## 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.

2

## **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.

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

Line			
No.			
1	Return on Investment		
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)	12,998,251	
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)	(870,543)	
10	Net Rate Base	13,868,794	
11	Pre-tax Rate of Return	10.58%	Schedule 7, line 4
12	Annualized Return on Rate Base (10 x 11)	1,467,318	
	Operating Expenses		
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	(35,432)	Schedule 6.1 line 75
17	Annualized Revenue Requirement (12 + 13 + 14 + 15 + 16)	\$2,740,112	

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

Line Acci No. No.	. Cumulative	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
2 3 4 5 6	Property Grouping Account 316 Account 323 Account 325 Account 328	\$0 0 0	\$0 0 0	\$0 \$0 \$7,549 \$0	\$0 \$0 \$7,549 \$0	\$1,709 \$0 \$7,549 \$0	\$1,709 \$0 \$18,208 \$0	\$1,709 \$0 \$18,208 \$0	\$1,709 \$0 \$18,208 \$0	\$1,709 \$0 \$18,208 \$0	\$1,709 \$0 \$18,208 \$0	\$1,709 \$0 \$18,208 \$19,008	\$1,709 \$0 \$20,361 \$29,673	\$1,709 \$0 \$20,361 \$31,701	\$1,709 \$0 \$20,361 \$42,631	\$1,709 \$4,707 \$25,153 \$46,951	\$1,709 \$4,707 \$25,153 \$46,951	\$1,709 \$4,707 \$25,153 \$46,951
7 8 9 10	Account 331 Account 332 Account 343 Account 345	0 0 242,712 36,420	0 0 259,861 38,804	\$0 \$11,327 \$491,302 \$132,816	\$0 \$11,327 \$638,002 \$158,473	\$0 \$12,259 \$769,624 \$175,558	\$0 \$14,408 \$948,461 \$272,674	\$0 \$14,408 \$948,461 \$272,674	\$0 \$14,408 \$959,929 \$273,912	\$0 \$93,029 \$1,304,355 \$319,085	\$0 \$94,477 \$1,428,324 \$319,654	\$0 \$103,190 \$1,525,573 \$323,790	\$0 \$109,039 \$1,671,806 \$480,691	\$0 \$109,039 \$2,405,514 \$607,175	\$0 \$118,765 \$2,692,443 \$646,731	\$0 \$126,790 \$3,440,458 \$856,495	\$0 \$126,790 \$3,660,299 \$912,000	\$0 \$126,790 \$3,660,299 \$912,000
11 12 13 14	Account 346 Account 347 Account 348 Account 397	0 0 23,548 0	0 0 23,770 0	\$19,081 \$6,129 \$26,135 \$0	\$19,081 \$6,129 \$26,483 \$0	\$19,081 \$6,129 \$36,346 \$289	\$27,204 \$7,505 \$54,978 \$289	\$27,204 \$7,505 \$54,978 \$289	\$27,204 \$7,505 \$54,983 \$289	\$52,405 \$11,414 \$58,298 \$1,718	\$52,405 \$11,414 \$58,589 \$1,753	\$52,405 \$11,414 \$58,607 \$1,760	\$251,230 \$98,565 \$60,407 \$1,760	\$251,230 \$98,565 \$125,177 \$1,760	\$251,234 \$98,586 \$146,160 \$1,760	\$291,850 \$267,483 \$219,478 \$1,809	\$291,850 \$267,483 \$239,761 \$1,809	\$291,850 \$267,483 \$239,761 \$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 17 18 19	Incremental Property Grouping Account 316 Account 323	\$0 \$0	\$0 0	\$0 \$0	\$0 0	\$1,709 0	\$0 0	\$0 4,707	\$0 0	\$1,709 4,707								
20 21 22	Account 325 Account 328 Account 331	\$0 \$0 \$0	0 0 0	\$7,549 \$0 \$0	0 0 0	0 0 0	10,659 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 19,008 0	2,153 10,665 0	0 2,028 0	0 10,930 0	4,793 4,320 0	0 0 0	25,153 46,951 0
23 24 25	Account 332 Account 343 Account 345	\$0 \$242,712 \$36,420	0 17,149 2,384	\$11,327 \$231,441 \$94,012	0 146,700 25,657	933 131,622 17,085	2,148 178,837 97,116	0	0 11,468 1,238	78,621 344,426 45,173	1,449 123,968 569	8,713 97,249 4,136	5,849 146,233 156,901	733,709 126,484	9,725 286,929 39,557	8,026 748,015 209,763	0 219,841 55,506	126,790 3,660,299 912,000
26 27 28	Account 346 Account 347 Account 348	\$0 \$0 \$0 \$23,548	0 0 221	\$19,081 \$6,129 \$2,365	0 0 348	0 0 9,863	8,123 1,376 18,632	0	0	25,201 3,909 3,315	0 0 292	0 0 18	198,825 87,151 1,800	0 0 0 64,770	4 22 20,983	40,616 168,896 73,318	0 0 0 20,283	291,850 267,483 239,761
29 30	Account 397 Total (18 through 29)	\$0 \$302,680	\$19,754	\$0 \$371,904	\$172,705	289 \$161,500	\$316,892	0 \$0	0 \$12,710	1,429 \$502,074	35 \$126,313	\$129,131	\$609,576	926,991	9368,149	\$1,262,502	0 \$295,630	1,809 \$5,578,512
																		Total
31	Cumulative	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												3/31/15
31 32 33	Cumulative Property Grouping Account 316	11/30/14 \$1,709	12/31/14 \$1,709	1/31/15 \$1,709	2/28/15 \$1,709	3/31/15 \$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	\$1,709	
32 33 34	Property Grouping Account 316 Account 323	\$1,709 \$14,358	\$1,709 14,358	\$1,709 14,358	\$1,709 14,358	\$1,709 14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	14,358	3/31/15 \$1,709 \$14,358
32 33 34 35 36	Property Grouping Account 316 Account 323 Account 325 Account 328	\$1,709 \$14,358 \$33,054 \$80,285	\$1,709 14,358 47,701 80,285	\$1,709 14,358 47,701 80,285	\$1,709 14,358 47,701 80,285	\$1,709 14,358 195,903 80,285	14,358 195,903 80,285	\$1,709 \$14,358 \$195,903 \$80,285										
32 33 34 35	Property Grouping Account 316 Account 323 Account 325	\$1,709 \$14,358 \$33,054	\$1,709 14,358 47,701	\$1,709 14,358 47,701	\$1,709 14,358 47,701	\$1,709 14,358 195,903	14,358 195,903	3/31/15 \$1,709 \$14,358 \$195,903										
32 33 34 35 36 37 38 39	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 328 Account 331 Account 332 Account 343	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194	14,358 195,903 80,285 0 303,838 9,887,194	\$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194										
32 33 34 35 36 37 38 39 40 41	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664										
32 33 34 35 36 37 38 39 40 41 42	Property Grouping Account 316 Account 326 Account 325 Account 325 Account 328 Account 331 Account 343 Account 344 Account 345 Account 347	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737	\$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$55,664 \$338,737										
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 326 Account 325 Account 325 Account 327 Account 331 Account 331 Account 343 Account 345 Account 347	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$55,664 \$338,737 \$619,769 3,038										
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183	\$1,709 14,358 195,903 80,285 0 303,887,194 2,028,722 555,664 338,737 619,769	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769							
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 343 Account 345 Account 346 Account 347 Account 347 Account 347 Account 348 Account 397 Total (33 through 44)	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$55,664 \$338,737 \$619,769 3,038										
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 345 Account 347 Account 347 Account 348 Account 397 Total (33 through 44)  Incremental Property Grouping	\$1,709 \$14,358 \$33,054 \$80,285 \$0,285 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217										
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 324 Account 343 Account 344 Account 345 Account 347 Account 347 Account 348 Account 349 Total (33 through 44) Incremental Property Grouping Account 323	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,886 \$21,850 \$270,199 \$418,461 \$965 \$8,425,373	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 327 Account 324 Account 343 Account 345 Account 346 Account 347 Account 347 Account 348 Account 349 Incremental Property Grouping Account 316 Account 323 Account 323 Account 323 Account 323 Account 323 Account 323	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15 \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 345 Account 347 Account 347 Account 348 Account 347 Account 349 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 325 Account 325 Account 328 Account 331	\$1,709 \$14,358 \$33,054 \$80,285 \$0,285 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0,241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15  \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Property Grouping Account 316 Account 325 Account 325 Account 325 Account 325 Account 325 Account 331 Account 343 Account 345 Account 346 Account 347 Account 347 Account 348 Account 349 Incremental Property Grouping Account 316 Account 325 Account 328 Account 331 Account 332	\$1,709 \$14,358 \$33,054 \$80,285 \$0,0642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961  \$0 0 14,647 0 0 72,349	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 2,183 \$13,051,961 \$0 \$0 \$0 \$0 \$0	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15  \$1,709 \$14,358 \$195,903 \$80,285 \$0,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 \$3,038 \$14,029,217										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 345 Account 347 Account 347 Account 348 Account 347 Account 349 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 325 Account 325 Account 328 Account 331	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373 \$9,651 \$7,901 \$33,334 \$0 \$66,149) \$2,282,685 \$338,866	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 2,183 \$13,051,961  \$0 0 14,647 0 0 72,349 3,633,266 651,530	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971  \$0 0 0 48,334 187,386 5,5821	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217 \$0 0 148,202 0 62,514 123,558 120,504	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15  \$1,709 \$14,358 \$195,903 \$80,285 \$0,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217  \$0 9,651 170,750 33,334 6,226,895 1,116,722										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 45 46 47 48 49 50 51 52 53 54 55 65	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 325 Account 324 Account 343 Account 345 Account 347 Account 347 Account 347 Account 348 Account 349 Account 349 Account 349 Incremental Property Grouping Account 316 Account 323 Account 323 Account 325 Account 325 Account 325 Account 324 Account 325 Account 325 Account 343 Account 343 Account 343 Account 344 Account 345 Account 346	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$21,850 \$270,199 \$418,461 \$965 \$8,425,373 \$0 \$9,651 \$7,901 \$33,334 \$0 \$0 \$6,149) \$2,262,685 \$338,866 \$338,866	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961  \$0 0 14,647 0 0 72,349 3,633,266 651,530 55,879	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961	\$1,709 14,358 47,701 80,265 5 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971  \$0 0 48,334 187,386 5,821	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217  \$0 0 148,202 0 0 62,514 123,558 120,504 207,935	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15  \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217  \$0 9,651 170,750 33,334 0 177,048 6,226,895 1,116,722 263,814										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 327 Account 328 Account 331 Account 345 Account 346 Account 347 Account 347 Account 348 Account 349 Incremental Property Grouping Account 321 Account 323 Account 323 Account 323 Account 324 Account 325 Account 325 Account 326 Account 327 Account 328 Account 328 Account 328 Account 328 Account 324 Account 334 Account 334 Account 344 Account 345	\$1,709 \$14,358 \$33,054 \$80,285 \$0 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373 \$9,651 \$7,901 \$33,334 \$0 \$66,149) \$2,282,685 \$338,866	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 2,183 \$13,051,961  \$0 0 14,647 0 0 72,349 3,633,266 651,530	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 2,183 \$13,051,961	\$1,709 14,358 47,701 80,285 0 241,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971  \$0 0 0 48,334 187,386 5,5821	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217 \$0 0 148,202 0 62,514 123,558 120,504	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15  \$1,709 \$14,358 \$195,903 \$80,285 \$0,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217  \$0 9,651 170,750 33,334 6,226,895 1,116,722										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 326 Account 327 Account 328 Account 331 Account 343 Account 345 Account 346 Account 347 Account 348 Account 349 Account 340 Incremental Property Grouping Account 323 Account 323 Account 325 Account 324 Account 325 Account 325 Account 325 Account 324 Account 325 Account 324 Account 345 Account 345 Account 345 Account 346 Account 347	\$1,709 \$14,358 \$33,054 \$80,285 \$120,642 \$5,942,984 \$1,250,866 \$291,850 \$270,199 \$418,461 \$965 \$8,425,373 \$9651 \$7,901 \$33,334 \$0 \$(\$6,149) \$2,282,685 \$338,866 \$0 \$2,2716	\$1,709 14,358 47,701 80,285 0 192,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961  \$0 0 14,647 0 0 72,349 3,633,266 651,530 55,879 7,395	\$1,709 14,358 47,701 80,285 47,701 80,285 1,902,991 9,576,251 1,902,397 347,729 277,594 608,764 2,183 \$13,051,961 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$1,709 14,358 47,701 80,285 41,324 9,763,636 1,908,218 347,729 277,801 614,027 2,183 \$13,298,971 \$0 0 0 48,334 187,386 5,821 0 207	\$1,709 14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038 \$14,029,217  \$0 0 148,202 0 0 62,514 123,558 120,504 207,935 60,936	14,358 195,903 80,285 0 303,838 9,887,194 2,028,722 555,664 338,737 619,769 3,038	3/31/15  \$1,709 \$14,358 \$195,903 \$80,285 \$0 \$303,838 \$9,887,194 \$2,028,722 \$555,664 \$338,737 \$619,769 3,038 \$14,029,217  \$0 9,651 170,750 33,334 0 177,048 6,226,895 1,116,722 263,814 71,254										

#### AQUA OHIO, Inc, LAKE & MASURY DIVISIONS Case No. 15-863-WW-SIC Plant Additions By Month

Line Ac 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	Sub-Total 10/31/14
2 3 4 5 6 7 8	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332	\$0 0 0 0 0	\$0 0 0 0 0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$933	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$0 \$3,713 \$0 \$0 \$3,081	\$0 \$4,707 \$8,506 \$0 \$0 \$3,081	\$0 \$4,707 \$8,506 \$0 \$0 \$3,081	\$0 \$4,707 \$8,506 \$0 \$0 \$3,081
9 10 11 12 13	Account 343 Account 345 Account 346 Account 347 Account 348 Account 397	11,441 2,467 0 0 384	13,075 2,489 0 0 393 0	\$34,487 \$3,825 \$0 \$4,063 \$1,943 \$0	\$34,487 \$3,825 \$0 \$4,063 \$1,943 \$0	\$35,635 \$3,825 \$0 \$4,063 \$2,028 \$0	\$37,068 \$3,825 \$8,123 \$5,026 \$7,587 \$0	\$37,068 \$3,825 \$8,123 \$5,026 \$7,587 \$0	\$37,136 \$3,831 \$8,123 \$5,026 \$7,591 \$0	\$37,136 \$3,831 \$8,123 \$8,127 \$7,591 \$0	\$37,275 \$3,831 \$8,123 \$8,127 \$7,591 \$0	\$37,529 \$3,831 \$8,123 \$8,127 \$7,591 \$0	\$37,691 \$31,376 \$16,002 \$52,730 \$8,166 \$0	\$736,038 \$157,813 \$16,002 \$52,730 \$72,902 \$0	\$933,666 \$197,370 \$16,007 \$52,751 \$93,884 \$0	\$966,920 \$223,673 \$44,655 \$154,845 \$109,203 \$0	\$1,113,002 \$273,613 \$44,655 \$154,845 \$126,628 \$0	\$1,113,002 \$273,613 \$44,655 \$154,845 \$126,628
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 17 18 19 20 21	Incremental Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331						3,713									4,707 4,793		\$0 4,707 8,506 0
23 24 25 26	Account 332 Account 343 Account 345 Account 346	\$11,441 \$2,467	1,635 22	\$21,412 \$1,336		933 1,147	2,148 1,434 8,123		68 6		139	254	162 27,544 7,880	698,348 126,438	197,628 39,557 4	33,254 26,303 28,648	146,082 49,940	3,081 1,113,002 273,613 44,655
27 28 29	Account 347 Account 348 Account 397	\$384	10	\$4,063 \$1,550		84	963 5,559		5	3,101			44,603 574	64,736	22 20,983	102,093 15,319	17,425	154,845 126,628 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
																		T-4-1
31	Cumulativa	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												Total 3/31/15
31 32 33	Cumulative Property Grouping						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3/31/15
32 33 34 35		\$0 \$14,358 \$15,299 \$0	12/31/14 \$0 14,358 26,899 0	1/31/15 \$0 14,358 26,899 0	2/28/15 \$0 14,358 26,899 0	3/31/15 \$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	\$0 14,358 84,014 0	
32 33 34 35 36 37 38	Property Grouping Account 316 Account 323 Account 325	\$0 \$14,358 \$15,299	\$0 14,358 26,899	\$0 14,358 26,899	\$0 14,358 26,899	\$0 14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	14,358 84,014	3/31/15 \$0 \$14,358 \$84,014 \$0 \$0 \$76,283
32 33 34 35 36 37	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331	\$0 \$14,358 \$15,299 \$0 \$0	\$0 14,358 26,899 0 0	\$0 14,358 26,899 0 0	\$0 14,358 26,899 0 0	\$0 14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	14,358 84,014 0 0	\$0 \$14,358 \$84,014 \$0 \$0
32 33 34 35 36 37 38 39	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343	\$0 \$14,358 \$15,299 \$0 \$5,583 \$1,693,675	\$0 14,358 26,899 0 0 76,283 1,858,818	\$0 14,358 26,899 0 0 76,283 1,858,818	\$0 14,358 26,899 0 0 76,283 1,858,999	\$0 14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	14,358 84,014 0 0 76,283 1,873,852	3/31/15 \$0 \$14,358 \$84,014 \$0 \$0 \$76,283 \$1,873,852
32 33 34 35 36 37 38 39 40 41	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346	\$0 \$14,358 \$15,299 \$0 \$5,583 \$1,693,675 \$362,665 \$44,655	\$0 14,358 26,899 0 0 76,283 1,858,818 446,678 45,898	\$0 14,358 26,899 0 0 76,283 1,858,818 446,678 45,898	\$0 14,358 26,899 0 0 76,283 1,858,999 446,877 45,898	\$0 14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552	3/31/15 \$0 \$14,358 \$84,014 \$0 \$76,283 \$1,873,852 \$473,490 \$124,552
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 343 Account 346 Account 347 Account 347	\$0 \$14,358 \$15,299 \$0 \$0 \$5,583 \$1,693,675 \$362,665 \$44,655 \$157,561 \$1775,017	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 0 76,283 1,858,999 446,877 45,898 133,414 202,086	\$0 14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582	3/31/15 \$0 \$14,358 \$84,014 \$0 \$0 \$76,283 \$1,873,852 \$473,490 \$124,552 \$179,745 \$203,582
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348 Account 348 Account 347 Total (33 through 44)  Incremental Property Grouping	\$0 \$14,358 \$15,299 \$0 \$0 \$5,583 \$1,693,675 \$362,665 \$44,655 \$157,561 \$175,017	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 76,283 1,858,999 446,877 45,898 133,414 202,086	\$0 14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	3/31/15 \$0 \$14,358 \$84,014 \$0 \$76,283 \$1,873,852 \$473,490 \$124,552 \$179,745 \$203,582 0 \$3,029,876						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 345 Account 346 Account 347 Account 348 Account 397 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 328 Account 328 Account 328 Account 328 Account 328	\$0 \$14,358 \$15,299 \$0 \$0 \$5,583 \$1,693,675 \$362,666 \$44,655 \$175,017 \$0 \$2,468,812	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368 0 \$2,801,510	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 76,283 1,858,999 446,877 45,898 133,414 202,086	\$0 14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	3/31/15 \$0 \$14,358 \$84,014 \$0 \$76,283 \$1,873,852 \$473,490 \$124,552 \$179,745 \$203,582 0 \$3,029,876						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 347 Account 347 Account 348 Account 347 Property Grouping Account 323 Account 323 Account 323 Account 323 Account 324 Account 334 Account 334 Account 334 Account 334 Account 334 Account 343 Account 343 Account 343 Account 343	\$14,358 \$14,358 \$15,299 \$0 \$5,583 \$1,693,675 \$362,665 \$44,655 \$157,561 \$175,017 \$0 \$2,468,812	\$0 14,358 26,899 0 0 76,283 1,858,818 446,678 45,898 133,207 199,368 0 \$2,801,510	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 76,283 1,858,999 446,877 45,898 133,414 202,086	\$0 14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0 \$3,029,876	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	3/31/15  \$0 \$14,358 \$84,014 \$0 \$0 \$76,283 \$1,873,852 \$473,490 \$124,552 \$179,745 \$203,582 \$0 9,651 75,508 0 73,202 760,851 199,877						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 346 Account 347 Account 348 Account 397 Total (33 through 44) Incremental Property Grouping Account 323 Account 325 Account 325 Account 324 Account 325 Account 328 Account 331 Account 331 Account 331 Account 332 Account 331 Account 332 Account 334	\$14,358 \$14,358 \$15,299 \$0 \$5,583 \$1,693,675 \$362,665 \$44,655 \$157,561 \$175,017 \$0 \$2,468,812	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368 0 \$2,801,510	\$0 14,358 26,899 0 76,283 1,858,818 446,678 45,898 133,207 199,368	\$0 14,358 26,899 0 76,283 1,858,999 446,877 45,898 133,414 202,086 0 \$2,804,815	\$0 14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0 \$3,029,876	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	14,358 84,014 0 0 76,283 1,873,852 473,490 124,552 179,745 203,582 0	3/31/15  \$0 \$14,358 \$84,014 \$0 \$76,283 \$1,873,852 \$473,490 \$124,552 \$179,745 \$203,582 \$0 \$3,029,876  \$0 73,202 760,851						

