

**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-WS-SIC
Improvement Charge in the Lake / Masury /)	
Prior American Properties)	

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 August 14, 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 4.25%." (Staff Comments at 7.) 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 5.1 and 6.1 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 5.1 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 5.) 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 cost of new valves to address water supply issues 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: August 24, 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.

CERTIFICATE OF SERVICE

Aqua Ohio, Inc., certifies that a copy of the foregoing Reply Comments has been served via electronic mail, this 24th day of August, 2015, to the following:

Ryan P. O'Rourke
ryan.orourke@puc.state.oh.us

Counsel for the Staff of the PUCO

/s/ Rebekah J. Glover
One of the Attorneys for Aqua Ohio, Inc.

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	\$14,029,217	Schedule 2 , line 45
4	Original Cost Retired	1,030,966	Schedule 3, line 45
5	Net Plant In-Service (3 - 4)	<u>12,998,251</u>	
6	Less: Accumulation Provision for Depreciation		
7	Depreciation Expense	160,423	Schedule 4, pg 1-4, line 16, 32, 48
8	Original Cost Retired	1,030,966	Schedule 3, line 45
9	Total Accumulated Provision for Depreciation (7 - 8)	<u>(870,543)</u>	
10	Net Rate Base	13,868,794	
11	Pre-tax Rate of Return	<u>10.58%</u>	Schedule 7, line 4
12	Annualized Return on Rate Base (10 x 11)	1,467,318	
	<u>Operating Expenses</u>		
13	Annualized Provision for Depreciation For Additions	279,082	Schedule 5, line 16
14	Annualized Reduction in Depreciation For Retirements	(26,939)	Schedule 6, line 16
15	Annualized Property Taxes For Additions	1,056,083	Schedule 5.1 line 16
16	Annualized Reduction for Property Taxes For Retirements	<u>(35,432)</u>	Schedule 6.1 line 75
17	Annualized Revenue Requirement (12 + 13 + 14 + 15 + 16)	<u><u>\$2,740,112</u></u>	

AQUA OHIO, Inc,
Lake / Masury / Prior American Properties
Case No. 15-863-WW-SIC
Plant Additions By Month

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	\$4,707	\$4,707	\$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	\$769,624	\$948,461	\$948,461	\$959,929	\$1,304,355	\$1,428,324	\$1,525,573	\$1,671,806	\$2,405,514	\$2,692,443	\$3,440,458	\$3,660,299	\$3,660,299
10	Account 345	36,420	38,804	\$132,816	\$158,473	\$175,558	\$272,674	\$272,674	\$319,085	\$319,085	\$323,790	\$480,691	\$607,175	\$646,731	\$856,495	\$912,000	\$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	\$251,230	\$251,230	\$251,234	\$291,850	\$291,850	\$291,850
12	Account 347	0	0	\$6,129	\$6,129	\$6,129	\$7,505	\$7,505	\$7,505	\$11,414	\$11,414	\$11,414	\$98,565	\$98,565	\$98,586	\$267,483	\$267,483	\$267,483
13	Account 348	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	\$239,761	\$239,761
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 14)	\$302,680	\$322,434	\$694,338	\$867,043	\$1,028,543	\$1,345,435	\$1,345,435	\$1,358,146	\$1,860,220	\$1,986,533	\$2,115,664	\$2,725,239	\$3,652,230	\$4,020,379	\$5,282,882	\$5,578,512	\$5,578,512
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	10,659	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	78,621	1,449	8,713	5,849	0	9,725	8,026	0	0	126,790
24	Account 343	\$242,712	17,149	\$231,441	146,700	131,622	178,837	0	11,468	344,426	123,968	97,249	146,233	733,709	286,929	748,015	219,841	3,660,299
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	198,825	0	4	40,616	0	291,850	0
27	Account 347	\$0	0	\$6,129	0	0	1,376	0	3,909	0	0	87,151	0	22	168,896	0	267,483	0
28	Account 348	\$23,548	221	\$2,365	348	9,863	18,632	0	5	3,315	292	18	1,800	64,770	20,983	73,318	20,283	239,761
29	Account 397	\$0	0	\$0	0	289	0	0	1,429	35	7	0	0	0	49	0	0	1,809
30	Total (18 through 29)	\$302,680	\$19,754	\$371,904	\$172,705	\$161,500	\$316,892	\$0	\$12,710	\$502,074	\$126,313	\$129,131	\$609,576	\$926,991	\$368,149	\$1,262,502	\$295,630	\$5,578,512
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	192,991	192,991	241,324	303,838	303,838	303,838	303,838	303,838	303,838	303,838	303,838	303,838	303,838	303,838	303,838	\$303,838
39	Account 343	\$5,942,984	9,576,251	9,576,251	9,763,636	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	9,887,194	\$9,887,194
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	\$291,850	347,729	347,729	347,729	555,664	555,664	555,664	555,664	555,664	555,664	555,664	555,664	555,664	555,664	555,664	555,664	\$555,664
42	Account 347	\$270,199	277,594	277,594	277,801	338,737	338,737	338,737	338,737	338,737	338,737	338,737	338,737	338,737	338,737	338,737	338,737	\$338,737
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	\$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)	\$8,425,373	\$13,051,961	\$13,051,961	\$13,298,971	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217	\$14,029,217
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)	72,349	\$0	48,334	62,514	0	0	0	0	0	0	0	0	0	0	0	177,048
54	Account 343	\$2,282,685	3,633,266	\$0	187,386	123,558	0	0	0	0	0	0	0	0	0	0	0	6,226,895
55	Account 345	\$338,866	651,530	\$0	5,821	120,504	0	0	0	0	0	0	0	0	0	0	0	1,116,722
56	Account 346	\$0	55,879	\$0	0	207,935	0	0	0	0	0	0	0	0	0	0	0	263,814
57	Account 347	\$2,716	7,395	\$0	207	60,936	0	0	0	0	0	0	0	0	0	0	0	71,254
58	Account 348	\$178,700	190,302	\$0	5,263	5,743	0	0	0	0	0	0	0	0	0	0	0	380,008
59	Account 397	(\$843)	1,218	\$0	0	855	0	0	0	0	0	0	0	0	0	0	0	1,230
60	Total (48 through 59)	\$2,846,861	\$4,626,587	\$0	\$247,010	\$730,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,450,705

