#### BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of	)	
Aqua Ohio, Inc. to Increase its Rates and	)	Case No. 21-0595-WW-AIR
Charges for Its Waterworks Service.	)	

#### NOTICE OF FILING SUPPLEMENTAL SCHEDULE B-3.2

On May 21, 2021, Aqua Ohio, Inc. ("Aqua") filed it Motion for Approval of Test Period and Date Certain and for Waivers from Certain Standard Filing Requirements and Memorandum in Support (the "Motion"). The Motion requested a waiver from certain schedules including, *inter alia*, Schedule B-3.2. On June 28, 2021, Aqua filed its Application to Increase Rates and Charges (the "Application"), which included a Schedule B-3.2 that stated only that a waiver had been requested.

On July 14, 2021, the Commission filed its Entry ruling on the Motion and granted Aqua's request for waivers, except as it related to Schedule B-3.2. The Commission held that Aqua is "required to maintain compliance with SFR filing requirements in relation to" Schedule B-3.2. As such, a copy of the Aqua's Supplemental Schedule B-3.2 is attached hereto as Exhibit A, which should be included as a supplemental Schedule to its Application.

Dated: July 16, 2021 Respectfully submitted,

/s Nicole R. Woods

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Christopher.Miller@icemiller.com Nicole.Woods@icemiller.com

(Counsel willing to accept service by email.)
ATTORNEYS FOR AQUA OHIO, INC.

#### **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing was served by electronic mail upon the following parties this 16th day of July, 2021:

John Jones Chief, Public Utilities Section Office of Ohio Attorney General 30 East Broad Street, 16th Floor Columbus, Ohio 43215 John.Jones@OhioAttorneyGeneral.gov

Amy Botschner O'Brien
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/s Nicole R. Woods

Nicole R. Woods One of the Attorneys for Aqua Ohio, Inc.

# EXHIBIT A SUPPLEMENTAL SCHEDULE B-3.2

Data: (X)Actual ()Estimated Type of Filing: (X)Original ()Updated ()Revised Work Paper Reference No(s).: WPB-3.2a-c

Schedule B-3.2 Page 1 of 16
Witness Responsible:
P HANLEY

			ADJUSTED JURIS		PROPOSED %	CALCULATED		AVERAGE	
LINE NO.	ACCT.	ACCOUNT TITLE	PLANT INVESTMENT	RESERVE BALANCE	ACCRUAL RATE	DEPRECIATION EXPENSE	% NET SALVAGE	SERVICE LIFE	CURVE FORM
NO.	(A)	(B)	(C)	(D)	(E)	(F=CxE)	(G)	(H)	(I)
		<del></del>				WPB-3a-c			
1 2	Intangi	ble Plant:							
3	301	Organization	\$137,656.55	\$1,298.25	(a)	\$0.00		20	
5 6	302	Franchises & Consents	11,179.43	0.00	(a)	0.00		20	
7	303	Misc. Intangible							
8 9		Plant	756,852.07	231,464.58	(a)	46,078.12		5/10/20	
10	Total	Intangible Plant	\$905,688.05	\$232,762.83		\$46,078.12			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 2 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURI: PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1 2	Source	of Supply Plant:							
3	310	Land & Land Rights	\$1,240,309.20	\$0.00	0.00%	\$0.00			
5 6	311	Structures & Improvements	1,438,313.17	438,077.70	2.61%	37,539.97		38	
7 8 9	312	Collecting & Impounding Reservoirs	579,993.47	9,749.52	1.31%	7,597.91		76	
10 11 12	313	Lake, River & Other Intakes	2,723,146.27	1,464,671.91	1.64%	44,659.60		61	
13 14	314	Wells & Springs	2,944,713.63	1,150,269.98	2.54%	74,795.73		39	
15 16	315	Infiltration, Galleries & Tunnels	24,409.00	3,438.19	1.67%	407.63		60	
17 18	316	Supply Mains	2,833,419.30	362,242.97	1.50%	42,501.29		67	
19 20	Total	Source of Supply Plant	\$11,784,304.04	\$3,428,450.27		\$207,502.13			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 3 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURI PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1	Pumpin	ng Plant:							
2 3 4	320	Land & Land Rights	\$70,973.82	\$0.00	0.00%	0.00			
5	321	Structures & Improvements	3,037,234.43	1,618,342.64	1.98%	60,137.24		51	
7 8 9	323	Other Power Production Equipment	4,308,286.58	1,788,758.01	3.15%	135,711.03		32	
10 11 12	325	Electric Pumping Equipment	11,044,549.68	5,077,902.94	2.44%	269,487.01		41	
13 14	326	Diesel Pumping Equipment	79,391.00	65,298.22	2.44%	1,937.14		41	
15 16	327	Hydraulic Pumping Equipment	271,628.00	68,982.97	2.44%	6,627.72		41	
17 18	328	Other Pumping Equipment	2,833,538.90	189,222.51	2.44%	69,138.35		41	
19 20	Total	Pumping Plant	\$21,645,602.41	\$8,808,507.29		\$543,038.49			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 4 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT NO. (A)	. ACCOUNT TITLE (B)	ADJUSTED JURI PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
	Motor	Treatment Plant:							
2	water	Treatment Plant:							
3	330	Land & Land Rights	\$506,154.47	\$0.00	0.00%	\$0.00			
4 5 6	331	Structures & Improvements	26,767,922.15	5,643,988.39	2.00%	535,358.44		50	
7 8	332	Water Treatment Equipment	50,254,235.22	17,452,263.35	2.09%	1,050,313.52		48	
9	Total	Water Treatment Plant	\$77,528,311.84	\$23,096,251.74		\$1,585,671.96			
10									