#### AQUA OHIO, Inc, PRIOR AMERICAN WATER DIVISIONS Case No. 15-863-WW-SIC Plant Additions By Month

Line Acc No. No.	<u>Cumulative</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	Sub-Total 10/31/14
2 3 4 5	Property Grouping Account 316 Account 323 Account 325 Account 328	\$0 0 0	\$0 0 0	\$0 \$0 \$7,549 \$0	\$0 \$0 \$7,549 \$0	\$1,709 \$0 \$7,549 \$0	\$1,709 \$0 \$14,495 \$0	\$1,709 \$0 \$14,495 \$0	\$1,709 \$0 \$14,495 \$0	\$1,709 \$0 \$14,495 \$0	\$1,709 \$0 \$14,495 \$0	\$1,709 \$0 \$14,495 \$19,008	\$1,709 \$0 \$16,648 \$29,673	\$1,709 \$0 \$16,648 \$31,701	\$1,709 \$0 \$16,648 \$42,631	\$1,709 \$0 \$16,648 \$46,951	\$1,709 \$0 \$16,648 \$46,951	\$1,709 \$0 \$16,648 \$46,951
7 8 9	Account 331 Account 332 Account 343	0 0 231,272	0 0 246,786	\$0 \$11,327 \$456,815	\$0 \$11,327 \$603,515	\$0 \$11,327 \$733,989	\$0 \$11,327 \$911,393	\$0 \$11,327 \$911,393	\$0 \$11,327 \$922,793	\$0 \$89,948 \$1,267,220	\$0 \$91,396 \$1,391,049	\$0 \$100,109 \$1,488,044	\$0 \$105,958 \$1,634,115	\$0 \$105,958 \$1,669,476	\$0 \$115,684 \$1,758,777	\$0 \$123,709 \$2,473,538	\$0 \$123,709 \$2,547,297	\$0 \$123,709 \$2,547,297
10 11 12 13	Account 345 Account 346 Account 347 Account 348	33,953 0 0 23,164	36,315 0 0 23,376	\$128,991 \$19,081 \$2,066 \$24,191	\$154,648 \$19,081 \$2,066 \$24,539	\$171,733 \$19,081 \$2,066 \$34,318	\$268,849 \$19,081 \$2,479 \$47,392	\$268,849 \$19,081 \$2,479 \$47,392	\$270,081 \$19,081 \$2,479 \$47,392	\$315,254 \$44,282 \$3,287 \$50,706	\$315,823 \$44,282 \$3,287 \$50,998	\$319,959 \$44,282 \$3,287 \$51,016	\$449,315 \$235,227 \$45,835 \$52,242	\$449,362 \$235,227 \$45,835 \$52,276	\$449,362 \$235,227 \$45,835 \$52,276	\$632,822 \$247,196 \$112,638 \$110,274	\$638,387 \$247,196 \$112,638 \$113,133	\$638,387 \$247,196 \$112,638 \$113,133
14 15	Account 397 Total (3 through 15)	0 \$288,389	0 \$306,477	\$0 \$650,020	\$0 \$822,725	\$289 \$982,060	\$289 \$1,277,013	\$289 \$1,277,013	\$289 \$1,289,645	\$1,718 \$1,788,618	\$1,753 \$1,914,792	\$1,760 \$2,043,669	\$1,760 \$2,572,482	\$1,760 \$2,609,951	\$1,760 \$2,719,908	\$1,809 \$3,767,293	\$1,809 \$3,849,477	\$1,809 \$3,849,477
16 17 18 19 20	Incremental Property Grouping Account 316 Account 323 Account 325			\$7,549		\$1,709	6,947						2,153					\$1,709 0 16,648
21 22	Account 328 Account 331			\$7,549			0,947					19,008	10,665	2,028	10,930	4,320		46,951 0
23 24 25 26	Account 332 Account 343 Account 345 Account 346	\$231,272 \$33,953	15,514 2,362	\$11,327 \$210,029 \$92,676 \$19,081	146,700 25,657	130,474 17,085	177,404 97,116		11,400 1,232	78,621 344,426 45,173 25,201	1,449 123,830 569	8,713 96,995 4,136	5,849 146,071 129,357 190,945	35,361 46	9,725 89,301	8,026 714,760 183,460 11,968	73,759 5,565	123,709 2,547,297 638,387 247,196
27 28 29	Account 347 Account 348 Account 397	\$23,164	212	\$2,066 \$815	348	9,779 289	413 13,073			808 3,315 1,429	292 35	18	42,548 1,225	34		66,803 57,999 49	2,859	112,638 113,133 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
																		Total
31	<u>Cumulative</u>	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15												3/31/15
32 33	Property Grouping 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	3/31/15 \$1,709
32 33 34 35 36	Property Grouping Account 316 Account 323 Account 325 Account 328	\$1,709 \$0 \$17,755 \$80,285	\$1,709 0 20,802 80,285	\$1,709 0 20,802 80,285	\$1,709 0 20,802 80,285	\$1,709 0 111,889 80,285	0 111,889 80,285	0 111,889 80,285	0 111,889 80,285	0 111,889 80,285	0 111,889 80,285	\$1,709 \$0 \$111,889 \$80,285						
32 33 34 35 36 37 38 39	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343	\$1,709 \$0 \$17,755 \$80,285 \$0 \$115,058 \$4,249,310	\$1,709 0 20,802 80,285 0 116,707 7,717,432	\$1,709 0 20,802 80,285 0 116,707 7,717,432	\$1,709 0 20,802 80,285 0 165,041 7,904,637	\$1,709 0 111,889 80,285 0 227,555 8,013,342	0 111,889 80,285 0 227,555 8,013,342	0 111,889 80,285 0 227,555 8,013,342	0 111,889 80,285 0 227,555 8,013,342	0 111,889 80,285 0 227,555 8,013,342	0 111,889 80,285 0 227,555 8,013,342	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0 \$227,555 \$8,013,342						
32 33 34 35 36 37 38 39 40 41 42	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332	\$1,709 \$0 \$17,755 \$80,285 \$0 \$115,058 \$4,249,310 \$888,201 \$247,196 \$112,638	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,387	\$1,709 0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0 \$227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992						
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 332 Account 343 Account 345 Account 347 Account 347 Account 347 Account 347 Account 347 Account 347	\$1,709 \$0 \$17,755 \$80,285 \$0 \$115,058 \$4,249,310 \$888,201 \$247,196 \$112,638 \$243,444 \$965	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,387 411,940 2,183	\$1,709 0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0,227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992 \$416,188 3,038						
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 347 Account 347 Account 347 Account 348 Account 348 Account 348 Account 348 Account 348 Account 348	\$1,709 \$0 \$17,755 \$80,285 \$0 \$115,058 \$4,249,310 \$888,201 \$247,196 \$112,638 \$243,444 \$965	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,387 411,940	\$1,709 0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188	\$1,709 \$0 \$111,889 \$80,285 \$0 \$227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992 \$416,188
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 326 Account 325 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 347 Account 348 Account 347 Account 348 Account 347 Account 348	\$1,709 \$0 \$17,755 \$80,285 \$0 \$115,058 \$4,249,310 \$888,201 \$247,196 \$112,638 \$243,444 \$965	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,387 411,940 2,183	\$1,709 0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0,227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992 \$416,188 3,038						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Property Grouping Account 316 Account 326 Account 325 Account 325 Account 327 Account 328 Account 343 Account 343 Account 346 Account 346 Account 347 Account 347 Account 348 Account 347 Incremental Property Grouping Account 316 Account 325 Account 325 Account 325 Account 325 Account 328 Account 328 Account 328	\$1,709 \$0, \$17,755 \$80,285 \$115,058 \$4,249,310 \$247,196 \$112,638 \$243,444 \$965 \$5,956,561	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183 \$10,250,451	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,387 411,940 2,183 \$10,494,156	\$1,709 0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038 \$10,999,341	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0 \$227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992 \$416,188 \$10,999,341 \$0 0 95,241 33,334 0						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 343 Account 345 Account 347 Account 347 Account 347 Account 347 Account 347 Account 348 Account 397 Total (33 through 44) Incremental Property Grouping Account 323 Account 323 Account 325 Account 325 Account 325 Account 325	\$1,709 \$00 \$17,755 \$80,285 \$0 \$115,058 \$4,249,310 \$88,201 \$247,196 \$112,638 \$243,444 \$965 \$5,966,561	\$1,709 0 20,802 80,285 5 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183 \$10,250,451	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,387 411,940 2,183	\$1,709 0 111,889 80,285 5 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038 \$10,999,341	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0 \$227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992 \$416,188 \$10,999,341 \$0 95,241 33,334 0 103,8645 5,466,045						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Property Grouping Account 316 Account 326 Account 325 Account 325 Account 325 Account 327 Account 331 Account 343 Account 345 Account 346 Account 347 Account 348 Account 347 Incremental Property Grouping Account 326 Account 325 Account 328 Account 328 Account 328 Account 325 Account 326 Account 327 Account 328 Account 328 Account 348 Account 346 Account 346 Account 346 Account 346 Account 347	\$1,709 \$17,755 \$80,285 \$0,285 \$115,058 \$4,249,310 \$888,201 \$247,196 \$112,638 \$243,444 \$965 \$5,956,561 \$1,107 \$33,334 (\$8,651) \$1,702,013 \$249,815	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183 \$10,250,451 3,047	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 20,802 80,285 0 165,041 7,904,637 1,461,341 301,831 144,887 411,940 2,183 \$10,494,156	\$1,709 0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038 \$10,999,341 91,087 62,514 108,704 93,890 129,282 14,605	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$0 \$227,555 \$8,013,342 \$1,555,231 \$431,113 \$416,188 \$10,999,341 \$0 0 95,241 33,334 \$0 103,845 \$10,999,341 \$10,999,341						
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 334 Account 345 Account 347 Account 347 Account 347 Account 347 Account 347 Account 347 Account 348 Account 397 Total (33 through 44)  Incremental Property Grouping Account 323 Account 323 Account 325 Account 325 Account 324 Account 325 Account 325 Account 324 Account 343 Account 343 Account 345 Account 345 Account 346 Account 346	\$1,709 \$0, \$17,755 \$80,285 \$115,058 \$4,249,310 \$888,201 \$247,196 \$112,638 \$243,444 \$965 \$5,956,561	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 40,396 2,183 \$10,250,451 3,047 1,649 3,468,123 507,518	\$1,709 0 20,802 80,285 0 116,707 7,717,432 1,455,719 301,831 144,387 409,396 2,183	\$1,709 0 0,002 80,285 50 0 165,041 7,904,637 1,461,341 301,831 144,387 411,940 2,183 \$10,494,156	\$1,709 0 111,889 80,285 0 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038 \$10,999,341 91,087 62,514 108,704 93,880 129,282	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	0 111,889 80,285 0 227,555 8,013,342 1,555,231 431,113 158,992 416,188 3,038	3/31/15 \$1,709 \$0 \$111,889 \$80,285 \$227,555 \$8,013,342 \$1,555,231 \$431,113 \$158,992 \$416,188 \$0 0 95,241 33,334 0 95,241 33,334 0 103,845 5,466,045 916,845 917,8						