Acct.																			Sub-Total
No.	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	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	\$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	\$736,038	\$933,666	\$966,920	\$1,113,002	\$1,113,002	
10	Account 345	2,467	2,489	\$3,825	\$3,825	\$3,825	\$3,825	\$3,825	\$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	\$16,002	\$16,002	\$16,007	\$44,655	\$44,655	\$44,655	
12	Account 347	0	0	\$4,063	\$4,063	\$4,063	\$5,026	\$5,026	\$5,026	\$8,127	\$8,127	\$8,127	\$52,730	\$52,730	\$52,751	\$154,845	\$154,845	\$154,845	
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	\$152,758	\$1,042,279	\$1,300,472	\$1,515,589	\$1,729,035	\$1,729,035	
16	Incremental																		
17	Property Grouping																		
18	Account 316																	\$0	
19	Account 323															4,707		4,707	
20	Account 325						3,713									4,793		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	698,348	197,628	33,254	146,082	1,113,002	
25	Account 345	\$2,467	22	\$1,336					6				27,544	126,438	39,557	26,303	49,940	273,613	
26	Account 346						8,123						7,880		4	28,648		44,655	
27	Account 347			\$4,063			963			3,101			44,603		22	102,093		154,845	
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	\$80,763	\$889,521	\$258,193	\$215,117	\$213,447	\$1,729,035	
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	
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	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	76,283	\$76,283	
39	Account 343	\$1,693,675	1,858,818	1,858,818	1,858,999	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	1,873,852	\$1,873,852	
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	\$44,655	45,898	45,898	46,877	124,552	124,552	124,552	124,552	124,552	124,552	124,552	124,552	124,552	124,552	124,552	124,552	\$124,552	
42	Account 347	\$157,561	133,207	133,207	133,414	179,745	179,745	179,745	179,745	179,745	179,745	179,745	179,745	179,745	179,745	179,745	179,745	\$179,745	
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)	\$2,468,812	\$2,801,510	\$2,801,510	\$2,804,815	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	\$3,029,876	
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	70,700															73,202	
54	Account 343	\$580,673	165,144		181	14,853												760,851	
55	Account 345	\$89,051	84,013		199	26,614												199,877	
56	Account 346					1,244												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)	\$739,776	\$332,698	\$0	\$3,305	\$225,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,840	

No.	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	Sub-Total 10/31/14
1	No.	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	\$733,989	\$911,393	\$911,393	\$922,793	\$1,267,220	\$1,391,049	\$1,488,044	\$1,634,115	\$1,669,476	\$1,758,777	\$2,473,538	\$2,547,297	\$2,547,297
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	\$982,060	\$1,277,013	\$1,277,013	\$1,289,645	\$1,788,618	\$1,914,792	\$2,043,669	\$2,572,482	\$2,609,951	\$2,719,908	\$3,767,293	\$3,849,477	\$3,849,477
16		Incremental																	
17		Property Grouping																	
18	Account 316						\$1,709												\$1,709
19	Account 323																		0
20	Account 325				\$7,549			6,947						2,153					16,648
21	Account 328												19,008	10,665	2,028	10,930	4,320		46,951
22	Account 331																		0
23	Account 332				\$11,327						78,621	1,449	8,713	5,849			8,026		123,709
24	Account 343		\$231,272	15,514	\$210,029	146,700	130,474	177,404		11,400	344,426	123,830	96,995	146,071	35,361	89,301	714,760	73,759	2,547,297
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	\$159,335	\$294,953	\$0	\$12,632	\$498,973	\$126,174	\$128,877	\$528,813	\$37,470	\$109,956	\$1,047,386	\$82,183	\$3,849,477
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		\$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		\$4,249,310	7,717,432	7,717,432	7,904,637	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	8,013,342	\$8,013,342
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)		\$5,956,561	\$10,250,451	\$10,250,451	\$10,494,156	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341	\$10,999,341
46		Incremental																	
47		Property Grouping																	
48	Account 316																		\$0
49	Account 323																		0
50	Account 325		\$1,107	3,047			91,087												95,241
51	Account 328		\$33,334																33,334
52	Account 331																		0
53	Account 332		(\$8,651)	1,649		48,334	62,514												103,845
54	Account 343		\$1,702,013	3,468,123		187,205	108,704												5,466,045
55	Account 345		\$249,815	567,518		5,622	93,890												916,845
56	Account 346			54,635			129,282												183,917
57	Account 347			31,749			14,605												46,354
58	Account 348		\$130,311	165,951		2,545	4,248												303,055
59	Account 397		(\$843)	1,218			855												1,230
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	\$7,149,865

[illegible]

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	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
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
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	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
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
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
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
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
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
14	Account 397	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
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				777							15,380	\$18,198
26	Account 346					23,675												\$23,675
27	Account 347					5,479												\$5,479
28	Account 348																609	\$6,621
29	Account 397								1,050	4,962								\$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	\$27,667	\$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
34	Account 323	\$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
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
37	Account 331	\$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
39	Account 343	\$12,220	98,370	98,370	142,406	174,913	174,913	174,913	174,913	174,913	174,913	174,913	174,913	174,913	174,913	174,913	174,913	174,913
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
41	Account 346	\$133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946	133,946
42	Account 347	\$132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924	132,924
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
44	Account 397	\$0	0	0	918	918	918	918	918	918	918	918	918	918	918	918	918	918
45	Total (33 through 44)	\$396,678	\$498,123	\$498,123	\$554,873	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836	\$711,836
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												\$50,630
54	Account 343	\$1,118	86,150		44,036	32,507												\$163,811
55	Account 345		11,453		216	508												\$12,176
56	Account 346	\$110,272																\$110,272
57	Account 347	\$127,445																\$127,445
58	Account 348	\$1,969	3,843		8,028	777												\$14,617
59	Account 397				918													\$918
60	Total (48 through 59)	\$269,899	\$101,446	\$0	\$56,749	\$156,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$585,057

