

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Aqua Ohio, Inc. to Increase its Rates and)	Case No. 16-0907-WW-AIR
Charges for Its Waterworks Service.)	

STIPULATION AND RECOMMENDATION

Ohio Adm. Code 4901-1-30 provides that any two or more parties to a proceeding may enter into a written stipulation covering the issues presented in such proceeding. The purpose of this document is to set forth the understanding and agreement of Aqua Ohio, Inc. (Aqua Ohio or the Company) and the Staff of the Public Utilities Commission of Ohio (Staff) (which, for the purpose of entering into this Stipulation and Recommendation, will be considered a party by virtue of Ohio Adm. Code 4901-1-10(C)) (collectively, the Signatory Parties), and to recommend that the Public Utilities Commission of Ohio approve and adopt this Stipulation and Recommendation (Stipulation), as part of its Opinion and Order, resolving all of the issues in the above-captioned proceeding.

This Stipulation, which shall be designated as Joint Exhibit 1.0, is supported by adequate data and information; represents, as an integrated and complete document, a just and reasonable resolution of all issues in this proceeding; violates no regulatory principle or precedent; is in the public interest; and is the product of lengthy, serious bargaining among knowledgeable and capable parties who represent various interests and stakeholders in a cooperative process undertaken by the Signatory Parties. While this Stipulation is not binding on the Commission, where, as here, it is sponsored by parties representing a significant cross section of interests, including the Commission's Staff, it is entitled to careful consideration by the Commission.

Except for enforcement purposes, neither this Stipulation nor the information and data contained herein or attached hereto shall be cited as precedent in any future proceeding for or

against any Signatory Party, or the Commission itself if it approves this Stipulation and Recommendation.

For purposes of resolving certain issues raised in this proceeding, the Signatory Parties stipulate and recommend as follows:

1. The Signatory Parties agree that the Company's current rates, collected from its customers, are no longer sufficient to yield a reasonable compensation for the services rendered and are therefore unreasonable.

2. Unless otherwise specifically provided for in this Stipulation, all rates, terms, conditions, and any other items shall be treated in accordance with the Staff Report filed on November 17, 2016. If any proposed rates, terms, conditions, or other items set forth in Aqua Ohio's Application are not addressed in the Staff Report or this Stipulation, the proposed rate, term, condition, or other item shall be treated in accordance with the Application filed in this proceeding.

3. Aqua Ohio shall be granted a net base rate increase of \$4,242,381, of which the residential class shall be allocated not more than \$2,813,919. The rates and charges set forth in Aqua Ohio's tariffs shall be amended to increase annual operating revenue accordingly, effective with services rendered on and after the filing of such tariffs with the Commission, unless the Stipulation is approved after March 14, 2017, in which case the revenue increase will be effective with bills rendered. The recommended total net base rate revenue increase provides reasonable compensation for the services rendered. This total revenue requirement reflects 7.47% as a reasonable rate of return on rate base, as reflected in Joint Exhibit 2.0, and includes the following revenue adjustments to the Staff Report:

- a. A net adjustment to Schedule B-1 of \$991,027 to reflect (i) the inclusion (increase) in rate base as of the date certain of \$1,017,000 related to the

Norlick Water Treatment Plant and the HS Starter with VFD and (ii) a reduction of \$25,973 in rate base associated with Mohawk property.

- b. An additional adjustment to Schedule B-1 to reflect reductions to the depreciation reserve of (i) \$83,611 related to the adjustment in Paragraph 3.a.i and (ii) \$1,086 associated with the retirement of the Lake White LMI metering pump. These adjustments (to reduce depreciation reserve) increase rate base.
- c. An additional adjustment to Schedule B-1 of (\$1,854,583) to Other Items, to reflect a reduction to the tank-painting deferred regulatory liability account. This adjustment will decrease rate base.
- d. An adjustment to Schedule C-3 of \$35,781 to reflect an increase in revenue associated with the Whirlpool and POET special contracts and an associated flow-through adjustment to Schedule C-3.5 of \$365.
- e. An adjustment to Schedule C-3.4 of \$94,279 to reflect an increase in labor expense.
- f. An additional adjustment of (\$269,480) to Schedule C-3.7 to reflect a reduction in tank-painting expense.
- g. An adjustment to Schedule C-3.15 of \$20,854 to reflect an increase in depreciation expense associated with the Norlick Water Treatment Plant and HS Starter with VFD.
- h. An adjustment to Schedule C-3.16 of \$7,074 to correct the calculation of well-rehabilitation expense.
- i. An adjustment to Schedule C-3.20a of \$602,100 to reflect an increase in property tax expense.
- j. An adjustment to Schedule C-3.20b of \$74,248 to reflect an increase in excise tax expense.
- k. An adjustment to Schedule C-3.20c of \$69,667 to reflect an increase in payroll tax expense.

4. Within three months of the adoption of this Stipulation by the Commission (the Approval Date), Aqua Ohio shall initiate discussions with the Whirlpool Corporation (Whirlpool) regarding the revision of its contract to reflect the recommendation at page 16 of the Staff Report. Within twelve months of the Approval Date, Aqua Ohio shall either: (1) file an appropriate application with the Commission, in a separate docket, for approval of any new,

renewed, revised, or extended special contract with Whirlpool; or (2) notify Staff and OCC that Aqua Ohio and Whirlpool attempted in good faith to negotiate a mutually agreeable new or revised special contract but were unable to do so.

5. Within 12 months of the Approval Date, Aqua Ohio shall either: (1) file an appropriate application with the Commission, in a separate docket, for approval of any new, renewed, revised, or extended special contract with Marion Ethanol, LLC, d/b/a POET Biorefining-Marion (POET); or (2) notify Staff and OCC that Aqua Ohio and POET attempted in good faith to negotiate a mutually agreeable new or revised special contract but were unable to do so.

6. The Signatory Parties agree, for purposes of resolving this proceeding, that the tank-painting reserve should be treated as a regulatory liability and that Aqua Ohio will not apply funds held in that reserve to offset the tank-painting costs associated with water tanks that are capitalized.

7. With respect to the Staff recommendations on pages 38–40 of the Staff Report, regarding Aqua’s shared-services allocation practices and policies, upon Staff’s request following the Approval Date, Aqua Ohio shall facilitate the scheduling of a meeting between Aqua Services, Inc., Aqua Ohio, and Staff. During or following this meeting, upon Staff’s request, Aqua Ohio will provide or arrange for the provision of reasonable access to Aqua Ohio’s and Aqua Services’ books, records, and personnel associated with the allocation of shared-services costs as may be necessary to permit Staff to determine whether Aqua Services has satisfactorily addressed the issues identified in the Staff Report. Aqua Ohio acknowledges that Staff, based on the outcome of its review, may recommend appropriate rate treatment in future rate case(s).

8. With respect to the Staff recommendations on pages 41–44 of the Staff Report, regarding Aqua’s IT projects and policies, Aqua Ohio shall do all of the following: (i) within two months of the Approval Date, provide templates of all the documents and associated criteria referenced in Whitney Kellett’s Testimony filed on December 19, 2016; (ii) provide or arrange for the provision of reasonable access to Aqua Ohio’s and Aqua Services’ books, records, and personnel associated with IT projects as may be reasonably necessary to permit Staff to determine whether Aqua Services has satisfactorily addressed the issues identified in the Staff Report. Aqua Ohio acknowledges that Staff, based on the outcome of its review, may recommend appropriate rate treatment in future rate cases.

9. If OCC signs or does not oppose the stipulation, Aqua Ohio shall provide annual shareholder funding of \$15,000 for a bill-payment assistance program to assist low-income customers throughout its service territory to prevent the disconnection of water service. The program is being established as a pilot program with an initial term of three years beginning on the Approval Date. After expiration of the initial term, the program may be extended if agreed to by Aqua, OCC, and the PUCO Staff. Aqua Ohio, in consultation with OCC and PUCO Staff, shall (a) select the appropriate persons and/or agencies to administer the program and (b) develop and establish other program policies and procedures. Notwithstanding the foregoing, Aqua Ohio’s obligation to provide shareholder funding shall be reduced in any year by the amount in excess of \$2,500 that remains unspent as of December 31 of the prior year.

10. The Signatory Parties agree and recommend that the Commission approve final tariffs in the form of Joint Exhibit 3.0. These tariffs will go into effect on a service-rendered basis immediately after the Commission approves this Stipulation and final tariffs are filed with

the Commission, unless the Stipulation is approved after March 14, 2017, in which case these tariffs will go into effect on a bills-rendered basis.

11. The Signatory Parties hereby withdraw their respective Objections to the Staff Report of Investigation, which were filed on December 19, 2016. Such Objections may be reinstituted if the Commission rejects this Stipulation in whole or in part.

12. The Signatory Parties agree that the following exhibits should be admitted into the record:

Joint Exhibit 1.0	Stipulation and Recommendation
Joint Exhibit 2.0	Stipulation Schedules
Joint Exhibit 3.0	Revised Tariffs
Joint Exhibit 4.0	Customer Notices
Aqua Exhibit 1.0	Direct Testimony of Edmund P. Kolodziej, Jr.
Aqua Exhibit 2.0	Direct Testimony of Robert A. Kopas
Aqua Exhibit 3.0	Direct Testimony of Richard A. Hideg
Aqua Exhibit 4.0	Direct Testimony of Elaine J. Martin
Aqua Exhibit 5.0	Direct Testimony of Peter Kusky, P.E.
Aqua Exhibit 6.0	Direct Testimony of Dylan W. D'Ascendis
Aqua Exhibit 7.0	Direct Testimony of Paul R. Herbert
Aqua Exhibit 8.0	Direct Testimony of John J. Spanos
Aqua Exhibit 9.0	Direct Testimony of Daniel T. Franceski
Aqua Exhibit 10.0	Application filed on May 31, 2016
Staff Exhibit 1.0	Staff Report filed on November 17, 2016
OCC Exhibit 1.0	Direct Testimony of Wm. Ross Willis

OCC Exhibit 2.0 Direct Testimony of Daniel J. Duann, Ph.D.

OCC Exhibit 3.0 Direct Testimony of Robert B. Fortney

OCC Exhibit 4.0 Direct Testimony of James D. Williams

13. This Stipulation is entered into as an overall compromise and resolution of all issues presented in this proceeding, and does not necessarily represent the position any Signatory Party would have taken absent its execution.

14. The Signatory Parties believe that this Stipulation represents a reasonable compromise of varying interests. This Stipulation is expressly conditioned upon adoption in its entirety by the Commission without material modification by the Commission; provided, however, that each Signatory Party has the right, in its sole discretion, to determine whether the Commission's approval of this Stipulation constitutes a "material modification" thereof. Should the Commission reject or materially modify all or part of this Stipulation, the Signatory Parties shall have the right, within 30 days of issuance of the Commission's order, to file an application for rehearing, or to terminate and withdraw from the Stipulation by filing a notice with the Commission in this proceeding and serving all Signatory Parties. Upon the Commission's issuance of an entry on rehearing that does not adopt the Stipulation in its entirety without material modification, any Signatory Party may terminate and withdraw from the Stipulation by filing a notice with the Commission within 30 days of the Commission's entry on rehearing. Upon notice of termination or withdrawal by any Signatory Party, pursuant to the above provisions, the Stipulation shall immediately become null and void. In such event, this proceeding shall go forward at the procedural point at which this Stipulation and Recommendation was filed, and the parties will be afforded the opportunity to present evidence through witnesses, cross-examine all witnesses, present rebuttal testimony, and brief all issues

which shall be decided based upon the record and briefs as if this Stipulation had never been executed.

15. This Stipulation is submitted for purposes of this proceeding only, and is neither binding in any other proceeding nor is it to be offered or relied upon in any other proceeding, except as necessary to enforce the terms of this Stipulation.

16. The Signatory Parties stipulate, agree, and recommend that the Commission issue a final Opinion and Order in this proceeding, ordering the adoption of this Stipulation, including the terms and conditions agreed to in this Stipulation by all Signatory Parties.

The undersigned hereby stipulate and agree and each represents that it is authorized to enter into this Stipulation and Recommendation on this 26th day of January 2017. This Stipulation and Recommendation may be signed in counterparts.

Aqua Ohio, Inc.

**The Staff of the Public Utilities
Commission of Ohio**

By: /s/ Andrew J. Campbell
Counsel

By: /s/ Steven L. Beeler (by AJC per email)
Counsel

Date: January 26, 2017

Date: January 26, 2017

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Stipulation and Recommendation was served by electronic mail, to the following on this 26th day of January, 2017:

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

Joint Exhibit 2.0

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Overall Financial Summary
For the Twelve Months Ended December 31, 2016

Schedule A-1
Page 1 of 1

Line No.	Description	Supporting Schedule Reference	Applicant	Stipulation Agreement
1	Rate base as of date certain	B-1	\$ 168,899,251	\$ 169,153,285
2	Operating Income	C-1	9,520,334	10,035,978
3	Earned rate of return (2 / 1)		5.64%	5.93%
4	Rate of return recommended	D-1	7.67%	7.47%
5	Required operating income (1 x 4)		12,954,573	12,635,750
6	Operating income deficiency (5 - 2)		3,434,238	2,599,773
7	Gross revenue conversion factor	A-2	1.6318	1.6318
8	Revenue deficiency (6 x 7)		5,603,991	4,242,381
9	Revenue increase recommended		5,604,094	4,242,381
10	Test year adjusted operating revenues	C-1	60,841,217	61,087,098
11	Revenue requirement (9 + 10)		\$ 66,445,311	\$ 65,329,479
12	Increase over current revenue (9 / 10)		9.21%	6.94%

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended December 31, 2016

Schedule A-2
Page 1 of 1

Line No.	Description	Percent of Incremental Gross Revenue
1	Gross Revenue	100.0000%
2	Uncollectibles 1.0200%	<u>0.010200</u>
3	Net Revenue (1) - (2)	0.989800
4	Ohio Gross Receipts Tax (3) * 4.75%	<u>0.047016</u>
5	Income Before Federal Income Tax (3) - (4)	0.942785
6	Federal Income Tax (5) * 35%	<u>0.329975</u>
7	Operating Income Percentage (5) - (6)	<u>0.612810</u>
8	Gross Revenue Conversion Factor (1) / (7)	<u><u>1.631827</u></u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Jurisdictional Rate Base Summary
As of December 31, 2016

Schedule B-1
Page 1 of 1

Line No.	Rate Base Component	Supporting Staff Schedule Reference	Applicant	Staff
1	Plant in Service	B-2	\$ 325,989,668	\$ 325,927,936
2	Less: Depreciation Reserve	B-3	92,318,239	92,236,337
3	Net Plant in Service		<u>233,671,428</u>	<u>233,691,600</u>
4	Plus: Construction Work in Progress	B-4	-	-
5	Plus: Working Capital	B-5	-	-
6	Less: Contributions in Aid of Construction	B-6	32,893,077	32,893,077
7	Less: Advances for Construction	B-6	4,834,975	4,834,975
8	Less: Customers' Advances - Related Facilities	B-6	420	420
9	Less: Other Items	B-6	27,043,706	26,809,844
10	Rate Base (3) through (9)		<u>\$ 168,899,251</u>	<u>\$ 169,153,285</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Major Property Groupings
As of December 31, 2016

Schedule B-2
Page 1 of 1

Line No.	Major Property Groupings	Applicant Unadjusted (a)	Staff Adjusted (b)
1	Water		
2	Intangible Plant	\$ 845,899	\$ 845,899
3	Source of Supply Plant	8,683,761	10,203,575
4	Pumping Plant	19,238,338	19,374,181
5	Water Treatment Plant	56,322,996	54,717,119
6	Transmission and Distribution Plant	210,074,229	209,557,930
7	General Plant	18,452,542	18,446,341
8	Total District	313,617,764	313,145,045
9			
10	Service Center		
11	Service Center Intangible Plant	8,835,082	8,804,370
13	Service Center General Plant	3,978,521	3,978,521
14	Total Service Center	12,813,603	12,782,891
15			
16	Total District and Service Center	\$ 326,431,367	\$ 325,927,936

(a) Applicant's Schedule B-2

(b) Staff's Schedule B-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 1 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1		Intangible Plant:					
2							
3	301	Organization	\$ 129,252	100.00%	\$ 129,252	\$ -	\$ 129,252
4							
5	302	Franchises & Consents	11,179	100.00%	11,179	-	11,179
6							
7	303	Misc. Intangible Plant	<u>705,467</u>	100.00%	<u>705,467</u>	<u>-</u>	<u>705,467</u>
8							
9		Total Intangible Plant	<u>\$ 845,899</u>		<u>\$ 845,899</u>	<u>\$ -</u>	<u>\$ 845,899</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 2 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1	Source of Supply Plant:						
2							
3	310	Land & Land Rights	\$ 1,358,460	100.00%	\$ 1,358,460	\$ (170,136)	\$ 1,188,324
4							
5	311	Structures & Improvements	1,435,629	100.00%	1,435,629	-	1,435,629
6							
7	312	Collecting & Impounding Reservoirs	23,054	100.00%	23,054	-	23,054
8							
9	313	Lake, River & Other Intakes	2,948,225	100.00%	2,948,225	(285,465)	2,662,760
10							
11	314	Wells & Springs	2,291,699	100.00%	2,291,699	(40,426)	2,251,273
12							
13	315	Infiltration, Galleries & Tunnels	24,409	100.00%	24,409		24,409
14							
15	316	Supply Mains	602,286	100.00%	602,286	2,015,841	2,618,127
16							
17	Total Source of Supply Plant		\$ 8,683,761		\$ 8,683,761	\$ 1,519,814	\$ 10,203,575