#### AQUA OHIO, Inc, Lake / Masury / Prior American Properties Case No. 15-863-WW-SIC Original Cost Retired

Line Ac <u>No.</u> 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
2 3 4 5	Property Grouping Account 316 Account 323 Account 325 Account 328	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 7,580	\$0 0 7,580 0	\$0 0 7,580	\$0 0 7,580	\$0 0 7,580	\$0 0 7,919 17,449	\$0 0 7,919 23,994	\$0 0 7,919 23,994	\$0 0 9,723 23,994	\$0 0 9,723 23,994
7	Account 331	0	0	Ō	0	Ö	0	Ō	0	0	0	0	0	0	0	0	0	0
8 9	Account 332 Account 343	0	0	0	0	0	0	0	5,180 1,855	11,492 9,756	11,492 9,756	11,492 9,756	11,492 9,756	20,983 22,268	22,481 22,268	22,481 22,268	32,932 84,873	32,932 84,873
10	Account 345	0	Ö	0	Ö	2,141	2,141	2,141	2,141	2,817	2,817	2,817	2,817	2,817	2,817	2,817	55,294	55,294
11 12	Account 346 Account 347	0	0 0	0	0	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479	23,675 5,479
13 14	Account 348 Account 397	0	0	0	0	0	0	0	1,050 0	6,013 0	17,763 0	17,763 0						
15	Total (3 through 14)	\$0	\$0	\$0	\$0	\$31,294	\$31,294	\$31,294	\$46,960	\$66,811	\$66,811	\$66,811	\$66,811	\$106,602	\$114,646	\$114,646	\$253,733	\$253,733
16 17	Incremental Property Grouping																	
18	Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 20	Account 323 Account 325	0 0	0 0	0	0	0	0	0	0 7,580	0	0	0	0	0 339	0	0	0 1,804	\$0 \$9,723
21	Account 328	0	0	0	0	0	0	0	0	0	0	0	0	17,449 0	6,545 0	0	0	\$23,994
22 23	Account 331 Account 332	0	0	0	0	0	0	0	0 5,180	6,312	0	0	0	9,491	1,498	0	10,451	\$0 \$32,932
24	Account 343	0	0	0	0	0	0	0	1,855	7,901	0	0	0	12,512	0	0	62,605	\$84,873
25 26	Account 345 Account 346	0	0	0	0	2,141 23,675	0	0	0	677 0	0	0	0	0	0	0	52,476 0	\$55,294 \$23,675
27	Account 347	0	0	0	0	5,479	0	0	0	0	0	0	0	0	0	0	0	\$5,479
28 29	Account 348 Account 397	0	0	0	0	0	0	0	1,050 0	4,962 0	0	0	0	0	0	0	11,750 0	\$17,763 \$0
30	Total (18 through 29)	\$0	\$0	\$0	\$0	\$31,294	\$0	\$0	\$15,666	\$19,851	\$0	\$0	\$0	\$39,791	\$8,044	\$0	\$139,087	\$253,733
		11/30/14 12	2/31/14 1/	/31/15 2	/28/15 3	3/31/15												Total 3/31/15
31 32	<u>Cumulative</u> Property Grouping	11/30/14 12	2/31/14 1/	/31/15 2	/28/15 3	3/31/15												
32 33	Property Grouping Account 316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3/31/15 \$0
32 33 34	Property Grouping Account 316 Account 323	\$0 \$0	\$0 0	\$0 0	\$0 0	\$0 8,699	8,699	8,699	8,699	8,699	8,699	8,699	8,699	8,699	8,699	8,699	8,699	3/31/15 \$0 8,699
32 33 34 35 36	Property Grouping Account 316 Account 323 Account 325 Account 328	\$0 \$0 \$10,225 \$44,893	\$0 0 12,474 44,893	\$0 0 12,474 44,893	\$0 0 23,421 44,893	\$0 8,699 151,534 44,893	8,699 151,534 44,893	3/31/15 \$0 8,699 151,534 44,893										
32 33 34 35 36 37	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331	\$0 \$0 \$10,225 \$44,893 \$0	\$0 0 12,474 44,893 0	\$0 0 12,474 44,893 0	\$0 0 23,421 44,893 0	\$0 8,699 151,534 44,893 0	8,699 151,534 44,893 0	3/31/15 \$0 8,699 151,534 44,893 0										
32 33 34 35 36 37 38 39	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343	\$0 \$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892	\$0 0 12,474 44,893 0 41,451 176,299	\$0 0 12,474 44,893 0 41,451 176,299	\$0 0 23,421 44,893 0 51,149 222,669	\$0 8,699 151,534 44,893 0 95,977 275,030	8,699 151,534 44,893 0 95,977 275,030	\$0 8,699 151,534 44,893 0 95,977 275,030										
32 33 34 35 36 37 38 39	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 343	\$0 \$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621	\$0 0 12,474 44,893 0 41,451 176,299 67,074	\$0 0 12,474 44,893 0 41,451 176,299 67,074	\$0 0 23,421 44,893 0 51,149 222,669 67,290	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825	8,699 151,534 44,893 0 95,977 275,030 68,825	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825										
32 33 34 35 36 37 38 39 40 41 42	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274										
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 343 Account 346 Account 347 Account 347	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944										
32 33 34 35 36 37 38 39 40 41 42	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274										
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348 Account 397 Total (33 through 44)	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786	\$0 0 23,421 44,893 0 51,149 22,669 67,290 189,873 152,274 40,913 918	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918										
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348 Account 348 Account 349 Incremental Property Grouping	\$0 \$10,225 \$44,893 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 22,669 67,290 189,873 152,274 40,913 918 \$793,399	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966										
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 346 Account 347 Account 347 Account 348 Account 397 Total (33 through 44) Incremental Property Grouping Account 316	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,682 \$152,274 \$19,733 \$152,274 \$19,733	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 22,669 67,290 189,873 152,274 40,913 918	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348 Account 397 Total (33 through 44) Incremental Property Grouping Account 316 Account 323 Account 323 Account 323	\$0 \$10,225 \$44,893 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 918 \$1,030,966	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 346 Account 347 Account 347 Account 348 Account 397 Total (33 through 44) Incremental Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399	\$0 8,699 151,534 44,883 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 42,944 \$1,030,966 \$1,030,966										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 346 Account 347 Account 347 Account 347 Account 348 Account 397 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 328 Account 328 Account 328 Account 331 Account 331 Account 331	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$0 8,699 128,113 0 0 0 44,828	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$0 \$8,699 \$141,811 \$20,899 \$0 \$6,800 \$1,030,966										
32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 50 51 52	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 346 Account 347 Account 348 Account 348 Account 397 Total (33 through 44)  Incremental Property Grouping Account 316 Account 323 Account 325 Account 328 Account 328 Account 328	\$0 \$10,225 \$44,893 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 0 \$710,124	\$0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$0 \$8,699 \$141,811 \$20,899 \$0										
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 66	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 331 Account 343 Account 345 Account 347 Account 347 Account 347 Account 397 Total (33 through 44)  Incremental Property Grouping Account 323 Account 323 Account 324 Account 331 Account 331 Account 331 Account 331 Account 332 Account 343 Account 343 Account 345 Account 345 Account 346	\$0 \$10,225 \$44,893 \$0 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124 \$0 0 2,250 0 0 0 2,250 0 0 825 88,408 11,453 0	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399 \$0 0 10,947 0 9,698 46,369 216 0	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$0 8,699 128,113 0 0 0 44,828 52,361 1,535	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	3/31/15 \$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 42,944 \$1,030,966 \$1,										
32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 332 Account 345 Account 346 Account 347 Account 348 Account 348 Account 349 Incremental Property Grouping Account 316 Account 323 Account 325 Account 324 Account 325 Account 325 Account 324 Account 331 Account 331 Account 333 Account 334 Account 343 Account 343	\$0 \$10,225 \$44,893 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399 \$0 10,947 0 9,698 46,369 216	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$0 8,699 128,113 0 44,828 52,361 1,535	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$8,699 \$141,811 \$20,899 \$63,044 \$190,156 \$13,551										
32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 334 Account 345 Account 346 Account 347 Account 348 Account 347 Account 348 Account 349 Incremental Property Grouping Account 323 Account 325 Account 331 Account 332 Account 334 Account 343 Account 345 Account 346 Account 346	\$0 \$10,225 \$44,893 \$40,626 \$87,892 \$55,621 \$189,873 \$152,274 \$19,733 \$0 \$601,137	\$0 0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124 \$0 0 2,250 0 825 88,408 11,453 0	\$0 12,474 44,893 0 41,451 176,299 67,074 189,873 152,274 25,786 0 \$710,124	\$0 0 23,421 44,893 0 51,149 222,669 67,290 189,873 152,274 40,913 918 \$793,399 \$0 0 10,947 0 9,698 46,369 216 0	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966	8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918	\$0 8,699 151,534 44,893 0 95,977 275,030 68,825 189,873 152,274 42,944 918 \$1,030,966 \$8,699 \$141,811 \$20,899 \$0 \$63,044 \$190,156 \$13,531 \$166,198 \$146,795										

#### AQUA OHIO, Inc, LAKE & MASURY DIVISIONS Case No. 15-863-WW-SIC Original Cost Retired

Line A No. No. 1	cct. lo. Cumulative	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
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 332 Account 343 Account 343 Account 345 Account 346 Account 347 Account 348 Account 348 Account 347 Total (3 through 14)	\$0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0 0	\$0 0 2,051 0 0 603 0 0 0 0 0 0	\$0 0 2,051 0 0 1,089 0 0 0 0 0 0 0 0 3,3140	\$0 0 2,051 0 0 1,089 0 0 0 0 0 0 0 0 0 3,140	\$0 0 2,051 0 0 1,089 0 0 0 0 0 0 0 0 0 3,140	\$0 0 2,051 0 0 1,089 0 0 0 0 0 0 0 0 0 0 3,3140	\$0 0 2,051 0 0 1,089 12,393 0 0 0 0 0 \$15,533	\$0 0 2,051 0 0 1,089 12,393 0 0 0 0 0 \$15,533	\$0 0 2,051 0 0 1,089 12,393 0 0 0 0 0 \$15,533	\$0 0 3,855 0 0 1,089 73,772 37,096 0 0 11,142 0 \$126,954	\$0 0 3,855 0 0 1,089 73,772 37,096 0 0 11,142 0 \$126,954
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	Incremental Property Grouping Account 316 Account 323 Account 325 Account 325 Account 321 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 347 Account 347 Account 347 Account 347 Account 347	\$0	\$0	\$0	\$0	\$0	\$0	ŝo	2,051 603	486	\$0	\$0	\$0	12,393	\$0	\$0	1,804 61,379 37,096 11,142 \$111,420	\$0 \$0 \$3.855 \$0 \$1,089 \$73,772 \$37,096 \$0 \$11,142 \$0
30	iotai (16 tillougii 29)	- 40	<b>\$</b> 0	<b>\$</b> 0	<del>4</del> 0	Φ0	φ0	φυ	\$2,034	φ400	φ0	φυ	φυ	\$12,393	<del>3</del> 0	<b>Ψ</b> 0	\$111,420	
		11/30/14 1	2/31/14 1	/31/15 2	/28/15 3	/31/15												Total 3/31/15
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Cumulative Property Grouping Account 316 Account 323 Account 325 Account 325 Account 331 Account 332 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348 Account 348 Account 347 Total (33 through 44)	\$0 \$0 \$3,855 \$0 \$1,089 \$75,672 \$37,424 \$55,927 \$19,350 \$11,142 \$0 \$204,459	2/31/14 1. \$0 0 6,105 0 1,914 77,930 37,424 55,927 19,350 13,351 0 \$212,000	\$0 0 6,105 0 1,914 77,930 37,424 55,927 19,350 13,351 0 \$212,000	\$0 0 16,891 0 0 8,221 80,263 37,424 55,927 19,350 20,452 0 \$238,527	\$0 8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706 0 \$319,130	\$0 8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706 0	Total 3/31/15  \$0 8,699 61,377 0 13,503 100,117 38,451 55,927 19,350 21,706 0 \$319,130										
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 331 Account 343 Account 345 Account 346 Account 347 Account 348 Account 348 Account 348	\$0 \$3,855 \$0 \$1,089 \$75,672 \$37,424 \$55,927 \$19,350 \$11,142	\$0 0 6,105 0 0 1,914 77,930 37,424 55,927 19,350 13,351	\$0 0 6,105 0 0 1,914 77,930 37,424 55,927 19,350 13,351	\$0 0 16,891 0 0 8,221 80,263 37,424 55,927 19,350 20,452	\$0 8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706	8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706 0	8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706 0	8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706	8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706 0	3/31/15 \$0 8,699 61,377 0 0 13,503 100,117 38,451 55,927 19,350 21,706 0							

#### AQUA OHIO, Inc, PRIOR AMERICAN WATER DIVISIONS Case No. 15-863-WW-SIC Original Cost Retired

Line Acc No. No. 1	Cumulative	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
2 3 4 5	Property Grouping Account 316 Account 323 Account 325 Account 328	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 5,529 0	\$0 0 5,529 0	\$0 0 5,529 0	\$0 0 5,529 0	\$0 0 5,529 0	\$0 0 5,867 17,449	\$0 0 5,867 23,994	\$0 0 5,867 23,994	\$0 0 5,867 23,994	\$0 0 5,867 23,994
7 8 9 10	Account 331 Account 332 Account 343 Account 345	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 2.141	0 0 0 2.141	0 0 0 2.141	0 4,578 1,855 2,141	0 10,403 9,756 2,817	0 10,403 9,756 2,817	0 10,403 9,756 2.817	0 10,403 9,756 2,817	0 19,894 9,875 2,817	0 21,392 9,875 2.817	0 21,392 9,875 2,817	0 31,843 11,102 18.198	0 31,843 11,102 18,198
11 12 13 14	Account 346 Account 347 Account 348 Account 397	0 0 0	0 0 0	0 0 0	0 0 0	23,675 5,479 0 0	23,675 5,479 0	23,675 5,479 0	23,675 5,479 1,050	23,675 5,479 6,013	23,675 5,479 6,013	23,675 5,479 6,013	23,675 5,479 6,013	23,675 5,479 6,013	23,675 5,479 6,013	23,675 5,479 6,013	23,675 5,479 6,621	23,675 5,479 6,621 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 17 18 19 20 21	Incremental Property Grouping Account 316 Account 323 Account 325 Account 328								5,529					339 17,449	6,545			\$0 \$0 \$5,867 \$23,994
22 23 24 25	Account 331 Account 332 Account 343 Account 345					2,141			4,578 1,855	5,825 7,901 677				9,491 119	1,498		10,451 1,227 15,380	\$0 \$31,843 \$11,102 \$18,198
26 27 28 29	Account 346 Account 347 Account 348 Account 397					23,675 5,479			1,050	4,962							609	\$23,675 \$5,479 \$6,621 \$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
																		Total
31	Cumulative	11/30/14 1	2/31/14 1.	/31/15 2	/28/15 3	/31/15												Total 3/31/15
32	Property Grouping						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3/31/15
32 33 34	Property Grouping Account 316 Account 323	\$0 \$0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	3/31/15 \$0 0
32 33	Property Grouping Account 316	\$0	\$0	\$0	\$0	\$0	0 90,156					0 90,156						3/31/15 \$0 0 90,156
32 33 34 35 36 37	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331	\$0 \$0 \$6,369 \$44,893 \$0	\$0 0 6,369 44,893	\$0 0 6,369 44,893	\$0 0 6,530 44,893	\$0 0 90,156 44,893 0	0 90,156 44,893 0	90,156 44,893 0	0 90,156 44,893 0	90,156 44,893 0	90,156 44,893 0	0 90,156 44,893 0	90,156 44,893 0	0 90,156 44,893 0	0 90,156 44,893 0	0 90,156 44,893 0	0 90,156 44,893 0	\$0 0 90,156 44,893 0
32 33 34 35 36 37 38	Property Grouping Account 316 Account 323 Account 325 Account 328	\$0 \$0 \$6,369 \$44,893	\$0 0 6,369 44,893	\$0 0 6,369 44,893 0 39,537	\$0 0 6,530 44,893 0 42,928	\$0 0 90,156 44,893 0 82,473	0 90,156 44,893 0 82,473	0 90,156 44,893 0 82,473	90,156 44,893	90,156 44,893	90,156 44,893	0 90,156 44,893 0 82,473	0 90,156 44,893 0 82,473	0 90,156 44,893	90,156 44,893	0 90,156 44,893 0 82,473	0 90,156 44,893 0 82,473	\$0 0 90,156 44,893 0 82,473
32 33 34 35 36 37 38 39 40	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 343	\$0 \$0,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198	\$0 0 6,369 44,893 0 39,537 98,370 29,650	\$0 0 6,369 44,893 0 39,537 98,370 29,650	\$0 0 6,530 44,893 0 42,928 142,406 29,866	\$0 0 90,156 44,893 0 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	0 90,156 44,893 0 82,473 174,913 30,374	\$0 0 90,156 44,893 0 82,473 174,913 30,374
32 33 34 35 36 37 38 39 40 41	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	90,156 44,893 0 82,473 174,913 30,374 133,946	90,156 44,893 0 82,473 174,913 30,374 133,946	0 90,156 44,893 0 82,473 174,913 30,374 133,946	\$0 90,156 44,893 0 82,473 174,913 30,374 133,946
32 33 34 35 36 37 38 39 40 41 42 43	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 347	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	3/31/15 \$0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239
32 33 34 35 36 37 38 39 40 41 42	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 345 Account 346 Account 347	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918	\$0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 328 Account 328 Account 331 Account 332 Account 343 Account 345 Account 346 Account 347 Account 348 Account 347 Account 347 Account 347 Account 348 Account 347	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836
32 33 34 35 36 37 38 39 40 41 42 43 44 45	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 345 Account 345 Account 347 Account 347 Account 347 Account 347 Account 348 Account 347 Account 348 Account 347 Account 348 Account 349 Incremental	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918	\$0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 324 Account 343 Account 345 Account 346 Account 347 Account 347 Account 348 Account 349 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 324 Account 325 Account 328 Account 331	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591 \$0 \$396,678	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918 \$554,873	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 132,924 21,239 918 \$711,836
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 324 Account 343 Account 345 Account 347 Account 347 Account 347 Account 348 Account 397 Total (33 through 44) Incremental Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 325	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591 \$0 \$396,678	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918 \$554,873	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54 55	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 328 Account 343 Account 345 Account 346 Account 347 Account 348 Account 347 Account 348 Account 349 Incremental Property Grouping Account 316 Account 323 Account 323 Account 323 Account 323 Account 331 Account 331 Account 331 Account 334 Account 344 Account 344 Account 344 Account 345	\$0 \$6,369 \$44,893 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591 \$0 \$396,678	\$0 0 6.369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918 \$554,873	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836 \$0 \$0 \$84,289 \$20,899 \$20,899 \$20,899 \$20,899 \$20,899 \$20,899 \$20,899 \$30,890 \$30,800 \$4
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 325 Account 324 Account 343 Account 345 Account 347 Account 347 Account 347 Account 348 Account 349 Total (33 through 44) Incremental Property Grouping Account 323 Account 323 Account 323 Account 323 Account 323 Account 323 Account 324 Account 323 Account 324 Account 331 Account 331 Account 332 Account 343	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591 \$0 \$396,678	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0 \$498,123	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918 \$554,873	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836 \$0 \$84,289 \$0,899 \$0,899 \$0,630 \$163,811 \$112,176 \$110,272
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56 57 58	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 328 Account 331 Account 345 Account 345 Account 346 Account 347 Account 348 Account 349 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 324 Account 325 Account 325 Account 326 Account 327 Account 346 Account 346 Account 347 Account 346 Account 347 Account 346 Account 347 Account 347 Account 347	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591 \$0 \$396,678	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0 \$498,123	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918 \$554,873	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836 \$0 \$0 \$84,289 \$20,899 \$20,899 \$20,899 \$20,899 \$16,3811 \$12,176 \$110,272 \$127,445 \$14,617
32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Property Grouping Account 316 Account 323 Account 325 Account 325 Account 328 Account 331 Account 343 Account 345 Account 347 Account 347 Account 348 Account 349 Total (33 through 44)  Incremental Property Grouping Account 323 Account 325 Account 324 Account 325 Account 325 Account 325 Account 325 Account 325 Account 324 Account 331 Account 331 Account 345 Account 345 Account 345 Account 346 Account 347	\$0 \$6,369 \$44,893 \$0 \$39,537 \$12,220 \$18,198 \$133,946 \$132,924 \$8,591 \$0 \$396,678 \$502 \$20,899 \$7,694 \$1,118 \$110,272 \$127,445	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434 0 \$498,123	\$0 0 6,369 44,893 0 39,537 98,370 29,650 133,946 132,924 12,434	\$0 0 6,530 44,893 0 42,928 142,406 29,866 133,946 132,924 20,462 918 \$554,873	\$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918	3/31/15 \$0 0 90,156 44,893 0 82,473 174,913 30,374 133,946 132,924 21,239 918 \$711,836 \$0 \$84,289 \$20,899 \$0 \$50,630 \$163,811 \$12,176 \$110,272 \$127,445