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 5 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURI PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1 2	Transm	nission & Distribution Plant:							
3	340	Land & Land Rights	\$906,579.94	\$0.00	0.00%	\$0.00			
5	341	Structures & Improvements	4,130,249.66	478,143.34	2.10%	86,735.24		48	
7 8 9	342	Distribution Reservoirs and Standpipes	18,422,916.87	5,785,089.97	1.79%	329,770.21		56	
10 11	342-1	Tank Painting	3,497,688.53	643,675.35	6.67%	233,295.83		15	
12 13 14	343	Transmission and Distribution Mains	178,080,752.09	40,536,797.92	1.61%	2,867,100.11		62	
15 16	345	Services	40,805,359.65	19,249,867.97	2.99%	1,220,080.25		33	
17 18	346	Meters	13,731,246.66	6,667,621.16	4.53%	622,025.47		22	
19 20	347	Meter Installations	15,246,379.03	3,351,363.64	3.39%	516,852.25		29	
20 21 22	348	Hydrants	16,297,454.40	4,090,926.79	1.60%	260,759.27		63	
23 24 25	Total	Transmission and Distribution Plant	\$291,118,626.84	\$80,803,486.13		\$6,136,618.63			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 6 of 16
Witness Responsible:
P HANLEY

			ADJUSTED JURIS	SDICTION	PROPOSED %	CALCULATED		AVERAGE	
LINE	ACCT.		PLANT	RESERVE	ACCRUAL	DEPRECIATION	% NET	SERVICE	CURVE
NO.	NO.	ACCOUNT TITLE	INVESTMENT	BALANCE	RATE	EXPENSE	SALVAGE	LIFE	FORM
	(A)	(B)	(C)	(D)	(E)	(F=CxE)	(G)	(H)	(I)
1	Genera	al Plant:							
2									
3	389	Land & Land Rights	\$42,019.18	\$0.00	0.00%	\$0.00			
5	390	Structures & Improvemnt	8,837,176.09	1,991,054.02	2.00%	176,743.52		50	
6									
7	390-1	Structures & Improvemnt							
8 9		Leasehold Improvemnts	112,229.51	114,906.54	2.63%	2,951.64		38	
10	391-1	Office Furniture and							
11		Equipment	409,102.45	33,091.13	5.00%	20,455.12		20	
12		Office Furniture - fully reserved			0.00%	0.00			
13	391-2	Office Furniture and							
14		Equipment - Data Proc.	0.48	0.07	14.29%	0.07		7	
15		000 = 10							
16	391-3							_	
17		Equipment - Computers	623,718.22	340,823.79	20.00%	124,743.64		5	
18									
19	392	Transportation Equip.	(= .=)						
20		Fully Depreciated	(0.16)	-	0.00%	(b)			
21		To the first of th							
22	392-1	Transportation Equip.	5 044 400 70	0.044.000.40	0.000/	505 004 00		4.4	
23		Depreciable	5,611,499.72	2,211,803.49	9.00%	505,034.98		11	