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 3 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1		Pumping Plant:					
2							
3	320	Land & Land Rights	\$ 58,344	100.00%	\$ 58,344	\$ (760)	\$ 57,584
4							
5	321	Structures & Improvements	2,869,063	100.00%	2,869,063	9,496	2,878,559
6							
7	323	Other Power Production Equipment	4,179,599	100.00%	4,179,599	-	4,179,599
8							
9	325	Electric Pumping Equipment	10,785,582	100.00%	10,785,582	127,107	10,912,689
10							
11	326	Diesel Pumping Equipment	79,391	100.00%	79,391	-	79,391
12							
13	327	Hydraulic Pumping Equipment	276,329	100.00%	276,329	-	276,329
14							
15	328	Other Pumping Equipment	990,030	100.00%	990,030	-	990,030
16							
17		Total Pumping Plant	\$ 19,238,338		\$ 19,238,338	\$ 135,843	\$ 19,374,181

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 4 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1		Water Treatment Plant:					
2							
3	330	Land & Land Rights	\$ 499,778	100.00%	\$ 499,778	\$ (760)	\$ 499,018
4							
5	331	Structures & Improvements	17,822,653	100.00%	17,822,653	(4,925,931)	12,896,722
6							
7	332	Water Treatment Equipment	38,000,565	100.00%	38,000,565	3,320,814	41,321,379
8							
9		Total Water Treatment Plant	\$ 56,322,996		\$ 56,322,996	\$ (1,605,878)	\$ 54,717,119

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 5 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1		Transmission & Distribution Plant:					
2							
3	340	Land & Land Rights	\$ 787,744	100.00%	\$ 787,744	\$ (760)	\$ 786,984
4							
5	341	Structures & Improvements	726,176	100.00%	726,176	-	726,176
6							
7	342	Distribution Reservoirs and Standpipes	14,856,909	100.00%	14,856,909	(227,309)	14,629,600
8							
9	342-1	Distribution Reservoirs and Standpipes - Tank Painting	1,837,950	100.00%	1,837,950	(287,927)	1,550,023
10							
11	343	Transmission and Distribution Mains	130,464,792	100.00%	130,464,792	(303)	130,464,489
12							
13	345	Services	27,671,549	100.00%	27,671,549	-	27,671,549
14							
15	346	Meters	10,395,686	100.00%	10,395,686	-	10,395,686
16							
17	347	Meter Installations	10,544,698	100.00%	10,544,698	-	10,544,698
18							
19	348	Hydrants	12,788,725	100.00%	12,788,725	-	12,788,725
20							
21		Total Transmission and Distribution Plant	\$ 210,074,229		\$ 210,074,229	\$ (516,299)	\$ 209,557,930

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 6 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1	General Plant:						
2							
3	389	Land & Land Rights	\$ 77,996	100.00%	\$ 77,996	\$ -	\$ 77,996
4							
5	390	Structures & Improvements	5,792,291	100.00%	5,792,291	-	5,792,291
6							
7	390-1	Structures & Improvements Leasehold Improvements	112,230	100.00%	112,230	-	112,230
8							
9	391-1	Office Furniture and Equipment	340,649	100.00%	340,649	-	340,649
10							
11	391-2	Office Furniture and Equipment - Data Proc.	43,750	100.00%	43,750	-	43,750
12							
13	391-3	Office Furniture and Equipment - Computers	860,295	100.00%	860,295	(15,957)	844,338
14							
15	392	Transportation Equip. Fully Depreciated	74,208	100.00%	74,208	-	74,208
16							
17	392-1	Transportation Equip. Depreciable	\$ 3,226,087	100.00%	\$ 3,226,087	\$ 18,780	\$ 3,244,866

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 7 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1	393	Stores Equipment	\$ 24,605	100.00%	\$ 24,605	\$ -	\$ 24,605
2							
3	394	Tools, Shop and Garage Equipment	1,768,031	100.00%	1,768,031	(1,231)	1,766,800
4							
5	395	Laboratory Equipment	561,521	100.00%	561,521	-	561,521
6							
7	396	Power Operated Equip.	1,628,799	100.00%	1,628,799	(7,792)	1,621,007
8							
9	397	Communication Equipment	3,627,533	100.00%	3,627,533	-	3,627,533
10							
11	398	Miscellaneous Equipment	306,869	100.00%	306,869	-	306,869
12							
13	399	Other Tangible Plant	<u>7,678</u>	100.00%	<u>7,678</u>	<u>-</u>	<u>7,678</u>
14							
15		Total General Plant	18,452,542		18,452,542	(6,201)	18,446,341
16							
17		Total Tangible Plant	<u>312,771,865</u>		<u>312,771,865</u>	<u>(472,719)</u>	<u>312,299,146</u>
18							
19		Total District	<u>\$ 313,617,764</u>		<u>\$ 313,617,764</u>	<u>\$ (472,719)</u>	<u>\$ 313,145,045</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 8 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1		Service Center Intangible Plant:					
2							
3	303	Misc. Intangible Plant					
4		Service Center - Water	\$ 13,674,481	64.61%	\$ 8,835,082	\$ (30,712)	\$ 8,804,370
6							
7	Total	Service Center Intangible Plant	<u><u>\$ 13,674,481</u></u>		<u><u>\$ 8,835,082</u></u>	<u><u>\$ (30,712)</u></u>	<u><u>\$ 8,804,370</u></u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 9 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1		Service Center General Plant:					
2							
3	389	Land & Land Rights					
4		Service Center - Water	\$ 693,797	64.61%	\$ 448,262	\$ -	\$ 448,262
5							
6	390	Structure & Improves					
7		Service Center - Water	1,099,620	64.61%	710,464	-	710,464
8							
9	390-1	Structure & Improvements					
10		Leasehold Improvements					
11		Service Center - Water	987,085	64.61%	637,756	-	637,756
12							
13	391-1	Office Furniture and					
14		Equipment					
15		Service Center - Water	147,696	64.61%	95,426	-	95,426
16							
17	391-2	Office Furniture and					
18		Equipment - Data Proc.					
19		Service Center - Water	738,922	64.61%	477,417	-	477,417
20							
21	391-3	Office Furniture and					
22		Equipment - Computers					
23		Service Center - Water	2,130,007	64.61%	1,376,198	-	1,376,198
24							
25	392	Transportation Equip.					
26		Fully Depreciated					
27		Service Center - Water	-	64.61%	-	-	-

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Plant in Service by Accounts and Subaccounts
As of December 31, 2016

Schedule B-2.1
Page 10 of 10

Line No.	Account No. (A)	Account Title (B)	Total District (C)	Allocation % (D)	Allocated Total (E = C x D)	Adjustment (F)	Adjusted Jurisdiction (G)
1	392-1	Transportation Equip.					
2		Depreciable					
3		Service Center - Water	\$ 122,153	64.61%	\$ 78,923	\$ -	\$ 78,923
4							
5	394	Tools, Shop and Garage					
6		Equipment					
7		Service Center - Water	64,812	64.61%	41,875	-	41,875
8							
9	395	Laboratory Equipment					
10		Service Center - Water	-	64.61%	-	-	-
11							
12	397	Communication Equipment					
13		Service Center - Water	132,848	64.61%	85,833	-	85,833
14							
15	398	Miscellaneous Equipment					
16		Service Center - Water	40,809	64.61%	26,366	-	26,366
17							
18	Total	Service Center General Plant	6,157,748		3,978,521	-	3,978,521
19							
20	Total	Service Center	19,832,229		12,813,603	(30,712)	12,782,891
21							
22	Total	District and Service Center	\$ 333,449,993		\$ 326,431,367	\$ (503,431)	\$ 325,927,936

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Proposed Adjustments to Plant in Service
As of December 31, 2016

Schedule B-2.2
Page 1 of 2

Line No.	Account No.	Account Title	Total District Adjustment	Allocation %	Jurisdictional Adjustment	Description and Purpose of Adjustment
1	310	Land & Land Rights	\$ (146,443)	100.00%	\$ (146,443)	Applicant exclusion from Case No. 03-2290-WW-AIR of Suburban District (Shepard Hills) well field land cost.
2	310	Land & Land Rights	\$ (23,693)	100.00%	\$ (23,693)	Mohawk land - PUCO adjustment prior case
3	313	Lake & Other Intakes	(285,465)	100.00%	(285,465)	Applicant exclusion from Case No. 95-1076-WW-AIR of Lake Shore Ashtabula District Green Road Plant cost.
4	314	Wells & Springs	27,074	100.00%	27,074	Staff adjustment to move Tiffin well rehab dollars from Expense account 643-2 to Plant in Service.
5	314	Wells & Springs	(67,500)	100.00%	(67,500)	Staff true-up of actual versus projected plant additions and/or retirements.
6	316	Supply Mains	(9,792)	100.00%	(9,792)	Applicant exclusion from Case No. 95-1076-WW-AIR of Lake Shore Ashtabula District Green Road Plant cost.
7	316	Supply Mains	2,025,633	100.00%	2,025,633	Staff true-up of actual versus projected plant additions and/or retirements - Marion pre-treatment upgrades.
8	320	Land & Land Rights	\$ (760)	100.00%	\$ (760)	Mohawk land - PUCO adjustment prior case
9	321	Structures & Improvements - Pumping Plant	9,496	100.00%	9,496	Staff true-up of actual versus projected plant additions and/or retirements - Lake White booster station.
10	325	Electric Pumping Equipment	(117,000)	0.00%	-	Projection item Staff reasonably believes will not be completed by the Date Certain - Starter with VFD.
11	325	Electric Pumping Equipment	127,107	100.00%	127,107	Staff true-up of actual versus projected plant additions and/or retirements - Marion pre-treatment upgrades.
12	330	Land & Land Rights	\$ (760)	100.00%	\$ (760)	Mohawk land - PUCO adjustment prior case
13	331	Structures & Improvements - Water Treatment	(4,925,931)	100.00%	(4,925,931)	Staff true-up of actual versus projected plant additions and/or retirements.

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Proposed Adjustments to Plant in Service
As of December 31, 2016

Schedule B-2.2
Page 2 of 2

Line No.	Account No.	Account Title	Total District Adjustment	Allocation %	Jurisdictional Adjustment	Description and Purpose of Adjustment
1	331	Structures & Improvements - Water Treatment	(900,000)	0.00%	-	Projection item Staff reasonably believes will not be completed by the Date Certain - Norlick WTP.
2	332	Water Treatment Equipment	3,364,354	100.00%	3,364,354	Staff true-up of actual versus projected plant additions and/or retirements.
3	332	Water Treatment Equipment	(43,540)	100.00%	(43,540)	Company Retirement.
4	340	Land & Land Rights	\$ (760)	100.00%	\$ (760)	Mohawk land - PUCO adjustment prior case
5	342	Distribution Reservoirs and Standpipes	(227,251)	100.00%	(227,251)	Staff true-up of actual versus projected plant additions and/or retirements.
6	342	Distribution Reservoirs and Standpipes	(58)	100.00%	(58)	Company Retirement.
7	342-1	Distribution Reservoirs and Standpipes - Tank Painting	(287,927)	100.00%	(287,927)	Removal of the Rt 84 tank painting costs.
8	343	Transmission & Distribution Mains	(303)	100.00%	(303)	Items that should not be capitalized. (Meals, Travel, Lodging, etc.)
9	391-3	Office Furniture and Equipment - Computers	(15,957)	100.00%	(15,957)	Company Retirement.
10	392-1	Transportation Equip. Depreciable	(29,472)	100.00%	(29,472)	Company Retirement.
11	392-1	Transportation Equip. Depreciable	48,251	100.00%	48,251	Staff true-up of actual versus projected plant additions and/or retirements.
12	394	Tools, Shop, & Garage Equipment	(1,231)	100.00%	(1,231)	Staff adjustment of Lake White LMI metering pump not used and useful to be retired by the Company.
13	396	Power Operated Equip.	(7,792)	100.00%	(7,792)	Staff true-up of actual versus projected plant additions and/or retirements.
14	Service Center Intangible Plant:					
15	303	Misc. Intangible Plant Service Center - Water	(47,534)	64.61%	(30,712)	Items that should not be capitalized. (Meals, travel, lodging, etc.)
16						
17		Total	\$ (1,536,493)		\$ (503,431)	

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 1 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
1	Intangible Plant:							
2								
3	301	Organization	\$ 129,252	\$ 1,298	100.00%	\$ 1,298		\$ 1,298
4								
5	302	Franchises & Consents	11,179	-	100.00%	-		-
6								
7	303	Misc. Intangible Plant	705,467	439,172	100.00%	439,172		439,172
8								
9	Total	Intangible Plant	\$ 845,899	\$ 440,471		\$ 440,471	\$ -	\$ 440,471

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 2 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G) (a)	Adjusted Jurisdiction (H = F + G)
1		Source of Supply Plant:						
2								
3	310	Land & Land Rights	\$ 1,358,460	\$ -	100.00%	\$ -		\$ -
4								
5	311	Structures & Improvements	1,435,629	301,522	100.00%	301,522		301,522
6								
7	312	Collecting & Impounding Reservoirs	23,054	579	100.00%	579		579
8								
9	313	Lake, River & Other Intakes	2,948,225	1,526,339	100.00%	1,526,339	(285,465)	1,240,874
10								
11	314	Wells & Springs	2,291,699	924,840	100.00%	924,840	6,455	931,294
12								
13	315	Infiltration, Galleries & Tunnels	24,409	1,400	100.00%	1,400		1,400
14								
15	316	Supply Mains	<u>602,286</u>	<u>179,512</u>	100.00%	<u>179,512</u>	<u>809</u>	<u>180,321</u>
16								
17	Total	Source of Supply Plant	<u>\$ 8,683,761</u>	<u>\$ 2,934,192</u>		<u>\$ 2,934,192</u>	<u>\$ (278,201)</u>	<u>\$ 2,655,990</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 3 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G) (a)	Adjusted Jurisdiction (H = F + G)
1		Pumping Plant:						
2								
3	320	Land & Land Rights	\$ 58,344	\$ -	100.00%	\$ -		\$ -
4								
5	321	Structures & Improvements	2,869,063	1,308,709	100.00%	1,308,709	6,113	1,314,822
6								
7	323	Other Power Production Equipment	4,179,599	1,163,058	100.00%	1,163,058		1,163,058
8								
9	325	Electric Pumping Equipment	10,785,582	4,479,667	100.00%	4,479,667	(96,679)	4,382,988
10								
11	326	Diesel Pumping Equipment	79,391	56,356	100.00%	56,356		56,356
12								
13	327	Hydraulic Pumping Equipment	276,329	40,050	100.00%	40,050		40,050
14								
15	328	Other Pumping Equipment	<u>990,030</u>	<u>94,000</u>	100.00%	<u>94,000</u>		<u>94,000</u>
16								
17	Total	Pumping Plant	<u>\$ 19,238,338</u>	<u>\$ 7,141,839</u>		<u>\$ 7,141,839</u>	<u>\$ (90,566)</u>	<u>\$ 7,051,274</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 4 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G) (a)	Adjusted Jurisdiction (H = F + G)
1		Water Treatment Plant:						
2								
3	330	Land & Land Rights	\$ 499,778	\$ -	100.00%	\$ -		\$ -
4								
5	331	Structures & Improvements	17,822,653	3,739,948	100.00%	3,739,948	308,239	4,048,186
6								
7	332	Water Treatment Equip.	38,000,565	13,338,530	100.00%	13,338,530	(33,433)	13,305,097
8								
9	Total	Water Treatment Plant	\$ 56,322,996	\$ 17,078,478		\$ 17,078,478	\$ 274,806	\$ 17,353,284