Line <u>No.</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
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	1,709	0	0	0	0	0	1.709
4 Ending Plant Balance (c) 5 Depreciation Rate (d)	0 various	0 various	0 various	0 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various	1,709 various
6 Calculated Depreciation Expense (e) 7 Adjustments (f)	0	0	0	0	2	2	2	2	2	2	2	2	2	2	2	2
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$2	\$4	\$6	\$8	\$10	\$12	\$14	\$16	\$18	\$20	\$22	\$24
																Total
9 Account No. 316 / Descr - Supply Mains	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											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) 12 Ending Plant Balance (c)	1,709	1,709	1,709	1,709	1,709											1,709
13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e)	various 2	various 2	various 2	various 2	various 2											various
15 Adjustments (f)	0	0 \$28	0 \$30	0 \$32	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) 19 Additions for the month (b)	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 4,707	\$4,707 0
20 Ending Plant Balance (c) 21 Depreciation Rate (d)	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	0 various	4,707 various	4,707 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) 24 Ending Reserve Balance (g)	\$0	\$0	0 \$0	\$0	0 \$0	\$0	0 \$0	0 \$0	0 \$0	0 \$0	0 \$0	\$0	\$0	\$0	\$14	0 \$28
																Total
OF Assessed No. 2004 / Decay Office Day Day Fred Facility	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
25 <u>Account No. 323 / Descr - Other Pwr Prod Equip</u> 26 Beginning Plant Balance (a)	\$4,707	\$14,358	\$14,358	\$14,358	\$14,358											3/31/15 \$14,358
26 Beginning Plant Balance (a) 27 Additions for the month (b)	\$4,707 9,651	\$14,358 0	\$14,358 0	\$14,358 0	\$14,358 0											3/31/15 \$14,358 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d)	\$4,707 9,651 14,358 various	\$14,358 0 14,358 various	\$14,358 0 14,358 various	\$14,358 0 14,358 various	\$14,358 0 14,358 various											3/31/15 \$14,358
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$4,707 9,651 14,358 various 42 0	\$14,358 0 14,358 various 42 0	\$14,358 0 14,358 various 42 0	\$14,358 0 14,358 various 42 0	\$14,358 0 14,358 various 42 0											3/31/15 \$14,358 0 14,358 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e)	\$4,707 9,651 14,358 various 42	\$14,358 0 14,358 various 42	\$14,358 0 14,358 various 42	\$14,358 0 14,358 various 42	\$14,358 0 14,358 various 42											3/31/15 \$14,358 0 14,358
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$4,707 9,651 14,358 various 42 0 \$70	\$14,358 0 14,358 various 42 0 \$112	\$14,358 0 14,358 various 42 0 \$154	\$14,358 0 14,358 various 42 0 \$196	\$14,358 0 14,358 various 42 0 \$238	40/04/40	40444	00044	202444	40044	50444	Cincut	70444	00444	00004	3/31/15 \$14,358 0 14,358 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip	\$4,707 9,651 14,358 various 42 0 \$70	\$14,358 0 14,358 various 42 0 \$112	\$14,358 0 14,358 various 42 0 \$154	\$14,358 0 14,358 various 42 0 \$196	\$14,358 0 14,358 various 42 0 \$238	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	3/31/15 \$14,358 0 14,358 various \$238
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a)	\$4,707 9,651 14,358 various 42 0 \$70	\$14,358 0 14,358 various 42 0 \$112	\$14,358 0 14,358 various 42 0 \$154 9/30/13	\$14,358 0 14,358 various 42 0 \$196	\$14,358 0 14,358 various 42 0 \$238	\$7,549	1/31/14 \$18,208	2/28/14 \$18,208	3/31/14 \$18,208	4/30/14 \$18,208	\$18,208	\$18,208	7/31/14 \$20,361	8/31/14 \$20,361	\$20,361	3/31/15 \$14,358 0 14,358 various \$238 10/31/14 \$25,153
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Desor - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c)	\$4,707 9,651 14,358 various 42 0 \$70 7/31/13 \$0 0	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 0 7,549	\$7,549 10,659 18,208	\$18,208 0 18,208	\$18,208 0 18,208	\$18,208 0 18,208	\$18,208 0 18,208	\$18,208 0 18,208	\$18,208 2,153 20,361	\$20,361 0 20,361	\$20,361 0 20,361	\$20,361 4,793 25,153	3/31/15 \$14,358 0 14,358 various \$238 10/31/14 \$25,153 0 25,153
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Desor - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	\$4,707 9,651 14,358 various 42 0 \$70 7/31/13 \$0 0 0 various	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0	\$14,358 0 14,358 various 42 0 \$154 9/30/13	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 various	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 various	\$7,549 10,659 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 2,153	\$20,361 0	\$20,361 0	\$20,361 4,793	3/31/15 \$14,358 0 14,358 various \$238 10/31/14 \$25,153 various 62
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	\$4,707 9,651 14,358 various 0 \$70 7/31/13 \$0 0 various	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 7,549 various 19 0	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549 various	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 various 19 0	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 0 14,358 various \$238 10/31/14 \$25,153 various 62 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Desor - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	\$4,707 9,651 14,358 various 42 0 \$70 7/31/13 \$0 0 0 various	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 various 19	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 various	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 various	\$7,549 10,659 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 0 18,208 various 46	\$18,208 2,153 20,361 various 51	\$20,361 0 20,361 various 51	\$20,361 0 20,361 various 51	\$20,361 4,793 25,153 various 62	3/31/15 \$14,358 0 14,358 various \$238 10/31/14 \$25,153 0 25,153 various 62 0 \$610
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Desor - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	\$4,707 9,651 14,358 various 0 \$70 7/31/13 \$0 0 various	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 7,549 various 19 0	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549 various	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 various 19 0	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 0 14,358 various \$238 10/31/14 \$25,153 various 62 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	\$4,707 9,651 11,358 various 42 0 \$70 7/31/13 \$0 0 various 0 0 11/30/14	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0 0 \$12/31/14	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 7,549 various 19 0 \$19	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549 various 19 0 \$38	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 0 7,549 various 19 0 \$57	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 \$14,358 various  \$238  10/31/14 \$25,153 0 25,153 various 62 0 \$610  Total 3/31/15
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 325 / Descr - Electr Pump Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b)	\$4,707 9,651 11,358 various 42 0 \$70 7/31/13 \$0 0 various 0 0 0 11/30/14 \$25,153 7,901	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0 0 \$0 12/31/14 \$33,054 14,647	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 7,549 various 19 0 \$19	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549 various 19 0 \$38	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 0 7,549 various 19 0 \$57	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 0 14,358 various \$238  10/31/14 \$25,153 0 25,153 various 62 \$610  Total 3/31/15 \$47,701 148,202
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 325 / Descr - Electr Pump Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c)	\$4,707 9,651 14,358 various 42 0 \$70 7/31/13 \$0 0 various 0 0 11/30/14 \$25,153 7,901 3,054	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 0 various 0 0 12/31/14 \$33,054 14,647 47,701	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 various 9 1/31/15 \$47,701 0 47,701	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 various 10/31/13 \$7,549 various 2/28/15 \$47,701 0 47,701	\$14,358 0 14,358 various 42 0 \$238 \$238 11/30/13 \$7,549 various 19 0 \$57 3/31/15 \$47,701 148,202 195,903	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 various  14,358 various  \$238  10/31/14 \$25,153 various  62 0 \$610  Total 3/31/15 \$47,701 148,202 195,903
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 325 / Descr - Electr Pump Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Depreciation Rate (d) 48 Ending Plant Balance (c) 49 Depreciation Rate (d) 40 Calculated Depreciation Expense (e)	\$4,707 9,651 14,358 various 42 0 \$70 7/31/13 \$0 0 various 0 0 11/30/14 \$25,153 7,901 33,054 various	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 0 various 0 0 12/31/14 \$33,054 14,647 47,701 various	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 various 19 0 \$19 1/31/15 \$47,701 0 47,701 various	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549 various 19 0 \$38 2/28/15 \$47,701 0 47,701 various	\$14,358 0 14,358 various 42 0 2 \$238 11/30/13 \$7,549 various 19 0 \$57 3/31/15 \$47,701 148,202 195,903 various 482	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 0 14,358 various \$238  10/31/14 \$25,153 0 25,153 various 62 \$610  Total 3/31/15 \$47,701 148,202
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 325 / Descr - Electr Pump Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d)	\$4,707 9,651 14,358 various 42 0 \$70 7/31/13 \$0 0 various 0 0 \$0 11/30/14 \$25,153 7,901 33,054 various	\$14,358 0 14,358 various 42 0 \$112 8/31/13 \$0 0 various 0 0 \$0 12/31/14 \$33,054 14,647 47,701 various	\$14,358 0 14,358 various 42 0 \$154 9/30/13 \$0 7,549 various 19 0 \$19 1/31/15 \$47,701 various	\$14,358 0 14,358 various 42 0 \$196 10/31/13 \$7,549 0 7,549 various 19 0 \$38 2/28/15	\$14,358 0 14,358 various 42 0 \$238 11/30/13 \$7,549 various 19 0 \$57 3/31/15 \$47,701 148,202 195,903 various	\$7,549 10,659 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 0 18,208 various 46 0	\$18,208 2,153 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 0 20,361 various 51 0	\$20,361 4,793 25,153 various 62 0	3/31/15 \$14,358 various  \$238  10/31/14 \$25,153 various  25,153 various  70 \$610  Total 3/31/15 \$47,701 148,202 195,903

- (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)

Line <u>No.</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
1 Account No. 328 / Descr - Other Pump Equip																
2 Beginning Plant Balance (a) 3 Additions for the month (b)	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 19,008	\$19,008 10,665	\$29,673 2,028	\$31,701 10,930	\$42,631 4.320	\$46,951 0
4 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	19,008	29,673	31,701	42,631	46,951	46,951
5 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
6 Calculated Depreciation Expense (e) 7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	48 0	75 0	80 0	108 0	119 0	119 0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$123	\$203	\$311	\$430	\$549
																Total
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											3/31/15
9 Account No. 328 / Descr - Other Pump Equip 10 Beginning Plant Balance (a)	\$46,951	\$80,285	\$80,285	\$80.285	\$80,285											\$80,285
11 Additions for the month (b)	33,334	\$60,265 0	\$60,265 0	\$60,265 0	\$60,265 0											0
12 Ending Plant Balance (c)	80,285	80,285	80,285	80,285	80,285											80,285
13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e)	various 203	various 203	various 203	various 203	various 203											various
15 Adjustments (f)	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
<ul><li>19 Additions for the month (b)</li><li>20 Ending Plant Balance (c)</li></ul>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 Depreciation Rate (d)	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various	various
22 Calculated Depreciation Expense (e) 23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 Adjustments (f) 24 Ending Reserve Balance (g)	\$0	\$0	\$0	\$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	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											3/31/15
26 Beginning Plant Balance (a)	\$0	12/31/14 \$0 0	\$0	\$0	\$0											3/31/15
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c)	\$0 0	\$0 0	\$0 0 0	\$0 0	\$0 0											3/31/15 \$0 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d)	\$0 0 various	\$0 0 0 various	\$0 0 0 various	\$0 0 0 various	\$0 0 0 various											3/31/15 \$0 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0											3/31/15 \$0 0 0 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e)	\$0 0 0 various	\$0 0 0 various 0	\$0 0 0 various 0	\$0 0 0 various 0	\$0 0 0 various 0											3/31/15 \$0 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0											3/31/15 \$0 0 0 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	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	3/31/15 \$0 0 0 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$0 0 0 various 0 0 \$0	\$0 0 0 various 0 0	\$0 0 0 various 0 0	\$0 0 0 various 0 0 \$0	\$0 0 0 various 0 0	12/31/13	1/31/14	2/28/14 \$14.408	3/31/14 \$14.408	4/30/14 \$93.029	5/31/14 \$94.477	6/30/14 \$103,190	7/31/14 \$109,039	8/31/14 \$109,039	9/30/14 \$118,765	\$0 0 0 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b)	\$0 0 0 various 0 0 \$0 7/31/13	\$0 0 0 various 0 0 \$0 8/31/13	\$0 0 0 various 0 0 \$0 9/30/13	\$0 0 0 various 0 0 \$0	\$0 0 0 various 0 0 \$0 11/30/13 \$11,327 933	\$12,259 2,148	\$14,408 0	\$14,408 0	\$14,408 78,621	\$93,029 1,449	\$94,477 8,713	\$103,190 5,849	\$109,039 0	\$109,039 9,725	\$118,765 8,026	3/31/15 \$0 0 0 various \$0 10/31/14 \$126,790 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wir Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c)	\$0 0 0 various 0 0 50 7/31/13 \$0 0	\$0 0 0 various 0 0 \$0 \$0	\$0 0 0 various 0 0 \$0 9/30/13	\$0 0 various 0 0 0 0 \$0	\$0 0 0 various 0 0 \$0	\$12,259	\$14,408	\$14,408	\$14,408	\$93,029	\$94,477	\$103,190	\$109,039	\$109,039	\$118,765	3/31/15 \$0 0 0 various \$0 10/31/14 \$126,790 126,790
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	\$0 0 0 various 0 0 \$0 \$7/31/13 \$0 0 0 0 0 0 various 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 various 0 0 \$0 \$0 8/31/13 \$0 0 various 0	\$0 0 0 various 0 0 \$0 \$0 9/30/13 \$0 11,327 11,327 various	\$0 0 0 various 0 0 \$0 10/31/13 \$11,327 0 11,327 various	\$0 0 0 various 0 0 \$0 \$11/30/13 \$11,327 933 12,259 various	\$12,259 2,148 14,408 various 25	\$14,408 0 14,408 various 25	\$14,408 0 14,408 various 25	\$14,408 78,621 93,029 various 150	\$93,029 1,449 94,477 various 153	\$94,477 8,713 103,190 various 166	\$103,190 5,849 109,039 various 176	\$109,039 0 109,039 various 176	\$109,039 9,725 118,765 various 191	\$118,765 8,026 126,790 various 204	3/31/15 \$0 0 0 various \$0 10/31/14 \$126,790 various 204
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Witr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	\$0 0 0 various 0 0 \$0 7/31/13 \$0 0 0 various 0	\$0 0 0 various 0 0 \$0 \$0 8/31/13 \$0 0 various 0	\$0 0 0 various 0 0 \$0 \$0 11,327 11,327 various 18 0	\$0 0 0 various 0 0 \$0 10/31/13 \$11,327 0 11,327 various 18 0	\$0 0 0 various 0 0 \$0 \$11/30/13 \$11,327 933 12,259 various 20 0	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15 \$0 0 0 various \$0 10/31/14 \$126,790 126,790 various 204 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	\$0 0 0 various 0 0 \$0 \$7/31/13 \$0 0 0 0 0 0 various 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 0 various 0 0 \$0 \$0 8/31/13 \$0 0 various 0	\$0 0 0 various 0 0 \$0 \$0 9/30/13 \$0 11,327 11,327 various	\$0 0 0 various 0 0 \$0 10/31/13 \$11,327 0 11,327 various	\$0 0 0 various 0 0 \$0 \$11/30/13 \$11,327 933 12,259 various	\$12,259 2,148 14,408 various 25	\$14,408 0 14,408 various 25	\$14,408 0 14,408 various 25	\$14,408 78,621 93,029 various 150	\$93,029 1,449 94,477 various 153	\$94,477 8,713 103,190 various 166	\$103,190 5,849 109,039 various 176	\$109,039 0 109,039 various 176	\$109,039 9,725 118,765 various 191	\$118,765 8,026 126,790 various 204	3/31/15 \$0 0 0 various \$0 10/31/14 \$126,790 0 126,790 various 204 0 \$1,551
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Witr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	\$0 0 0 various 0 0 \$0 7/31/13 \$0 0 0 various 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 various 0 0 \$0 8/31/13 \$0 0 0 various 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 0 various 0 0 \$0 \$0 9/30/13 \$0 11,327 11,327 various 18 0 0	\$0 0 various 0 \$0 \$0 10/31/13 \$11,327 0 11,327 various 18 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	\$0 0 0 various 0 0 \$0 11/30/13 \$11,327 933 12,259 various 2 0 0 56	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15 \$0 0 0 0 0 0 0 10/31/14 \$126,790 0 126,790 various 204 0 \$1,551
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	\$0 0 0 various 0 0 \$0 7/31/13 \$0 0 0 various 0 0 0 0 1/30/14	\$0 0 0 various 0 0 0 \$0 8/31/13 \$0 0 0 0 various 80	\$0 0 0 various 0 0 \$0 9/30/13 \$0 11,327 11,327 various 18 0 \$18	\$0 0 various 0 0 \$0 10/31/13 \$11,327 various 18 0 11,327 various 2/28/15	\$0 0 various 0 0 \$0 11/30/13 \$11,327 933 12,259 various 20 0 \$56	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15 \$0 0 0 0 0 0 0 10/31/14 \$126,790 0 126,790 204 0 \$1,551 Total 3/31/15
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 332 / Descr - Wtr Treat Equip 42 Beginning Plant Balance (a)	\$0 0 0 various 0 0 0 \$0 7/31/13 \$0 0 0 various 0 0 11/30/14 \$126,790	\$0 0 0 various 0 0 \$0 8/31/13 \$0 0 0 various 0 0 12/31/14 \$120,642	\$0 0 0 various 0 0 \$0 9/30/13 \$0 11,327 various 18 0 \$18	\$0 0 0 various 0 0 \$0 10/31/13 \$11,327 0 11,327 various 18 0 2/28/15 \$192,991	\$0 0 0 various 0 0 \$0 11/30/13 \$11,327 933 12,259 various 0 0 \$56	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15  \$0 0 0 various  \$0  10/31/14  \$126,790 various  204 0 \$1,551  Total 3/31/15  \$241,324
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	\$0 0 0 various 0 0 \$0 7/31/13 \$0 0 0 various 0 0 0 0 1/30/14	\$0 0 0 various 0 0 0 \$0 8/31/13 \$0 0 0 0 various 80	\$0 0 0 various 0 0 \$0 9/30/13 \$0 11,327 11,327 various 18 0 \$18	\$0 0 various 0 0 \$0 10/31/13 \$11,327 various 18 0 11,327 various 2/28/15	\$0 0 various 0 0 \$0 11/30/13 \$11,327 933 12,259 various 20 0 \$56	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15 \$0 0 0 0 0 0 0 10/31/14 \$126,790 0 126,790 204 0 \$1,551 Total 3/31/15
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 332 / Descr - Wtr Treat Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (a) 45 Depreciation Rate (d) 46 Depreciation Rate (d) 47 Expense (e) 48 Ending Plant Balance (e) 49 Epgening Plant Balance (e) 49 Depreciation Rate (d)	\$0 0 0 various 0 0 0 \$0 7/31/13 \$0 0 0 various 0 0 \$0 11/30/14 \$126,790 (6,149) 120,642 various	\$0 0 various 0 0 0 \$0 8/31/13 \$0 0 0 various 0 0 12/31/14 \$120,642 72,349 192,991 various	\$0 0 0 various 0 0 0 \$0 9/30/13 \$0 11,327 11,327 various 18 0 \$18 1/31/15 \$192,991 0	\$0 0 0 various 0 0 \$0 10/31/13 \$11,327 various 18 0 \$36 2/28/15 \$192,991 48,334 241,324 various	\$0 0 0 various 0 0 0 \$0 11/30/13 \$11,327 933 12,259 various 20 0 \$56 3/31/15 \$241,324 62,514 303,838 various	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15  \$0 0 0 0 0 0 10/31/14  \$126,790 0 126,790 204 \$1,551  Total 3/31/15  \$241,324 62,514
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 332 / Descr - Wtr Treat Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Depreciation Rate (d) 48 Ending Plant Balance (c) 49 Depreciation Rate (d) 40 Calculated Depreciation Expense (e)	\$0 0 0 various 0 0 0 50 7/31/13 \$0 0 0 various 0 0 11/30/14 \$126,790 (6,149)	\$0 0 0 various 0 0 \$0 8/31/13 \$0 0 0 various 0 0 12/31/14 \$120,642 72,349 192,991	\$0 0 0 various 0 0 \$0 9/30/13 \$0 11,327 various 18 0 \$18 1/31/15 \$192,991 0	\$0 0 0 various 0 0 0 0 10/31/13 \$11,327 0 11,327 various 1 8 0 \$36 2/28/15	\$0 0 0 various 0 0 \$0 11/30/13 \$11,327 933 12,259 various 0 \$56 3/31/15 \$241,324 62,514 303,838	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15  \$0 0 0 0 0 0 0 10/31/14  \$126,790 various  204 0 1,551  Total 3/31/15  \$241,324 62,514 303,838
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 332 / Descr - Wtr Treat Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (a) 45 Depreciation Rate (d) 46 Depreciation Rate (d) 47 Expense (e) 48 Ending Plant Balance (e) 49 Epgening Plant Balance (e) 49 Depreciation Rate (d)	\$0 0 0 various 0 0 0 0 0 7/31/13 \$0 0 0 various 0 0 0 11/30/14 \$126,790 (6.149) 120,642 various	\$0 0 0 0 various 0 0 50 8/31/13 \$0 0 0 various 50 0 12/31/14 \$120,642 72,349 192,991 various	\$0 0 0 0 0 0 0 \$0 9/30/13 \$0 11,327 various 18 0 \$18 1/31/15 \$192,991 various 353	\$0 0 0 0 0 0 0 0 0 10/31/13 \$11,327 various 0 13/327 various 0 536 2/28/15 \$192,991 48,334 241,324 various 430	\$0 0 0 0 0 0 0 50 11/30/13 \$11.327 933 12.259 various 20 0 \$56 3/31/15 \$241,324 62,514 303,838 various	\$12,259 2,148 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 0 14,408 various 25 0	\$14,408 78,621 93,029 various 150 0	\$93,029 1,449 94,477 various 153 0	\$94,477 8,713 103,190 various 166 0	\$103,190 5,849 109,039 various 176 0	\$109,039 0 109,039 various 176 0	\$109,039 9,725 118,765 various 191 0	\$118,765 8,026 126,790 various 204 0	3/31/15  \$0 0 0 0 0 0 0 10/31/14  \$126,790 various  204 0 1,551  Total 3/31/15  \$241,324 62,514 303,838