<sup>(</sup>a) Actual Depreciation(b) Fully Depreciated

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 7 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JUR PLANT INVESTMENT (C)	ISDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1 2 3	393	Stores Equipment Stores Equipment - fully reserved	\$8,680.86	\$5,188.13 0.00	4.00% 0.00%	\$347.23 0.00		25	
4 5 6	394	Tools, Shop & Garage Tools, Shop & Garage - fully reserved	2,752,528.13	907,389.58 0.00	4.00% 0.00%	110,101.13 0.00		25	
7 8 9	395	Laboratory Equipment Laboratory Equipment-fully reserved	524,636.16	215,862.53 0.00	5.00% 0.00%	26,231.81 0.00		20	
10 11	396	Power Operated Equip.	2,439,913.87	971,098.44	5.34%	130,291.40		19	
12 13 14	397	Communication Equipment Comm Equip - fully reserved	3,746,607.12	1,193,056.45 0.00	6.67% 0.00%	249,898.69 0.00		15	
15 16 17	398	Miscellaneous Equipment Misc Equipment-fully reserved	429,805.17	98,314.97 0.00	6.67% 0.00%	28,668.00 0.00		15	
18 19 20	399	Other Tangible Property	7,677.50	82,772.07	5.00%	383.88		20	
21 22 23 24	Total	General Plant	\$25,545,594.30	\$8,165,361.20		\$1,375,851.11			
25 26 27 28	Total	Tangible Plant	\$427,622,439.43 ————————————————————————————————————	\$124,302,056.63		\$9,848,682.32			
29 30	Total	District	\$428,528,127.48	\$124,534,819.46		\$9,894,760.44			

URISDICTIONAL RESERVE BALANCES BY A AS OF DECEMBER 31, 2021

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 8 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)		ADJUSTED JURI PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1 2	301	Organization	\$0.00	\$0.00		\$0.00			
3	302	Franchise & Consents	0.00	0.00		0.00			
5 6	303	Misc. Intangible Plant	0.00	0.00		0.00			
7 8 9	Total	Sewer Intangible Plant	0.00	0.00		0.00			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 9 of 16 Witness Responsible: P HANLEY

		·	ADJUSTED JURIS		PROPOSED %	CALCULATED		AVERAGE	
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	PLANT INVESTMENT (C)	RESERVE BALANCE (D)	ACCRUAL RATE (E)	DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	SERVICE LIFE (H)	CURVE FORM (I)
		SEWER							
1	Collecti	on Plant							
2 3 4	350	Land & Land Rights	\$0.00	\$0.00		\$0.00			
5 6	351	Structures & Improvements	0.00	0.00		0.00			
7 8	352	Collection Sewers	0.00	0.00		0.00			
9 10	352.1	Collection Sewers - Force	0.00	0.00		0.00			
11 12	352.2	Collection Sewers - Gravity	0.00	0.00		0.00			
13 14	352.3	Special Collecting Structures	0.00	0.00		0.00			
15 16	353	Services to Customers	0.00	0.00		0.00			
17 18	354	Flow Measuring Devices	0.00	0.00		0.00			
19 20	355	Flow Measuring Installations	0.00	0.00		0.00			
21 22 23	356	Other Collection Plant Facilities	0.00	0.00		0.00			
24	Total	Sewer Collection Plant	\$0.00	\$0.00		\$0.00			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 10 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B) SEWER	ADJUSTED JUR PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1 2	Pumpin	ng Plant							
3	360	Land & Land Rights	\$0.00	\$0.00		\$0.00			
5	361	Structures & Improvements	0.00	0.00		0.00			
7	362	Receiving Wells	0.00	0.00		0.00			
9 10	363	Electric Pumping Equipment	0.00	0.00		0.00			
11 12	364	Diesel Pumping Equipment	0.00	0.00		0.00			
13 14 15 16 17 18 19 20 21 22 23	365	Other Pumping Equipment	0.00	0.00		0.00	-		-
24 25	Total	Sewer Pumping Plant	\$0.00	\$0.00		\$0.00			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 11 of 16 Witness Responsible: P HANLEY

