098 2,2733% 25 0 \$132 5/31/2013 \$0 0 0.1667% 0	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0 0.1667%	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0.1667% 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0 0.1667% 0	\$29,946 0 29,946 0.2733% 82 0 \$358 9/30/2013 \$0 0 0.1667%	\$29,946 48,395 78,341 0,2733% 214 0 \$572 10/31/2013 \$0 0 0.1667% 0	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0.1667% 0	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0.1667%
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plant 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	pment \$1,323 0 1,323 0.2733% 4 0.1523 5 - 9 / 2012 t Sewers 0 0.1667% 0 0.9 0.	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0 0	\$1,323 0 1,323 0.2733% 4 0 \$24 11/30/2012 \$0 0 0.1667% 0 0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667% 0 0	\$1,323 0 1,323 0,2733% 4 0 \$32 1/31/2013 \$0 0 0 0.1667% 0 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$82 3/31/2013 \$0 0 0,1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$132 5/31/2013 \$0 0 0,1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$157 6/30/2013 \$0 0 0 0.1667% 0 50	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0 0.1667% 0 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0 0.1667% 0 50	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0 0 0.1667% 0 50	\$29,946 48,395 78,341 0,2733% 214 0 \$5772 10/31/2013 \$0 0 0.1667% 0 0 0	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0 0.1667% 0 0	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0 0.1667%
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	pment \$1,323 0 1,323 0.2733% 4 9 4 516 5-9 / 2012 t Sewers \$0 0 0.1667% 0 50 \$1 / 31/2014	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 0 \$24 11/30/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667% 0	\$1,323 0 1,323 0.2733% 4 0 \$32 1/31/2013 \$0 0 0.1667% 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1867%	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667% 0	\$9,098 0 9,098 0.2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0	\$9,098 0 9,098 2,2733% 25 0 \$132 5/31/2013 \$0 0 0.1667% 0	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0 0.1667%	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0.1667% 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0 0.1667% 0	\$29,946 0 29,946 0.2733% 82 0 \$358 9/30/2013 \$0 0 0.1667%	\$29,946 48,395 78,341 0,2733% 214 0 \$572 10/31/2013 \$0 0 0.1667% 0	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0.1667% 0	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0.1667%
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plant 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	pment \$1,323 0 1,323 0.2733% 4 9 4 516 5-9 / 2012 t Sewers \$0 0 0.1667% 0 50 \$1 / 31/2014	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0 0	\$1,323 0 1,323 0.2733% 4 0 \$24 11/30/2012 \$0 0 0.1667% 0 0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667% 0 0	\$1,323 0 1,323 0,2733% 4 0 \$32 1/31/2013 \$0 0 0 0.1667% 0 0	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$82 3/31/2013 \$0 0 0,1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$132 5/31/2013 \$0 0 0,1667% 0 0	\$9,098 0 9,098 0,2733% 25 0 \$157 6/30/2013 \$0 0 0 0.1667% 0 50	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0 0.1667% 0 0	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0 0.1667% 0 50	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0 0 0.1667% 0 50	\$29,946 48,395 78,341 0,2733% 214 0 \$5772 10/31/2013 \$0 0 0.1667% 0 0 0	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0 0.1667% 0 0	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0 0.1667%