<sup>(</sup>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)

Line <u>No.</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
1 Account No. 343 / Descr - T&D Mains																
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) 4 Ending Plant Balance (c)	242,712	17,149 259.861	231,441 491.302	146,700 638.002	131,622 769.624	178,837 948.461	948.461	11,468 959,929	344,426 1.304.355	123,968 1,428,324	97,249 1.525.573	146,233 1.671.806	733,709 2.405.514	286,929 2.692,443	748,015 3,440,458	219,841 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 0	777	938	1,155	1,155	1,169	1,588	1,740 0	1,858	2,036	2,952	3,307	4,219	4,491 0
7 Adjustments (f) 8 Ending Reserve Balance (g)	\$295	0 \$611	\$1,210	0 \$1.987	\$2.925	0 \$4.080	0 \$5,235	0 \$6.404	0 \$7.992	\$9.732	0 \$11.590	0 \$13.626	0 \$16.578	0 \$19.885	0 \$24.104	\$28.595
g (g)		-	*	*	<del></del>	7.,	7-7		**,***	7-7	***,***	******	,	<del></del>		,
	44/00/44	40/04/44	4/04/45	0/00/45	0/04/45											Total
9 Account No. 343 / Descr - T&D Mains	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											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) 12 Ending Plant Balance (c)	2,282,685 5,942,984	3,633,266 9,576,251	9,576,251	187,386 9,763,636	123,558 9,887,194											123,558 9,887,194
13 Depreciation Rate (d)	5,942,964 various	various	various	various	9,007,194 various											9,007,194 various
14 Calculated Depreciation Expense (e)	7,288	11,716	11,716	11,944	12,094											
15 Adjustments (f) 16 Ending Reserve Balance (g)	0 \$35.883	\$47.599	\$59.315	\$71.259	0 \$83.353											\$83.353
16 Ending Reserve Balance (g)	\$35,883	\$47,599	\$59,315	\$71,259	\$83,353											\$83,353
17 Account No. 345 / Descr - Services	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) 21 Depreciation Rate (d)	36,420 various	38,804 various	132,816 various	158,473 various	175,558 various	272,674 various	272,674 various	273,912 various	319,085 various	319,654 various	323,790 various	480,691 various	607,175 various	646,731 various	856,495 various	912,000 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
																Total
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15											Total 3/31/15
25 Account No. 345 / Descr - Services 36 Projection Plant Palance (a)																3/31/15
25 Account No. 345 / Descr - Services 26 Beginning Plant Balance (a) 27 Additions for the month (b)	11/30/14 \$912,000 338,866	12/31/14 \$1,250,866 651,530	1/31/15 \$1,902,397 0	2/28/15 \$1,902,397 5,821	3/31/15 \$1,908,218 120,504											
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c)	\$912,000 338,866 1,250,866	\$1,250,866 651,530 1,902,397	\$1,902,397 0 1,902,397	\$1,902,397 5,821 1,908,218	\$1,908,218 120,504 2,028,722											3/31/15 \$1,908,218 120,504 2,028,722
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d)	\$912,000 338,866 1,250,866 various	\$1,250,866 651,530 1,902,397 various	\$1,902,397 0 1,902,397 various	\$1,902,397 5,821 1,908,218 various	\$1,908,218 120,504 2,028,722 various											3/31/15 \$1,908,218 120,504
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c)	\$912,000 338,866 1,250,866	\$1,250,866 651,530 1,902,397	\$1,902,397 0 1,902,397	\$1,902,397 5,821 1,908,218	\$1,908,218 120,504 2,028,722											3/31/15 \$1,908,218 120,504 2,028,722
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e)	\$912,000 338,866 1,250,866 various 3,715	\$1,250,866 651,530 1,902,397 various 5,782	\$1,902,397 0 1,902,397 various 5,782	\$1,902,397 5,821 1,908,218 various 5,802	\$1,908,218 120,504 2,028,722 various 6,170											3/31/15 \$1,908,218 120,504 2,028,722
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$912,000 338,866 1,250,866 various 3,715 0	\$1,250,866 651,530 1,902,397 various 5,782 0	\$1,902,397 0 1,902,397 various 5,782 0	\$1,902,397 5,821 1,908,218 various 5,802 0	\$1,908,218 120,504 2,028,722 various 6,170 0											3/31/15 \$1,908,218 120,504 2,028,722 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	\$912,000 338,866 1,250,866 various 3,715 0	\$1,250,866 651,530 1,902,397 various 5,782 0	\$1,902,397 0 1,902,397 various 5,782 0	\$1,902,397 5,821 1,908,218 various 5,802 0	\$1,908,218 120,504 2,028,722 various 6,170 0	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	3/31/15 \$1,908,218 120,504 2,028,722 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 346 / Descr - Meters	\$912,000 338,866 1,250,866 various 3,715 0 \$21,982	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518											3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,982	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518	\$19,081	\$27,204	2/28/14 \$27,204 0	\$27,204	4/30/14 \$52,405	5/31/14 \$52,405	\$52,405	7/31/14 \$251,230	8/31/14 \$251,230 4	\$251,234	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,982 7/31/13 \$0 0	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 0	\$19,081 8,123 27,204	\$27,204 0 27,204	\$27,204 0 27,204	\$27,204 25,201 52,405	\$52,405 0 52,405	\$52,405 0 52,405	\$52,405 198,825 251,230	\$251,230 0 251,230	\$251,230 4 251,234	\$251,234 40,616 291,850	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 0 291,850
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,982 7/31/13 \$0 0 0	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 various	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 19,081 various	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 0 19,081 various	\$19,081 8,123 27,204 various	\$27,204 0 27,204 various	\$27,204 0 27,204 various	\$27,204 25,201 52,405 various	\$52,405 0 52,405 various	\$52,405 0 52,405 various	\$52,405 198,825 251,230 various	\$251,230 0 251,230 various	\$251,230 4 251,234 various	\$251,234 40,616 291,850 various	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 0 291,850 various
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,982 7/31/13 \$0 0	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 0	\$19,081 8,123 27,204	\$27,204 0 27,204	\$27,204 0 27,204	\$27,204 25,201 52,405	\$52,405 0 52,405	\$52,405 0 52,405	\$52,405 198,825 251,230	\$251,230 0 251,230	\$251,230 4 251,234	\$251,234 40,616 291,850	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 0 291,850
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,982 7/31/13 \$0 0 0	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 19,081 various 65	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 various 65	\$19,081 8,123 27,204 various 89	\$27,204 0 27,204 various 89	\$27,204 0 27,204 various 89	\$27,204 25,201 52,405 various 176	\$52,405 0 52,405 various 176	\$52,405 0 52,405 various 176	\$52,405 198,825 251,230 various 853	\$251,230 0 251,230 various 853	\$251,230 4 251,234 various 853	\$251,234 40,616 291,850 various 978	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 various 978
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	\$912,000 338,866 1,250,866 various 3,715 \$21,982  7/31/13 \$0 0 various 0 0	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 various 0	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 various 65 0	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various 65 0	\$1,908,218 120,504 2,028,722 various 6,170 \$45,518 11/30/13 \$19,081 0 19,081 various 65 0	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908,218 120,504 120,507,722 various \$45,518 10/31/14 \$291,850 0 291,850 various 978 978 978 978
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	\$912,000 338,866 1,250,866 various 3,715 \$21,982  7/31/13 \$0 0 various 0 0	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 various 0	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 various 65 0	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various 65 0	\$1,908,218 120,504 2,028,722 various 6,170 \$45,518 11/30/13 \$19,081 0 19,081 various 65 0	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 various 978 0
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	\$912,000 338,868 1,250,866 2,900,860 3,715 \$21,982 7/31/13 \$0 0 0 various 50 11/30/14	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various 0 0 \$0	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 19,081 19,081 19,081 19,081 19,081 19,081	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various 65 0 \$130	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 0 19,081 various 65 0 \$195	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908.218 120,504 2,028,722 various \$45,518  10/31/14 \$291,850 0 291,850 various 978 0 \$5,505  Total 3/31/15
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 44 Beginning Plant Balance (a) 45 Additions for the month (b) 46 Ending Plant Balance (c) 47 Depreciation Rate (d) 48 Calculated Depreciation Expense (e) 49 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 346 / Descr - Meters 42 Beginning Plant Balance (a)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,962  7/31/13 \$0 0 various 0 11/30/14 \$291,850	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various 0 0 2 27,7744	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 various 65 0 \$65	\$1,902,397 5,821 1,908,218 various 5,802 5,802 0 \$39,348 10/31/13 \$19,081 various 65 65 65 0 \$130 \$2/28/15 \$347,729	\$1,908,218 120,504 2,028,722 various 6,170 \$45,518 11/30/13 \$19,081 0 19,081 various 65 0 \$195	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908,218 120,504 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 various 978 0 \$5,505 Total
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	\$912,000 338,868 1,250,866 2,900,860 3,715 \$21,982 7/31/13 \$0 0 0 various 50 11/30/14	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various 0 0 \$0	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 19,081 19,081 19,081 19,081 19,081 19,081	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various 65 0 \$130	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 0 19,081 various 65 0 \$195	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908.218 120,504 2,028,722 various \$45,518  10/31/14 \$291,850 0 291,850 various 978 0 \$5,505  Total 3/31/15
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g) 41 Account No. 346 / Descr - Meters 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Depreciation Rate (d) 47 Descr - Meters 48 Reginning Plant Balance (a) 49 Additions for the month (b) 40 Ending Plant Balance (c)	\$912,000 338,866 1,250,866 4,250,866 2,715 3,715 \$21,982  7/31/13 \$0 0 various 0 \$50  11/30/14 \$291,850 0 291,850	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various 0 0 \$2,7764 12/31/14 \$291,850 55,879 347,729 various	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 19,081 19,081 various 65 0 \$65 1/31/15 \$347,729 0 347,729 various	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various 65 0 \$130 2/28/15 \$347,729 various	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 various 65 0 \$19,50 \$19	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908.218 120,504 2,028,722 various \$45,518  10/31/14 \$291,850 0 291,850 291,850 Total 3/31/15 \$347,729 207,935
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 346 / Descr - Meters 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e)	\$912,000 338,866 1,250,866 various 3,715 0 \$21,962  7/31/13 \$0 0 various 0 0 \$11/30/14 \$291,850 291,850 various	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various 0 0 0 12/31/14 \$291,850 55,879 347,729 various	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 various 65 0 \$65 1/31/15 \$347,729 various 1,169	\$1,902,397 5,821 1,908,218 various 5,802 5,802 5,802 0 \$39,348 10/31/13 \$19,081 various 65 0 \$130 \$130 \$2/28/15 \$347,729 various 1,169	\$1,908,218 120,504 2,028,722 various 6,170 \$45,518 11/30/13 \$19,081 0 19,081 various 65 0 \$3/31/15 \$347,729 207,935 555,664 various	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 various 978 0 291,850 various 978 10 3/31/15 \$347,729 207,935
26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g) 33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g) 41 Account No. 346 / Descr - Meters 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Depreciation Rate (d) 47 Ending Plant Balance (c) 48 Depreciation Rate (d)	\$912,000 338,866 1,250,866 4,250,866 2,715 3,715 \$21,982  7/31/13 \$0 0 various 0 \$50  11/30/14 \$291,850 0 291,850	\$1,250,866 651,530 1,902,397 various 5,782 0 \$27,764 8/31/13 \$0 0 0 various 0 0 \$2,7764 12/31/14 \$291,850 55,879 347,729 various	\$1,902,397 0 1,902,397 various 5,782 0 \$33,546 9/30/13 \$0 19,081 19,081 19,081 various 65 0 \$65 1/31/15 \$347,729 0 347,729 various	\$1,902,397 5,821 1,908,218 various 5,802 0 \$39,348 10/31/13 \$19,081 0 19,081 various 65 0 \$130 2/28/15 \$347,729 various	\$1,908,218 120,504 2,028,722 various 6,170 0 \$45,518 11/30/13 \$19,081 various 65 0 \$19,50 \$19	\$19,081 8,123 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 0 27,204 various 89 0	\$27,204 25,201 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 0 52,405 various 176 0	\$52,405 198,825 251,230 various 853 0	\$251,230 0 251,230 various 853 0	\$251,230 4 251,234 various 853 0	\$251,234 40,616 291,850 various 978 0	3/31/15 \$1,908,218 120,504 2,028,722 various \$45,518 10/31/14 \$291,850 various 978 0 291,850 various 978 10 3/31/15 \$347,729 207,935

<sup>(</sup>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)