		· ———— ——————							
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JURI PLANT INVESTMENT (C)	SDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
		SEWER							
1 2	Transm	nission & Disposal Plant							
3 4	370	Land & Land Rights	\$0.00	\$0.00					
5	370.1	Oxidation Lagoon Land	0.00	0.00					
7 8	370.2	Other Land & Land Rights	0.00	0.00					
9 10	371	Structures & Improvements	0.00	0.00					
11 12	372	Treatment & Disposal Equipment	0.00	0.00					
13 14	372.1	Treatment & Disposal Influent Lift Station	0.00	0.00					
15 16	373	Plant Sewers	0.00	0.00					
17 18	374	Outfall Sewer Lines	0.00	0.00					
19 20 21 22	375	Other Treatment & Disposal Plant Equipment	0.00	0.00					
23 24 25	Total	Sewer Transmission & Disposal Plant	\$0.00	\$0.00		\$0.00			

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 12 of 16 Witness Responsible: P HANLEY

			ADJUSTED JURI	SDICTION	PROPOSED %	CALCULATED		AVERAGE	
LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	PLANT INVESTMENT (C)	RESERVE BALANCE (D)	ACCRUAL RATE (E)	DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	SERVICE LIFE (H)	CURVE FORM (I)
		SEWER General Plant							
1 2	389	Land & Land Rights	\$0.00	\$0.00		\$0.00			
3 4	390	Structures & Improvements	0.00	0.00					
5	391.1	Office Furniture	0.00	0.00					
7 8	391.2	Office Furniture & Equipment	0.00	0.00					
9 10	391.3	Office Machines & Equipment	0.00	0.00					
11 12	392	Transportation Equipment	0.00	0.00					
13 14	393	Stores Equipment	0.00	0.00					
15 16	394	Tools, Shop and Garage Equipment	0.00	0.00					
17 18	395	Laboratory Equipment	0.00	0.00					
19 20	396	Power Operated Equip.	0.00	0.00					
21 22	397	Communication Equipment	0.00	0.00					
23	398	Miscellaneous Equipment	0.00	0.00					
24 25 26 27	Total	Sewer General Plant	\$0.00	\$0.00		\$0.00			
28 29 30	Total	District Tangible Sewer UPIS	\$0.00	\$0.00		\$0.00			
31 32	Total	District Sewer UPIS	\$0.00	\$0.00		\$0.00			

AS OF DECEMBER 31, 2021

Data: (X)Actual ()Estimated Type of Filing: (X)Original ()Updated ()Revised Work Paper Reference No(s).: WPB-3.2a-c

Schedule B-3.2 Page 13 of 16
Witness Responsible:
P HANLEY

			ADJUSTED JURIS		PROPOSED %	CALCULATED		AVERAGE	
LINE	ACCT		PLANT	RESERVE	ACCRUAL	DEPRECIATION	% NET	SERVICE	CURVE
NO.	NO.	ACCOUNT TITLE	INVESTMENT	BALANCE	RATE	EXPENSE	SALVAGE	LIFE	FORM
	(A)	(B)	(C)	(D)	(E)	(F=CxE)	(G)	(H)	(1)
		-			-	WPB-3a-c			
1	Service	e Center Intangible Plant:							
2		•							
3	303	Misc. Intangible Plant							
4		Service Center - Water	\$20,600,574.11	\$7,299,638.37	(a)	\$1,802,634.05		5/10/20	
5		Service Center - Sewer	0.00	0.00	(a)			5/10/20	
6					, ,				
7	Total	Service Center Intangible							
8		Plant	\$20,600,574.11	\$7,299,638,37		\$1,802,634.05			
9									