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 5 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
1		Transmission & Distribution Plant:						
2								
3	340	Land & Land Rights	\$ 787,744	\$ -	100.00%	\$ -		\$ -
4								
5	341	Structures & Improvements	726,176	228,530	100.00%	228,530		228,530
6								
7	342	Distribution Reservoirs and Standpipes	16,694,859	5,014,901	100.00%	5,014,901	(222,705)	4,792,195
8								
9	343	Transmission and Distribution Mains	130,464,792	21,699,991	100.00%	21,699,991	(5)	21,699,986
10								
11	345	Services	27,671,549	14,670,437	100.00%	14,670,437		14,670,437
12								
13	346	Meters	10,395,686	5,072,984	100.00%	5,072,984		5,072,984
14								
15	347	Meter Installations	10,544,698	1,994,231	100.00%	1,994,231		1,994,231
16								
17	348	Hydrants	<u>12,788,725</u>	<u>2,497,789</u>	100.00%	<u>2,497,789</u>		<u>2,497,789</u>
18								
19	Total	Transmission and Distribution Plant	<u>\$ 210,074,229</u>	<u>\$ 51,178,863</u>		<u>\$ 51,178,863</u>	<u>\$ (222,710)</u>	<u>\$ 50,956,153</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 6 of 10

Line No.	Account No.	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
1	General Plant:						(a)	
2								
3	389	Land & Land Rights	\$ 77,996	\$ -	100.00%	\$ -		\$ -
4								
5	390	Structures & Improvements	5,792,291	1,586,429	100.00%	1,586,429		1,586,429
6								
7	390-1	Structures & Improvement Leasehold Improvements	112,230	104,525	100.00%	104,525		104,525
8								
9	391-1	Office Furniture and Equipment	340,649	199,194	100.00%	199,194		199,194
10								
11	391-2	Office Furniture and Equipment - Data Proc.	43,750	45,586	100.00%	45,586		45,586
12								
13	391-3	Office Furniture and Equipment - Computers	860,295	1,601,659	100.00%	1,601,659	(15,957)	1,585,702
14								
15	392	Transportation Equip. Fully Depreciated	74,208	74,208	100.00%	74,208		74,208
16								
17	392-1	Transportation Equip. Depreciable	3,226,087	1,052,380	100.00%	1,052,380	(42,856)	1,009,524

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 7 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
1	393	Stores Equipment	\$ 24,605	\$ 18,820	100.00%	\$ 18,820	(a)	\$ 18,820
2								
3	394	Tools, Shop and Garage Equipment	1,768,031	811,599	100.00%	811,599	(1,232)	810,367
4								
5	395	Laboratory Equipment	561,521	353,184	100.00%	353,184		353,184
6								
7	396	Power Operated Equip.	1,628,799	923,995	100.00%	923,995	(314)	923,681
8								
9	397	Communication Equipment	3,627,533	1,603,947	100.00%	1,603,947		1,603,947
10								
11	398	Miscellaneous Equipment	306,869	147,307	100.00%	147,307		147,307
12								
13	399	Other Tangible Property	7,678	82,676	100.00%	82,676		82,676
14								
15	Total	General Plant	18,452,542	8,605,509		8,605,509	(60,359)	8,545,150
16								
17	Total	District Property	\$ 313,617,764	\$ 87,379,351		\$ 87,379,351	\$ (377,030)	\$ 87,002,321

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 8 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
1		Service Center Intangible Plant:					(a)	
2								
3	303	Misc. Intangible Plant Service Center	\$ 13,674,481	\$ 5,706,580	64.61%	\$ 3,687,021	\$ (129)	\$ 3,686,892
4								
5	Total	Service Center Intangible Plant	\$ 13,674,481	\$ 5,706,580		\$ 3,687,021	\$ (129)	\$ 3,686,892

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 9 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
							(a)	
1		Service Center General Plant:						
2								
3	389	Land & Land Rights Service Center	\$ 693,797	\$ -	64.61%	\$ -		\$ -
4								
5	390	Structure & Improvements Service Center	1,099,620	200,606	64.61%	129,611		129,611
6		Structure & Improvements Leasehold Improvements						
7	390-1	Service Center	987,085	902,626	64.61%	583,187		583,187
8								
9	391-1	Office Furniture and Equipment Service Center	147,696	106,813	64.61%	69,012		69,012
10								
11	391-2	Office Furniture and Equipment - Data Proc. Service Center	738,922	475,305	64.61%	307,094		307,094
12								
13	391-3	Office Furniture and Equipment - Computers Service C	2,130,007	616,233	64.61%	398,148		398,148
14								
15	392	Transportation Equip.						
16		Fully Depreciated Service Center	-	-	64.61%	-		-

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3
Page 10 of 10

Line No.	Account No. (A)	Major Property Groupings and Account Titles (B)	Total District Plant Investment (C)	Reserve Balances				
				Total District (D)	Allocation % (E)	Allocated Total (F = D x E)	Adjustments (G)	Adjusted Jurisdiction (H = F + G)
							(a)	
1	392-1	Transportation Equip. Depreciable Service Center	\$ 122,153	\$ 19,959	64.61%	\$ 12,895		\$ 12,895
2								
3	394	Tools, Shop and Garage Equipment Service Center	64,812	(11,946)	64.61%	(7,718)		(7,718)
4								
5	395	Laboratory Equipment Service Center	-	-	64.61%	-		-
6								
7	397	Communication Equipment Service Center	132,848	71,339	64.61%	46,092		46,092
8								
9	398	Miscellaneous Equipment Service Center	40,809	13,623	64.61%	8,802		8,802
10								
11	Total	Service Center General Plant	6,157,748	2,394,558		1,547,124	-	1,547,124
12								
13	Total	Service Center	19,832,229	8,101,138		5,234,145	\$ (129)	5,234,016
14								
15	Total	District and Service Center	\$ 333,449,993	\$ 95,480,489		\$ 92,613,496	\$ (377,159)	\$ 92,236,337

(a) Staff's Schedule B-3.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Proposed Adjustments to Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3.1
Page 1 of 2

Line No.	Account No. (A)	Account Title (B)	Total District Adjustment (C) (a)	Allocation % (D)	Jurisdictional Adjustment (E = C x D)	Description and Purpose of Adjustment (G)
1	310	Land & Land Rights	\$ -	100.00%	\$ -	Staff exclusion from Case No. 03-2290-WW-AIR of Suburban District (Shepard Hills) well field land cost.
2						
3	313	Lake & Other Intakes	(285,465)	100.00%	(285,465)	Staff exclusion from Case No. 95-1076-WW-AIR of Lake Shore Ashtabula District Green Road Plant cost.
4						
5	314	Wells & Springs	301	100.00%	301	Staff adjustment to move Tiffin well rehab dollars from Expense account 643-2 to Plant in Service.
6						
7	314	Wells & Springs	6,153	100.00%	6,153	Staff true-up of actual versus projected plant additions and/or retirements.
8						
9	316	Supply Mains	(9,792)	100.00%	(9,792)	Applicant exclusion from Case No. 95-1076-WW-AIR of Lake Shore Ashtabula District Green Road Plant cost.
10						
11	316	Supply Mains	10,601	100.00%	10,601	Staff true-up of actual versus projected plant additions and/or retirements - Marion pre-treatment upgrades.
12						
13	321	Structures & Improvements - Pumping Plant	6,113	100.00%	6,113	Staff true-up of actual versus projected plant additions and/or retirements - Lake White booster station.
14						
15	325	Electric Pumping Equipment	10,341	0.00%	-	Projection item Staff reasonably believes will not be completed by the Date Certain - Starter with VFD.
16						
17	325	Electric Pumping Equipment	(96,679)	100.00%	(96,679)	Staff true-up of actual versus projected plant additions and/or retirements - Marion pre-treatment upgrades.
18						
19	331	Structures & Improvements - Water Treatment	308,239	100.00%	308,239	Staff true-up of actual versus projected plant additions and/or retirements.
20						
21	331	Structures & Improvements - Water Treatment	73,270	0.00%	-	Projection item Staff reasonably believes will not be completed by the Date Certain - Norlick WTP.
22						
23	332	Water Treatment Equipment	10,107	100.00%	10,107	Staff true-up of actual versus projected plant additions and/or retirements.

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Proposed Adjustments to Reserve for Accumulated Depreciation
As of December 31, 2016

Schedule B-3.1
Page 2 of 2

Line No.	Account No. (A)	Account Title (B)	Total District Adjustment (C)	Allocation % (D)	Jurisdictional Adjustment (E = C x D)	Description and Purpose of Adjustment (G)
1	332	Water Treatment Equipment	(43,540)	100.00%	(43,540)	Company Retirement.
2						
3	342	Distribution Reservoirs and Standpipes	(217,286)	100.00%	(217,286)	Staff true-up of actual versus projected plant additions and/or retirements.
4						
5	342	Distribution Reservoirs and Standpipes	(58)	100.00%	(58)	Company Retirement.
6						
7	342-1	Distribution Reservoirs and Standpipes - Tank Painting	(5,361)	100.00%	(5,361)	Removal of the Rt 84 Tank painting costs.
8						
9	343	Transmission & Distribution Mains	(5)	100.00%	(5)	Items that should be expensed. (Meals, Travel, Lodging, etc.)
10						
11	391-3	Office Furniture and Equipment - Computers	(15,957)	100.00%	(15,957)	Company Retirement.
12						
13	392-1	Transportation Equip. Depreciable	(29,472)	100.00%	(29,472)	Company Retirement.
14						
15	392-1	Transportation Equip. Depreciable	(13,384)	100.00%	(13,384)	Staff true-up of actual versus projected plant additions and/or retirements.
16						
17	394	Tools, Shop, & Garage Equipment	(1,232)	100.00%	(1,232)	Staff adjustment of Lake White LMI metering pump not used and useful to be retired by the Company.
18						
19	396	Power Operated Equip.	(314)	100.00%	(314)	Staff true-up of actual versus projected plant additions and/or retirements.
20						
21	Service Center Intangible Plant:					
22	303	Misc. Intangible Plant Service Center - Water	(57)	64.61%	(37)	Items that should be expensed. (Meals, Travel, Lodging, etc.)
23						
24	303	Misc. Intangible Plant Service Center - Water	(142)	64.61%	(92)	Items that should be expensed. (Meals, Travel, Lodging, etc.)
25						
26		Total	\$ (293,619)		\$ (377,159)	

(a) Staff's WPB-3.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 1 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1	Intangible Plant:					(b)	(b)	(b)
2								
3	301	Organization	\$ 129,252	(a)	\$ -	--	20	--
4								
5	302	Franchises & Consents	11,179	(a)	-	--	20	--
6								
7	303	Misc. Intangible Plant	705,467	(a)	63,288	--	5 / 10 / 20	--
8								
9	Total	Intangible Plant	\$ 845,899		\$ 63,288			

(a) Actual

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 2 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1	Source of Supply Plant:							
2								
3	310	Land & Land Rights	\$ 1,188,324	0.00%	\$ -	0	--	--
4								
5	311	Structures & Improvements	1,435,629	2.61%	37,470	(5)	40	S0.5
6								
7	312	Collecting & Impounding Reservoirs	23,054	1.31%	302	(5)	80	R2.0
8								
9	313	Lake, River & Other Intakes	2,662,760	1.64%	43,669	(15)	70	R2.5
10								
11	314	Wells & Springs	2,251,273	2.54%	57,182	(15)	45	R2.0
12								
13	315	Infiltration, Galleries & Tunnels	24,409	1.67%	408	0	60	S1.5
14								
15	316	Supply Mains	<u>2,618,127</u>	1.50%	<u>39,272</u>	(5)	70	R3.0
16								
17	Total	Source of Supply Plant	<u>\$ 10,203,575</u>		<u>\$ 178,303</u>			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 3 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1	Pumping Plant:							
2								
3	320	Land & Land Rights	\$ 57,584	0.00%	\$ -	--	--	--
4								
5	321	Structures & Improvements	2,878,559	1.98%	56,995	(20)	60	R2.5
6								
7	323	Other Power Production Equipment	4,179,599	3.15%	131,657	(10)	35	R4.0
8								
9	325	Electric Pumping Equipment	10,912,689	2.44%	266,270	(10)	45	R1.0
10								
11	326	Diesel Pumping Equipment	79,391	2.44%	1,937	(10)	45	R1.0
12								
13	327	Hydraulic Pumping Equipment	276,329	2.44%	6,742	(10)	45	R1.0
14								
15	328	Other Pumping Equipment	990,030	2.44%	24,157	(10)	45	R1.0
16								
17	Total	Pumping Plant	\$ 19,374,181		\$ 487,759			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 4 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1	Water Treatment Plant:							
2								
3	330	Land & Land Rights	\$ 499,018	0.00%	\$ -	--	--	--
4								
5	331	Structures & Improvements	12,896,722	2.00%	257,934	(20)	60	R2.5
6								
7	332	Water Treatment Equipment	<u>41,321,379</u>	2.09%	<u>863,617</u>	(15)	55	R2.0
8								
9	Total	Water Treatment Plant	<u>\$ 54,717,119</u>		<u>\$ 1,121,551</u>			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 5 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1	Transmission & Distribution Plant:							
2								
3	340	Land & Land Rights	\$ 786,984	0.00%	\$ -	--	--	--
4								
5	341	Structures & Improvements	726,176	2.10%	15,250	(5)	50	R3.0
7								
8	342	Distribution Reservoirs and Standpipes	14,629,600	1.79%	261,870	(25)	70	R3.0
9								
10	342-1	Distribution Reservoirs and Standpipes - Tank Painting	1,550,023	5.00%	77,501	0	20	SQ
11								
12	343	Transmission and Distribution Mains	130,464,489	1.61%	2,100,478	(45)	90	R3.0
13								
14	345	Services	27,671,549	2.99%	827,379	(125)	75	R3.0
15								
16	346	Meters	10,395,686	4.53%	470,925	0	29	R3.0
17								
18	347	Meter Installations	10,544,698	3.39%	357,465	(5)	31	L2.5
19								
20	348	Hydrants	12,788,725	1.60%	204,620	(20)	75	R2.5
21								
22	Total	Transmission and Distribution Plant	\$ 209,557,930		\$ 4,315,488			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 6 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment	Proposed % Accrual Rate	Calculated Depreciation Expense (E=CxD)	% Net Salvage	Average Service Life	Curve Form
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G)	(H)
1	General Plant:							
2								
3	389	Land & Land Rights	\$ 77,996	0.00%	\$ -	--	--	--
4								
5	390	Structures & Improvements	5,792,291	2.00%	115,846	(10)	55	R2.5
6								
7	390-1	Structures & Improvement Leasehold Improvements	112,230	2.63%	2,952	0	38	R2.0
8								
9	391-1	Office Furniture and Equipment	203,059 (c)	5.00%	10,153	0	20	SQ
10		Office Furniture - Fully Depreciated	137,590 (c)	0.00%	-			
11								
12	391-2	Office Furniture and Equipment - Data Proc.	14,314 (c)	14.29%	2,046	0	7	SQ
13		Office Furniture - Fully Depreciated	29,436 (c)					
14								
15	391-3	Office Furniture and Equipment - Computers	172,313 (c)	20.00%	34,463	0	5	SQ
16		Office Furniture and Equipment -Fully Depreciated	672,025 (c)					
17								
18	392	Transportation Equip.- Fully Depreciated	74,208	(d)	-	10	10	S1.0
19								
20	392-1	Transportation Equip. Depreciable	\$ 3,244,866	9.00%	\$ 292,038	10	10	S1.0

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 7 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1	393	Stores Equipment	\$ 15,112 (c)	4.00%	\$ 604	0	25	SQ
2		Stores Equipment - Fully Depreciated	9,493 (c)	0.00%	-			
3								
4	394	Tools, Shop & Garage	1,624,102 (c)	4.00%	64,964	0	25	SQ
5		Tools, Shop & Garage - Fully Depreciated	142,698 (c)	0.00%	-			
6								
7	395	Laboratory Equipment	422,223 (c)	5.00%	21,111	0	20	SQ
8		Laboratory Equipment - Fully Depreciated	139,298 (c)	0.00%	-			
9								
10	396	Power Operated Equip.	1,621,007	5.34%	86,562	20	15	R1.5
11								
12	397	Communication Equipment	3,207,360 (c)	6.67%	213,931	0	15	SQ
13		Comm Equip - Fully Depreciated	420,173 (c)	0.00%	-			
14								
15	398	Miscellaneous Equipment	248,861 (c)	6.67%	16,599	0	15	SQ
16		Misc. Equipment - Fully Depreciated	58,008 (c)	0.00%	-			
17								
18	399	Other Tangible Property	<u>7,678 (c)</u>	5.00%	<u>384</u>	0	20	SQ
19								
20								
21	Total	General Plant	<u>18,446,341</u>		<u>861,652</u>			
22								
23	Total	Tangible Plant	<u>312,299,146</u>		<u>6,964,753</u>			
24								
25	Total	District	<u><u>\$ 313,145,045</u></u>		<u><u>\$ 7,028,041</u></u>			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 8 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment	Proposed % Accrual Rate	Calculated Depreciation Expense (E=CxD)	% Net Salvage	Average Service Life	Curve Form
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G)	(H)
1	Service Center Intangible Plant:							
2								
3	303	Misc. Intangible Plant						
4		Service Center - Water	\$ 8,804,370	(a)	\$ 1,453,594	--	5 / 10 / 20	--
5								
6	Total	Service Center Intangible Plant	<u>\$ 8,804,370</u>		<u>\$ 1,453,594</u>			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 9 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment	Proposed % Accrual Rate	Calculated Depreciation Expense (E=CxD)	% Net Salvage	Average Service Life	Curve Form
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G)	(H)
1	Service Center General Plant:							
2								
3	389	Land & Land Rights						
4		Service Center - Water	\$ 448,262	0.00%	\$ -	--	--	--
5								
6	390	Structure & Improvements						
7		Service Center - Water	710,464	2.00%	14,209	(10)	55	R2.5
8								
9	390-1	Structure & Improvements Leasehold Improvements						
10		Service Center - Water	637,756	(a)	1,362	--	(a)	--
11								
12	391-1	Office Furniture and Equipment						
13		Service Center - Water	37,748 (c)	5.00%	1,887	0	20	SQ
14		SC - Office F&E - Fully Depreciated	57,678 (c)	0.00%				
15								
16	391-2	Office Furniture and Equipment - Data Proc.	151,540 (c)	14.29%	21,655	0	7	SQ
17		SC - Office F&E - Data Proc - Fully Depreciated	325,877 (c)	0.00%	-	--	--	--
18								
19	391-3	Office Furniture and Equipment - Computers	1,284,742 (c)	20.00%	256,948	0	5	SQ
20		SC - Office F&E - Computers - Fully Depreciated	91,455 (c)	0.00%	-	--	--	--
21								
22	392	Transportation Equip.						
23		Fully Depreciated						
24		Service Center - Water	-	0.00%	-	10	10	S1.0