Line <u>No.</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
1 Account No. 347 / Descr - Meter Installations 2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$6,129	\$6,129	\$6,129	\$7,505	\$7,505	\$7,505	\$11,414	\$11,414	\$11,414	\$98,565	\$98,565	\$98,586	\$267,483
3 Additions for the month (b) 4 Ending Plant Balance (c)	0	0	6,129 6,129	6,129	6,129	1,376 7,505	7,505	7,505	3,909 11,414	0 11,414	0 11,414	87,151 98,565	98,565	98,586	168,896 267,483	267,483
5 Depreciation Rate (d) 6 Calculated Depreciation Expense (e)	various 0	various 0	various 20	various 20	various 20	various 24	various 24	various 24	various 36	various 36	various 36	various 293	various 293	various 293	various 812	various 812
7 Adjustments (f)	0 	0 \$0	0	0 \$40	0 \$60	0 \$84	0 \$108	0 \$132	0 \$168	0 \$204	0 \$240	0 \$533	0 \$826	0	0 \$1.931	\$2,743
8 Ending Reserve Balance (g)	\$0	\$0	\$20	\$40	\$60	\$84	\$108	\$132	\$108	\$204	\$240	\$533	\$820	\$1,119	\$1,931	
	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 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) 13 Depreciation Rate (d)	270,199 various	277,594 various	277,594 various	277,801 various	338,737 various											338,737 various
14 Calculated Depreciation Expense (e)	822	804 0	804 0	805 0	1,006											
15 Adjustments (f) 16 Ending Reserve Balance (g)	\$3,565	\$4,369	\$5,173	\$5,978	\$6,984											\$6,984
	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 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) 20 Ending Plant Balance (c)	23,548	221 23,770	2,365 26,135	348 26,483	9,863 36,346	18,632 54,978	0 54,978	54,983	3,315 58,298	292 58,589	18 58,607	1,800 60,407	64,770 125,177	20,983 146,160	73,318 219,478	20,283
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) 23 Adjustments (f)	35 0	35 0	38	39 0	53 0	79 0	79 0	79 0	84 0	84 0	84 0	87 0	171 0	199 0	304	331 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
21 Enaily (1000) to Balanco (g)	900	970	ψ 100	\$14 <i>1</i>	Ψ200	QE, 0	<del>4000</del>	9401	Ψ0 <u>2</u> 1	\$000	<del>4000</del>	<b>Q</b> 1110	4017	\$1,110		
2. Ending Necotive Statutes (g)	433	\$10	\$100	\$147	Ψ200	92.0	<del>\$000</del>	9401	ΨΟΣΙ	<del></del>	<del>4000</del>	<b>9170</b>	4017	<b>\$1,110</b>		Total
	11/30/14	12/31/14	1/31/15	2/28/15	3/31/15	ĢE, O	\$000	\$ <del>1</del> 01	Ψ021	\$600	<b>\$</b>	ÇIII	ţo	\$1,110		Total 3/31/15
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a)	11/30/14 \$239,761	12/31/14 \$418,461	1/31/15 \$608,764	2/28/15 \$608,764	3/31/15 \$614,027	<b>92</b> 70	<b>\$</b> 335	9401	φ <u>υ</u> Σ1	\$333	<del>\$</del>	<b>3.70</b>	<b>\$017</b>	\$1,110		3/31/15 \$614,027
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b)	11/30/14 \$239,761 178,700	12/31/14 \$418,461 190,302	1/31/15 \$608,764 0	2/28/15 \$608,764 5,263	3/31/15 \$614,027 5,743	\$2.10	3000	Ģ <del>10</del> 1	φ02.1	3000	<b>\$</b> 000	9.70	50.11	\$1,110		3/31/15 \$614,027 5,743
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d)	11/30/14 \$239,761 178,700 418,461 various	12/31/14 \$418,461 190,302 608,764 various	1/31/15 \$608,764 0 608,764 various	2/28/15 \$608,764 5,263 614,027 various	3/31/15 \$614,027 5,743 619,769 various	<b>Q</b> 2.0	\$335	9401	ψUΣ I	<b>3</b> 000	<b>\$</b> 350	<b>V</b> 0	\$3.1.	<b>V</b> .,		3/31/15 \$614,027
25 <u>Account No. 348 / Descr - Hydrants</u> 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c)	11/30/14 \$239,761 178,700 418,461	12/31/14 \$418,461 190,302 608,764	1/31/15 \$608,764 0 608,764	2/28/15 \$608,764 5,263 614,027	3/31/15 \$614,027 5,743 619,769	VLIV	<b>V</b>	9401	9021	<b>V</b>	<b>\$</b>	V	<b>V</b>	\$1,110		3/31/15 \$614,027 5,743 619,769
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e)	11/30/14 \$239,761 178,700 418,461 various 584	12/31/14 \$418,461 190,302 608,764 various 858	1/31/15 \$608,764 0 608,764 various 858	2/28/15 \$608,764 5,263 614,027 various 865	3/31/15 \$614,027 5,743 619,769 various 873	VEIV	<b>V</b>	¥101	902.1	<b>V</b>	<b>\$</b>	V.10	<b>Q</b>	<b>V</b> 1,110		3/31/15 \$614,027 5,743 619,769
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f)	\$239,761 178,700 418,461 various 584 0 \$2,365	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223	1/31/15 \$608,764 0 608,764 various 858 0 \$4,081	2/28/15 \$608,764 5,263 614,027 various 865 0 \$4,946	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819										0/20/44	3/31/15 \$614,027 5,743 619,769 various \$5,819
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip	11/30/14 \$239,761 178,700 418,461 various 584 0	12/31/14 \$418,461 190,302 608,764 various 858 0	1/31/15 \$608,764 0 608,764 various 858 0	2/28/15 \$608,764 5,263 614,027 various 865 0	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819	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	3/31/15 \$614,027 5,743 619,769 various
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365	12/31/14 \$418.461 190.302 608.764 various 858 0 \$3,223	1/31/15 \$608,764 0 608,764 various 858 0 \$4,081 9/30/13	2/28/15 \$608.764 5,263 614,027 various 865 0 \$4,946	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819	12/31/13	1/31/14	2/28/14 \$289	3/31/14 \$289	4/30/14 \$1,718	5/31/14 \$1,753	6/30/14 \$1,760	7/31/14 \$1,760	8/31/14 \$1,760	\$1,760	3/31/15 \$614,027 5,743 619,769 various \$5,819 10/31/14 \$1,809
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365 7/31/13	12/31/14 \$418.461 190.302 608.764 various 858 0 \$3,223 8/31/13 \$0 0	1/31/15 \$608,764 0 608,764 various 858 0 \$4,081 9/30/13 \$0 0	2/28/15 \$608.764 5.263 614,027 various 865 0 \$4,946 10/31/13 \$0 0	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 \$0 289 289	12/31/13 \$289 0 289	1/31/14 \$289 0 289	2/28/14 \$289 0 289	3/31/14 \$289 1,429 1,718	4/30/14 \$1,718 35 1,753	5/31/14 \$1,753 7 1,760	6/30/14 \$1,760 0 1,760	7/31/14 \$1,760 0 1,760	8/31/14 \$1,760 0 1,760	\$1,760 49 1,809	3/31/15 \$614,027 5,743 619,769 various \$5,819 10/31/14 \$1,809 0 1,809
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365 7/31/13 \$0 0 0 various	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223	1/31/15 \$608,764 0 608,764 various 858 0 \$4,081 9/30/13 \$0 0	2/28/15 \$608,764 5,263 614,027 various 865 0 \$4,946	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 \$0 289 289	12/31/13 \$289 289 various	1/31/14 \$289 289 various	2/28/14 \$289 289 yarious	3/31/14 \$289 1,429 1,778 various	4/30/14 \$1,718 35 1,753 various	5/31/14 \$1,753 7 1,760 various	6/30/14 \$1,760 0 1,760 various	7/31/14 \$1,760 1,760 various	8/31/14 \$1,760 0 1,760 various	\$1,760 49 1,809 various	3/31/15 \$614,027 5,743 619,769 various \$5,819 10/31/14 \$1,809 0 1,809 various
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365  7/31/13 \$0 0 various 0 0 0	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223  8/31/13 \$0 0 various	1/31/15 \$608,764 0.608,764 various 858 858 9/30/13 \$0 0 various 0 0	2/28/15 \$608,764 5,263 614,027 various 865 0 \$4,946 10/31/13 \$0 0 various 0	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 \$0 289 289 various	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 5,743 619,769 various \$5,819 10/31/14 \$1,809 0 1,809 various 10 0
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365 7/31/13 \$0 0 0 various	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223 8/31/13 \$0 0 various	1/31/15 \$608,764 0 608,764 various 858 0 \$4,081 9/30/13 \$0 0 various	2/28/15 \$608.764 5.263 614,027 various 865 0 \$4,946 10/31/13 \$0 0 various 0	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 \$0 289 289 various	12/31/13 \$289 0 289 various	1/31/14 \$289 0 289 various	2/28/14 \$289 0 289 various 2	3/31/14 \$289 1,429 1,718 various	4/30/14 \$1,718 35 1,753 various	5/31/14 \$1,753 7 1,760 various 10	6/30/14 \$1,760 0 1,760 various 10	7/31/14 \$1,760 0 1,760 various	8/31/14 \$1,760 0 1,760 various	\$1,760 49 1,809 various 10	3/31/15 \$614,027 5,743 619,769 various \$5,819 10/31/14 \$1,809 0 1,809 various 10 0 888
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365  7/31/13 \$0 0 various 0 0 0	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223  8/31/13 \$0 0 various	1/31/15 \$608,764 0.608,764 various 858 858 9/30/13 \$0 0 various 0 0	2/28/15 \$608,764 5,263 614,027 various 865 0 \$4,946 10/31/13 \$0 0 various 0	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 \$0 289 289 various	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 5,743 619,769 various \$5,819 10/31/14 \$1,809 0 1,809 various 10 0
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the morth (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365 7/31/13 \$0 0 various 0 \$1 11/30/14	12/31/14 \$418,461 190,302 608,764 various 858 \$3,223  8/31/13 \$0 0 various 0 12/31/14	1/31/15 \$608,764 various 858 0 \$4,081 9/30/13 \$0 0 various \$0 1/31/15	2/28/15 \$608.764 5.263 614,027 various 0 \$4,946 10/31/13 \$0 0 various 0 0 2/28/15	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 \$0 289 289 289 289 289 289 289 289 289 289	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 \$619,769 various \$5,819 10/31/14 \$1,809 0 1,809 100 \$88 Total 3/31/15
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the morth (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 397 / Descr - Communication Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 45 Beginning Plant Balance (a) 46 Additions for the month (b) 47 Account No. 397 / Descr - Communication Equip 48 Beginning Plant Balance (a)	11/30/14 \$239,761 178,700 418,461 various 584 0 \$2,365 7/31/13 \$0 0 various 0 \$1,809 \$1,809 (843)	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223  8/31/13 \$0 0 various 0 12/31/14 \$965 1,218	1/31/15 \$608,764 various 858 0 \$4,081 9/30/13 \$0 0 various \$0 1/31/15 \$2,183 0	2/28/15 \$608,764 5,263 614,027 various 865 0 \$4,946  10/31/13 \$0 0 various 0 \$0 2/28/15 \$2,183 0	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819 11/30/13 2 9 289 289 289 289 289 3/31/15 \$2	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 \$614,027 \$619,769 various \$5,819  10/31/14 \$1,809 0 1,809 various 10 \$888  Total 3/31/15 \$2,183 855
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 397 / Descr - Communication Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c)	11/30/14 \$239,761 178,700 118,461 various 584 0 \$2,365  7/31/13 \$0 0 various 0 0 \$11/30/14 \$1,809 (843) 965	12/31/14 \$418.461 190,302 608,764 various 858 0 \$3,223  8/31/13 \$0 0 various 0 0 12/31/14 \$965 1,218	1/31/15 \$608,764 various 858 0 \$4,081 9/30/13 \$0 0 various 0 0 1/31/15 \$2,183 0 2,183	2/28/15 \$608.764 5.263 614,027 various 865 0 \$4,946  10/31/13 \$0 0 various 0 0 2/28/15 \$2,183 0 2,183	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819  11/30/13 \$0 289 various 2 0 \$2 3/31/15 \$2,183 855 3,038	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 \$7,743 619,769 various \$5,819 10/31/14 \$1,809 various 10 0 \$88 Total 3/31/15 \$2,183 855 3,038
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 397 / Descr - Communication Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 46 Calculated Depreciation Expense (e)	11/30/14 \$239,761 178,700 118,461 various 584 0 \$2,365  7/31/13 \$0 0 various 0 0 \$0 \$11/30/14 \$1,809 \$965 various 5	12/31/14 \$418,461 190,302 608,764 various 858 0 \$3,223  8/31/13 \$0 0 various 0 12/31/14 \$965 1,218	1/31/15 \$608,764 various 858 0 \$4,081 9/30/13 \$0 0 0 various 0 0 1/31/15 \$2,183 various	2/28/15 \$608.764 5.263 614,027 various 865 0 \$4,946  10/31/13 \$0 0 various 0 0 2/28/15 \$2,183 various 12	3/31/15 \$614,027 5,743 619,769 various 873 0 \$5,819  11/30/13 \$0 289 various 20 0 \$2 3/31/15 \$2,183 855 3,038 various 17	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 \$614,027 \$619,769 various \$5,819  10/31/14 \$1,809 0 1,809 various 10 \$888  Total 3/31/15 \$2,183 855
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)  33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)  41 Account No. 397 / Descr - Communication Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d)	11/30/14 \$239,761 178,700 178,700 418,461 various 584 0 \$2,365  7/31/13 \$0 0 various 0 \$0 11/30/14 \$1,809 (843) 965 various	12/31/14 \$418,461 190,302 608,764 various 858 0 \$33,223  8/31/13 \$0 0 various 0 0 12/31/14 \$965 1,218 2,183 various	1/31/15 \$608,764 0608,764 various 858 0 \$4,081  9/30/13 \$0 0 various 0 1/31/15 \$2,183 various	2/28/15 \$608,764 5,263 614,027 various 865 0 \$4,946  10/31/13 \$0 0 various 0 50  2/28/15 \$2,183 various	3/31/15 \$614,027 5,743 619,769 various 873 0 \$55,819  11/30/13 \$0 289 289 various 2 0 \$2 3/31/15 \$2,183 855 3,038 various various	12/31/13 \$289 0 289 various 2 0	1/31/14 \$289 0 289 various 2 0	2/28/14 \$289 0 289 various 2 0	3/31/14 \$289 1,429 1,718 various 10 0	4/30/14 \$1,718 35 1,753 various 10 0	5/31/14 \$1,753 7 1,760 various 10 0	6/30/14 \$1,760 1,760 various 10 0	7/31/14 \$1,760 0 1,760 various 10 0	8/31/14 \$1,760 0 1,760 various 10 0	\$1,760 49 1,809 various 10 0	3/31/15 \$614,027 \$7,743 619,769 various \$5,819 10/31/14 \$1,809 various 10 0 \$88 Total 3/31/15 \$2,183 855 3,038

<sup>(</sup>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)

Line No. 1 Account No. 316 / Descr - Supply Mains 2 Beginning Plant Balance (a) 3 Additions for the month (b) 4 Ending Plant Balance (c) 5 Depreciation Rate (d) 6 Calculated Depreciation Expense (e) 7 Adjustments (f) 8 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.1250% 0 0 \$0	8/31/13 \$0 0 0 0.1250% 0 0 \$0	9/30/13 \$0 0 0 0.1250% 0 0 \$0	10/31/13 \$0 0 0 0.1250% 0 0 0	\$0 0 0.1250% 0 0 0.1250%	\$0 0 0 0.1250% 0 0 0.500000000000000000000000000000	1/31/14 \$0 0 0 0.1250% 0 0 0 0	2/28/14 \$0 0 0 0.1250% 0 0 0 0	3/31/14 \$0 0 0.1250% 0 0 0 0 0 0	\$0 0 0 0.1250% 0 0 0.500000000000000000000000000000	\$/31/14 \$0 0 0 0.1250% 0 0 0 0	6/30/14 \$0 0 0 0.1250% 0 0 \$0	7/31/14 \$0 0 0 0.1250% 0 0 \$0	8/31/14 \$0 0 0 0.1250% 0 0 \$0	9/30/14 \$0 0 0 0.1250% 0 0 \$0	10/31/14 \$0 0 0 0.1250% 0 0 0
9 Account No. 316 / Descr - Supply Mains 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	\$0 0 0 0.1250% 0 \$0	\$0 0 0 0.1250% 0 0 0.500%	1/31/15 \$0 0 0 0.1250% 0 0 \$0	2/28/15 \$0 0 0.1250% 0 0 0	3/31/15 \$0 0 0.1250% 0 0 \$0											Total 3/31/15 \$0 0 0.1250%
17 Account No. 323 / Descr - Other Pwr Prod Equip 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.2917% 0 0 \$0	8/31/13 \$0 0 0 0.2917% 0 0 \$0	9/30/13 \$0 0 0 0.2917% 0 0 \$0	10/31/13 \$0 0 0 0.2917% 0 0 \$0	11/30/13 \$0 0 0 0.2917% 0 0 \$0	12/31/13 \$0 0 0 0.2917% 0 0 \$0	1/31/14 \$0 0 0 0.2917% 0 0 \$0	2/28/14 \$0 0 0 0.2917% 0 0 \$0	3/31/14 \$0 0 0 0.2917% 0 0 \$0	4/30/14 \$0 0 0 0.2917% 0 0 \$0	\$/31/14 \$0 0 0 0.2917% 0 0 \$0	6/30/14 \$0 0 0 0.2917% 0 0 \$0	7/31/14 \$0 0 0 0.2917% 0 0 \$0	8/31/14 \$0 0 0 0.2917% 0 0 \$0	9/30/14 \$0 4,707 4,707 0.2917% 14 0 \$14	10/31/14 \$4,707 0 4,707 0.2917% 14 0 \$28
25 Account No. 323 / Descr - Other Pwr Prod Equip 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	11/30/14 \$4,707 9,651 14,358 0.2917% 42 0 \$70	12/31/14 \$14,358 0 14,358 0.2917% 42 0 \$112	1/31/15 \$14,358 0 14,358 0.2917% 42 0 \$154	2/28/15 \$14,358 0 14,358 0.2917% 42 0 \$196	3/31/15 \$14,358 0 14,358 0.2917% 42 0 \$238											Total 3/31/15 \$14,358 0 14,358 0.2917%
33 Account No. 325 / Descr - Electr Pump Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.2367% 0 0 \$0	8/31/13 \$0 0 0 0.2367% 0 0 \$0	9/30/13 \$0 0 0 0.2367% 0 0	10/31/13 \$0 0 0 0.2367% 0 0 \$0	\$0 0 0 0.2367% 0 0 \$0	\$0 3,713 3,713 0.2367% 9 0 \$9	1/31/14 \$3,713 0.3,713 0.2367% 9 0 \$18	2/28/14 \$3,713 0 3,713 0.2367% 9 0 \$27	3/31/14 \$3,713 0.3,713 0.2367% 9 0 \$36	4/30/14 \$3,713 0 3,713 0.2367% 9 0 \$45	5/31/14 \$3,713 0 3,713 0.2367% 9 0 \$54	6/30/14 \$3,713 0 3,713 0.2367% 9 0 \$63	7/31/14 \$3,713 0 3,713 0.2367% 9 0 \$72	8/31/14 \$3,713 0 3,713 0.2367% 9 0 \$81	9/30/14 \$3,713 4,793 8,506 0.2367% 20 0 \$101	10/31/14 \$8,506 0 8,506 0.2367% 20 0 \$121
41 Account No. 325 / Descr - Electr Pump Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	11/30/14 \$8,506 6,793 15,299 0.2367% 36 0 \$157	12/31/14 \$15,299 11,601 26,899 0.2367% 64 0 \$221	1/31/15 \$26,899 0 26,899 0.2367% 64 0 \$285	2/28/15 \$26,899 0 26,899 0.2367% 64 0 \$349	3/31/15 \$26,899 57,114 84,014 0.2367% 199 0 \$548											Total 3/31/15 \$26,899 57,114 84,014 0.2367%

(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)