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 14 of 16
Witness Responsible:
P HANLEY

1 Service Center General Plant: 2	
3         389         Land & Land Rights           4         Service Center - Water         \$424,673.14         \$0.00         0.00%         \$0.00             5         Service Center - Sewer         0.00         0.00             6         390         Structure & Improvemts          50           8         Service Center - Sewer         933,939.05         204,369.85         2.00%         18,678.78          50           9         390-1         Structure & Improvemts <td></td>	
Service Center - Water   \$424,673.14   \$0.00   0.00%   \$0.00	
5         Service Center - Sewer         0.00         0.00             6         390         Structure & Improvemts               7         Service Center - Water         933,939.05         204,369.85         2.00%         18,678.78          50           8         Service Center - Sewer         0.00         0.00%         0.00              9         390-1         Structure & Improvemts	
6         390         Structure & Improvemts          50           7         Service Center - Water         933,939.05         204,369.85         2.00%         18,678.78          50           8         Service Center - Sewer         0.00         0.00%         0.00             9         390-1         Structure & Improvemts                10         Leasehold Improvemts	
7         Service Center - Water         933,939.05         204,369.85         2.00%         18,678.78          50           8         Service Center - Sewer         0.00         0.00         0.00%         0.00             9         390-1         Structure & Improvemts	
8         Service Center - Sewer         0.00         0.00%         0.00             9         390-1         Structure & Improvemts              10         Leasehold Improvemts           (a)         0.00          (a)           11         Service Center - Water         549,153.28         549,153.23         (a)         0.00          (a)           12         Service Center - Sewer         0.00         (a)         0.00          (a)           13         391-1         Office Furniture and            (a)           14         Equipment         5ervice Center - Water         69,869.69         15,788.78         5.00%         3,493.48          20           16         Service Center - Sewer         0.00         0.00         0.00              16         Service Center - Sewer         0.00         0.00         0.00              17         391-2         Office Furniture and          0.00         0.00         0.00         0.00         0.00         0.00 <td< td=""><td></td></td<>	
9	
10	
11     Service Center - Water     549,153.28     549,153.23     (a)     0.00      (a)       12     Service Center - Sewer     0.00     (a)     0.00      (a)       13     391-1 Office Furniture and     Equipment        20       15     Service Center - Water     69,869.69     15,788.78     5.00%     3,493.48      20       16     Service Center - Sewer     0.00     0.00          17     391-2 Office Furniture and       18     Equipment - Data Proc fully reserved     0.00     0.00%     0.00       19     SC - Office F&E - Data Proc     (0.23)     (113,539.57)     14.29%     (0.03)      7	
12     Service Center - Sewer     0.00     (a)     0.00      (a)       13     391-1 Office Furniture and     Equipment       14     Equipment     Service Center - Water     69,869.69     15,788.78     5.00%     3,493.48      20       16     Service Center - Sewer     0.00	
13     391-1 Office Furniture and       14     Equipment       15     Service Center - Water     69,869.69     15,788.78     5.00%     3,493.48      20       16     Service Center - Sewer     0.00     0.00         17     391-2 Office Furniture and       18     Equipment - Data Proc fully reserved     0.00     0.00%     0.00       19     SC - Office F&E - Data Proc     (0.23)     (113,539.57)     14.29%     (0.03)      7	
14         Equipment           15         Service Center - Water         69,869.69         15,788.78         5.00%         3,493.48          20           16         Service Center - Sewer         0.00         0.00              17         391-2 Office Furniture and         0.00         0.00%         0.00             18         Equipment - Data Proc fully reserved         0.00         0.00%         0.00          7           19         SC - Office F&E - Data Proc         (0.23)         (113,539.57)         14.29%         (0.03)          7	
15         Service Center - Water         69,869.69         15,788.78         5.00%         3,493.48          20           16         Service Center - Sewer         0.00         0.00              17         391-2         Office Furniture and         Furniture and         0.00         0.00%         0.00         0.00           18         Equipment - Data Proc fully reserved         0.00         0.00%         0.00          7           19         SC - Office F&E - Data Proc         (0.23)         (113,539.57)         14.29%         (0.03)          7	
16     Service Center - Sewer     0.00         17     391-2     Office Furniture and       18     Equipment - Data Proc fully reserved     0.00     0.00%     0.00       19     SC - Office F&E - Data Proc     (0.23)     (113,539.57)     14.29%     (0.03)      7	
17     391-2 Office Furniture and       18     Equipment - Data Proc fully reserved     0.00     0.00%     0.00       19     SC - Office F&E - Data Proc     (0.23)     (113,539.57)     14.29%     (0.03)      7	
18         Equipment - Data Proc fully reserved         0.00         0.00%         0.00           19         SC - Office F&E - Data Proc         (0.23)         (113,539.57)         14.29%         (0.03)          7	
19 SC - Office F&E - Data Proc (0.23) (113,539.57) 14.29% (0.03) 7	
()	
21 391-3 Office Furniture and Equipment-	
22 Computers - fully reserved 0.00 0.00% 0.00	
23 SC - Office F&E - Computers 760,237.02 520,857.07 20.00% 152,047.40 5	
24 Service Center - Sewer 0.00 0.00	
25 392 Transportation Equip.	
26 Fully Depreciated	
27 Service Center - Water 0.00 0.00 0.00% 0.00	
28 Service Center - Sewer 0.00 0.00	
(a) Actual	