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. 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
3 Additions for the month (b)	0	0	0	0	1,709	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
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	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
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$10	\$12	\$14	\$16	\$18	\$20	\$22	\$24
9 <u>Account No. 316 / Descr - Supply Mains</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15	Total 3/31/15										
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										
17 <u>Account No. 323 / Descr - Other Pwr Prod Equip</u>	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
18 Beginning Plant Balance (a)	\$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	4,707	0
20 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,707	4,707
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	14	14
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	\$14	\$28
25 <u>Account No. 323 / Descr - Other Pwr Prod Equip</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15	Total 3/31/15										
26 Beginning Plant Balance (a)	\$4,707	\$14,358	\$14,358	\$14,358	\$14,358	\$14,358										
27 Additions for the month (b)	9,651	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										
33 <u>Account No. 325 / Descr - Electr Pump Equip</u>	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
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	\$25,153
35 Additions for the month (b)	0	0	7,549	0	0	10,659	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
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	19	19	19	46	46	46	46	46	46	51	51	51	62	62
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	\$19	\$38	\$57	\$103	\$149	\$195	\$241	\$287	\$333	\$384	\$435	\$486	\$548	\$610
41 <u>Account No. 325 / Descr - Electr Pump Equip</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15	Total 3/31/15										
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	148,202	148,202										
44 Ending Plant Balance (c)	33,054	47,701	47,701	47,701	195,903	195,903										
45 Depreciation Rate (d)	various	various	various	various	various	various										
46 Calculated Depreciation Expense (e)	81	117	117	117	482	482										
47 Adjustments (f)	0	0	0	0	0	0										
48 Ending Reserve Balance (g)	\$691	\$808	\$925	\$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

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,008	\$29,673	\$31,701	\$42,631	\$46,951	
3	0	0	0	0	0	0	0	0	0	0	19,008	10,665	2,028	10,930	4,320	0	
4	0	0	0	0	0	0	0	0	0	0	19,008	29,673	31,701	42,631	46,951	46,951	
5	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	
6	0	0	0	0	0	0	0	0	0	0	48	75	80	108	119	119	
7	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	\$48	\$123	\$203	\$311	\$430	\$549	
9	Account No. 328 / Descr - Other Pump Equip																
10	\$46,951	\$80,285	\$80,285	\$80,285	\$80,285												Total 3/31/15
11	33,334	0	0	0	0												\$80,285
12	80,285	80,285	80,285	80,285	80,285												0
13	various	various	various	various	various												80,285
14	203	203	203	203	203												various
15	0	0	0	0	0												0
16	\$752	\$955	\$1,158	\$1,361	\$1,564												\$1,564
17	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	
18	\$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	
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	
22	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	
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
26	\$0	\$0	\$0	\$0	\$0												\$0
27	0	0	0	0	0												0
28	0	0	0	0	0												0
29	various	various	various	various	various												various
30	0	0	0	0	0												0
31	0	0	0	0	0												0
32	\$0	\$0	\$0	\$0	\$0												\$0
33	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	
34	\$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	0	0	11,327	0	933	2,148	0	0	78,621	1,449	8,713	5,849	0	9,725	8,026	0	
36	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	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	
38	0	0	18	18	20	25	25	25	150	153	166	176	176	191	204	204	
39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	\$0	\$0	\$18	\$36	\$56	\$81	\$106	\$131	\$281	\$434	\$600	\$776	\$952	\$1,143	\$1,347	\$1,551	
41	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
42	\$126,790	\$120,642	\$192,991	\$192,991	\$241,324												\$241,324
43	(6,149)	72,349	0	48,334	62,514												62,514
44	120,642	192,991	192,991	241,324	303,838												303,838
45	various	various	various	various	various												various
46	195	353	353	430	529												various
47	0	0	0	0	0												0
48	\$1,746	\$2,099	\$2,452	\$2,882	\$3,411												\$3,411

- (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&D Mains</u>																
2 Beginning Plant Balance (a)	\$0	\$242,712	\$259,861	\$491,302	\$638,002	\$769,624	\$948,461	\$948,461	\$959,929	\$1,304,355	\$1,428,324	\$1,525,573	\$1,671,806	\$2,405,514	\$2,692,443	\$3,440,458
3 Additions for the month (b)	242,712	17,149	231,441	146,700	131,622	178,837	0	11,468	344,426	123,968	97,249	148,233	733,709	286,929	748,015	219,841
4 Ending Plant Balance (c)	242,712	259,861	491,302	638,002	769,624	948,461	948,461	959,929	1,304,355	1,428,324	1,525,573	1,671,806	2,405,514	2,692,443	3,440,458	3,660,299
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)	295	316	599	777	938	1,155	1,155	1,169	1,588	1,740	1,858	2,036	2,952	3,307	4,219	4,491
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$295	\$611	\$1,210	\$1,987	\$2,925	\$4,080	\$5,235	\$6,404	\$7,992	\$9,732	\$11,590	\$13,626	\$16,578	\$19,885	\$24,104	\$28,595
9 <u>Account No. 343 / Descr - T&D Mains</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
10 Beginning Plant Balance (a)	\$3,660,299	\$5,942,984	\$9,576,251	\$9,576,251	\$9,763,636											\$9,763,636
11 Additions for the month (b)	2,282,685	3,633,266	0	187,386	123,558											123,558
12 Ending Plant Balance (c)	5,942,984	9,576,251	9,576,251	9,763,636	9,887,194											9,887,194
13 Depreciation Rate (d)	various	various	various	various	various											various
14 Calculated Depreciation Expense (e)	7,268	11,716	11,716	11,944	12,094											0
15 Adjustments (f)	0	0	0	0	0											0
16 Ending Reserve Balance (g)	\$35,883	\$47,599	\$59,315	\$71,259	\$83,353											\$83,353
17 <u>Account No. 345 / Descr - Services</u>	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
18 Beginning Plant Balance (a)	\$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 Additions for the month (b)	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
20 Ending Plant Balance (c)	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 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
22 Calculated Depreciation Expense (e)	118	126	438	523	580	904	904	908	1,059	1,061	1,074	1,563	1,827	1,909	2,575	2,698
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$118	\$244	\$682	\$1,205	\$1,785	\$2,689	\$3,593	\$4,501	\$5,560	\$6,621	\$7,695	\$9,258	\$11,085	\$12,994	\$15,569	\$18,267
25 <u>Account No. 345 / Descr - Services</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
26 Beginning Plant Balance (a)	\$912,000	\$1,250,866	\$1,902,397	\$1,902,397	\$1,908,218											\$1,908,218
27 Additions for the month (b)	338,866	651,530	0	5,821	120,504											120,504
28 Ending Plant Balance (c)	1,250,866	1,902,397	1,902,397	1,908,218	2,028,722											2,028,722
29 Depreciation Rate (d)	various	various	various	various	various											various
30 Calculated Depreciation Expense (e)	3,715	5,782	5,782	5,802	6,170											0
31 Adjustments (f)	0	0	0	0	0											0
32 Ending Reserve Balance (g)	\$21,982	\$27,764	\$33,546	\$39,348	\$45,518											\$45,518
33 <u>Account No. 346 / Descr - Meters</u>	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
34 Beginning Plant Balance (a)	\$0	\$0	\$0	\$19,081	\$19,081	\$19,081	\$27,204	\$27,204	\$27,204	\$52,405	\$52,405	\$52,405	\$251,230	\$251,230	\$251,234	\$291,850
35 Additions for the month (b)	0	0	19,081	0	0	8,123	0	0	25,201	0	0	198,825	0	4	40,616	0
36 Ending Plant Balance (c)	0	0	19,081	19,081	19,081	27,204	27,204	27,204	52,405	52,405	52,405	251,230	251,230	251,234	291,850	291,850
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	65	65	65	89	89	89	176	176	176	853	853	853	978	978
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	\$130	\$195	\$284	\$373	\$462	\$638	\$814	\$990	\$1,843	\$2,696	\$3,549	\$4,527	\$5,505
41 <u>Account No. 346 / Descr - Meters</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
42 Beginning Plant Balance (a)	\$291,850	\$291,850	\$347,729	\$347,729	\$347,729											\$347,729
43 Additions for the month (b)	0	55,879	0	0	207,935											207,935
44 Ending Plant Balance (c)	291,850	347,729	347,729	347,729	555,664											555,664
45 Depreciation Rate (d)	various	various	various	various	various											various
46 Calculated Depreciation Expense (e)	978	1,169	1,169	1,169	1,842											0
47 Adjustments (f)	0	0	0	0	0											0
48 Ending Reserve Balance (g)	\$6,483	\$7,652	\$8,821	\$9,990	\$11,832											\$11,832