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 10 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment (C)	Proposed % Accrual Rate (D)	Calculated Depreciation Expense (E=CxD)	% Net Salvage (F)	Average Service Life (G)	Curve Form (H)
	(A)	(B)						
1		Service Center General Plant:						
2								
3	392-1	Transportation Equip.						
4		Depreciable						
5		Service Center	\$ 78,923	9.00%	\$ 7,103	10	10	S1.0
6								
7	394	Tools, Shop and Garage Service Center	39,180 (c)	4.00%	1,567	0	25	SQ
8		Tools, Shop and Garage - SC - Fully Depreciated	2,694 (c)	0.00%	-			
9								
10	395	Laboratory Equipment	-	5.00%	-	0	20	SQ
11		Laboratory Equipment - SC - Fully Depreciated	-	0.00%	-			
12								
13	397	Communication Equip	85,833	6.67%	5,725	0	15	SQ
14		Communication Equip - SC - Fully Depreciated	-	0.00%	-			
15								
16	398	Misc. Equipment	25,382 (c)	6.67%	1,693	0	15	SQ
17		Misc. Equipment - SC - Fully Depreciated	984 (c)	0.00%	-			
18								
19								
20	Total	Service Center General Plant	3,978,521		312,150			
21								
22	Total	Service Center	12,782,891		1,765,744			
23								
24	Total	District and Service Center	\$ 325,927,936		\$ 8,793,786			

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Calculation of Jurisdictional Depreciation Expense and Accrual Rates
As of December 31, 2016

Schedule B-3.2
Page 11 of 11

Line No.	Account No.	Account Title	Adjusted Jurisdiction Plant Investment	Proposed % Accrual Rate	Calculated Depreciation Expense (E=CxD)	% Net Salvage	Average Service Life	Curve Form
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G)	(H)
		Less: Contribution in Aid of Construction						
1	310	SOS Land & Land Rights	\$ 23,391	0.00%	\$ -	--	--	--
2	311	SOS Structures & Improvements	89,081	2.61%	2,325	(5)	40	S0.5
3	313	Lake River & Other Intakes	58,527	1.64%	960	(15)	70	R2.5
4	314	Wells & Springs	71,050	2.54%	1,805	(15)	45	R2.0
5	321	PP Structures & Improvements	115,747	1.98%	2,292	(20)	60	R2.5
6	325	Electric Pumping Equipment	234,026	2.44%	5,710	(10)	45	R1.0
7	331	WTP Structures & Improvements	179,637	2.00%	3,593	(20)	60	R2.5
8	332	Water Treatment Equipment	825,200	2.09%	17,247	(15)	55	R2.0
9	340	T&D Land & Land Rights	1,651	0.00%	-	--	--	--
10	342	Distribution Res. & Standpipes	559,766	1.79%	10,020	(25)	70	R3.0
11	343	Trans. & Distr. Mains	26,434,914	1.61%	425,602	(45)	90	R3.0
12	345	Services	1,529,866	2.99%	45,743	(125)	75	R3.0
13	346	Meters	290,056	4.53%	13,140	0	22	R3.0
14	348	Hydrants	2,321,838	1.60%	37,149	(20)	75	R2.5
15	390	GP Structures & Improvements	2,000	2.00%	40	(10)	55	R2.5
16	397	Communication Equipment	156,327	6.67%	10,427	0	15	SQ
17	Total	Contributed WATER Property	32,893,077		576,052			
18								
19								
20	Total	Contribution in Aid of Construction	32,893,077		576,052			
21								
22	Grand Total District & Service Center		\$ 293,034,859		\$ 8,217,734			

- (a) Applicant's Schedule B-3.2 and Staff's Workpaper WPB-3.1
- (b) Staff's Workpaper WPB-3.2a
- (c) Staff's Workpaper WPB-3.2b
- (d) Fully Depreciated

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Construction Work in Progress
As of December 31, 2016

Schedule B-4
Page 1 of 1

Line No.	Project No. (A)	Description of Project (B)	Accumulated Costs		Total Cost (E=C+D)	Allocation % (F)	Total Jurisdictional Cost at Date Certain (G)	Estimated Physical Percent Completion (H)
			Construction Dollars (C)	AFDC Capitalized (D)				

None

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Construction Work in Progress
As of December 31, 2016

Schedule B-5
Page 1 of 1

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional	Working Paper Ref. No.	Total District	Allocation %	Jurisdiction
	(A)	(B)	(C)	(D)	(E)	(F)

None

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Certain Deferred Credits and Accumulated Deferred Income Taxes
As of December 31, 2016

Schedule B-6
Page 1 of 1

Line No.	Account No.	Description	Total Jurisdiction	Allocation %	Allocated Jurisdiction
	(A)	(B)	(C)	(D)	(E)
1	252	Customers' Advances for Construction	\$ 4,834,974.64	100.00%	\$ 4,834,974.64
2	253-3	Related Facilities	420.00	100.00%	420.00
3	271	Contributions in Aid of Construction	32,893,077.19	100.00%	32,893,077.19
4	271	Contributions in Aid of Construction		100.00%	0.00
5					
6	255	Investment Tax Credits:			
7		Pre-1971 3% Credits	852.11	100.00%	852.11
8		1971 4% Credit	3,233.16	100.00%	3,233.16
9		1975 6% Add'l Credit	4,781.99	100.00%	4,781.99
10		1981 10% Credit on Recovery Property	55,086.81	100.00%	55,086.81
11		ITC Benefits Sold	0.00	100.00%	0.00
12					
13		TOTAL Investment Tax Credits	<u>63,954.07</u>		<u>63,954.07</u>
14					
15	283	Deferred Income Taxes:			
16		Accelerated Amortization	0.00	100.00%	0.00
17		Liberalized Depreciation	26,742,149.00	100.00%	26,742,149.00
18		Liberalized Depreciation - Service Center	1,913,062.00	64.61%	1,236,029.36
19		Liberalized Depreciation - Service Center	0.00	0.00%	0.00
20		ACRS Tax Benefits Sold	0.00	100.00%	0.00
21		Other	0.00	100.00%	0.00
22					
23		TOTAL Deferred Income Taxes	<u>28,655,211.00</u>		<u>27,978,178.36</u>
24					
25	253112	Reg Liabilities - Excess Deferred FIT	55,336.00	100.00%	55,336.00
26	186392	Reg Liabilities - Deficit Deferred FIT	<u>(12,707.00)</u>	100.00%	<u>(12,707.00)</u>
27					
28			<u>42,629.00</u>		<u>42,629.00</u>
29					
30	186366	Reg Asset - AFUDC	0.00	100.00%	0.00
31					
32	186302	Deferred Credits - Tank Painting	1,854,583.00	100.00%	1,854,583.00
33					
34	186350	Reg Asset - Pension (a)	(2,637,608.00)	100.00%	(2,637,608.00)
35					
36	186320	Reg Asset - Post Retirement (a)	(354,360.00)	100.00%	(354,360.00)
37					
38	186395	Reg Asset - Deferred Depreciation	(37,124.00)	100.00%	(37,124.00)
39					
40	186399	Reg Asset - Deferred Other	(40,540.00)	100.00%	(40,540.00)
41					
42		Total Other Items Carried Forward to B-1			
43		Pre-1971 3% Credit from line 8	852		852
44		1971 4% Credit from Line 9	3,233		3,233
45		Liberalized Depre. from Line 23	28,655,211		27,978,178
46		Reg Liabilities - Deferred FIT	42,629		42,629
47		Reg Asset - AFUDC	-		-
48		Deferred Credits - Tank Painting	1,854,583		1,854,583
49		Reg Asset - Pension	(2,637,608)		(2,637,608)
50		Reg Asset - Post Retirement	(354,360)		(354,360)
51		Reg Asset - Deferred Depreciation	(37,124)		(37,124)
52		Reg Asset - Deferred Other	<u>(40,540)</u>		<u>(40,540)</u>
53					
54		TOTAL Other Rate Base Items	<u>\$ 27,486,876</u>		<u>\$ 26,809,844</u>
55					
56	ITC Options Elected				
57	1971 Section 46(e) shall not apply.				
58	1975 Section 46(f) shall apply.				

(a) Staff Workpaper B-6

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Justification Allocation Factors
As of March 31, 2016

Schedule B-7
Page 1 of 1

Line No.	Account No.	Account Title	Allocation Factor	Description of Factors And/Or Method of Allocation
	(A)	(B)	(C)	(D)
1	Rate Base	WATER		
2				
3	303	Service Center		
4		Misc. Intangible Plant	64.61%	Net Property
5				
6	390	Service Center		
7		Structures and Improvements	64.61%	Net Property
8				
9	390-1	Service Center		
10		Structures & Improvements - Leaseholds	64.61%	Net Property
11				
12	391-1	Service Center		
13		Furniture and Equipment	64.61%	Net Property
14				
15	391-2	Service Center		
16		Furniture & Equipment - Data Processing	64.61%	Net Property
17				
18	391-3	Service Center		
19		Furniture and Equipment - Computers	64.61%	Net Property
20				
21	392	Service Center		
22		Transportation Equipment - Fully Depr.	64.61%	Net Property
23				
24	392-1	Service Center		
25		Transportation Equipment	64.61%	Net Property
26				
27	394	Service Center		
28		Tools, Shop and Garage Equipment	64.61%	Net Property
29				
30	395	Service Center		
31		Laboratory Equipment	64.61%	Net Property
32				
33	397	Service Center		
34		Communication Equipment	64.61%	Net Property
35				
36	398	Service Center		
37		Miscellaneous Equipment	64.61%	Net Property

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Jurisdictional Proforma Income Statement
For the Twelve Months Ended December 31, 2016

Schedule C-1
Page 1 of 1

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
	(A)	(B)	(C)	(D=B+C)
1	Operating Revenues	\$ 61,087,098	\$ 5,604,094 (a)	\$ 66,691,192
2				
3	Operating Expenses:			
4	Operation & Maintenance	24,393,518	57,163 (b)	24,450,681
5	Depreciation and Amortization	8,217,734		8,217,734
6	Taxes - Other	15,198,230	263,479	15,461,709
8	Operating Expenses before Income Taxes	47,809,482	320,642	48,130,124
9				
10	Income Taxes	3,241,638	1,849,208	5,090,846
11				
12	Total Operating Expenses	51,051,120	2,169,850	53,220,970
13				
15	Net Operating Income	10,035,978	3,434,244	13,470,222
16				
18	Rate Base	\$ 168,899,251		\$ 168,899,251
19				
21	Rate of return	5.94%		7.98%

(a) Applicant's E-4

(b) Applicant's Proposed Increase x 1.02% Uncollectible Rate

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Adjusted Test Year Operating Income
For the Twelve Months Ended December 31, 2016

Schedule C-2
Page 1 of 1

Line No.	Description (A)	Water		
		Unadjusted Revenue & Expenses (B)	Adjustments (C)	Adjusted Revenue & Expenses (D)
1	<u>Operating Revenues</u>			
2				
3	Metered Sales Revenues	\$ 55,257,769	\$ 2,535,827	\$ 57,793,596
4	Unmetered Sales Revenue	2,128,600	40,708	2,169,309
5	Other Operating Revenues	1,537,566	(413,373)	1,124,193
7	Total Operating Revenues	58,923,935	2,163,163	61,087,098
8				
9	<u>Operating Expenses</u>			
10				
11	Purchased Water	1,043,332	-	1,043,332
12	Other Operation and Maintenance	23,716,672	(366,486)	23,350,186
14	Total Operations and Maintenance	24,760,004	(366,486)	24,393,518
15				
16	Depreciation	7,800,043	417,690	8,217,734
17	Amortization of Merger Related Costs	-	-	-
18	Taxes Other Than Income Taxes	14,946,955	251,275	15,198,230
19	Income Taxes	2,866,372	375,266	3,241,638
21	Total Operating Expenses	50,373,375	677,745	51,051,120
22				
23	Net Operating Income	\$ 8,550,560	\$ 1,485,418	\$ 10,035,978

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended December 31, 2016

Schedule C-3
Page 1 of 1

Line No.	Schedule Reference	Title of Adjustment	Amount
1		Operating Revenue Adjustments	
2			
3	C-3.1	Metered Sales Revenue	\$ 2,289,946
4	C-3.1a	Lake Revenue Adjustment	210,100
5		Special Contract adjustment	35,781
6	C-3.2	Unmetered Sales Revenue	40,708
7	C-3.3	Late Payment & Miscellaneous	(413,373)
8			
9		Total Revenue Adjustments	2,163,163
10			
11		Operating Expense Adjustments	
12			
13		Operations and Maintenance	
14	C-3.4	Wages Annualized	(27,791)
15	C-3.5	Uncollectible Accounts Receivable	(33,709)
16	C-3.6	Rate Case Expense	50,015
17	C-3.7	Tank Painting Expense	(462,753)
18	C-3.8	Employee Insurance Expense Adjustment	26,049
19	C-3.9	Postretirement Benefit Adjustment	(24,378)
20	C-3.10	Pension Cost Adjustment	19,993
21	C-3.11	Billing Adjustment	1,555
22	C-3.12	Operating Contract Adjustment	(1,606)
23	C-3.13	Maintenance Operation Adjustment	9,688
24	C-3.14	Contributory Thrift (401k) Adjustment	121,811
25	C-3.15	Out of Period Items	(1,345)
26	C-3.16	Well Rehab Expense Reclassification	(20,000)
27	C-3.17	Lobbying Expense	(5,908)
28	C-3.18	Miscellaneous General Expenses	(18,106)
29			
30		Total Operations and Maintenance	(366,486)
31			
32	C-3.19	Depreciation	417,690
33	C-3.20	Taxes Other Than Income	251,275
34	C-3.21	Income Taxes	375,266
35			
36		Total Expense Adjustments	\$ 677,745

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Operating Revenue Annualization
For the Twelve Months Ended December 31, 2016

Schedule C-3.1
Page 1 of 1

Line No.	Purpose & Description	Amount		
1	To adjust metered sales revenues as presented on Applicant's Schedule C-2.1 to revenues			
2	based on the current rates in effect and consumption presented on Applicant's Schedule E-4.			
3				
4		E-4	C-2.1	
5	Revenues:			
6	Residential	\$ 40,057,820	\$ 38,704,022	\$ 1,353,798
7	Commercial	9,659,512	8,885,026	774,485
8	Industrial	3,772,137	3,753,271	18,867
9	Public	2,529,424	2,410,716	118,708
10	Sales for Resale	1,528,822	1,504,734	24,088
11				
12		\$ 57,547,715	\$ 55,257,769	
13				
14	Total Adjustment			2,289,946
15				
16	Jurisdictional allocation percentage			100%
17				
18	Jurisdictional amount			\$ 2,289,946

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Lake Revenue Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.1a
Page 1 of 1

Line No.	Purpose & Description	Amount		
1	To adjust Lake's metered sales revenues as presented on Applicant's Schedule E-4 to revenues more consistent with current and historical consumption			
2				
3				
4		Company	Staff	Staff
5		Proposed	Adjusted (a)	Adjusted
6	Revenues:			
7	Residential	\$ 13,321,232	\$ 13,583,908	\$ 262,677
8	Commercial	2,488,079	2,409,684	(78,395)
9	Industrial	642,476	666,889	24,413
10	Public	294,303	295,707	1,405
11	Sales for Resale	65,144	65,144	-
12				
13		<u>\$ 16,811,234</u>	<u>\$ 17,021,333</u>	
14				
15	Total Adjustment			210,100
16				
17	Jurisdictional allocation percentage			100%
18				
19	Jurisdictional amount			\$ 210,100