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plant 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g) 41 Account No. 373 / Treatment & Disposal Plant 42 Beginning Plant Balance (a) 43 Additions for the month (b)	pment \$1,323 0 1,323 0.2733% 4 0.2733% 4 0.516 5-9 / 2012 t Sewers \$0 0.1667% 0 5.0 1/31/2014 t Sewers \$0 0.0 0.1667% 5.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	\$1,323 0 1,323 0.2733% 4 0 \$20 10/31/2012 \$0 0.1667% 0 \$0 2/28/2014	\$1,323 0 1,323 0,2733% 4 0 \$24 11/30/2012 \$0 0 0.1667% 0 \$0 3/31/2014	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0.1667% 0 \$0 4/30/2014	\$1,323 0 1,323 0,2733% 4 0 532 1/31/2013 \$0 0 0.1667% 0 50	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0.1667% 0 \$0	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667% 0 0 \$0 7/31/2014 \$8,386	\$9,098 0 9,098 0,2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0 \$50 8/31/2014 \$8,386	\$9,098 0 9,098 0.2733% 25 0 \$132 5/31/2013 \$0 0 0.1667% 0 0 \$0 \$0 9/30/2014 \$8,386 0	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0 0.1667% 0 0 \$50	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0.1667% 0 \$0 \$11/30/2014	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.1667% 0 \$0 \$272 \$0 \$272 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0.1667% 0 \$0	\$29,946 48,395 78,341 0,2733% 214 01 \$5772 10/31/2013 \$0 0.1667% 0 \$50 2/28/2015 \$8,386 25,025	\$78,341 3,225 81,568 0,2733% 223 0 \$795 11/30/2013 \$0 0 0.1667% 0 \$0 3/31/2015	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0.1667% \$0 3/31/2015 \$33,411 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plant 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g) 41 Account No. 373 / Treatment & Disposal Plant 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c)	pment \$1,323 0 1,323 0.2733% 4 0.4 1,323 4 0.4 0.4 16 0.4 0.4 0.4 0.4 0.4 0.4 0.4 0.4 0.4 0.5 0.5 0.6 0.7 0.	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0 0 2/28/2014 \$0 0 0	\$1,323 0.2733% 4 0.2733% 4 0.2733% \$24 11/30/2012 \$0 0.1667% 0 0.350 3/31/2014 \$0 0.0	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0 0.1667% 0 0 \$0 4/30/2014 \$0 0	\$1,323 0.2733% 4 0.2733% 4 0.332 1/31/2013 \$0 0.1667% 0 0.50 5/31/2014	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1667% 0 0 \$0 \$0	\$9,098 0,908 0,2733% 25 0 \$82 3/31/2013 \$0 0 0,1667% 0 0 7/31/2014 \$8,386 0,386	\$9,098 0 9,098 0,2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0 0 8/31/2014 \$8,386 0 8,386	\$9,098 0,909 0,2733% 25 0 \$132 5/31/2013 \$0 0 0,1667% 0 0 9/30/2014 \$8,386 0,386	\$9,098 0,098 0,2733% 25 0 \$157 6/30/2013 \$0 0 0.1667% 0 0 10/31/2014 \$8,386 0 8,386	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0.1667% 0 0 \$11/30/2014 \$8,386 0 8,386	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.1667% 0 0 50	\$29,946 0 29,946 0.2733% 82 0 \$358 9/30/2013 \$0 0 0.1667% 0 0 50 1/31/2015 \$8,386 0 8,386	\$29,946 48,395 78,341 0.2733% 214 01 \$572 10/31/2013 \$0 0 0.1667% 0 0 \$0 2/28/2015 \$8,386 25,025 33,411	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0.1667% 0 0 3/31/2015 \$33,411 0	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0.1667% \$0 3/31/2015 \$33,411 0 33,411