- (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. 347 / Descr - Meter Installations</u>																
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	\$98,565	\$98,565	\$98,566	\$267,483
3 Additions for the month (b)	0	0	6,129	0	0	1,376	0	0	3,909	0	0	87,151	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	98,565	98,565	98,586	267,483	267,483
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	293	293	293	812	812
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	\$533	\$826	\$1,119	\$1,931	\$2,743
9 <u>Account No. 347 / Descr - Meter Installations</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
10 Beginning Plant Balance (a)	\$267,483	\$270,199	\$277,594	\$277,594	\$277,801											\$277,801
11 Additions for the month (b)	2,716	7,395	0	207	60,936											60,936
12 Ending Plant Balance (c)	270,199	277,594	277,594	277,801	338,737											338,737
13 Depreciation Rate (d)	various	various	various	various	various											various
14 Calculated Depreciation Expense (e)	822	804	804	805	1,006											
15 Adjustments (f)	0	0	0	0	0											
16 Ending Reserve Balance (g)	\$3,565	\$4,369	\$5,173	\$5,978	\$6,984											\$6,984
17 <u>Account No. 348 / Descr - Hydrants</u>	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
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	9,863	18,632	0	5	3,315	292	18	1,800	64,770	20,983	73,318	20,283
20 Ending Plant Balance (c)	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	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
25 <u>Account No. 348 / Descr - Hydrants</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
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
33 <u>Account No. 397 / Descr - Communication Equip</u>	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
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
41 <u>Account No. 397 / Descr - Communication Equip</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
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)	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

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	\$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
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	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	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
8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Account No. 316 / Descr - Supply Mains															
10	\$0	\$0	\$0	\$0	\$0											\$0
11	0	0	0	0	0											0
12	0	0	0	0	0											0
13	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%											0.1250%
14	0	0	0	0	0											0
15	0	0	0	0	0											0
16	\$0	\$0	\$0	\$0	\$0											\$0
17	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
18	Account No. 323 / Descr - Other Pwr Prod Equip															
19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,707
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,707	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,707	4,707
22	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%
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$28
26	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
27	Account No. 323 / Descr - Other Pwr Prod Equip															
28	\$4,707	\$14,358	\$14,358	\$14,358	\$14,358											\$14,358
29	9,651	0	0	0	0											0
30	14,358	14,358	14,358	14,358	14,358											14,358
31	0.2917%	0.2917%	0.2917%	0.2917%	0.2917%											0.2917%
32	42	42	42	42	42											0
33	0	0	0	0	0											0
34	\$70	\$112	\$154	\$196	\$238											\$238
35	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
36	Account No. 325 / Descr - Electr Pump Equip															
37	\$0	\$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
38	0	0	0	0	0	3,713	0	0	0	0	0	0	0	0	4,793	0
39	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
40	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%
41	0	0	0	0	0	9	9	9	9	9	9	9	9	9	20	20
42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	\$0	\$0	\$0	\$0	\$0	\$9	\$18	\$27	\$36	\$45	\$54	\$63	\$72	\$81	\$101	\$121
44	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
45	Account No. 325 / Descr - Electr Pump Equip															
46	\$8,506	\$15,299	\$26,899	\$26,899	\$26,899											\$26,899
47	6,793	11,601	0	0	0											57,114
48	15,299	26,899	26,899	26,899	26,899											84,014
49	0.2367%	0.2367%	0.2367%	0.2367%	0.2367%											0.2367%
50	36	64	64	64	199											0
51	0	0	0	0	0											0
52	\$157	\$221	\$285	\$349	\$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

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	\$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	
4	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%	
6	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	
8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
9	Account No. 328 / Descr - Other Pump Equip																
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	
	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	
17	Account No. 331 / Descr - WT Struct & Improve																
18	\$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	
20	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%	
22	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	
24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
25	Account No. 331 / Descr - WT Struct & Improve																
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	
	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	
33	Account No. 332 / Descr - Wtr Treat Equip																
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	
35	0	0	0	0	933	2,148	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	
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%	
38	0	0	0	0	2	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	
40	\$0	\$0	\$0	\$0	\$2	\$9	\$16	\$23	\$30	\$37	\$44	\$51	\$58	\$65	\$72	\$79	
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
41	Account No. 332 / Descr - Wtr Treat Equip																
42	\$3,081	\$5,583	\$76,283	\$76,283	\$76,283											\$76,283	
43	2,502	70,700	0	0	0											0	
44	5,583	76,283	76,283	76,283	76,283											76,283	
45	0.2183%	0.2183%	0.2183%	0.2183%	0.2183%											0.2183%	
46	12	167	167	167	167											167	
47	0	0	0	0	0											0	
48	\$91	\$258	\$425	\$592	\$759											\$759	