(a) Staff WPE-4.1a p20-31

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Operating Revenue Annualization
For the Twelve Months Ended December 31, 2016

Schedule C-3.2
Page 1 of 1

Line No.	Purpose & Description			Amount
1	To adjust unmetered sales revenues as presented on Applicant's Schedule C-2.1 to revenues based on the current rates in effect and consumption presented on Applicant's Schedule E-4.			
2				
3				
4		E-4	C-2.1	
5	Revenues:			
6	Residential	\$ 535,989	\$ 559,711	\$ (23,722)
7	Commercial	2,988	3,714	(726)
8	Private Fire Protection	1,630,332	1,565,176	65,156
9	Public Fire Protection	-	-	-
10				
11		\$ 2,169,309	\$ 2,128,600	
12				
13	Total Adjustment			40,708
14				
15	Jurisdictional allocation percentage			100%
16				
17	Jurisdictional amount			\$ 40,708

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Operating Revenue Annualization
For the Twelve Months Ended December 31, 2016

Schedule C-3.3
Page 1 of 1

Line No.	Purpose & Description			Amount
1	To adjust late payment fee and miscellaneous revenues as presented on Applicant's Schedule C-2.1 to			
2	revenues based on the current rates in effect and consumption presented on Applicant's Schedule E-4.			
3				
4		<u>E-4</u>	<u>C-2.1</u>	
5	Revenues:			
6	Late Payment Fee	\$ 503,130	\$ 503,130	\$ 0
7	System Improvement Charge	-	413,374	(413,374)
8	Miscellaneous	<u>621,063</u>	<u>621,062</u>	<u>1</u>
9		\$ 1,124,193	\$ 1,537,566	
10				
11	Total Adjustment			(413,373)
12				
13	Jurisdictional allocation percentage			<u>100%</u>
14				
15	Jurisdictional amount			<u>\$ (413,373)</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Wage Annualization
For the Twelve Months Ended December 31, 2016

Schedule C-3.4
Page 1 of 1

Line No.	Purpose & Description	Divisional	Service Center	Total
1	Reflects wage adjustments effective through December 31, 2017			
2				
3	Annualized Labor Expense (a)	\$ 7,021,417	\$ 1,959,057	
4				
5	Divisional Allocation (b)	100.00%	61.49%	
6				
7	Total Labor Annualized Expense (3) x (5)	7,021,417	1,204,703	
8				
9	O&M Allocation Percentage (c)	88.50%	100.00%	
10				
11	Total O&M Labor Expense (7) x (9)	6,213,954	1,204,703	\$ 7,418,657
12				
13	Test Year Labor Expense (d)	<u>6,104,607</u>	<u>1,341,841</u>	<u>7,446,448</u>
14				
15	Labor Expense Adjustment (3) - (5)	<u>\$ 109,348</u>	<u>\$ (137,138)</u>	<u>(27,791)</u>
16				
17	Jurisdictional Allocation Percentage			<u>100%</u>
18				
19	Jurisdictional amount			<u>\$ (27,791)</u>

- (a) Staff WPC 3.4a
(b) Staff Data Request No. 65
(c) Applicant's Schedule C-9.1 p3
(d) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Uncollectible Accounts Annualization
For the Twelve Months Ended December 31, 2016

Schedule C-3.5
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To adjust uncollectible accounts expense to reflect	
2	adjusted test year operating revenue and the charge off rate.	
3		
4	Adjusted test year revenue (a)	\$ 61,087,098
5		
6	Net charge off rate (b)	1.02%
7		
8	Adjusted test year uncollectible accounts	
9	expense Line 4 X Line 6	623,088
10		
11	Test year uncollectible accounts	
12	expense (a/c 904) C-2.1 p 3	656,797
13		
14	Total Adjustment	(33,709)
15		
16	Jurisdictional allocation percentage	100%
17		
18	Jurisdictional amount	\$ (33,709)

(a) Staff's Schedule C-2

(b) Applicant's WPC-12

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Rate Case Expense Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.6
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To adjust rate case expense as presented on C-2.1 to the	
2	estimated rate case expense.	
3		
4	Estimated "current" rate case expense (a)	\$ 500,000
5	Amortization period (years)	<u>3</u>
6		
7	Estimated annual rate case expense	166,667
8	Test year rate case expense (b)	<u>116,652</u>
9		
10	Total Adjustment	\$50,015
11		
12	Jurisdictional allocation percentage	<u>100%</u>
13		
14	Jurisdictional amount	<u>\$ 50,015</u>

(a) Applicant's Schedule C-8

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Tank Painting Expense
For the Twelve Months Ended December 31, 2016

Schedule C-3.7
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To adjust test year for tank painting cost.	
2		
3	Tank Painting Expense (a)	\$ -
4		
5	Test Year Expense (b)	<u>462,753</u>
6		
7	Total Adjustment	(462,753)
8		
9	Jurisdictional allocation percentage	<u>100%</u>
10		
11	Jurisdictional amount	<u>\$ (462,753)</u>

(a) Staff WPC-3.7a (allow for 1/2)

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Employee Insurance Expense Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.8
Page 1 of 1

Line No.	Purpose & Description	Divisional	Service Center	Total
1	To annualize Hospitalization, Life and LTD			
2				
3	Annualized Employee Insurance Expense (a)	\$ 1,315,141	\$ 307,029	
4				
5	Divisional Allocation (b)	<u>100.00%</u>	<u>61.494%</u>	
6				
7	Total Annualized Expense	1,315,141	188,805	
8				
9	O&M Allocation Percentage (c)	<u>100.00%</u>	<u>100.00%</u>	
10				
11	Total O&M Employee Insurance Expense	1,315,141	188,805	\$ 1,503,946
12				
13	Test Year Employee Insurance Expense (d)	<u>1,303,796</u>	<u>174,101</u>	<u>1,477,897</u>
14				
15	Employee Insurance Expense Adjustment	<u>\$ 11,345</u>	<u>\$ 14,704</u>	26,049
16				
17	Jurisdictional allocation percentage			<u>100%</u>
18				
19	Jurisdictional amount			<u>\$ 26,049</u>

- (a) Staff Revised Data Request No. 8
(b) Staff Data Request No. 65
(c) Applicant's Schedule C-9.1
(d) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Postretirement Benefit Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.9
Page 1 of 1

Line No.	Description	Prior American	Existing Ohio	Total Divisional	Service Center	Total
1	Post Retirement Expense (a)	\$ (319,217)	\$ (57,319)		\$ (57,319)	
2						
3	Division Allocation (a)	<u>100.00%</u>	<u>35.43%</u>		<u>12.74%</u>	
4						
5	Division Post Retirement Expense (1) x (3)	(319,217)	(20,308)		(7,302)	
6						
7	Division Allocation (a)	<u>99.97%</u>	<u>99.96%</u>		<u>61.49%</u> (aa)	
8						
9	Total Post Retirement Expense (5) x (7)	(319,121)	(20,300)		(4,490)	
10						
11	Amortization of Regulatory Asset (a)	<u>31,820</u>	<u></u>		<u></u>	
12						
13	Sub-Total	\$ (287,301)	\$ (20,300)	\$ (307,601)	(4,490)	
14						
15	O&M Expense Ratio (b)			100.00%	100.00%	
16						
17	O&M Post Retirement Expense (13) x (15)			(307,601)	(4,490)	\$ (312,091)
18						
19	Test Year Post Retirement Expense (c)			<u>(282,053)</u>	<u>(5,660)</u>	<u>(287,713)</u>
20						
21	Adjusted Test Year Expense (17) - (19)			\$ (25,548)	\$ 1,170	<u><u>\$ (24,378)</u></u>

- (a) Staff Data Request No. 4
(aa) Staff Data Request No. 65
(b) Schedule C-9.1
(c) Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Pension Expense Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.10
Page 1 of 1

Line No.	Description	Water New Properties	Existing Ohio	Total Divisional	Water Service Center	Total
1	Post Retirement Expense (a)	\$ 915,674	\$ 614,689		\$ 614,689	
2						
3	Division Allocation (a)	<u>100.00%</u>	<u>31.89%</u>		<u>28.77%</u>	
4						
5	Division Post Retirement Expense (1) x (3)	915,674	196,024		176,846	
6						
7	Division Allocation (a)	<u>100.00%</u>	<u>99.93%</u>		<u>61.49%</u> (aa)	
8						
9	Total Post Retirement Expense (5) x (7)	915,674	195,887		108,750	
10						
11	Amortization of Regulatory Asset (a)	<u>211,404</u>	<u>161,139</u>			
12						
13	Sub-Total	\$ 1,127,078	\$ 357,026	\$ 1,484,104	108,750	
14						
15	O&M Expense Ratio (b)			100.00%	100.00%	
16						
17	O&M Post Retirement Expense (13) x (15)			1,484,104	108,750	\$ 1,592,854
18						
19	Test Year Post Retirement Expense (c)			<u>1,443,165</u>	<u>129,696</u>	<u>1,572,861</u>
20						
21	Adjusted Test Year Expense (17) - (19)			\$ 40,939	\$ (20,946)	<u><u>\$ 19,993</u></u>

(a) Staff Data Request 4

(aa) Staff Data Request 65

(b) Schedule C-9.1

(c) Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Billing Expense
For the Twelve Months Ended December 31, 2016

Schedule C-3.11
Page 1 of 1

Line No.	Purpose & Description	Amount
1	Billing Expense Increase (a)	\$ 1,555
2		
3	Jurisdictional allocation percentage	<u>100%</u>
4		
5	Jurisdictional amount (1) x (3)	<u>\$ 1,555</u>

(a) Applicant WPC3.11; Staff Data Request No. 36

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Operating Contracts
For the Twelve Months Ended December 31, 2016

Schedule C-3.12
Page 1 of 1

Line No.	Description	Total Water
1	Transportation expense (a)	\$ 364,811
2		
3	Operating contract adjustment (b)	<u>99.70%</u>
4		
5	Lake Erie Division transportation (1) x (3)	363,717
6		
7	Test Year Expense	<u>364,811</u>
8		
9	Transportation adjustment (5) - (7)	<u>(1,094)</u>
10		
11	Workers Comp expense (a)	171,015
12		
13	Operating contract adjustment (b)	<u>99.70%</u>
14		
15	Lake Erie Division workers comp (11) x (13)	170,502
16		
17	Test Year Expense	<u>171,015</u>
18		
19	Workers Comp adjustment (15) - (17)	<u>(513)</u>
20		
21		
22	Total operating contract adjustment (9) + (19)	<u>\$ (1,606)</u>

(a) Applicant's WPC3.12

(b) Staff Data Request No. 37

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Maintenance Operations Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.13
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To adjust test year for maintenance operations increase	
2		
3	Sludge Expense (a)	\$ 125,000
4	Test Year Expense (b)	<u>120,990</u>
5		
6	Sludge Cost Adjustment	<u><u>4,010</u></u>
7		
8		
9	Source of Supply Maintenance Expense (a)	200,600
10	Test Year Expense (b)	<u>194,922</u>
11		
12	SOS Maintenance Cost Adjustment	<u><u>5,678</u></u>
13		
14		
15	Total Adjustment	9,688
16		
17	Jurisdictional allocation percentage	<u>100%</u>
18		
19	Jurisdictional amount	<u><u>\$ 9,688</u></u>

(a) Applicant's WPC-3.14; Staff Data Request Nos. 35 & 44

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Contributory Thrift / Year-End Contribution
For the Twelve Months Ended December 31, 2016

Schedule C-3.14
Page 1 of 1

Line No.	Purpose & Description	Divisional	Service Center	Total
1	To annualize Employee Contribution Thrift Plan			
2				
3	Annualized Employee Thrift Plan (a)	\$ 468,470	\$ 108,815	
4				
5	Divisional Allocation (b)	<u>100.00%</u>	<u>61.494%</u>	
6				
7	Total Annualized Expense	468,470	66,915	
8				
9	O&M Allocation Percentage (c)	<u>100.00%</u>	<u>100.00%</u>	
10				
11	Total O&M Employee Thrift Plan Expense	468,470	66,915	\$ 535,385
12				
13	Test Year Employee Thrift Plan (d)	<u>341,609</u>	<u>71,965</u>	<u>413,574</u>
14				
15	Contributory Thrift (401k) Adjustment	<u>\$ 126,861</u>	<u>\$ (5,050)</u>	121,810.80
16				
18	Jurisdictional allocation percentage			<u>100%</u>
19				
20	Jurisdictional amount			<u>\$ 121,811</u>

- (a) Revised Staff Data Request No. 9 and Staff WPC3.4b p3
(b) Staff Data Request No. 65
(c) Applicant's Schedule C-9.1
(d) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-907-WW-AIR
Out of Period Items
For the Twelve Months Ended December 31, 2016

Schedule C-3.15
Page 1 of 1

Line No.	Description	Amount
1	Adjusted Account 665-2 (a)	\$ 595,524
2		
3	Test Year Account 665-2 (b)	<u>596,351</u>
4		
5	Adjustment (1) - (3)	<u>(827)</u>
6		
7		
8	Adjusted Account 921-7 (a)	68,921
9		
10	Test Year Account 921-7 (b)	<u>69,439</u>
11		
12	Adjustment (8) - (10)	<u>(518)</u>
13		
14		
15	Total Adjustment (5) + (12)	<u>\$ (1,345)</u>

(a) Staff Workpaper WPC-3.15

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
16-907-WW-AIR
Well Rehab Expense Reclassification
For the Twelve Months Ended December 31, 2016

Schedule C-3.16
Page 1 of 1

Line No.	Description	Amount
1	Adjusted Miscellaneous Expenses - Account 643-2	\$ 174,922
2		
3	Test Year Miscellaneous Expenses - Account 643-2(b)	<u>194,922</u>
4		
5	Adjustment (1) - (3)	<u>\$ (20,000)</u>

(a) Staff Sata Request Nos. 80 & 44

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
16-907-WW-AIR
Lobbying Expense
For the Twelve Months Ended December 31, 2016

Schedule C-3.17
Page 1 of 1

Line No.	Description	Amount
1	Elimination of Lobbying Expenses (a)	<u>\$ (5,908)</u>
2	Account 921-4	
3		
4	Aqua Ohio Dues to NAWC	\$ 60,055
5		
6	Percentage of Aqua Ohio Dues for Lobbying	<u>16%</u>
7		
8	Aqua Ohio Amount for Lobbying	9,609
9		
10	Regulated Divisions Allocation	<u>61.49%</u>
11		
12	Regulated Divisions Amount for Lobbying	\$ 5,908

(a) Derived from Staff Data Request No. 91

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
16-907-WW-AIR
Miscellaneous General Expenses
For the Twelve Months Ended December 31, 2016

Schedule C-3.18
Page 1 of 1

Line No.	Description	Amount
1	Adjusted Miscellaneous General Expenses - Account 930-20 (a)	\$ 4,200,512
2		
3	Test Year Miscellaneous General Expenses - Account 930-20 (b)	<u>4,218,618</u>
4		
5	Adjustment (1) - (3)	<u>\$ (18,106)</u>

(a) Staff Workpaper WPC-3.18

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Depreciation
For the Twelve Months Ended December 31, 2016

Schedule C-3.19
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To record additional depreciation as presented	
2	(a/c 403) on C-2.1, Page 8, Column E to depreciation	
3	on plant investment as calculated in B-3.2.	
4		
5	Depreciation Expense (a)	\$ 8,217,734
6	Test Year Expense (b)	<u>7,800,043</u>
7		
8	Total Adjustment	417,690
9		
10	Jurisdictional allocation percentage	<u>100%</u>
11		
12	Jurisdictional amount	<u>\$ 417,690</u>

(a) Staff Schedule B-3.2

(b) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
16-907-WW-AIR
Summary of Taxes Other Than Income Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.20
Page 1 of 1

Line No.	Description	Schedule Reference	Amount
1	Property Taxes	C-3.20a	\$ 11,426,869
2			
3	Ohio Gross Receipts Tax	C-3.20b	2,870,804
4			
5	Payroll Taxes	C-3.20c	658,536
6			
7	PUCO & OCC Assessments	C-3.20d	<u>85,683</u>
8			
9	Total Taxes Other Than Income Taxes (1) through (7)		15,041,892
10			
11	Test Year Taxes Other than Income Taxes (a)		<u>14,790,616</u>
12			
13	Total Adjustment (9) - (11)		251,275
14			
15	Jurisdictional Allocation Percentage		<u>100%</u>
16			
17	Jurisdictional Amount		<u>\$ 251,275</u>

(a) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Property Tax Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.20a
Page 1 of 1