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plan 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g) 41 Account No. 373 / Treatment & Disposal Plan 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d)	pment \$1,323 0 1,323 0.2733% 4 0.2733% 4 0.516 5-9 / 2012 t Sewers \$0 0.1667% 0 5.0 1/31/2014 t Sewers \$0 0.0 0.1667% 5.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	\$1,323 0 1,323 0,2733% 4 0 \$20 10/31/2012 \$0 0 0.1667% 0 0 2/28/2014 \$0 0 0	\$1,323 0 1,323 0,2733% 4 0 \$24 11/30/2012 \$0 0 0.1667% 0 \$0 3/31/2014	\$1,323 0 1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0.1667% 0 \$0 4/30/2014	\$1,323 0 1,323 0,2733% 4 0 532 1/31/2013 \$0 0 0.1667% 0 50	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0.1667% 0 \$0	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667% 0 0 \$0 7/31/2014 \$8,386	\$9,098 0 9,098 0,2733% 25 0 \$107 4/30/2013 \$0 0 0.1667% 0 \$50 8/31/2014 \$8,386	\$9,098 0 9,098 0.2733% 25 0 \$132 5/31/2013 \$0 0 0.1667% 0 0 \$0 \$0 9/30/2014 \$8,386 0	\$9,098 0 9,098 0.2733% 25 0 \$157 6/30/2013 \$0 0 0.1667% 0 0 \$50	\$9,098 4,425 13,523 0,2733% 37 0 \$194 7/31/2013 \$0 0 0.1667% 0 \$0 \$11/30/2014	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.1667% 0 \$0 \$272 \$0 \$272 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$29,946 0 29,946 0,2733% 82 0 \$358 9/30/2013 \$0 0.1667% 0 \$0	\$29,946 48,395 78,341 0,2733% 214 01 \$5772 10/31/2013 \$0 0.1667% 0 \$50 2/28/2015 \$8,386 25,025	\$78,341 3,225 81,568 0,2733% 223 0 \$795 11/30/2013 \$0 0 0.1667% 0 \$0 3/31/2015	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0.1667% \$0 3/31/2015 \$33,411 0.1667%
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 373 / Treatment & Disposal Plant 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g) 41 Account No. 373 / Treatment & Disposal Plant 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c)	pment \$1,323	\$1,323 0 1,323 0.2733% 4 520 10/31/2012 \$0 0.1667% 0 \$2/28/2014 \$0 0.0.1667%	\$1,323 0 1,323 0.2733% 4 0 \$24 11/30/2012 \$0 0.1667% 3/31/2014 \$0 0.0.1667%	\$1,323 0.1,323 0.2733% 4 0 \$28 12/31/2012 \$0 0.1667% 4/30/2014 \$0 0.1667%	\$1,323 0,1323 0,2733% 4 0 \$32 1/31/2013 \$0 0,0.1667% 50 5/31/2014	\$1,323 7,775 9,098 0,2733% 25 0 \$57 2/28/2013 \$0 0 0.1667% 0 \$0 \$0	\$9,098 0 9,098 0.2733% 25 0 \$82 3/31/2013 \$0 0 0.1667% 0 0 7/31/2014 \$8,386 0 8,386 0 1667%	\$9,098 0 9,099 0.2733% 25 0 5107 4/30/2013 \$0 0 0.1667% 0 0 \$8,386 0 8,386 0 8,386 0 1667%	\$9,098 0 9,098 0.2733% 25 0 5 132 5/31/2013 \$0 0 0 0.1667% 0 9/30/2014 \$8,386 0 8,386 0 0.1667%	\$9,098 0 9,098 25 0,2733% 25 0 \$157 6/30/2013 \$0 0 0.1667% 0 0 0.1667%	\$9,098 4,425 13,523 37 0,2733% \$194 7/31/2013 \$0 0,01667% 0 \$11/30/2014 \$8,386 0,8,386 0,1667%	\$13,523 16,423 29,946 0,2733% 82 0 \$276 8/31/2013 \$0 0 0.1667% 0 \$0 \$272 \$131/2014 \$8,386 0 8,386 0 8,386 0	\$29,946 0 946 0 29,946 0 2733% 82 0 \$358 9/30/2013 \$0 0 0.1667% 0 0 \$1/31/2015 \$8,386 0 8,386 0 1667%	\$29,946 48,395 78,341 0,2733% 214 01 \$572 10/31/2013 \$0 0.1667% 0 \$50 2/28/2015 \$8,386 25,025 33,411 0,1667%	\$78,341 3,225 81,566 0,2733% 223 0 \$795 11/30/2013 \$0 0 0.1667% 0 \$3,3411 0,1667%	\$78,341 3,225 81,566 0,2733% 223 0 \$1,018 12/31/2013 \$0 0 0.1667% \$0 3/31/2015 \$33,411 0 33,411