- (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&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	\$736,038	\$933,666	\$966,920
3 Additions for the month (b)	11,441	1,635	21,412	0	1,147	1,434	0	68	0	139	254	162	698,348	197,628	33,254	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	736,038	933,666	966,920	1,113,002
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	920	1,167	1,209	1,391
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	\$1,406	\$2,573	\$3,782	\$5,173
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
9 <u>Account No. 343 / Descr - T&D Mains</u>																
10 Beginning Plant Balance (a)	\$1,113,002	\$1,693,675	\$1,858,818	\$1,858,818	\$1,858,999											\$1,858,999
11 Additions for the month (b)	580,673	165,144	0	181	14,853											14,853
12 Ending Plant Balance (c)	1,693,675	1,858,818	1,858,818	1,858,999	1,873,852											1,873,852
13 Depreciation Rate (d)	0.1250%	0.1250%	0.1250%	0.1250%	0.1250%											0.1250%
14 Calculated Depreciation Expense (e)	2,117	2,324	2,324	2,324	2,342											
15 Adjustments (f)	0	0	0	0	0											
16 Ending Reserve Balance (g)	\$7,290	\$9,614	\$11,938	\$14,262	\$16,604											\$16,604
	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
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	3,825	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	329	411	466	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	\$26	\$34	\$42	\$50	\$58	\$66	\$74	\$82	\$147	\$476	\$887	\$1,353	\$1,923
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											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)	\$2,678	\$3,608	\$4,538	\$5,469	\$6,455											\$6,455
	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
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	\$16,002	\$16,002	\$16,007	\$44,655
35 Additions for the month (b)	0	0	0	0	0	8,123	0	0	0	0	0	7,890	0	4	28,648	0
36 Ending Plant Balance (c)	0	0	0	0	0	8,123	8,123	8,123	8,123	8,123	8,123	16,002	16,002	16,007	44,655	44,655
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	47	47	47	131	131
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	\$191	\$238	\$285	\$416	\$547
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
41 <u>Account No. 346 / Descr - Meters</u>																
42 Beginning Plant Balance (a)	\$44,655	\$44,655	\$45,898	\$45,898	\$45,898											\$45,898
43 Additions for the month (b)	0	1,244	0	0	78,653											78,653
44 Ending Plant Balance (c)	44,655	45,898	45,898	45,898	124,552											124,552
45 Depreciation Rate (d)	0.2933%	0.2933%	0.2933%	0.2933%	0.2933%											0.2933%
46 Calculated Depreciation Expense (e)	131	135	135	135	365											
47 Adjustments (f)	0	0	0	0	0											
48 Ending Reserve Balance (g)	\$678	\$813	\$948	\$1,083	\$1,448											\$1,448