(b) Fully Depreciated

Data: (X)Actual ()Estimated
Type of Filing: (X)Original ()Updated ()Revised

Schedule B-3.2 Page 15 of 16 Witness Responsible: P HANLEY

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ADJUSTED JUR PLANT INVESTMENT (C)	ISDICTION RESERVE BALANCE (D)	PROPOSED % ACCRUAL RATE (E)	CALCULATED DEPRECIATION EXPENSE (F=CxE)	% NET SALVAGE (G)	AVERAGE SERVICE LIFE (H)	CURVE FORM (I)
1 2	Service	e Center General Plant:							
3	392-1	Transportation Equip.							
4	332-1	Depreciable							
5		Service Center	\$339,534.21	\$89,544.21	9.00%	\$30,558.08		11	
7	394	Tools, Shop and Garage							
8		Service Center - fully reserved			0.00%	0.00			
9 10		Tools, Shop and Garage - SC	20,884.56	(36,417.76)	4.00%	835.38		25	
11	395	Laboratory Equipment-fully reserved			0.00%	0.00			
12		Laboratory Equipment-Service Center	0.00	0.00	5.00%	0.00		20	
13									
14	397	Communication Equip-fully reserved			0.00%	0.00			
15 16		Communication Equip-Service Center	86,672.74	65,338.42	6.67%	5,781.07		15	
17	398	Misc Equipment-fully reserved							
18 19 20		Misc Equipment-Service Center	19,489.25	10,260.31	6.67%	1,299.93		15	
21	Total	Service Center							
22	rotai	General Plant	\$3,204,452.71	\$1,305,354.53		\$212,694.09			
23		Contrain land	φο,2ο ι, ιο2	ψ1,000,00 ii00		Ψ2.2,0000			
24 25	Total	Service Center	\$23,805,026.82	\$8,604,992.90		\$2,015,328.14			
26	Total	District and Service Center	\$452,333,154.30	\$133,139,812.36		\$11,910,088.58			
27 28			==========	========		========			
29 30	Total	District & Service Center WATER	\$452,333,154.30 =======	\$133,139,812.36 ======		\$11,910,088.58 ======			
31 32	Total	District & Service Center SEWER	\$0.00	\$0.00		\$0.00			
32	(a) Act	tual		=					

Data: (X)Actual ()Estimated Type of Filing: (X)Original ()Updated ()Revised Work Paper Reference No(s).: WPB-3.2d