⁽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, FRANKLIN WASTE WATER DIVISION

Case No. 15-864-WS-SIC

Annualized Depreciation Associated With Additions

Line <u>No.</u>	Acct. No.	<u>Description</u>	Plant In Service Balance At 3/31/2015 (a)	Accrual Rates (b)	Depreciation Expense (c)
1		Property Grouping			
2		Account 352	\$41,036	2.44%	\$1,001
3		Account 361	\$0	2.33%	\$0
4		Account 363	\$194,734	7.33%	\$14,274
5		Account 365	\$4,526	6.67%	\$302
6		Account 371	\$370,075	2.33%	\$8,623
7		Account 372	\$81,566	3.28%	\$2,675
8		Account 373	\$33,411	2.00%	\$668
9		Account	\$0	50.00%	\$0
10 11		Total	725,348		27,543
12		Grand Total	\$725,348		\$27,543

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

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC

Annualized Addition in Property Taxes For Additions

Line Acct. No. No.	Additions Year	Percent Good	Additions Year	Percent <u>Good</u>	Additions Year	Percent Good	Total Additions	True Value of Taxable Property	Taxable <u>Percent</u>	Total Taxable <u>Value</u>	Tax Rate *	<u>Tax</u>
1 Property Grouping 2 Account 351	2013	95.0%	2014	98.3%	2015	98.3%	0.00	0	88.0%	0	86.610	0
4 Account 352		95.0%	41,036	98.3%	· ·	98.3%	41,036.00	40,338	88.0%	35,498	86.610	3,074
5 6 Account 361 7		95.0%		98.3%		98.3%	0.00	0	88.0%	0	86.610	0
8 Account 363	31,673	95.0%	10,486	98.3%	152,575	98.3%	194,734.00	190,378	88.0%	167,533	86.610	14,510
9 10 Account 365 11		95.0%	4,526	98.3%		98.3%	4,526.00	4,449	88.0%	3,915	86.610	339
12 Account 371	8,988	95.0%		98.3%	352,862	98.3%	361,850.00	355,402	88.0%	312,754	86.610	27,088
13 14 Account 372 15	1,323	95.0%	28,623	98.3%	51,620	98.3%	81,566.00	80,136	88.0%	70,519	86.610	6,108
16 Account 373		95.0%	8,386.00	98.3%	25,025.00	98.3%	33,411.00	32,843	88.0%	28,902	86.610	2,503
17 18 Account 398		95.0%	8,225.00	98.3%		98.3%	8,225.00	8,085	88.0%	7,115	86.610	616
	41,984		101,282		582,082		725,348	711,632	_	626,236	-	54,238

^{*} Latest known aggregate tax rate per \$1,000 taxable value.

Schedule 6 Revised July 20, 2015

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Annualized Reduction in Depreciation For Retirements

Line <u>No.</u>	Acct. No.	<u>Description</u>	Plant In Service Balance At <u>3/31/2015</u> (a)	Accrual Rates (b)	Depreciation Expense (c)
1		Property Grouping			
2					
3		Account 351	\$8,464	2.33%	\$197
4		Account 352	1,803	2.44%	\$44
5		Account 361	70,731	2.33%	\$1,648
6		Account 363	2,178	7.33%	\$160
7		Account 365	7,619	6.67%	\$508
8		Account 371	0	2.33%	\$0
9		Account 372	57,951	3.28%	\$1,901
10		Account 373	0	2.00%	\$0
11		Account			
12		Total	148,746	•	4,458
13					
14		Grand Total	<u>\$148,746</u>	:	\$4,458