- (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	\$52,730	\$52,730	\$52,751	\$154,845
3 Additions for the month (b)	0	0	4,063	0	0	963	0	0	3,101	0	0	44,603	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	52,730	52,730	52,751	154,845	154,845
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%
6 Calculated Depreciation Expense (e)	0	0	15	15	15	18	18	18	29	29	29	191	191	191	561	561
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	\$15	\$30	\$45	\$63	\$81	\$99	\$128	\$157	\$186	\$377	\$568	\$759	\$1,320	\$1,881
9 <u>Account No. 347 / Descr - Meter Installations</u>																Total
10 Beginning Plant Balance (a)	\$154,845	\$157,561	\$133,207	\$133,207	\$133,414											3/31/15
11 Additions for the month (b)	2,716	(24,354)	0	207	46,331											\$133,414
12 Ending Plant Balance (c)	157,561	133,207	133,207	133,414	179,745											46,331
13 Depreciation Rate (d)	0.3625%	0.3625%	0.3625%	0.3625%	0.3625%											179,745
14 Calculated Depreciation Expense (e)	571	483	483	484	652											0.3625%
15 Adjustments (f)	0	0	0	0	0											0
16 Ending Reserve Balance (g)	\$2,452	\$2,935	\$3,418	\$3,902	\$4,554											\$4,554
17 <u>Account No. 348 / Descr - Hydrants</u>																
18 Beginning Plant Balance (a)	\$0	\$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
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	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
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
25 <u>Account No. 348 / Descr - Hydrants</u>																Total
26 Beginning Plant Balance (a)	\$126,628	\$175,017	\$199,368	\$199,368	\$202,086											3/31/15
27 Additions for the month (b)	48,389	24,351	0	2,718	1,495											\$202,086
28 Ending Plant Balance (c)	175,017	199,368	199,368	202,086	203,582											1,495
29 Depreciation Rate (d)	0.1308%	0.1308%	0.1308%	0.1308%	0.1308%											203,582
30 Calculated Depreciation Expense (e)	229	261	261	264	266											0.1308%
31 Adjustments (f)	0	0	0	0	0											0
32 Ending Reserve Balance (g)	\$838	\$1,099	\$1,360	\$1,624	\$1,890											\$1,890
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
41 <u>Account No. 397 / Descr - Communication Equip</u>																Total
42 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0											3/31/15
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											0
47 Adjustments (f)	0	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 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	
3 Additions for the month (b)	0	0	0	0	1,709	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	
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%	
6 Calculated Depreciation Expense (e)	0	0	0	0	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	
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$10	\$12	\$14	\$16	\$18	\$20	\$22	\$24	
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												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)	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
	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	
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	
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)	0.2400%	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	
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	
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
25 Account No. 323 / Descr - Other Pwr Prod Equip																	
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
	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	
33 Account No. 325 / Descr - Electr Pump Equip																	
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	
35 Additions for the month (b)	0	0	7,549	0	0	6,947	0	0	0	0	0	2,153	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	
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%	
38 Calculated Depreciation Expense (e)	0	0	19	19	19	37	37	37	37	37	37	42	42	42	42	42	
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	\$19	\$38	\$57	\$94	\$131	\$168	\$205	\$242	\$279	\$321	\$363	\$405	\$447	\$489	
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
41 Account No. 325 / Descr - Electr Pump Equip																	
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	91,087												91,087
44 Ending Plant Balance (c)	17,755	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%
46 Calculated Depreciation Expense (e)	45	53	53	53	283												283
47 Adjustments (f)	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. 15-863-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)	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	48	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	\$48	\$123	\$203	\$311	\$430	\$549	
9 Account No. 328 / Descr - Other Pump Equip	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
10 Beginning Plant Balance (a)	\$46,951	\$80,285	\$80,285	\$80,285	\$80,285												\$80,285
11 Additions for the month (b)	33,334	0	0	0	0												0
12 Ending Plant Balance (c)	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%
14 Calculated Depreciation Expense (e)	203	203	203	203	203												0.2525%
15 Adjustments (f)	0	0	0	0	0												0
16 Ending Reserve Balance (g)	\$752	\$955	\$1,158	\$1,361	\$1,564												\$1,564
17 Account No. 331 / Descr - WT Struct & Improve	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	
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	
25 Account No. 331 / Descr - WT Struct & Improve	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
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)	0.2758%	0.2758%	0.2758%	0.2758%	0.2758%												0.2758%
30 Calculated Depreciation Expense (e)	0	0	0	0	0												0.2758%
31 Adjustments (f)	0	0	0	0	0												0
32 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0												\$0
33 Account No. 332 / Descr - Wtr Treat Equip	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	
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	78,621	1,449	8,713	5,849	0	9,725	8,026	0	
36 Ending Plant Balance (c)	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	
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	143	146	159	169	169	184	197	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	
41 Account No. 332 / Descr - Wtr Treat Equip	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
42 Beginning Plant Balance (a)	\$123,709	\$115,058	\$116,707	\$116,707	\$165,041												\$165,041
43 Additions for the month (b)	(8,651)	1,649	0	48,334	62,514												62,514
44 Ending Plant Balance (c)	115,058	116,707	116,707	165,041	227,555												227,555
45 Depreciation Rate (d)	0.1592%	0.1592%	0.1592%	0.1592%	0.1592%												0.1592%
46 Calculated Depreciation Expense (e)	183	186	186	263	362												0.1592%
47 Adjustments (f)	0	0	0	0	0												0
48 Ending Reserve Balance (g)	\$1,655	\$1,841	\$2,027	\$2,290	\$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&D Mains</u>																
2 Beginning Plant Balance (a)	\$0	\$231,272	\$246,786	\$456,815	\$603,515	\$733,989	\$911,393	\$911,393	\$922,793	\$1,267,220	\$1,391,049	\$1,488,044	\$1,634,115	\$1,669,476	\$1,758,777	\$2,473,538
3 Additions for the month (b)	231,272	15,514	210,029	146,700	130,474	177,404	0	11,400	344,426	123,830	96,995	146,071	35,361	89,301	714,760	73,759
4 Ending Plant Balance (c)	231,272	246,786	456,815	603,515	733,989	911,393	911,393	922,793	1,267,220	1,391,049	1,488,044	1,634,115	1,669,476	1,758,777	2,473,538	2,547,297
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	893	1,109	1,109	1,123	1,542	1,693	1,811	1,989	2,032	2,140	3,010	3,100
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	\$581	\$1,137	\$1,871	\$2,764	\$3,873	\$4,982	\$6,105	\$7,647	\$9,340	\$11,151	\$13,140	\$15,172	\$17,312	\$20,322	\$23,422
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
9 <u>Account No. 343 / Descr - T&D Mains</u>																
10 Beginning Plant Balance (a)	\$2,547,297	\$4,249,310	\$7,717,432	\$7,717,432	\$7,904,637											\$7,904,637
11 Additions for the month (b)	1,702,013	3,468,123	0	187,205	108,704											108,704
12 Ending Plant Balance (c)	4,249,310	7,717,432	7,717,432	7,904,637	8,013,342											8,013,342
13 Depreciation Rate (d)	0.1217%	0.1217%	0.1217%	0.1217%	0.1217%											0.1217%
14 Calculated Depreciation Expense (e)	5,171	9,392	9,392	9,620	9,752											9,752
15 Adjustments (f)	0	0	0	0	0											0
16 Ending Reserve Balance (g)	\$28,593	\$37,985	\$47,377	\$56,997	\$66,749											\$66,749
	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
17 <u>Account No. 345 / Descr - Services</u>																
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	97,116	0	1,232	45,173	569	4,136	129,357	46	0	183,460	5,565
20 Ending Plant Balance (c)	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
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	2,109	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	\$14,216	\$16,344
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
25 <u>Account No. 345 / Descr - Services</u>																
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											5,184
31 Adjustments (f)	0	0	0	0	0											0
32 Ending Reserve Balance (g)	\$19,304	\$24,156	\$29,008	\$33,879	\$39,063											\$39,063
	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
33 <u>Account No. 346 / Descr - Meters</u>																
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	0	0	0	0	0	25,201	0	0	190,945	0	0	11,968	0
36 Ending Plant Balance (c)	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
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	65	65	65	65	65	152	152	152	806	806	806	847	847
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	\$130	\$195	\$260	\$325	\$390	\$542	\$694	\$846	\$1,652	\$2,458	\$3,264	\$4,111	\$4,958
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
41 <u>Account No. 346 / Descr - Meters</u>																
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	129,282											129,282
44 Ending Plant Balance (c)	247,196	301,831	301,831	301,831	431,113											431,113
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											1,477
47 Adjustments (f)	0	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