Line No.	Purpose and Description	Water	Sewer	Total Amount
1	Plant in Service @ 12/31/14 (a)	\$ 300,129,744	\$ -	\$ 300,129,744
2				
3	Less OWDA Property - Non Taxable (a)	(7,114,976)		(7,114,976)
4				
5	Add M & S Inventory 12/31/14 (a)	923,191		923,191
6				
7	Taxable Property @ 12/31/14 (1) thru (5)	293,937,959	-	293,937,959.25
8				
9	State of Ohio Assessed Valuation @ 12/31/2014 (b)			123,637,770
10				
11	Assessed Valuation Percentage (9) / (7)	42.06%	42.06%	42.06%
12				
13	Plant in Service @ 12/31/16 (c)	325,927,936	-	325,927,936
14				
15	Less OWDA Property - Non Taxable (a)	(7,114,976)		(7,114,976)
16				
17	Add M & S Inventory (d)	1,074,239		1,074,239
18				
19	Taxable Property @ 12/31/16 (13) thru (17)	319,887,199	-	319,887,199
20				
21	Assessed Valuation @ 12/31/16 (11) x (19)	134,544,556	-	134,544,556
22				
23	Average Property Tax Rate - per \$1000 (e)	84.93	84.93	84.93
24				
25	Jurisdictional Ohio Property Tax	11,426,869	-	11,426,869
26				
27	Test Year Property Tax (f)	11,261,337		11,261,337
28				
29	Property Tax Adjustment (25) - (27)	\$ 165,532	\$ -	\$ 165,532

- (a) Applicant's 2015 Department of Taxation Annual Report
(b) Applicant's Workpaper WPC-3.16b
(c) Staff's Schedule B-2
(d) Staff's Data Request No. 96 at September 30, 2016
(e) Applicant's Workpaper WPC-3.16c
(f) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Excise Tax
For the Twelve Months Ended December 31, 2016

Schedule C-3.20b
Page 1 of 1

Line No.	Purpose & Description	Adjusted Operating Income	Proforma Operating Income
1	To adjust the excise tax as shown on C-2.1, (A/C 408-13) page 7, to reflect the current tax rate and test year revenue.		
2			
3	Adjusted Operating Revenue (a)	\$ 61,087,098	\$ 66,691,192
4			
5	Less: Uncollectible Accounts Expense (3) x 1.02% (b)	623,088	680,250
6			
7	Less: Sales to Fed Gov't (4) x 0.017%	10,386	11,338
8			
9	Total Ohio Taxable Receipts (3) through (7)	60,453,623	65,999,604
10			
11	Less: \$25,000 Exemption (62.60% jurisdictional revenue)	15,650	15,650
12			
13	Net Taxable Receipts (9) - (11)	60,437,973	65,983,954
14			
15	Excise Tax at 4.75%	2,870,804	\$ 3,134,238
16			
17	Test Year Expense (d)	2,794,537	
18			
19	Total Adjustment	76,267	
20			
21	Jurisdictional Allocation Percentage	100%	
22			
23	Jurisdictional Amount	\$ 76,267	

- (a) Staff Schedule C-1
- (b) Staff Schedule C-3.5
- (c) Staff Schedule C-3.1 and C-2
- (d) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Payroll Tax
For the Twelve Months Ended December 31, 2016

Schedule C-3.20c
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To Adjust Payroll Taxes	
2		
3	FICA Tax (a)	\$ 617,498
4		
5	Federal Unemployment Tax (FUTA) (b)	17,097
6		
7	State Unemployment Tax (SUTA) (c)	<u>23,941</u>
8		
9	Total	658,536
10		
11	Test Year Expense (d)	<u>656,190</u>
12		
13	Adjustment	<u><u>\$ 2,346</u></u>

(a) Staff's Schedule WPC-3.18a

(b) Staff's Schedule WPC-3.18b

(c) Staff's Schedule WPC-3.18c

(d) Applicant's Schedule WPC-2.1a

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
PUCO / OCC Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C- 3.20d
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To adjust PUCO & OCC Assessments	
2		
3	PUCO Maintenance Assessment (a)	\$ 122,058
4		
5	OCC Maintenance Assessment (a)	<u>20,367</u>
6		
7	Total Assessments	142,425
8		
9	Division Allocation (b)	<u>60.16%</u>
10		
11	Division Assessment	85,683
12		
13	Test Year Amount (c)	<u>78,552</u>
14		
15	Adjustment	<u><u>\$ 7,131</u></u>

- (a) Latest Known Assessments
(b) Staff Data Request No. 90
(c) Applicant's Schedule C-2.1

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Federal Income Tax Adjustment
For the Twelve Months Ended December 31, 2016

Schedule C-3.21
Page 1 of 1

Line No.	Purpose & Description	Amount
1	To record the tax effect of all adjustments summarized on C-3 and to	
2	record Federal income taxes at the statutory rate of 35%.	
3		
4	C-2 Operating income	\$ 8,550,560
5	C-2 Add FIT	2,866,372
6	Pre-tax operating income	<u>11,416,932</u>
7		
8	C-3 Revenues	2,163,163
9	C-3 Operations and Maintenance	366,486
10	C-3 Depreciation and Merger Costs Amortization	(417,690)
11	C-3 Taxes other than income	<u>(251,275)</u>
12	Adjusted pre-tax operating income	13,277,616
13		
14	C-4 Jurisdictional interest expense	(3,968,020)
15	C-4 Jurisdictional book to tax adjustment	(3,349,850)
16	C-4 Other reconciling items	<u>(8,554,560)</u>
17	Adjusted taxable income	(2,594,814)
18		
19	Tax at 35%	(908,185)
20	C-4 Less investment tax credit	(16,720)
21	C-4 Deferred FIT	<u>4,166,543</u>
22		3,241,638
23	FIT on C-2 above	2,866,372
24		
25	Total Adjustment	375,266
26	Jurisdictional allocation percentage	<u>100%</u>
27		
28	Jurisdictional amount	<u>\$ 375,266</u>

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2016

Schedule C-4
Page 1 of 2

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
1	Operating income before FIT	\$ 11,416,932	\$ 1,860,684	\$ 13,277,616	\$5,283,452	\$ 18,561,068
2						
3	Reconciling items:					
4	Interest charges (a)	(3,252,347)	(715,673)	(3,968,020)		(3,968,020)
5						
6	Tax accelerated depreciation	(14,453,254)	2,885,671	(11,567,583)		(11,567,583)
7						
8	Book depreciation	7,800,043	417,690	8,217,733		8,217,733
9						
10	Excess of tax over book	(6,653,211)	3,303,361	(3,349,850)	0	(3,349,850)
11						
12	Other reconciling items:					
13	Repair Tax deduction	0	(8,554,560)	(8,554,560)		(8,554,560)
14						
15	Misc. Deferred Items	\$25,068	(25,068)	0		0
16						
17	Total reconciling items	(9,880,490)	(5,991,940)	(15,872,430)	0	(15,872,430)
18						
19	Taxable income	<u>1,536,442</u>	<u>(4,131,256)</u>	<u>(2,594,814)</u>	<u>5,283,452</u>	<u>2,688,638</u>
20						
21	Federal income taxes:					
22	Federal tax liability at 35%	537,755	(1,445,940)	(908,185)	1,849,208	941,023
23						
24	Investment tax credits (A)	<u>0</u>	<u></u>	<u>0</u>	<u></u>	<u>0</u>
25						
26	Federal income taxes - current	<u>\$ 537,755</u>	<u>\$ (1,445,940)</u>	<u>\$ (908,185)</u>	<u>\$ 1,849,208</u>	<u>\$ 941,023</u>

(a) Staff Adjusted Equals Rate Base Times Weighted Cost of Debt

Aqua Ohio, Inc.
PUCO Regulated Water Divisions
Case No. 16-0907-WW-AIR
Adjusted Jurisdictional Federal Income Taxes
For the Twelve Months Ended December 31, 2016

Schedule C-4
Page 2 of 2

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
1	Deferred income taxes:					
2	Tax accelerated depreciation	\$ 14,453,254	\$ (2,885,671)	\$ 11,567,583		\$ 11,567,583
3						
4	Tax straight-line depreciation	7,800,043	417,690	8,217,733		8,217,733
5						
6	Excess of accelerated over					
7	straight-line depreciation	6,653,211	(3,303,361)	3,349,850	0	3,349,850
8						
9	Deferred income tax at 35%					
10	resulting from depreciation	2,328,624	(1,156,176)	1,172,447	0	1,172,447
11						
12	Deferred income tax at 35%	0	2,994,096	2,994,096		2,994,096
13	resulting from Repair Tax					
14	Amortization of prior years ITC	0	(16,720)	(16,720)		(16,720)
15						
16	Investment tax credit - net	0	2,977,376	2,977,376	0	2,977,376
17						
18						
19	Total deferred income taxes	2,328,624	1,821,200	4,149,823	0	4,149,823
20						
21						
22	Total Federal income taxes	<u>\$ 2,866,379</u>	<u>\$ 375,260</u>	<u>\$ 3,241,638</u>	<u>\$ 1,849,208</u>	<u>\$ 5,090,847</u>

Joint Exhibit 3.0

Redline

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
~~First~~Second Revised Sheet No. 1
Replaces ~~Original~~First Sheet No. 1
P.U.C.O. Tariff No. 2

SUBJECT INDEX

<u>Description</u>	<u>Section</u>	<u>Sheet No.</u>	<u>Effective Date</u>
A			
Access to Premises	3-2	3-6, 9-10	07/14/15
Account Activation Charge	4	See Sch. Rates	<u>xx/xx/17</u> , 07/14/15
Application for Water Service	3-4	1-2	07/14/15
Applications to Install Water Service Lines	3-7	1-2	07/14/15
Application Forms	3-5; 3-6	1; 1	<u>xx/xx/17</u> , 07/12/16, 07/14/15
Arrearages and Charges Due	3-3	1	07/14/15
B			
Bills and Payments for Service	3-3	1-2	07/14/15
Bills, Delinquent	3-3	1	07/14/15
Bills, Disputed	3-3	1	07/14/15
Bills, Final	3-3	2	07/14/15
Bills-Form	Appx. A		07/14/15
Bills, Payments of	3-3	1	07/14/15
Bills-When Rendered	3-3	1	07/14/15
Bulk Water	4	See Sch. of Rates	<u>xx/xx/17</u> , 07/14/15
C			
Capital Investment Fee	3-4	3	<u>xx/xx/17</u> , 07/12/16
Change in Occupancy	3-4	1-2	07/14/15
Company-Definition of	3-1	2	07/14/15
Complaints, Records of	3-2	10	07/14/15
Conservation	3-2	11-12	07/14/15
Contracts for Water Service	3-4	1-2	07/14/15
Cost-Definition of	3-1	2	07/14/15
Curb Stops, Use of	3-9	3	07/14/15
Current Occupant Liability	3-3; 3-4	2; 2	07/14/15
Customer-Definition of	3-1	2	07/14/15
Customer-Bill Rendered	3-3	1-2	07/14/15
Customer-Billing Address	Appx. B		07/14/15
Customer Complaints	3-2	10	07/14/15
Customer-Final Bill	3-3	2	07/14/15
Customer-Meter Test Request	3-9	5	07/14/15
Customer-Payment Liability	3-3	1	07/14/15
Customer Equivalents	3-9	2	07/14/15
Customer Rights and Obligations	Appx. B		07/14/15

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Effective: July 12, 2016

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated June 29, 2016 for Case No. 16-9690907-WW-ATAAIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
~~First~~Second Revised Sheet No. 2
Replaces ~~Original~~First Sheet No. 2

P.U.C.O. Tariff No. 2

D

Damage due to Deficiency or Failure of Water Supply	3-2	2	07/14/15
Deposits to Secure Payment of Bills	3-2	6-7, 9-10	07/14/15
Discontinuance of Service	4	See Sch. of Rates	xx/xx/17 , 07/14/15
Dishonored Payment Charge	4	See Sch. of Rates	xx/xx/17 , 07/14/15

E

Explanation of Terms	3-1	1-5	07/14/15
Employee Identification	3-2	10	07/14/15

F

Final Bill	3-3	2	07/14/15
Fire Protection-Private	3-11	1-3	07/14/15
Fire Protection-Public	3-13	1-2	07/14/15
Flow Detecting Devices	3-11	2	07/14/15

H

Hose Connections	4	See Sch. of Rates	xx/xx/17 , 07/14/15
Hydrants, Public Fire-Installation of	3-13	1	07/14/15
Hydrants, Public Fire-Specifications of	3-13	2	07/14/15
Hydrants, Public Fire-Use of Water From	3-13	1	07/14/15
Hydrants, Rates	4	See Sch. of Rates	xx/xx/17 , 07/14/15

I

Installation-Meter	3-9	1-4	07/14/15
Installation-Service Dates	3-7; 3-8	1; 1	07/14/15

M

Main Extension-Customer Finan. Plans	3-10	1-4	07/12/16, 07/14/15
Main Extension-General	3-10	1	07/12/16, 07/14/15
Maps	5	1-25	07/14/15
Meter-Inability of Company to Read	3-3; 3-9	1; 2	07/14/15
Meter-Inaccurate or not registering	3-9	3-5	07/14/15
Meter-installation	3-9	1-4	07/14/15
Meter-Installation Location	3-9	2-3	07/14/15
Meter-Maintenance of and Repairs to	3-9	3-4	07/14/15
Meter-Minimum	4	See Sch. of Rates	xx/xx/17 , 07/14/15
Meter-Outside Vault Location	3-7; 3-9	1; 3	07/14/15

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In accordance with the Public Utilities Commission of Ohio

Order Dated June 29, 2016 for Case No. 16-9690907-WW-ATAAIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
~~Second-Third~~ Revised Sheet No. 3
Replaces ~~First-Second~~ Sheet No. 3

P.U.C.O. Tariff No. 2

Meter-Rates	4	See Sch. of Rates	07/14/15, xx/xx/17
Meter-Specifications for	3-9	1-2, 4-5	07/14/15, xx/xx/17
Meter-Tampering Shut off	3-9	6	07/14/15
Meter-Tests	3-9	4-6	07/14/15
Meter-Types for Private Fire Protection	3-11	2	07/14/15

O

Off Premise Use of Service	3-2	5	07/14/15
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P

Person-Definition of	3-1	3	07/14/15
Premises-Access to	3-2	3-6, 9-10	07/14/15
Premises-Definition of	3-1	3	07/14/15
Precedence	3-2	1	07/14/15
Pressure, Water	3-2; 3-11	1-2; 2-3	07/14/15
Private Fire Protection-Application for Service	3-11; 3-12	1-2; 1-2	07/14/15
Private Fire Protection-Contracts for Service	3-4; 3-11	1; 2-3	07/14/15
Private Fire Protection-Definition of	3-11	2	07/14/15
Private Fire Protection-Limitation of Use	3-11	2	07/14/15
Private Fire Protection-Regulations Governing	3-11	3	07/14/15

R

Rates-Lake Erie Division	4	1-12	07/14/15, 10/7/15, xx/xx/17
Rates-Masury Division	4	13-16	07/14/15, 10/7/15, xx/xx/17
Rates-Former Tomahawk Util.	4	17-18	07/14/15, xx/xx/17
Rates-Former Mohawk Util.	4	19-20	07/14/15, xx/xx/17
Rates-Former OAWC	4	21-33	07/14/15, 10/7/15, xx/xx/17
Reconnection of Service	3-2	9, 12	07/14/15
Requirements for Related Facilities	3-10	1	07/14/15
Repair of Customer Facilities	3-2	4-5	07/14/15
Restoring Service-Requirements	3-2; 3-9	8-9; 6	07/14/15

S

Schedule of Rates	4	1-32	07/14/15, 10/7/15, xx/xx/17
Service-Application	3-4	1-2	07/14/15
Service-Building Construction	4	3031	07/14/15
Service-Calls After Hours	3-2	9-10, 12	07/14/15
Service-Company Lines	3-7	1-2	07/14/15
Service-Company Operating Control	3-7	1	07/14/15
Service-Cross Connections	3-2	3	07/14/15
Service-Curb Stops	3-7	1	07/14/15

Issued: July 12, 2016

Effective: July 12, 2016

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated June 29, 2016 for Case No. 16-~~9690907~~-WW-ATAAIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
~~First~~ Second Revised Sheet No. 4
Replaces ~~Original~~ First Sheet No. 4

P.U.C.O. Tariff No. 2

Service-Customer Lines	3-7	1-2	07/14/15
Service-Deficiency or Failure	3-2	2	07/14/15
Service-Discontinuance	3-2; 3-3	9, 11-12; 1	07/14/15
Service-Emergency Call Charges	4	See Sch. of Rates	07/14/15, xx/xx/17
Service-Installation Dates	3-7	1	07/14/15
Service-Maintenance and Repair	3-7	1	07/14/15
Service-Private Fire	3-11	1-3	07/14/15
Service-Reconnection	3-2	9, 12	07/14/15
Service-Regulations	3-7	1-2	07/14/15
Service-Separate Meter Requirement	3-9	1-2	07/14/15
Service-Size and Type	3-7	1	07/14/15
Service-Temporary	3-4	2	07/14/15
Service-Temporarily Discontinue	3-3	2	07/14/15
Service-Trench	3-7	2	07/14/15
Sprinklers, Automatic	4	See Sch. of Rates	07/14/15, xx/xx/17
Stop Cocks and Valves	3-9	3	07/14/15
Superseded Tariffs	1	1	07/14/15
System Improvement surcharge (SIC)	4	See Sch. of Rates	07/14/15, 10/7/15, xx/xx/17

T

Temporary Service	3-2; 3-4	5; 2	07/14/15
Temporary Shut off Notice	3-2	2	07/14/15

V

Valves	3-2; 3-9	1-2; 3	07/14/15
Valves-Size, Type and Location	3-2	4	07/14/15

W

Waste of Water	3-2	6	07/14/15
Water Service-Bills and Payments	3-3	1-2	07/14/15
Water Supply Control	3-2	1, 4	07/14/15
Water Supply Control	3-9	3	07/14/15
Water Supply-Contamination	3-2	2-3, 5-6	07/14/15
Water Supply Stoppage	3-2	1-2, 4	07/14/15
Water Service-Bills for Delinquent	3-3	1	07/14/15
Water Service-Bills for Mailing	3-3	1	07/14/15
Water Service-Bills for, When rendered	3-3	1	07/14/15
Water Service-Bills for, Where Paid	3-3	1	07/14/15
Water Service-Contracts for	3-4	1-2	07/14/15
Water Service-Deposits	3-2	6-7, 9-10	07/14/15
Water Service-Metered	3-9	1-6	07/14/15, xx/xx/17
Water Service-Regulations	3-7	1-2	07/14/15

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In accordance with the Public Utilities Commission of Ohio

Order Dated October 7, 2015 for Case No. ~~15-863 WW-SIC and 15-864 WS-SIC~~ 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Office. The Customer must pay the Cost of such Meter or flow-detecting device and its installation.