Line No.  Account No. 328 / Descr - Other Pump Equip Beginning Plant Balance (a) Additions for the month (b) Finding Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	7/31/13 \$0 0 0.0000% 0 0 0	8/31/13 \$0 0 0 0.0000% 0 0	9/30/13 \$0 0 0 0.0000% 0 0	10/31/13 \$0 0 0.0000% 0 0	11/30/13 \$0 0 0 0.0000% 0 0 0	\$0 0 0 0.0000% 0 0 \$0	1/31/14 \$0 0 0.0000% 0 0 \$0	2/28/14 \$0 0 0.0000% 0 0 \$0	3/31/14 \$0 0 0.0000% 0 0	4/30/14 \$0 0 0.0000% 0 0 0	5/31/14 \$0 0 0.0000% 0 0 0.0000%	6/30/14 \$0 0 0.0000% 0 0	7/31/14 \$0 0 0 0.0000% 0 0 \$0	8/31/14 \$0 0 0.0000% 0 0 \$0	9/30/14 \$0 0 0 0.0000% 0 0	10/31/14 \$0 0 0 0.0000% 0 0 0
9 Account No. 328 / Descr - Other Pump Equip 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	\$0 0 0 0.0000% 0 \$0	\$0 0 0 0.0000% 0 0 0 0 0	1/31/15 \$0 0 0 0.0000% 0 0 \$0	2/28/15 \$0 0 0 0.0000% 0 0 \$0	3/31/15 \$0 0 0 0.0000% 0 0											Total 3/31/15 \$0 0 0.0000%
17 Account No. 331 / Descr - WT Struct & Improve 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.3300% 0 0 \$0	8/31/13 \$0 0 0 0.3300% 0 0 \$0	9/30/13 \$0 0 0 0.3300% 0 0 \$0	10/31/13 \$0 0 0 0.3300% 0 0 \$0	\$0 0 0 0.3300% 0 0.800%	12/31/13 \$0 0 0 0.3300% 0 0 \$0	1/31/14 \$0 0 0 0.3300% 0 0 \$0	2/28/14 \$0 0 0 0.3300% 0 0 \$0	3/31/14 \$0 0 0 0.3300% 0 0 \$0	4/30/14 \$0 0 0 0.3300% 0 0 \$0	\$/31/14 \$0 0 0 0.3300% 0 0 \$0	\$0 0 0 0.3300% 0 0 \$0	7/31/14 \$0 0 0 0.3300% 0 0 \$0	8/31/14 \$0 0 0 0.3300% 0 0 \$0	9/30/14 \$0 0 0 0.3300% 0 0 \$0	10/31/14 \$0 0 0 0.3300% 0
25 Account No. 331 / Descr - WT Struct & Improve 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	\$0 0 0 0.3300% 0 0 \$0	\$0 0 0 0.3300% 0 0 \$0	1/31/15 \$0 0 0 0.3300% 0 0 0 \$0	2/28/15 \$0 0 0 0.3300% 0 0 0 0	3/31/15 \$0 0 0 0.3300% 0 0 \$0											Total 3/31/15 \$0 0 0 0.3300%
33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	7/31/13 \$0 0 0.2183% 0 0 \$0	8/31/13 \$0 0 0 0.2183% 0 0 \$0	9/30/13 \$0 0 0 0.2183% 0 0 \$0	10/31/13 \$0 0 0 0.2183% 0 0 \$0	11/30/13 \$0 933 933 0.2183% 2 0 \$2	12/31/13 \$933 2,148 3,081 0.2183% 7 0 \$9	1/31/14 \$3,081 0 3,081 0.2183% 7 0 \$16	2/28/14 \$3,081 0 3,081 0.2183% 7 0 \$23	3/31/14 \$3,081 0 3,081 0.2183% 7 0 \$30	4/30/14 \$3,081 0 3,081 0.2183% 7 0 \$37	5/31/14 \$3,081 0 3,081 0.2183% 7 0 \$44	6/30/14 \$3,081 0 3,081 0.2183% 7 0	7/31/14 \$3,081 0 3,081 0.2183% 7 0 \$58	8/31/14 \$3,081 0 3,081 0.2183% 7 0 \$65	9/30/14 \$3,081 0 3,081 0.2183% 7 0 \$72	\$3,081 0 3,081 0.2183% 7 0 \$79
41 Account No. 332 / Descr - Wtr Treat Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	11/30/14 \$3,081 2,502 5,583 0.2183% 12 0 \$91	12/31/14 \$5,583 70,700 76,283 0.2183% 167 0 \$258	1/31/15 \$76,283 0 76,283 0.2183% 167 0 \$425	2/28/15 \$76,283 0 76,283 0.2183% 167 0 \$592	3/31/15 \$76,283 0 76,283 0.2183% 167 0 \$759											Total 3/31/15 \$76,283 0 76,283 0.2183%

<sup>(</sup>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)

Line  No.  Account No. 343 / Descr - T&D Mains Beginning Plant Balance (a) Additions for the month (b) Edining Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	7/31/13 \$0 11,441 11,441 0.1250% 14 0 \$14	8/31/13 \$11,441 1,635 13,075 0.1250% 16 0 \$30	9/30/13 \$13,075 21,412 34,487 0.1250% 43 0 \$73	10/31/13 \$34,487 0 34,487 0.1250% 43 0 \$116	11/30/13 \$34,487 1,147 35,635 0.1250% 45 0 \$161	12/31/13 \$35,635 1,434 37,068 0.1250% 46 0 \$207	1/31/14 \$37,068 0 37,068 0.1250% 46 0 \$253	2/28/14 \$37,068 68 37,136 0.1250% 46 0 \$299	3/31/14 \$37,136 0 37,136 0.1250% 46 0 \$345	4/30/14 \$37,136 139 37,275 0.1250% 47 0 \$392	5/31/14 \$37,275 254 37,529 0.1250% 47 0 \$439	6/30/14 \$37,529 162 37,691 0.1250% 47 0 \$486	7/31/14 \$37,691 698,348 736,038 0.1250% 920 0 \$1,406	8/31/14 \$736,038 197,628 933,666 0.1250% 1,167 0 \$2,573	9/30/14 \$933,666 33,254 966,920 0.1250% 1,209 0 \$3,782	10/31/14 \$966,920 146,082 1,113,002 0.1250% 1,391 0 \$5,173
9 Account No. 343 / Descr - T&D Mains 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	11/30/14 \$1,113,002 580,673 1,693,675 0,1250% 2,117 0 \$7,290	12/31/14 \$1,693,675 165,144 1,858,818 0.1250% 2,324 0 \$9,614	1/31/15 \$1,858,818 0 1,858,818 0.1250% 2,324 0 \$11,938	2/28/15 \$1,858,818 181 1,858,999 0.1250% 2,324 0 \$14,262	3/31/15 \$1,858,999 14,853 1,873,852 0.1250% 2,342 0 \$16,604											Total 3/31/15 \$1,858,999 14,853 1,873,852 0.1250%
17 Account No. 345 / Descr - Services 18 Beginning Plant Balance (a) 9 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 2,467 2,467 0.2083% 5 0	8/31/13 \$2,467 22 2,489 0.2083% 5 0	9/30/13 \$2,489 1,336 3,825 0.2083% 8 0	10/31/13 \$3,825 0 3,825 0.2083% 8 0 \$26	11/30/13 \$3,825 0 3,825 0.2083% 8 0 \$34	12/31/13 \$3,825 0 3,825 0.2083% 8 0 \$42	1/31/14 \$3,825 0 3,825 0.2083% 8 0 \$50	2/28/14 \$3,825 6 3,831 0.2083% 8 0 \$58	3/31/14 \$3,831 0 3,831 0.2083% 8 0 \$66	4/30/14 \$3,831 0 3,831 0.2083% 8 0 \$74	5/31/14 \$3,831 0 3,831 0.2083% 8 0 \$82	6/30/14 \$3,831 27,544 31,376 0.2083% 65 0 \$147	7/31/14 \$31,376 126,438 157,813 0.2083% 329 0 \$476	8/31/14 \$157,813 39,557 197,370 0.2083% 411 0 \$887	9/30/14 \$197,370 26,303 223,673 0.2083% 466 0 \$1,353	10/31/14 \$223,673 49,940 273,613 0.2083% 570 0 \$1,923
25 Account No. 345 / Descr - Services 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	11/30/14 \$273,613 89,051 362,665 0.2083% 755 0 \$2,678	12/31/14 \$362,665 84,013 446,678 0.2083% 930 0 \$3,608	1/31/15 \$446,678 0 446,678 0.2083% 930 0 \$4,538	2/28/15 \$446,678 199 446,877 0.2083% 931 0 \$5,469	3/31/15 \$446,877 26,614 473,490 0.2083% 986 0											Total 3/31/15 \$446,877 26,614 473,490 0.2083%
33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 54 Additions for the month (b) 56 Ending Plant Balance (c) 70 Depreciation Rate (d) 71 Depreciation Rate (d) 72 Calculated Depreciation Expense (e) 73 Adjustments (f) 74 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.2933% 0 0 \$0	8/31/13 \$0 0 0 0.2933% 0 0 \$0	9/30/13 \$0 0 0.2933% 0 0 \$0	10/31/13 \$0 0 0 0.2933% 0 0 0	11/30/13 \$0 0 0 0.2933% 0 0 \$0	12/31/13 \$0 8,123 8,123 0.2933% 24 0 \$24	1/31/14 \$8,123 0 8,123 0.2933% 24 0 \$48	2/28/14 \$8,123 0 8,123 0.2933% 24 0 \$72	3/31/14 \$8,123 0 8,123 0.2933% 24 0 \$96	4/30/14 \$8,123 0 8,123 0.2933% 24 0 \$120	5/31/14 \$8,123 0 8,123 0.2933% 24 0 \$144	6/30/14 \$8,123 7,880 16,002 0.2933% 47 0 \$191	7/31/14 \$16,002 0 16,002 0.2933% 47 0 \$238	8/31/14 \$16,002 4 16,007 0.2933% 47 0 \$285	9/30/14 \$16,007 28,648 44,655 0.2933% 131 0 \$416	10/31/14 \$44,655 0 44,655 0.2933% 131 0 \$547
41 Account No. 346 / Descr - Meters 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	11/30/14 \$44,655 0 44,655 0.2933% 131	12/31/14 \$44,655 1,244 45,898 0.2933% 135 0 \$813	1/31/15 \$45,898 0 45,898 0.2933% 135 0 \$948	2/28/15 \$45,898 0 45,898 0.2933% 135 0 \$1,083	3/31/15 \$45,898 78,653 124,552 0.2933% 365 0 \$1,448											Total 3/31/15 \$45,898 78,653 124,552 0.2933%

<sup>(</sup>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)

Line No.  Account No. 347 / Descr - Meter Installations Beginning Plant Balance (a) Additions for the month (b) Ending Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.3625% 0 0 \$0	8/31/13 \$0 0 0 0.3625% 0 0 \$0	9/30/13 \$0 4,063 4,063 0.3625% 15 0 \$15	10/31/13 \$4,063 0 4,063 0.3625% 15 0 \$30	11/30/13 \$4,063 0 4,063 0.3625% 15 0 \$45	12/31/13 \$4,063 963 5,026 0.3625% 18 0 \$63	1/31/14 \$5,026 0 5,026 0.3625% 18 0 \$81	2/28/14 \$5,026 0 5,026 0.3625% 18 0 \$99	3/31/14 \$5,026 3,101 8,127 0.3625% 29 0 \$128	4/30/14 \$8,127 0 8,127 0.3625% 29 0 \$157	5/31/14 \$8,127 0 8,127 0.3625% 29 0 \$186	6/30/14 \$8,127 44,603 52,730 0.3625% 191 0 \$377	7/31/14 \$52,730 0 52,730 0.3625% 191 0 \$568	8/31/14 \$52,730 22 52,751 0.3625% 191 0 \$759	9/30/14 \$52,751 102,093 154,845 0.3625% 561 0 \$1,320	10/31/14 \$154,845 0 154,845 0.3625% 561 0 \$1,881
9 Account No. 347 / Descr - Meter Installations 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	11/30/14 \$154,845 2,716 157,561 0.3625% 571 0 \$2,452	12/31/14 \$157,561 (24,354) 133,207 0.3625% 483 0 \$2,935	1/31/15 \$133,207 0 133,207 0.3625% 483 0 \$3,418	2/28/15 \$133,207 207 133,414 0.3625% 484 0 \$3,902	3/31/15 \$133,414 46,331 179,745 0.3625% 652 0 \$4,554											Total 3/31/15 \$133,414 46,331 179,745 0.3625%
17 Account No. 348 / Descr - Hydrants 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 384 384 0.1308% 1 0 \$1	8/31/13 \$384 10 393 0.1308% 1 0 \$2	9/30/13 \$393 1,550 1,943 0.1308% 3 0 \$5	10/31/13 \$1,943 0 1,943 0.1308% 3 0 \$8	11/30/13 \$1,943 84 2,028 0.1308% 3 0	12/31/13 \$2,028 5,559 7,587 0.1308% 10 0	1/31/14 \$7,587 0 7,587 0.1308% 10 0 \$31	2/28/14 \$7,587 5 7,591 0.1308% 10 0 \$41	3/31/14 \$7,591 0 7,591 0.1308% 10 0 \$51	4/30/14 \$7,591 0 7,591 0.1308% 10 0 \$61	5/31/14 \$7,591 0 7,591 0.1308% 10 0 \$71	6/30/14 \$7,591 574 8,166 0.1308% 11 0 \$82	7/31/14 \$8,166 64,736 72,902 0.1308% 95 0 \$177	8/31/14 \$72,902 20,983 93,884 0.1308% 123 0 \$300	9/30/14 \$93,884 15,319 109,203 0.1308% 143 0 \$443	10/31/14 \$109,203 17,425 126,628 0.1308% 166 0 \$609
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	11/30/14 \$126,628 48,389 175,017 0.1308% 229 0 \$838	12/31/14 \$175,017 24,351 199,368 0.1308% 261 0 \$1,099	1/31/15 \$199,368 0 199,368 0.1308% 261 0 \$1,360	2/28/15 \$199,368 2,718 202,086 0.1308% 264 0 \$1,624	3/31/15 \$202,086 1,495 203,582 0.1308% 266 0 \$1,890											Total 3/31/15 \$202,086 1,495 203,582 0.1308%
33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.5125% 0 0 \$0	8/31/13 \$0 0 0 0.5125% 0 0 \$0	9/30/13 \$0 0 0 0.5125% 0 0 \$0	10/31/13 \$0 0 0 0.5125% 0 0 \$0	11/30/13 \$0 0 0 0.5125% 0 0 \$0	12/31/13 \$0 0 0 0.5125% 0 0 \$0	1/31/14 \$0 0 0 0.5125% 0 0 \$0	2/28/14 \$0 0 0 0.5125% 0 0 \$0	3/31/14 \$0 0 0 0.5125% 0 0 \$0	4/30/14 \$0 0 0 0.5125% 0 0 \$0	5/31/14 \$0 0 0 0.5125% 0 0 \$0	6/30/14 \$0 0 0 0.5125% 0 0 \$0	7/31/14 \$0 0 0 0.5125% 0 0 \$0	8/31/14 \$0 0 0 0.5125% 0 0 \$0	9/30/14 \$0 0 0 0.5125% 0 0 \$0	10/31/14 \$0 0 0 0.5125% 0 0 \$0
41 Account No. 397 / Descr - Communication Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	\$0 0 0 0.5125% 0	12/31/14 \$0 0 0 0.5125% 0 0 \$0	1/31/15 \$0 0 0 0.5125% 0 0 \$0	2/28/15 \$0 0 0 0.5125% 0 0 \$0	3/31/15 \$0 0 0 0.5125% 0 0 \$0											Total 3/31/15 \$0 0 0 0.5125%

<sup>(</sup>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)

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

<sup>(</sup>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)

Line No.  Account No. 328 / Descr - Other Pump Equip Beginning Plant Balance (a) Additions for the month (b) Finding Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.2525% 0 0 \$0	8/31/13 \$0 0 0 0.2525% 0 0 \$0	9/30/13 \$0 0 0 0.2525% 0 0 \$0	10/31/13 \$0 0 0 0.2525% 0 0 \$0	11/30/13 \$0 0 0 0.2525% 0 0 \$0	\$0 0 0 0.2525% 0 0 \$0	1/31/14 \$0 0 0 0.2525% 0 0 \$0	2/28/14 \$0 0 0 0.2525% 0 0 \$0	3/31/14 \$0 0 0 0.2525% 0 0 \$0	4/30/14 \$0 0 0 0.2525% 0 0 \$0	5/31/14 \$0 19,008 19,008 0.2525% 48 0 \$48	6/30/14 \$19,008 10,665 29,673 0.2525% 75 0 \$123	7/31/14 \$29,673 2,028 31,701 0.2525% 80 0 \$203	8/31/14 \$31,701 10,930 42,631 0.2525% 108 0 \$311	9/30/14 \$42,631 4,320 46,951 0.2525% 119 0 \$430	10/31/14 \$46,951 0 46,951 0.2525% 119 0 \$549
9 Account No. 328 / Descr - Other Pump Equip 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	11/30/14 \$46,951 33,334 80,285 0.2525% 203	12/31/14 \$80,285 0 80,285 0.2525% 203 0 \$955	1/31/15 \$80,285 0 80,285 0.2525% 203 0 \$1,158	2/28/15 \$80,285 0 80,285 0.2525% 203 0 \$1,361	3/31/15 \$80,285 0 80,285 0.2525% 203 0 \$1,564											Total 3/31/15 \$80,285 0 80,285 0.2525%
17 Account No. 331 / Descr - WT Struct & Improve 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.2758% 0 0 \$0	8/31/13 \$0 0 0 0.2758% 0 0 \$0	9/30/13 \$0 0 0 0.2758% 0 0 \$0	10/31/13 \$0 0 0 0.2758% 0 0 \$0	11/30/13 \$0 0 0 0.2758% 0 0 \$0	12/31/13 \$0 0 0 0.2758% 0 0 \$0	1/31/14 \$0 0 0 0.2758% 0 0 \$0	2/28/14 \$0 0 0 0.2758% 0 0 \$0	3/31/14 \$0 0 0 0.2758% 0 0 \$0	4/30/14 \$0 0 0 0.2758% 0 0 \$0	5/31/14 \$0 0 0 0.2758% 0 0 \$0	6/30/14 \$0 0 0 0.2758% 0 0 \$0	7/31/14 \$0 0 0 0.2758% 0 0 \$0	8/31/14 \$0 0 0 0.2758% 0 0 \$0	9/30/14 \$0 0 0 0.2758% 0 0 \$0	10/31/14 \$0 0 0 0.2758% 0 \$0
25 Account No. 331 / Descr - WT Struct & Improve 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	\$0 0 0 0.2758% 0 0 \$0	12/31/14 \$0 0 0 0.2758% 0 0 \$0	1/31/15 \$0 0 0 0.2758% 0 0 \$0	2/28/15 \$0 0 0 0.2758% 0 0 \$0	3/31/15 \$0 0 0 0.2758% 0 0 \$0											Total 3/31/15 \$0 0 0 0.2758%
33 Account No. 332 / Descr - Wtr Treat Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.1592% 0 0 \$0	8/31/13 \$0 0 0 0.1592% 0 0 \$0	9/30/13 \$0 11,327 11,327 0.1592% 18 0	10/31/13 \$11,327 0 11,327 0.1592% 18 0 \$36	11/30/13 \$11,327 0 11,327 0.1592% 18 0 \$54	12/31/13 \$11,327 0 11,327 0.1592% 18 0 \$72	1/31/14 \$11,327 0 11,327 0.1592% 18 0 \$90	2/28/14 \$11,327 0 11,327 0.1592% 18 0 \$108	3/31/14 \$11,327 78,621 89,948 0.1592% 143 0 \$251	4/30/14 \$89,948 1,449 91,396 0.1592% 146 0 \$397	5/31/14 \$91,396 8,713 100,109 0.1592% 159 0 \$556	6/30/14 \$100,109 5,849 105,958 0.1592% 169 0 \$725	7/31/14 \$105,958 0 105,958 0.1592% 169 0 \$894	8/31/14 \$105,958 9,725 115,684 0.1592% 184 0 \$1,078	9/30/14 \$115,684 8,026 123,709 0.1592% 197 0 \$1,275	10/31/14 \$123,709 0 123,709 0.1592% 197 0 \$1,472
41 Account No. 332 / Descr - Wtr Treat Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	11/30/14 \$123,709 (8,651) 115,058 0.1592% 183 0 \$1,655	12/31/14 \$115,058 1,649 116,707 0.1592% 186 0 \$1,841	1/31/15 \$116,707 0 116,707 0.1592% 186 0 \$2,027	2/28/15 \$116,707 48,334 165,041 0.1592% 263 0 \$2,290	3/31/15 \$165,041 62,514 227,555 0.1592% 362 0 \$2,652											Total 3/31/15 \$165,041 62,514 227,555 0.1592%