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	\$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	0	0	2,066	0	0	413	0	0	808	0	0	42,548	0	0	66,803	0
4	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	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	0	0	5	5	5	6	6	6	7	7	7	102	102	102	251	251
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	\$0	\$0	\$5	\$10	\$15	\$21	\$27	\$33	\$40	\$47	\$54	\$156	\$258	\$360	\$611	\$862
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
9	Account No. 347 / Descr - Meter Installations															
10	\$112,638	\$112,638	\$144,387	\$144,387	\$144,387											\$144,387
11	0	31,749	0	0	14,605											14,605
12	112,638	144,387	144,387	144,387	158,992											158,992
13	0.2225%	0.2225%	0.2225%	0.2225%	0.2225%											0.2225%
14	251	321	321	321	354											354
15	0	0	0	0	0											0
16	\$1,113	\$1,434	\$1,755	\$2,076	\$2,430											\$2,430
	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
17	Account No. 348 / Descr - Hydrants															
18	\$0	\$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
19	23,164	212	815	348	9,779	13,073	0	0	3,315	292	18	1,225	34	0	57,999	2,859
20	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
21	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	34	34	35	36	50	69	69	69	74	74	74	76	76	76	161	165
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	\$34	\$68	\$103	\$139	\$189	\$258	\$327	\$396	\$470	\$544	\$618	\$694	\$770	\$846	\$1,007	\$1,172
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
25	Account No. 348 / Descr - Hydrants															
26	\$113,133	\$243,444	\$409,396	\$409,396	\$411,940											\$411,940
27	130,311	165,951	0	2,545	4,248											4,248
28	243,444	409,396	409,396	411,940	416,188											416,188
29	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%											0.1458%
30	355	597	597	601	607											607
31	0	0	0	0	0											0
32	\$1,527	\$2,124	\$2,721	\$3,322	\$3,929											\$3,929
	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
33	Account No. 397 / Descr - Communication Equip															
34	\$0	\$0	\$0	\$0	\$0	\$289	\$289	\$289	\$289	\$1,718	\$1,753	\$1,760	\$1,760	\$1,760	\$1,760	\$1,809
35	0	0	0	0	289	0	0	0	1,429	35	7	0	0	0	49	0
36	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	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	0	0	0	0	2	2	2	2	10	10	10	10	10	10	10	10
39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$18	\$28	\$38	\$48	\$58	\$68	\$78	\$88
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
41	Account No. 397 / Descr - Communication Equip															
42	\$1,809	\$965	\$2,183	\$2,183	\$2,183											\$2,183
43	(843)	1,218	0	0	855											855
44	965	2,183	2,183	2,183	3,038											3,038
45	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%											0.5558%
46	5	12	12	12	17											17
47	0	0	0	0	0											0
48	\$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	303,838	various	6,345
8		Account 343	9,887,194	various	145,103
9		Account 345	2,028,722	various	74,046
10		Account 346	555,664	various	22,103
11		Account 347	338,737	various	12,064
12		Account 348	619,769	various	10,479
13		Account 397	3,038	various	203
14		Total (2 through 13)	14,029,217		279,082
15					
16		Grand Total	<u>\$14,029,217</u>		<u>\$279,082</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	76,283	2.62%	1,999
8		Account 343	1,873,852	1.50%	28,108
9		Account 345	473,490	2.50%	11,837
10		Account 346	124,552	3.52%	4,384
11		Account 347	179,745	4.35%	7,819
12		Account 348	203,582	1.57%	3,196
13		Account 397	0	6.15%	0
14		Total (2 through 13)	3,029,876		60,232
15					
16		Grand Total	<u>\$3,029,876</u>		<u>\$60,232</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 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	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	8,013,342	1.46%	116,995
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)	10,999,341		218,850
15					
16		Grand Total	<u>\$10,999,341</u>		<u>\$218,850</u>

- (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	Total Additions	Percent Good	True Value of Taxable Property	Taxable Percent	Total Taxable Value	Tax Rate *	Tax
1	Property Grouping								
2	Account 316	2013	1,709	94.0%	1,606	88.0%	1,413	86.610	122
3	Account 323	2014	14,358	98.0%	14,071	88.0%	12,382	86.610	1,072
4	Account 325	2013	18,208	94.0%	17,115	88.0%	15,062	86.610	1,304
4	Account 325	2014	177,695	98.0%	174,141	88.0%	153,244	86.610	13,272
5	Account 328	2014	80,285	98.0%	78,679	88.0%	69,238	86.610	5,997
6	Account 331		0	98.3%	0	88.0%	0	86.610	0
7	Account 332	2013	14,408	95.0%	13,687	88.0%	12,045	86.610	1,043
7	Account 332	2014	289,431	98.3%	284,510	88.0%	250,369	86.610	21,684
8	Account 343	2013	948,461	97.0%	920,007	88.0%	809,606	86.610	70,120
8	Account 343	2014	8,938,733	99.0%	8,849,346	88.0%	7,787,424	86.610	674,469
9	Account 345	2013	272,674	97.0%	264,494	88.0%	232,755	86.610	20,159
9	Account 345	2014	1,756,048	99.0%	1,738,487	88.0%	1,529,869	86.610	132,502
10	Account 346	2013	27,204	97.0%	26,388	88.0%	23,221	86.610	2,011
10	Account 346	2014	528,460	99.0%	523,176	88.0%	460,395	86.610	39,875
11	Account 347	2013	7,505	97.0%	7,280	88.0%	6,406	86.610	555
11	Account 347	2014	331,231	99.0%	327,919	88.0%	288,569	86.610	24,993
12	Account 348	2013	54,978	97.0%	53,329	88.0%	46,929	86.610	4,065
12	Account 348	2014	564,791	99.0%	559,144	88.0%	492,046	86.610	42,616
13	Account 397	2013	289	90.0%	260	88.0%	229	86.610	20
13	Account 397	2014	2,750	96.7%	2,659	88.0%	2,340	86.610	203
14									
15									
16	Total (2 through 13)		<u>14,029,217</u>		<u>13,856,297</u>		<u>12,193,542</u>		<u>1,056,083</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	275,030	various	4,056
9		Account 345	68,825	various	2,176
10		Account 346	189,873	various	7,474
11		Account 347	152,274	various	4,391
12		Account 348	42,944	various	713
13		Account 397	918	various	61
14		Total (2 through 13)	1,030,966		26,939
15					
16		Grand Total	<u>\$1,030,966</u>		<u>\$26,939</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 No.	Acct. No.	Description	Plant In Service Balance At 3/31/2015 (a)	Accrual Rates (b)	Depreciation Expense (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	<u>\$319,130</u>		<u>\$8,016</u>

- (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	Accrual Rates	Depreciation
No.	No.	Balance At		Expense
	Description	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	174,913	1.46%	2,554
9	Account 345	30,374	4.00%	1,215
10	Account 346	133,946	4.11%	5,505
11	Account 347	132,924	2.67%	3,549
12	Account 348	21,239	1.75%	372
13	Account 397	918	6.67%	61
14	Total (2 through 13)	711,836		18,923
15				
16	Grand Total	<u>\$711,836</u>		<u>\$18,923</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-WW-SIC
Annualized Reduction in Property Taxes For Retirements