- C. The Company will accept an Application for Private Fire Protection Service subject to the condition that there shall exist, fronting the Premises to be served, a sufficient supply of water to provide the service. The acceptance of any Application for and the furnishing of such service shall be on the basis of pressures as they may exist in the locality, which pressures are not guaranteed by the Company and may fluctuate significantly from time to time.

5. Calculation of Capital Investment Fee

The Capital Investment Fee shall be the Net Rate Base divided by the number of five-eighths inch (5/8") Customer Equivalents. Net Rate Base shall be the total value of Rate Base minus fifty percent (50%) of the transmission and distribution mains, along with the value of the hydrants and services. The Capital Investment Fee shall be calculated on an annual basis. The Capital Investment Fee shall ~~not~~ be applied to applicants for service ~~in the areas formerly served by the Ohio American Water Company, Tomahawk Utilities, Inc., and Mohawk Utilities, Inc.~~ in all service areas.

Issued: July 12, 2016

Effective: July 12, 2016

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated June 29, 2016 for Case No. 16-~~9600907~~-WW-ATAAIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 3-5
~~First~~Second Revised Sheet No. 1
Replaces ~~Original~~First Sheet No. 1

P.U.C.O. Tariff No. 2

CUSTOMER _____ PREMISE _____ PRETAP ☐ YES ☐ NO



WATER SERVICE APPLICANT AND AGREEMENT

DIVISION _____

DATE _____

PERMIT
NUMBER

SC

APPLICANT(S) FOR SERVICE _____

NAME(S) OF PARTY TO BE BILLED _____

ADDRESS _____

BILLING ADDRESS _____

CITY, STATE, and ZIP CODE _____

CITY, STATE, and ZIP CODE _____

LOT NO. _____

ALLOTMENT _____

SERVICE ADDRESS _____

LOCATION

SECT. UNIT

BASE

SUFFIX

DEVELOPER #

CONTRACT #

REFUND #

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

SUBSEQUENT CONNECTION
PER-FOOT FRONTAGE CHARGE

\$

REFUND % SPLIT

RELATED FACILITIES CONTRIBUTION

\$

CAPITAL INVESTMENT FEE (if applicable)

\$

TOTAL DUE BY CUSTOMER

\$

I request Aqua Ohio, Inc. to install a _____ (size) Company Service Line
and a _____ (size) meter for the above noted premises.

The Applicant agrees to pay the service bills promptly as rendered and to observe the "General Rules and Regulations" of the Company.
By signing this form for water service, however, the Customer shall in no case be deemed to have waived any rights or privileges granted or guaranteed to him or her by the laws or constitution of the State of Ohio or the United States.

In the event that the Applicant for water service shall be entitled to refunds pursuant to the Aqua's tariff and the regulations of the Public Utilities Commission of Ohio (PUCO), each such refund shall be made by check payable to the Applicant and mailed to the address set forth in this application. The Applicant hereby assigns his or her right to receive any such person or persons to whom Applicant shall in the future transfer and convey title to the real property bearing the address of the Applicant set forth in this Application and Aqua shall be entitled to make refund payments thereafter to such person or persons upon application being made for water service by such person or persons. Thereafter, Aqua shall have no further obligation to make payment of any such refunds to the Applicant. Applicant hereby acknowledges receipt from Aqua Ohio, Inc. a copy of the currently effective Ohio Administrative Code sections of the PUCO setting forth rules for Main Extensions, Subsequent Connection, and Tap-Ins.

*All Company Service Lines installed for nonresidential customers will be installed at the expense of the applicant

SIGNED _____ (Applicant)

PREPARED BY _____

CHECK APPROPRIATE BLOCKS

☐ SINGLE RESIDENCE
☐ DOUBLE RESIDENCE
☐ APARTMENT
☐ COMMERCIAL

☐ MULTI-UNIT
☐ LONG SIDE
☐ SHORT SIDE
☐ CURB CONNECTION

☐ INSPECTED
☐ INDUSTRIAL
☐ METER PIT
☐ OTHER

STREET OR HIGHWAY PERMIT RECEIVED

☐ CITY

☐ TOWNSHIP

☐ COUNTY

☐ STATE

DATE OF METER SETTING _____

MAKE _____

NO. _____

REMARKS _____

Issued: [Month __], 2016

Effective: [Month __], 2016

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated [Month __], 2016 for Case No. 16-9690907-WW-ATIRA

P.U.C.O. Tariff No. 2

METERED WATER SERVICE

1. The Company will install a Meter after the Customer readies the Customer Service Line and plumbing for installation. The Meter and setting shall conform to specifications as they may be prescribed from time to time by the Company and shall be operated and maintained by the Company. Meters so installed shall remain the Company's property and shall not be moved or tampered with in any manner.
2. Water will be sold by Meter measurement only, except for Customers having Special Contracts or Flat Rates, and Customers receiving service under an Application for Private Fire Protection Service, who shall pay for such service in accordance with the applicable schedule of rates.

~~Customers who are on Flat Rates and are converted to Metered service shall automatically convert to Metered billing in accordance with Commission applicable rates or local rates once Meters are installed and operational.~~

3. The quantity of water recorded by the Meter shall be conclusive and binding upon both the Customer and the Company, except when the Meter is found to be out of order or inaccurate by test. There shall be no allowances made for water used or unaccounted for, lost or wasted through leaks, carelessness, neglect, or otherwise after passing through the Meter.
4. Each water Service Line must be separately Metered and no Meter may be used to serve more than one Premises, except when the Company and an Applicant enter into a special arrangement for service to:
 - A. A building or combination of buildings, of the same ownership, housing two or more rental units, each of which is designed or used for single-family occupancy as a residence or by a Person for professional or business purposes, or both; or
 - B. A building housing two or more units, not of the same ownership, each of which is designed or used for single-family occupancy as a residence or by a Person for professional or business purposes, or both; or
 - C. A mobile home, trailer park, or court, of the same ownership, containing pads, lots, or locations for two or more mobile homes or trailer units, not of the same ownership, each of which units is designed or used for single-family occupancy as a residence for single-family occupancy or by a Person for professional or business purposes, or both.

Such special arrangement shall be entered into solely in the discretion of the Company and shall provide for the Metering of water service through one or more master Meters to two or more residential or professional or business units, or combination thereof, per Meter. The Applicant for service shall be considered to be the Customer of the Company, regardless of

Issued: July 14, 2015

Effective: July 14, 2015

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated July 1, 2015 for Case No. 15-403-WW-ATA16-0907-WW-AIR

P.U.C.O. Tariff No. 2

SCHEDULE OF RATES

Rates for customers in the Lake Erie Division

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.67806670
For the next 85,000 gallons per month	\$0.54245669
For all consumption over 100,000 gallons per month	\$0.47464735

BULK WATER RATE

The customer will be charged a flat fee of four dollars and sixty-eight cents (\$4.68) per load in addition to the following volumetric rates:

Per Load	Per 100 Gallons
First 15,000 Gallons	\$0.67806670
Next 85,000 Gallons	\$0.54245669
Over 100,000 Gallons	\$0.47464735

LATE PAYMENT FEE

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

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 2
Replaces Original Sheet No.2

P.U.C.O. Tariff No. 2

Rates for customers in the Lake Erie Division (cont.)

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the Lake Erie Division (cont.)

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection	\$ 2,913.30
1-1/2" Hose Connection	\$ 4,214.80
2" Hose Connection	\$ 7,488.50
2-1/2" Hose Connection	\$ 11,7313.30
Private Fire Hydrant	\$ 50,6148.20

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	\$ 7,588.50
4"	\$ 30,0033.90
6"	\$ 67,5976.40

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

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

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.95008810
For the next 85,000 gallons per month	\$0.80757489
For all consumption over 100,000 gallons per month	\$0.67006255

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 5
Replaces First Sheet No. 5

P.U.C.O. Tariff No. 2

Rates for customers in the former Norlick Place Water Company (cont.)

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-[XXXX0907](#)-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 6
Replaces First Sheet No. 6

P.U.C.O. Tariff No. 2

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

Rates and Charges for Unmetered Service

	Monthly Charge
Residential	\$47.97 45.24
Commercial	\$62.37 58.82
Yard Hydrant	\$14.19

~~The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.~~

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1 1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.9500
For the next 85,000 gallons per month	\$0.8075
For all consumption over 100,000 gallons per month	\$0.5700

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 7
Replaces Original Sheet No. 7

P.U.C.O. Tariff No. 2

[Rates for customers in the former Seneca Utilities, Inc. Water Company \(cont.\)](#)

RECONNECTION FEE

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 9, Item 16,
are:

Reconnection Fee during regular business hours \$53.25
Reconnection fee other than during regular business hours \$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be
charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

[Rates for customers in the former Seneca Utilities, Inc. Water Company \(cont.\)](#)

Method of Billing

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than
those which qualify as public fire hydrants within the definition of public fire protection.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-[XXXX0907](#)-WW-AIR

P.U.C.O. Tariff No. 2

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

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

The customer charge is applicable to all customers regardless of consumption.

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.95008810
For the next 85,000 gallons per month	\$0.80757489
For all consumption over 100,000 gallons per month	\$0.57006255

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 9
Replaces Original Sheet No. 9

P.U.C.O. Tariff No. 2

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

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-[XXXX0907](#)-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 10
Replaces First Sheet No. 10

P.U.C.O. Tariff No. 2

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection	\$ 17.69 <u>10.10</u>
1-1/2" Hose Connection	\$ 22.51 <u>13.20</u>
2" Hose Connection	\$ 27.37 <u>17.60</u>
2-1/2" Hose Connection	\$ 32.16 <u>22.60</u>
Private Fire Hydrant	\$ 63.36 <u>54.00</u>

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	\$ 53.68 <u>29.60</u>
4"	\$ 78.64 <u>56.20</u>
6"	\$ 107.33 <u>94.60</u>

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 12
Replaces First Sheet No. 12

P.U.C.O. Tariff No. 2

**Rates for customers residing in The Woods of Auburn Lakes Condominium Development,
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium
Development (cont.)**

CUSTOMER CHARGE

	Per Month
Monthly flat rate unmetered service per unit	\$ 47.97 <u>45.24</u>

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 13
Replaces First Sheet No. 13

P.U.C.O. Tariff No. 2

Rates for Masury Division

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

<u>Size of Meter</u>	<u>Monthly</u>
5/8"	\$10.00
3/4"	\$ 15 10.00
1"	\$25.00
1-1/2"	\$50.00
2"	\$80.00
3"	\$150.00
4"	\$250.00
6"	\$500.00

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

	Per 100 gallons
	<u>Monthly</u>
First 15,000 gallons monthly	\$0. 9500 8810
Next 85,000 gallons monthly	\$0. 8075 7489
All consumption over 100,000 gallons monthly	\$0. 5700 6255

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for Masury Division (cont.)

~~CUSTOMER CHARGE — OTHER UTILITIES~~

~~This rate is available to utility customers that purchase water in bulk for the purpose of resale.~~

	<u>Per 100 Gallons Monthly</u>
<u>All consumption.....</u>	<u>\$0.6093908</u>

Schedule "B" – Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4" service	\$225.12 <u>123.30</u> monthly
6" service	\$341.32 <u>201.80</u> monthly
8" service	\$681.74 <u>393.00</u> monthly

This monthly charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

~~WET SYSTEM~~

~~Water will be supplied for fire protection on private premises through a wet underground system at the following rates:~~

<u>2" service</u>	<u>\$109.83 monthly</u>
<u>4" service</u>	<u>\$396.70 monthly</u>
<u>6" service</u>	<u>\$740.74 monthly</u>
<u>8" service</u>	<u>\$1,083.86 monthly</u>

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~ 0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for Masury Division (cont.)

Schedule "B" — Private Fire Protection (continued)

~~This charge will be made in accordance with the size of the meter installed in the fire line. This meter, placed in a suitable vault, to be furnished by the customer, and being accessible to the Company at all times, shall be installed by the Company at the expense of the customer, and shall be located at the entrance of the lines to the property. The Company shall furnish the service line up to the property line of the customer at its own expense, and the Company shall retain ownership of this line and the meter and the connections, and shall be permitted free access to this line and meter at all times.~~

~~Any water usage registered by this meter shall be billed to the customer on Rate Schedule "A" — Metered Service, excepting wherein this usage can be accounted for as having been used for fire fighting or in the testing of fire hydrants. Unless the Company is notified of any such fire protection usage, meter registration shall be billed to the customer on Rate Schedule "A" — Metered Service. This usage charge shall be in addition to the above fire protection charge.~~

~~More than one fire protection service may be furnished to a single customer, but in this case each service shall be separately metered at the expense of the customer, and also satisfactory check valves shall be installed on each service line at the expense of the customer.~~

Schedule "B.1" — Private Fire Hydrants

EACH FIRE HYDRANT

~~\$63.36~~\$54.00 monthly

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B" — Private Fire Protection.

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B" — Private Fire Protection) shall not be subject to Schedule "B.1" — Private Fire Hydrants. Said hydrants are the sole responsibility of the property owner and shall be maintained by him or her.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for Masury Division (cont.)

Schedule "D" – Miscellaneous Charges

LATE PAYMENT CHARGE

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

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged to all customers for new or transferred service.

DISHONORED PAYMENT CHARGE

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION CHARGE

In accordance with the terms and conditions set forth in this Tariff, customers whose service has been disconnected must pay a reconnection charge of fifty-three dollars and twenty-five cents (\$53.25), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours.

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday, or holidays, will pay a reconnection charge of one hundred sixty-three dollars and forty-three cents (\$163.43).

This charge does not apply to customers who have been disconnected due to cross-connection. All costs incurred by the Company in restoring water service to such customer whose service has been terminated shall be payable to the Company prior to actual restoration of service. Customers may make payment arrangements with the Company to restore service.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Tomahawk Utilities, Inc.

Rates and Charges for Unmetered Service

DOMESTIC SERVICE

	Monthly Charge
Residential	\$33.15
Commercial	\$43.10
Yard Hydrant	\$14.19

~~The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.~~

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1 1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.6780
For the next 85,000 gallons per month	\$0.5424
For all consumption over 100,000 gallons per month	\$0.4746

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

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Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 18
Replaces Original Sheet No. 18

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Tomahawk Utilities, Inc. (cont.)

RECONNECTION FEE

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 9, Item 16,
are:

Reconnection Fee during regular business hours \$53.25
Reconnection fee other than during regular business hours \$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be
charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Rates for customers in the area formerly served by Tomahawk Utilities, Inc. (cont.)

Method of Billing

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than
those which qualify as public fire hydrants within the definition of public fire protection.

Issued: _____

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In accordance with the Public Utilities Commission of Ohio

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P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Mohawk Utilities, Inc.

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.95008810
For the next 85,000 gallons per month	\$0.80757489
For all consumption over 100,000 gallons per month	\$0.57006255

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

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Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 20
Replaces Original Sheet No. 20

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Mohawk Utilities, Inc. (cont.)