Schedule B-3.2 Page 16 of 16
Witness Responsible:
P HANLEY

			ADJUSTED JURISDICTION		PROPOSED % CALCULATED			AVERAGE	
LINE	ACCT.		PLANT	RESERVE	ACCRUAL	DEPRECIATION	% NET	SERVICE	CURVE
NO.	NO.	ACCOUNT TITLE	INVESTMENT	BALANCE	RATE	EXPENSE	SALVAGE	LIFE	FORM
	(A)	(B)	(C)	(D)	(E)	(F=CxE)	(G)	(H)	(1)
	Less:	Contributed Property:	-	WPB-3.2d					
1	310	SOS Land & Land Rights	\$23,391.00	\$0.00	0.00%	\$0.00			
2	311	SOS Structures & Improvements	89,081.00	24,800.26	2.61%	2,325.01		38	
3	313	Lake River & Other Intakes	58,527.00	33,114.62	1.64%	959.84		61	
4	314	Wells & Springs	71,050.00	19,249.98	2.54%	1,804.67		39	
5	321	PP Structures & Improvements	115,747.00	60,248.62	1.98%	2,291.79		51	
6	325	Electric Pumping Equipment	232,202.04	137,844.48	2.44%	5,665.73		41	
7	327	Electric Pumping Equipment	1,493.12	388.67	2.44%	36.43		41	
8	328	Electric Pumping Equipment	330.84	86.07	2.44%	8.07		41	
9	331	WTP Structures & Improvements	179,636.60	104,418.96	2.00%	3,592.73		50	
10	332	Water Treatment Equipment	825,200.18	515,750.61	2.09%	17,246.68		48	
11	340	T&D Land & Land Rights	1,651.25	· -	0.00%	0.00			
12	342	Distribution Res. & Standpipes	559,765.61	206,444.62	1.79%	10,019.80		56	
13	343	Trans. & Distr. Mains	31,891,383.68	11,007,645.31	1.61%	513,451.28		62	
14	345	Services	2,135,339.23	901,935.88	2.99%	63,846.64		33	
15	346	Meters	290,056.00	140,154.90	4.53%	13,139.54		22	
16	347	Meter Installation	,	-	3.39%	0.00		29	
17	348	Hydrants	2,826,453.33	965,250.26	1.60%			63	
18	390	GP Structures & Improvements	-	-	2.00%	,		50	
19	390-1	·	2,000.00	2,052.60	2.63%	52.60		38	
20	397	Communication Equipment	156,327.25	81,688.25	6.67%			15	
21				, , , , , , , , , , , , , , , , , , , ,					
22	Т	otal Contributed WATER Property	39,459,635.13	14,201,074.11		690,091.09			
23		.,.,	,,	, - ,-		,			
24	352	Collection Sewers (Mains)	0.00						
25	353	Services to Customers (Discharge Services)	0.00						
26	354	Flow Measuring Devices (Manholes)	0.00						
27	356	Collection Lift Stations	0.00						
28	361	Structures & Improvements	0.00						
29	372	Sludge Treatment&Disposal Equip.	0.00						
30		3							
31	Т	otal Contributed SEWER Property	0.00	0.00		0.00			
32		, ,							
33	Total	Contributed Property	\$39,459,635.13	\$14,201,074.11		\$690,091.09			
34		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*,,	, , , , ,		, ,			
35	Grand	Total District & Service Center	\$412,873,519.17	\$118,938,738.25		\$11,219,997.49			
36			=======================================	==========		=========			
37									
38	Grand	Total District & Service Center WATER	412,873,519.17	118,938,738.25		11,219,997.49			
39	2.270		=======================================	==========		==========			
40	Grand	Total District & Service Center SEWER	0.00	0.00		0.00			
41	2.270		===========	==========		=========			

This foregoing document was electronically filed with the Public Utilities

**Commission of Ohio Docketing Information System on** 

7/16/2021 2:23:07 PM

in

Case No(s). 21-0595-WW-AIR

Summary: Notice of Filing Supplemental Schedule B-3.2 electronically filed by Ms. Nicole R Woods on behalf of Aqua Ohio, Inc.