Line No.			<u>Total Retirements</u>	<u>Percent 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	Account 323 / 325 / 328	Prior 1990	13,546	15.0%	2,032	88.0%	1,788	86.610	155
2		1994	6,013	24.1%	1,449	88.0%	1,275	86.610	110
3		1995	5,648	26.3%	1,485	88.0%	1,307	86.610	113
4		1996	339	28.6%	97	88.0%	85	86.610	7
5		1997	1,464	30.9%	452	88.0%	398	86.610	34
6		1999	53,799	38.0%	20,444	88.0%	17,990	86.610	1,558
7		2000	1,973	42.0%	829	88.0%	729	86.610	63
8		2001	3,642	46.0%	1,675	88.0%	1,474	86.610	128
9		2003	637	54.0%	344	88.0%	303	86.610	26
10		2004	6,545	58.0%	3,796	88.0%	3,341	86.610	289
11		2005	18,688	62.0%	11,587	88.0%	10,196	86.610	883
12		2006	13,024	66.0%	8,596	88.0%	7,564	86.610	655
13		2007	9,538	70.0%	6,677	88.0%	5,875	86.610	509
14		2008	9,961	74.0%	7,372	88.0%	6,487	86.610	562
15		2010	56,748	82.0%	46,534	88.0%	40,950	86.610	3,547
16		2013	3,560	94.0%	3,346	88.0%	2,945	86.610	255
17	Account 332	Prior 1985	12,692	15.0%	1,904	88.0%	1,675	86.610	145
18		1990	3,154	24.3%	766	88.0%	674	86.610	58
19		1991	698	26.1%	182	88.0%	160	86.610	14
20		1992	1,702	28.0%	477	88.0%	419	86.610	36
21		1993	209	29.8%	62	88.0%	55	86.610	5
22		1996	10,041	38.3%	3,846	88.0%	3,384	86.610	293
23		2002	4,946	58.3%	2,883	88.0%	2,537	86.610	220
24		2005	43,468	68.3%	29,688	88.0%	26,126	86.610	2,263
25		2008	6,633	78.3%	5,194	88.0%	4,570	86.610	396
26		2009	2,858	81.7%	2,335	88.0%	2,055	86.610	178
27		2013	9,575	95.0%	9,096	88.0%	8,005	86.610	693
28	Account 343 / 345 / 346 / 347 / 348	Prior 1965	191,255	15.0%	28,688	88.0%	25,246	86.610	2,187
29		1965	807	15.0%	121	88.0%	106	86.610	9
30		1966	1,447	16.1%	233	88.0%	205	86.610	18
31		1967	1,850	17.1%	316	88.0%	278	86.610	24
32		1968	3,298	18.2%	600	88.0%	528	86.610	46
33		1969	1,004	19.3%	194	88.0%	170	86.610	15
34		1970	2,144	20.3%	435	88.0%	383	86.610	33
35		1971	2,408	21.4%	515	88.0%	453	86.610	39
36		1972	12,595	22.5%	2,834	88.0%	2,494	86.610	216
37		1973	4,426	23.5%	1,040	88.0%	915	86.610	79
38		1974	33	24.6%	8	88.0%	7	86.610	1
39		1975	10,093	25.7%	2,594	88.0%	2,283	86.610	198
40		1976	236	26.7%	63	88.0%	56	86.610	5
41		1977	11,490	27.8%	3,194	88.0%	2,811	86.610	243
42		1978	11,842	28.9%	3,422	88.0%	3,012	86.610	261
43		1979	25,571	29.9%	7,646	88.0%	6,728	86.610	583
44		1980	20,709	31.0%	6,420	88.0%	5,649	86.610	489
45		1981	2,548	33.0%	841	88.0%	740	86.610	64
46		1982	2,189	35.0%	766	88.0%	674	86.610	58
47		1983	7,370	37.0%	2,727	88.0%	2,400	86.610	208
48		1984	8,134	39.0%	3,172	88.0%	2,792	86.610	242
49		1985	11,672	41.0%	4,785	88.0%	4,211	86.610	365
50		1986	17,598	43.0%	7,567	88.0%	6,659	86.610	577
51		1987	27,064	45.0%	12,179	88.0%	10,718	86.610	928
52		1988	100,450	47.0%	47,212	88.0%	41,546	86.610	3,598
53		1989	79,149	49.0%	38,783	88.0%	34,129	86.610	2,956
54		1990	11,965	51.0%	6,102	88.0%	5,370	86.610	465
55		1991	10,438	53.0%	5,532	88.0%	4,868	86.610	422
56		1992	12,357	55.0%	6,797	88.0%	5,981	86.610	518
57		1993	21,861	57.0%	12,461	88.0%	10,966	86.610	950
58		1994	13,401	59.0%	7,907	88.0%	6,958	86.610	603
59		1995	12,098	61.0%	7,380	88.0%	6,494	86.610	562
60		1996	13,804	63.0%	8,696	88.0%	7,653	86.610	663
61		1999	26,072	69.0%	17,990	88.0%	15,831	86.610	1,371
62		2001	1,795	73.0%	1,311	88.0%	1,153	86.610	100
63		2002	1,125	75.0%	844	88.0%	743	86.610	64
64		2003	303	77.0%	233	88.0%	205	86.610	18
65		2006	37,772	83.0%	31,350	88.0%	27,588	86.610	2,389
66		2007	0	85.0%	0	88.0%	0	86.610	0
67		2008	2,249	87.0%	1,957	88.0%	1,722	86.610	149
68		2010	127	91.0%	116	88.0%	102	86.610	9
69		2013	3,816	97.0%	3,701	88.0%	3,257	86.610	282
70		2014	2,381	99.0%	2,358	88.0%	2,075	86.610	180
71	Account 397	2010	918	70.0%	642	88.0%	565	86.610	49
72									
73									
74									
75	(line 1 through 71)		<u>1,030,967</u>		<u>464,881</u>		<u>409,096</u>		<u>35,432</u>

Schedule 7

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

Line No.	Class of Capital	Reference	(\$) Amount	% of Total	(%) Cost	Weighted Cost (%)	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		<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.			Rate Case Adjustment	
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	<u>79,687,139</u>		<u>79,687,139</u>
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)	<u>(44,755,783)</u>		<u>(44,755,783)</u>
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)	<u>3,074,007</u>	<u>557,082</u>	<u>3,631,089</u>
14		Net Operating Income (9 - 10 - 11 - 12 - 13)	<u>\$9,054,007</u>	<u>1,034,581</u>	<u>\$10,088,588</u>
15		Net Operating Return On Rate Base (14 / 7)			<u>6.29%</u>

* 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 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

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

8/24/2015 4:31:26 PM

in

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

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