Original formula r Corrected 6/9/20

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

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC

Annualized Reduction in Property Taxes For Retirements

	-	Allitualized Neddellott II	TTTOPCITY TAXCS T OF THE	True Value of	Taxable	Total Taxable	Tax	
Waste Water Retirements	Vintage		Percent	Taxable Property	Percent	Value	Rate	<u>Tax</u>
	<u>Year</u>	Total Retirements	Good					
	1962	(744.00)	15.0%	(111 15)	88.0%	(97.81)	06 640	(0.47)
	1962	(741.00) 0.00	15.0%	(111.15) 0.00	88.0%	0.00	86.610 86.610	(8.47) 0.00
	1963	(187.00)	15.0%	(28.05)	88.0%	(24.68)	86.610	(2.14)
	1963	(114.00)	15.0%	(17.10)	88.0%	(15.05)	86.610	(1.30)
	1966	(762.00)	15.0%	(114.30)	88.0%	(100.58)	86.610	(8.71)
	1972	(67,035.00)	15.0%	(10,055.25)	88.0%	(8,848.62)	86.610	(766.38)
	1974	(7,619.00)	15.0%	(1,142.85)	88.0%	(1,005.71)	86.610	(87.10)
	1974	(1,568.00)	15.0%	(235.20)	88.0%	(206.98)	86.610	(17.93)
	1978	(777.00)	15.0%	(116.55)	88.0%	(102.56)	86.610	(8.88)
	1984	(1,239.00)	15.0%	(185.85)	88.0%	(163.55)	86.610	(14.17)
	1986	(2,074.00)	16.9%	(350.51)	88.0%	(308.45)	86.610	(26.71)
	1987	(40.00)	18.7%	(7.48)	88.0%	(6.58)	86.610	(0.57)
	1989	(2,132.00)	22.4%	(477.57)	88.0%	(420.26)	86.610	(36.40)
	1989	(583.00)	22.4%	(130.59)	88.0%	(114.92)	86.610	(9.95)
	1989	(351.00)	22.4%	(78.62)	88.0%	(69.19)	86.610	(5.99)
	1989	(1,084.00)	22.4%	(242.82)	88.0%	(213.68)	86.610	(18.51)
	1990	(152.00)	24.3%	(36.94)	88.0%	(32.51)	86.610	(2.82)
	1990	(377.00)	24.3%	(91.61)	88.0%	(80.62)	86.610	(6.98)
	1990	(273.00)	24.3%	(66.34)	88.0%	(58.38)	86.610	(5.06)
	1991	(4,628.00)	26.1%	(1,207.91)	88.0%	(1,062.96)	86.610	(92.06)
	1991	(2,634.00)	26.1%	(687.47)	88.0%	(604.97)	86.610	(52.40)
	1991	(280.00)	26.1%	(73.08)	88.0%	(64.31)	86.610	(5.57)
	1992	(913.00)	28.0%	(255.64)	88.0%	(224.96)	86.610	(19.48)
	1992	(745.00)	28.0%	(208.60)	88.0%	(183.57)	86.610	(15.90)
	1992	(4,362.00)	28.0%	(1,221.36)	88.0%	(1,074.80)	86.610	(93.09)
	1992	(614.00)	28.0%	(171.92)	88.0%	(151.29)	86.610	(13.10)
	1993	(373.00)	29.8%	(111.15)	88.0%	(97.81)	86.610	(8.47)
	1993	(3,496.00)	29.8%	(1,041.81)	88.0%	(916.79)	86.610	(79.40)
	1994	(838.00)	31.7%	(265.65)	88.0%	(233.77)	86.610	(20.25)
	1995	(1,963.00)	35.0%	(687.05)	88.0%	(604.60)	86.610	(52.36)
	1995	(3,433.00)	35.0%	(1,201.55)	88.0%	(1,057.36)	86.610	(91.58)
	1995	(1,526.00)	35.0%	(534.10)	88.0%	(470.01)	86.610	(40.71)
	1995	(160.00)	35.0%	(56.00)	88.0%	(49.28)	86.610	(4.27)
	1995	(494.00)	35.0%	(172.90)	88.0%	(152.15)	86.610	(13.18)
	1995	(672.00)	35.0%	(235.20)	88.0%	(206.98)	86.610	(17.93)
	1996	0.00	38.3%	0.00	88.0%	` 0.00 [′]	86.610	0.00
	2001	(6,513.00)	55.0%	(3,582.15)	88.0%	(3,152.29)	86.610	(273.02)
	2002	0.00	58.3%	0.00	88.0%	0.00	86.610	` 0.00 [′]
	2004	(2,178.00)	65.0%	(1,415.70)	88.0%	(1,245.82)	86.610	(107.90)
	2006	(25,815.00)	71.7%	(18,509.36)	88.0%	(16,288.24)	86.610	(1,410.72)
		(148,745.00)		(45,127.38)	-	(39,712.09)	_	(3,439.46)
		(140,740.00)		(40,127.00)	=	(00,112.00)	=	(0,700.70)