<sup>(</sup>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)

Line  No.  Account No. 343 / Descr - T&D Mains Beginning Plant Balance (a) Additions for the month (b) Ending Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	7/31/13 \$0 231,272 231,272 0.1217% 281 0 \$281	8/31/13 \$231,272 15,514 246,786 0.1217% 300 0 \$581	9/30/13 \$246,786 210,029 456,815 0.1217% 556 0 \$1,137	10/31/13 \$456,815 146,700 603,515 0.1217% 734 0 \$1,871	11/30/13 \$603,515 130,474 733,989 0.1217% 893 0 \$2,764	12/31/13 \$733,989 177,404 911,393 0.1217% 1,109 0 \$3,873	1/31/14 \$911,393 0 911,393 0.1217% 1,109 0 \$4,982	2/28/14 \$911,393 11,400 922,793 0.1217% 1,123 0 \$6,105	3/31/14 \$922,793 344,426 1,267,220 0.1217% 1,542 0 \$7,647	4/30/14 \$1,267,220 123,830 1,391,049 0.1217% 1,693 0 \$9,340	5/31/14 \$1,391,049 96,995 1,488,044 0.1217% 1,811 0 \$11,151	6/30/14 \$1,488,044 146,071 1,634,115 0.1217% 1,989 0 \$13,140	7/31/14 \$1,634,115 35,361 1,669,476 0.1217% 2,032 0 \$15,172	8/31/14 \$1,669,476 89,301 1,758,777 0.1217% 2,140 0 \$17,312	9/30/14 \$1,758,777 714,760 2,473,538 0.1217% 3,010 0 \$20,322	10/31/14 \$2,473,538 73,759 2,547,297 0.1217% 3,100 0 \$23,422
9 Account No. 343 / Descr - T&D Mains 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	11/30/14 \$2,547,297 1,702,013 4,249,310 0.1217% 5,171 0 \$28,593	12/31/14 \$4,249,310 3,468,123 7,717,432 0.1217% 9,392 0 \$37,985	1/31/15 \$7,717,432 0 7,717,432 0.1217% 9,392 0 \$47,377	2/28/15 \$7,717,432 187,205 7,904,637 0.1217% 9,620 0 \$56,997	3/31/15 \$7,904,637 108,704 8,013,342 0.1217% 9,752 0 \$66,749											Total 3/31/15 \$7,904,637 108,704 8,013,342 0.1217%
17 Account No. 345 / Descr - Services 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 33,953 33,953 0.3333% 113 0 \$113	8/31/13 \$33,953 2,362 36,315 0.3333% 121 0 \$234	9/30/13 \$36,315 92,676 128,991 0.3333% 430 0 \$664	10/31/13 \$128,991 25,657 154,648 0.3333% 515 0 \$1,179	11/30/13 \$154,648 17,085 171,733 0.3333% 572 0 \$1,751	12/31/13 \$171,733 97,116 268,849 0.3333% 896 0 \$2,647	1/31/14 \$268,849 0 268,849 0.3333% 896 0 0	2/28/14 \$268,849 1,232 270,081 0.3333% 900 0 \$4,443	3/31/14 \$270,081 45,173 315,254 0.3333% 1,051 0 \$5,494	4/30/14 \$315,254 569 315,823 0.3333% 1,053 0 \$6,547	5/31/14 \$315,823 4,136 319,959 0.3333% 1,066 0 \$7,613	6/30/14 \$319,959 129,357 449,315 0.3333% 1,498 0 \$9,111	7/31/14 \$449,315 46 449,362 0.3333% 1,498 0 \$10,609	8/31/14 \$449,362 0 449,362 0.3333% 1,498 0 \$12,107	9/30/14 \$449,362 183,460 632,822 0.3333% 2,109 0 \$14,216	10/31/14 \$632,822 5,565 638,387 0.3333% 2,128 0 \$16,344
25 Account No. 345 / Descr - Services 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	11/30/14 \$638,387 249,815 888,201 0.3333% 2,960 0 \$19,304	12/31/14 \$888,201 567,518 1,455,719 0.3333% 4,852 0 \$24,156	1/31/15 \$1,455,719 0 1,455,719 0.3333% 4,852 0 \$29,008	2/28/15 \$1,455,719 5,622 1,461,341 0.3333% 4,871 0 \$33,879	3/31/15 \$1,461,341 93,890 1,555,231 0.3333% 5,184 0 \$39,063											Total 3/31/15 \$1,461,341 93,890 1,555,231 0.3333%
33 Account No. 346 / Descr - Meters 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (c) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.3425% 0 0 \$0	8/31/13 \$0 0 0 0.3425% 0 0 \$0	9/30/13 \$0 19,081 19,081 0.3425% 65 0 \$65	10/31/13 \$19,081 0 19,081 0.3425% 65 0 \$130	11/30/13 \$19,081 0 19,081 0.3425% 65 0 \$195	12/31/13 \$19,081 0 19,081 0.3425% 65 0 \$260	1/31/14 \$19,081 0 19,081 0.3425% 65 0 \$325	2/28/14 \$19,081 0 19,081 0.3425% 65 0 \$390	3/31/14 \$19,081 25,201 44,282 0.3425% 152 0 \$542	4/30/14 \$44,282 0 44,282 0.3425% 152 0 \$694	5/31/14 \$44,282 0 44,282 0.3425% 152 0 \$846	6/30/14 \$44,282 190,945 235,227 0.3425% 806 0 \$1,652	7/31/14 \$235,227 0 235,227 0.3425% 806 0 \$2,458	8/31/14 \$235,227 0 235,227 0.3425% 806 0 \$3,264	9/30/14 \$235,227 11,968 247,196 0.3425% 847 0 \$4,111	10/31/14 \$247,196 0 247,196 0.3425% 847 0 \$4,958
41 Account No. 346 / Descr - Meters 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c) 45 Depreciation Rate (d) 46 Calculated Depreciation Expense (e) 47 Adjustments (f) 48 Ending Reserve Balance (g)	11/30/14 \$247,196 0 247,196 0.3425% 847 \$5,805	12/31/14 \$247,196 54,635 301,831 0.3425% 1,034 0 \$6,839	1/31/15 \$301,831 0 301,831 0,3425% 1,034 0 \$7,873	2/28/15 \$301,831 0 301,831 0.3425% 1,034 0 \$8,907	3/31/15 \$301,831 129,282 431,113 0.3425% 1,477 0 \$10,384											Total 3/31/15 \$301,831 129,282 431,113 0.3425%

<sup>(</sup>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)

Line No.  Account No. 347 / Descr - Meter Installations Beginning Plant Balance (a) Additions for the month (b) Calculating Plant Balance (c) Depreciation Rate (d) Calculated Depreciation Expense (e) Adjustments (f) Ending Reserve Balance (g)	7/31/13 \$0 0 0 0.2225% 0 0 \$0	8/31/13 \$0 0 0 0.2225% 0 0 \$0	9/30/13 \$0 2,066 2,066 0.2225% 5 0 \$5	10/31/13 \$2,066 0 2,066 0.2225% 5 0 \$10	11/30/13 \$2,066 0 2,066 0.2225% 5 0 \$15	12/31/13 \$2,066 413 2,479 0.2225% 6 0	1/31/14 \$2,479 0 2,479 0.2225% 6 0 \$27	2/28/14 \$2,479 0 2,479 0.2225% 6 0 \$33	3/31/14 \$2,479 808 3,287 0,2225% 7 0 \$40	4/30/14 \$3,287 0 3,287 0.2225% 7 0 \$47	5/31/14 \$3,287 0 3,287 0.2225% 7 0 \$54	6/30/14 \$3,287 42,548 45,835 0.2225% 102 0 \$156	7/31/14 \$45,835 0 45,835 0.2225% 102 0 \$258	8/31/14 \$45,835 0 45,835 0.2225% 102 0 \$360	9/30/14 \$45,835 66,803 112,638 0.2225% 251 0 \$611	10/31/14 \$112,638 0 112,638 0.2225% 251 0 \$862
9 Account No. 347 / Descr - Meter Installations 10 Beginning Plant Balance (a) 11 Additions for the month (b) 12 Ending Plant Balance (c) 13 Depreciation Rate (d) 14 Calculated Depreciation Expense (e) 15 Adjustments (f) 16 Ending Reserve Balance (g)	11/30/14 \$112,638 0 112,638 0.2225% 251 0 \$1,113	12/31/14 \$112,638 31,749 144,387 0.2225% 321 0 \$1,434	1/31/15 \$144,387 0 144,387 0.2225% 321 0 \$1,755	2/28/15 \$144,387 0 144,387 0.2225% 321 0 \$2,076	3/31/15 \$144,387 14,605 158,992 0.2225% 354 0 \$2,430											Total 3/31/15 \$144,387 14,605 158,992 0.2225%
17 Account No. 348 / Descr - Hydrants 18 Beginning Plant Balance (a) 19 Additions for the month (b) 20 Ending Plant Balance (c) 21 Depreciation Rate (d) 22 Calculated Depreciation Expense (e) 23 Adjustments (f) 24 Ending Reserve Balance (g)	7/31/13 \$0 23,164 23,164 0.1458% 34 0 \$34	8/31/13 \$23,164 212 23,376 0.1458% 34 0 \$68	9/30/13 \$23,376 815 24,191 0.1458% 35 0 \$103	10/31/13 \$24,191 348 24,539 0.1458% 36 0 \$139	11/30/13 \$24,539 9,779 34,318 0.1458% 50 0	12/31/13 \$34,318 13,073 47,392 0.1458% 69 0 \$258	1/31/14 \$47,392 0 47,392 0.1458% 69 0 \$327	2/28/14 \$47,392 0 47,392 0.1458% 69 0 \$396	3/31/14 \$47,392 3,315 50,706 0.1458% 74 0 \$470	4/30/14 \$50,706 292 50,998 0.1458% 74 0 \$544	5/31/14 \$50,998 18 51,016 0.1458% 74 0 \$618	6/30/14 \$51,016 1,225 52,242 0.1458% 76 0 \$694	7/31/14 \$52,242 34 52,276 0.1458% 76 0 \$770	8/31/14 \$52,276 0 52,276 0.1458% 76 0 \$846	9/30/14 \$52,276 57,999 110,274 0.1458% 161 0 \$1,007	10/31/14 \$110,274 2,859 113,133 0.1458% 165 0 \$1,172
25 Account No. 348 / Descr - Hydrants 26 Beginning Plant Balance (a) 27 Additions for the month (b) 28 Ending Plant Balance (c) 29 Depreciation Rate (d) 30 Calculated Depreciation Expense (e) 31 Adjustments (f) 32 Ending Reserve Balance (g)	11/30/14 \$113,133 130,311 243,444 0.1458% 355 0 \$1,527	12/31/14 \$243,444 165,951 409,396 0.1458% 597 0 \$2,124	1/31/15 \$409,396 0 409,396 0.1458% 597 0 \$2,721	2/28/15 \$409,396 2,545 411,940 0.1458% 601 0 \$3,322	3/31/15 \$411,940 4,248 416,188 0.1458% 607 0 \$3,929											Total 3/31/15 \$411,940 4,248 416,188 0.1458%
33 Account No. 397 / Descr - Communication Equip 34 Beginning Plant Balance (a) 35 Additions for the month (b) 36 Ending Plant Balance (c) 37 Depreciation Rate (d) 38 Calculated Depreciation Expense (e) 39 Adjustments (f) 40 Ending Reserve Balance (g)	7/31/13 \$0 0 0.5558% 0 0 \$0	8/31/13 \$0 0 0.5558% 0 0 \$0	9/30/13 \$0 0 0.5558% 0 0	10/31/13 \$0 0 0.5558% 0 0 \$0	11/30/13 \$0 289 289 0.5558% 2 0 \$2	12/31/13 \$289 0 289 0.5558% 2 0 \$4	1/31/14 \$289 0 289 0.5558% 2 0 \$6	2/28/14 \$288 0 288 0.5558% 2 0	3/31/14 \$289 1,429 1,718 0.5558% 10 0 \$18	4/30/14 \$1,718 35 1,753 0.5558% 10 0 \$28	5/31/14 \$1,753 7 1,760 0.5558% 10 0 \$38	6/30/14 \$1,760 0 1,760 0.5558% 10 0 \$48	7/31/14 \$1,760 0 1,760 0.5558% 10 0 \$58	8/31/14 \$1,760 0 1,760 0.5558% 10 0 \$68	9/30/14 \$1,760 49 1,809 0.5558% 10 0 \$78	10/31/14 \$1,809 0 1,809 0.5558% 10 0 \$88
41 Account No. 397 / Descr - Communication Equip 42 Beginning Plant Balance (a) 43 Additions for the month (b) 44 Ending Plant Balance (c)	11/30/14 \$1,809 (843)	12/31/14 \$965 1,218	1/31/15 \$2,183 0	2/28/15 \$2,183 0	3/31/15 \$2,183 855											Total 3/31/15 \$2,183 855 3,038

<sup>(</sup>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 / Prior American Properties Case No. 15-863-WW-SIC

## Annualized Depreciation Associated With Additions

	A t		Plant In Service		D
Line	Acct.		Balance At		Depreciation
No.	No.	<u>Description</u>	3/31/2015	Accrual Rates	Expense
			(a)	(b)	(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	\$14,029,217		\$279,082

<sup>(</sup>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

			Plant In Service		
Line	Acct.		Balance At		Depreciation
No.	No.	Description	3/31/2015	Accrual Rates	Expense
		•	(a)	(b)	(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	\$3,029,876		\$60,232

<sup>(</sup>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

			Plant In Service		
Line	Acct.		Balance At		Depreciation
No.	No.	Description	3/31/2015	Accrual Rates	Expense
			(a)	(b)	(c)
1		Property Grouping			
2		Account 316	\$1,709	1.57%	\$27
3		Account 323	0	2.88%	0
4		Account 325	111,889	3.03%	3,390
5		Account 328	80,285	3.03%	2,433
6		Account 331	0	3.31%	0
7		Account 332	227,555	1.91%	4,346
8		Account 343	8,013,342	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>		\$218,850

<sup>(</sup>a) WP-Sch 2b (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 Addition in Property Taxes For Additions

Lina	A = = t		Tatal Additions	Percent	True Value of	Taxable	Total Taxable	Tax	Tour
Line	Acct.	V	<u>Total Additions</u>	Good	Taxable Property	Percent	<u>Value</u>	Rate *	<u>Tax</u>
<u>No.</u>	No.	Year							
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)	14,029,217	- -	13,856,297	_	12,193,542	_	1,056,083
					-	=		=	

<sup>\*</sup> 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

			Plant In Service		
Line	Acct.		Balance At		Depreciation
No.	No.	<u>Description</u>	3/31/2015	Accrual Rates	Expense
			(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	\$1,030,966		\$26,939

<sup>(</sup>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

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

<sup>(</sup>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

			Plant I	n Service		
Line	Acct.		Bala	nce At		Depreciation
No.	No.	Description	3/3	1/2015	Accrual Rates	Expense
				(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		\$711,836		\$18,923

<sup>(</sup>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

		Allilualiz	ed Reduction in Proj			<b>-</b>	T T	-	
			T	Percent	True Value of	Taxable	Total Taxable	Tax	-
Line			Total Retirements	Good	Taxable Property	Percent	<u>Value</u>	Rate	<u>Tax</u>
No.									
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
	Account 343 / 343 / 340 / 347 / 346								
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									46
		1968	3,298	18.2%	600	88.0%	528	86.610	
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
				4- 00/					
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			- <del>-</del>						-
73									
74				-		_			
75	(line 1 through 71)		1,030,967		464,881		409,096		35,432
				=		=		:	

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

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

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

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

1.049868766

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

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

<sup>(</sup>a) Schedule 8.1

<sup>(</sup>b) normalize annual revenue to current rates effective 9/10/14 (04/01-09/09/14 = 162 days)

<sup>(</sup>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%)

<sup>(</sup>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	(`anital

(1)	Operation & Maintenance Expense (a)	\$0
(2)	Expense Lag Dollars (1) / 8	0
(3)	Materials & Supplies (b)	0
(4)	1/4 of Operating Taxes (c)	0
(5)	Working Capital (2) + (3) - (4)	\$0
(a) (b) (c)	Annual Report, Schedule 5 Annual Report, Schedule 4 Represents 1/4 of Taxes Other Than Income Taxes & Current Federal Income Taxes Excluding FICA and .75% of the Ohio Gross Receipts Tax	
	Other Rate Base Items	
(1)	Customers' Deposits (a)	0
(2)	Unclaimed Funds (b)	0
(3)	Customer's Advances For Construction (b)	(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	8,573,629
(9)	Other Rate Base Items (1) Thru (8)	(44,755,783)

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

		Reve	enue Distribution	Surcharge	Surcharge
Line		Case No	o. 13-2124-WW-AIR	Percent	Revenues
No.					
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.