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Pre-Tax Return Summary

Line <u>No.</u>	Class of <u>Capital</u>	<u>Reference</u>	(\$) <u>Amount</u>	% of <u>Total</u>	(%) <u>Cost</u>	Weighted Cost (<u>%)</u>	Gross-Up	Pre-Tax Cost %
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		122,187,653	51.56%	9.80%	5.05%	1.59071 (b)_	8.04%
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.

1.049868766

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

1.590710252

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Calculation of Earned Rate of Return March 31, 2015

Line <u>No.</u>	Acct. <u>No.</u>		
1 2 3	101 108	Calculation of Net Operating Income Return on Rate Base Plant in Service Depreciation Reserve	\$18,399,290 3,316,870
4		Net Plant in Service (2 - 3)	15,082,420
5		Working Capital * (a)	0
6		Other Rate Base Items (a)	(4,789,415)
7		Rate Base (4 + 5 + 6)	10,293,005
8 9	400	Operating Income Statement Operating Revenues	3,703,284
10	401-402	Operation and Maintenance Expenses	1,551,829
11	403-407	Depreciation & Amortization Expense	529,339
12	408.1	Taxes Other Than Income - Utility Operating Income	891,389
13	409.1-412.2	Income Taxes - Utility Operating Income	191,277
14		Net Operating Income (9 - 10 - 11 - 12 - 13)	\$539,450
15		Net Operating Return On Rate Base (14 / 7)	5.24%

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

⁽a) Schedule 8a

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Working Capital & Other Rate Base Items March 31, 2015

Working	Canital
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Annual Report Schedule 4 Refer to Annual Report for Detail

(b)

(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)	\$0
(a) (b) (c)	Annual Report, Schedule 5 Annual Report, Schedule 4 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)	0
(4)	Contributions in Aid of Construction (a)	(4,778,491)
(5)	Investment Tax Credits (b)	0
(6)	Deferred Federal Income Taxes (a)	(556,389)
(7)	Other (b) Service Center Allocation	545,465
(8)	Other Rate Base Items (1) Thru (7)	(4,789,415)

Schedule 10 Revised July 20, 2015

AQUA OHIO, Inc, FRANKLIN WASTE WATER DIVISION Case No. 15-864-WS-SIC Revenue Distribution

		Reve	Revenue Distribution		Surcharge	
Line		12 Month	12 Months Ended 3-31-2015		Revenues	
No.						
1	Residential	\$	3,226,452	3.0000%	\$	96,794
2	Commerical		424,943	3.0000%	\$	12,748
3	Industrial		-	3.0000%	\$	-
4	Public Authority		-	3.0000%	\$	-
5	Private Fire		-	3.0000%	\$	-
6	Sales for Resale		-	3.0000%	\$	-
7	Late Fees		-			
8	Account Activation Fees		-			
9	Other Misc Revenues		-			
10		\$	3,651,395		\$	109,542

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in

Case No(s). 15-0864-WS-SIC

Summary: Reply Comments electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.