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

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Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-[XXXX0907](#)-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company

GENERAL WATER SERVICE

Available For

All general water service Customers.

Meter Rates

The following shall be the rates for consumption:

	Rate Per 100 Gallons
For the first 15,000 gallons or any part thereof per month	\$1. 4680 11767
For the next 985,000 gallons per month	\$0. 8760 87178
For all consumption over 1,000,000 gallons per month	\$0. 4672 50295

Unmetered Rates

Residential	\$54.59 monthly
Commercial	\$70.96 monthly

~~The Company, at its discretion, may install meters for customers on the unmetered rates. Once meters are installed, the Customers will be charged the appropriate metered rates.~~

Service Charges

These metered general water service Customers shall be a service charge monthly at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Service Charge

Size of Meter	Monthly
5/8"	\$10.00
3/4"	\$15 10.00
1"	\$25.00
1-1/2"	\$50.00
2"	\$80.00
3"	\$150.00
4"	\$250.00
6"	\$500.00
8"	\$800.00

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Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 22
Replaces First Sheet No. 22

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

System Improvement Surcharge

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

RECONNECTION CHARGES

A charge of fifty-three dollars and twenty-five cents (\$53.25) will be made for reconnect of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays, or holidays, will be one hundred sixty-three dollars and forty-three cents (\$163.43).

DISHONORED PAYMENT CHARGE

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

LATE PAYMENT CHARGE

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

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

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Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

GENERAL WATER SERVICE LARGE QUANTITY USERS

Available For

~~All new and existing general water service customers (1) whose average consumption exceeds 1,200,000 cubic feet (9,000,000 gallons) per month, regardless of meter size, (2) are located adjacent to a water distribution main that is adequate and suitable for supplying the requested service, and (3) who agree to be bound by the terms of this tariff sheet for an initial period of twelve months.~~

Special Terms and Conditions

~~In order to qualify for the water rates provided on this sheet, the customer agrees:~~

- ~~(1) To establishment of an Annual Base Period water usage level for one year pricing purposes that is equal to the average of the customer's most recent two calendar years' total water purchases, or for new customers, from estimates agreed to by the customer and the Company;~~
- ~~(2) To guarantee to purchase, or pay for, on a monthly basis and as a Minimum Monthly, an amount of water equal to 6% per month of the Annual Base Period water usage level, as determined above;~~
- ~~(3) That the cost of Minimum Monthly purchases shall be determined as of the date service commences under this tariff, and shall be priced at the current General Water Service volumetric rates for such purchase levels;~~
- ~~(4) That water purchases under this tariff shall be for an initial period of twelve months, but may be continued under this tariff (with annual review and reestablishment, when appropriate, of the customer's Annual Base Period water usage level) unless terminated by either party after thirty days' advance written notice. Water purchases under this tariff may be adjusted for succeeding tariff pricing changes; however, all such tariff pricing changes will only be changed under direction of the Public Utilities Commission of Ohio;~~
- ~~(5) When a customer elects to avail itself of this tariff, such customer shall remain so classified for a period of at least twelve months. Should such customer elect to leave this tariff, it shall not again be permitted to avail itself of this tariff until at least twelve months have elapsed but, during such period, such customer shall obtain service under the regular tariff for General Water Service; and~~
- ~~(6) That other general terms and conditions of water service in effect shall also be effective for service under this tariff sheet.~~

RESERVED FOR FUTURE USE

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-XXXX0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 29
Replaces Original Sheet No. 29

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

Water Rates

~~Monthly water purchases in excess of the Minimum Monthly purchase levels described in item (2) above, which do not exceed the monthly average usage of the Annual Base Period water usage level by more than two times, will be priced at a rate of \$0.2374040 per hundred gallons.~~

~~Monthly water purchases, which exceed the monthly average usage of the Annual Base Period water usage, level, as described in item (1) above, by more than two times, will be paid for at the volumetric rates applicable for General Water Service.~~

RESERVED FOR FUTURE USE

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

PRIVATE FIRE SERVICE

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>
2" Diameter & smaller	\$12.68 <u>10.90</u>
2-1/2" Diameter	\$19.88 <u>17.00</u>
3" Diameter	\$28.54 <u>24.50</u>
4" Diameter	\$50.70 <u>43.40</u>
6" Diameter	\$114.16 <u>97.80</u>
8" Diameter	\$203.02 <u>173.80</u>
10" Diameter	\$317.18 <u>271.60</u>
12" Diameter	\$456.72 <u>391.10</u>

~~This Private Fire Service rate applies to former Ohio American customers. At the inception of this revised tariff provision, current Private Fire Service customers in Franklin and Portage Counties will remain on the grandfathered sprinkler head rate of \$1.24 per month if the service line rate would produce a higher rate to the former Ohio American customer than the sprinkler head rate. Former Ohio American customers will be entitled to receive the grandfathered rate only as long as the former Ohio American customer receives the same private fire service as received at the time the sprinkler head rate was grandfathered. Eligible former Ohio American customers in Franklin and Portage Counties will continue to pay the grandfathered rate of \$1.24 per sprinkler head until the Commission sets a different rate or the rate is eliminated.~~

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated _____ for Case No. 16-~~XXXX~~0907-WW-AIR

Clean

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Second Revised Sheet No. 1
Replaces First Sheet No. 1

P.U.C.O. Tariff No. 2

SUBJECT INDEX

<u>Description</u>	<u>Section</u>	<u>Sheet No.</u>	<u>Effective Date</u>
A			
Access to Premises	3-2	3-6, 9-10	07/14/15
Account Activation Charge	4	See Sch. Rates	xx/xx/17, 07/14/15
Application for Water Service	3-4	1-2	07/14/15
Applications to Install Water Service Lines	3-7	1-2	07/14/15
Application Forms	3-5; 3-6	1; 1	xx/xx/17, 07/12/16, 07/14/15
Arrearages and Charges Due	3-3	1	07/14/15
B			
Bills and Payments for Service	3-3	1-2	07/14/15
Bills, Delinquent	3-3	1	07/14/15
Bills, Disputed	3-3	1	07/14/15
Bills, Final	3-3	2	07/14/15
Bills-Form	Appx. A		07/14/15
Bills, Payments of	3-3	1	07/14/15
Bills-When Rendered	3-3	1	07/14/15
Bulk Water	4	See Sch. of Rates	xx/xx/17, 07/14/15
C			
Capital Investment Fee	3-4	3	xx/xx/17,
Change in Occupancy	3-4	1-2	07/12/16 07/14/15
Company-Definition of	3-1	2	07/14/15
Complaints, Records of	3-2	10	07/14/15
Conservation	3-2	11-12	07/14/15
Contracts for Water Service	3-4	1-2	07/14/15
Cost-Definition of	3-1	2	07/14/15
Curb Stops, Use of	3-9	3	07/14/15
Current Occupant Liability	3-3; 3-4	2; 2	07/14/15
Customer-Definition of	3-1	2	07/14/15
Customer-Bill Rendered	3-3	1-2	07/14/15
Customer-Billing Address	Appx. B		07/14/15
Customer Complaints	3-2	10	07/14/15
Customer-Final Bill	3-3	2	07/14/15
Customer-Meter Test Request	3-9	5	07/14/15
Customer-Payment Liability	3-3	1	07/14/15
Customer Equivalents	3-9	2	07/14/15
Customer Rights and Obligations	Appx. B		07/14/15

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In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

D			
Damage due to Deficiency or Failure of Water Supply	3-2	2	07/14/15
Deposits to Secure Payment of Bills	3-2	6-7, 9-10	07/14/15
Discontinuance of Service	4	See Sch. of Rates	xx/xx/17, 07/14/15
Dishonored Payment Charge	4	See Sch. of Rates	xx/xx/17, 07/14/15
E			
Explanation of Terms	3-1	1-5	07/14/15
Employee Identification	3-2	10	07/14/15
F			
Final Bill	3-3	2	07/14/15
Fire Protection-Private	3-11	1-3	07/14/15
Fire Protection-Public	3-13	1-2	07/14/15
Flow Detecting Devices	3-11	2	07/14/15
H			
Hose Connections	4	See Sch. of Rates	xx/xx/17, 07/14/15
Hydrants, Public Fire-Installation of	3-13	1	07/14/15
Hydrants, Public Fire-Specifications of	3-13	2	07/14/15
Hydrants, Public Fire-Use of Water From	3-13	1	07/14/15
Hydrants, Rates	4	See Sch. of Rates	xx/xx/17, 07/14/15
I			
Installation-Meter	3-9	1-4	07/14/15
Installation-Service Dates	3-7; 3-8	1; 1	07/14/15
M			
Main Extension-Customer Finan. Plans	3-10	1-4	07/12/16, 07/14/15
Main Extension-General	3-10	1	07/12/16, 07/14/15
Maps	5	1-25	07/14/15
Meter-Inability of Company to Read	3-3; 3-9	1; 2	07/14/15
Meter-Inaccurate or not registering	3-9	3-5	07/14/15
Meter-installation	3-9	1-4	07/14/15
Meter-Installation Location	3-9	2-3	07/14/15
Meter-Maintenance of and Repairs to	3-9	3-4	07/14/15
Meter-Minimum	4	See Sch. of Rates	xx/xx/17, 07/14/15
Meter-Outside Vault Location	3-7; 3-9	1; 3	07/14/15

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Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Third Revised Sheet No. 3
Replaces Second Sheet No. 3

P.U.C.O. Tariff No. 2

Meter-Rates	4	See Sch. of Rates	07/14/15, xx/xx/17
Meter-Specifications for	3-9	1-2, 4-5	07/14/15, xx/xx/17
Meter-Tampering Shut off	3-9	6	07/14/15
Meter-Tests	3-9	4-6	07/14/15
Meter-Types for Private Fire Protection	3-11	2	07/14/15

O

Off Premise Use of Service	3-2	5	07/14/15
----------------------------	-----	---	----------

P

Person-Definition of	3-1	3	07/14/15
Premises-Access to	3-2	3-6, 9-10	07/14/15
Premises-Definition of	3-1	3	07/14/15
Precedence	3-2	1	07/14/15
Pressure, Water	3-2; 3-11	1-2; 2-3	07/14/15
Private Fire Protection-Application for Service	3-11; 3-12	1-2; 1-2	07/14/15
Private Fire Protection-Contracts for Service	3-4; 3-11	1; 2-3	07/14/15
Private Fire Protection-Definition of	3-11	2	07/14/15
Private Fire Protection-Limitation of Use	3-11	2	07/14/15
Private Fire Protection-Regulations Governing	3-11	3	07/14/15

R

Rates-Lake Erie Division	4	1-12	07/14/15, 10/7/15, xx/xx/17
Rates-Masury Division	4	13-16	07/14/15, 10/7/15, xx/xx/17
Rates-Former Tomahawk Util.	4	17-18	07/14/15, xx/xx/17
Rates-Former Mohawk Util.	4	19-20	07/14/15, xx/xx/17
Rates-Former OAWC	4	21-33	07/14/15, 10/7/15, xx/xx/17
Reconnection of Service	3-2	9, 12	07/14/15
Requirements for Related Facilities	3-10	1	07/14/15
Repair of Customer Facilities	3-2	4-5	07/14/15
Restoring Service-Requirements	3-2; 3-9	8-9; 6	07/14/15

S

Schedule of Rates	4	1-32	07/14/15, 10/7/15, xx/xx/17
Service-Application	3-4	1-2	07/14/15
Service-Building Construction	4	31	07/14/15
Service-Calls After Hours	3-2	9-10, 12	07/14/15
Service-Company Lines	3-7	1-2	07/14/15
Service-Company Operating Control	3-7	1	07/14/15
Service-Cross Connections	3-2	3	07/14/15
Service-Curb Stops	3-7	1	07/14/15

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In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 2
Second Revised Sheet No. 4
Replaces First Sheet No. 4

P.U.C.O. Tariff No. 2

Service-Customer Lines	3-7	1-2	07/14/15
Service-Deficiency or Failure	3-2	2	07/14/15
Service-Discontinuance	3-2; 3-3	9, 11-12; 1	07/14/15
Service-Emergency Call Charges	4	See Sch. of Rates	07/14/15, xx/xx/17
Service-Installation Dates	3-7	1	07/14/15
Service-Maintenance and Repair	3-7	1	07/14/15
Service-Private Fire	3-11	1-3	07/14/15
Service-Reconnection	3-2	9, 12	07/14/15
Service-Regulations	3-7	1-2	07/14/15
Service-Separate Meter Requirement	3-9	1-2	07/14/15
Service-Size and Type	3-7	1	07/14/15
Service-Temporary	3-4	2	07/14/15
Service-Temporarily Discontinue	3-3	2	07/14/15
Service-Trench	3-7	2	07/14/15
Sprinklers, Automatic	4	See Sch. of Rates	07/14/15, xx/xx/17
Stop Cocks and Valves	3-9	3	07/14/15
Superseded Tariffs	1	1	07/14/15
System Improvement surcharge (SIC)	4	See Sch. of Rates	07/14/15, 10/7/15, xx/xx/17

T

Temporary Service	3-2; 3-4	5; 2	07/14/15
Temporary Shut off Notice	3-2	2	07/14/15

V

Valves	3-2; 3-9	1-2; 3	07/14/15
Valves-Size, Type and Location	3-2	4	07/14/15

W

Waste of Water	3-2	6	07/14/15
Water Service-Bills and Payments	3-3	1-2	07/14/15
Water Supply Control	3-2	1, 4	07/14/15
Water Supply Control	3-9	3	07/14/15
Water Supply-Contamination	3-2	2-3, 5-6	07/14/15
Water Supply Stoppage	3-2	1-2, 4	07/14/15
Water Service-Bills for Delinquent	3-3	1	07/14/15
Water Service-Bills for Mailing	3-3	1	07/14/15
Water Service-Bills for, When rendered	3-3	1	07/14/15
Water Service-Bills for, Where Paid	3-3	1	07/14/15
Water Service-Contracts for	3-4	1-2	07/14/15
Water Service-Deposits	3-2	6-7, 9-10	07/14/15
Water Service-Metered	3-9	1-6	07/14/15, xx/xx/17
Water Service-Regulations	3-7	1-2	07/14/15

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In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Office. The Customer must pay the Cost of such Meter or flow-detecting device and its installation.

- C. The Company will accept an Application for Private Fire Protection Service subject to the condition that there shall exist, fronting the Premises to be served, a sufficient supply of water to provide the service. The acceptance of any Application for and the furnishing of such service shall be on the basis of pressures as they may exist in the locality, which pressures are not guaranteed by the Company and may fluctuate significantly from time to time.

5. Calculation of Capital Investment Fee

The Capital Investment Fee shall be the Net Rate Base divided by the number of five-eighths inch (5/8") Customer Equivalents. Net Rate Base shall be the total value of Rate Base minus fifty percent (50%) of the transmission and distribution mains, along with the value of the hydrants and services. The Capital Investment Fee shall be calculated on an annual basis. The Capital Investment Fee shall be applied to applicants for service in all service areas.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 3-5
Second Revised Sheet No. 1
Replaces First Sheet No. 1

P.U.C.O. Tariff No. 2

CUSTOMER _____ _PREMISE _____ _PRETAP ☐ YES ☐ NO
AQUA

WATER SERVICE APPLICANT AND AGREEMENT

DIVISION _____ DATE _____ PERMIT NUMBER **SC**
APPLICANT(S) FOR SERVICE _____ NAME(S) OF PARTY TO BE BILLED _____
ADDRESS _____ BILLING ADDRESS _____
CITY, STATE, and ZIP CODE _____ CITY, STATE, and ZIP CODE _____
LOT NO. _____ ALLOTMENT _____
SERVICE ADDRESS _____

LOCATION	SECT. UNIT	BASE	SUFFIX	DEVELOPER #	CONTRACT #	REFUND #
<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
						REFUND % SPLIT
SUBSEQUENT CONNECTION PER-FOOT FRONTAGE CHARGE		\$	_____			
RELATED FACILITIES CONTRIBUTION		\$	_____			
CAPITAL INVESTMENT FEE (if applicable)		\$	_____			
TOTAL DUE BY CUSTOMER		\$	_____			

I request Aqua Ohio, Inc. to install a _____ (size) Company Service Line
and a _____ (size) meter for the above noted premises.

The Applicant agrees to pay the service bills promptly as rendered and to observe the "General Rules and Regulations" of the Company.
By signing this form for water service, however, the Customer shall in no case be deemed to have waived any rights or privileges granted or guaranteed to him or her by the laws or constitution of the State of Ohio or the United States.

In the event that the Applicant for water service shall be entitled to refunds pursuant to the Aqua's tariff and the regulations of the Public Utilities Commission of Ohio (PUCO), each such refund shall be made by check payable to the Applicant and mailed to the address set forth in this application. The Applicant hereby assigns his or her right to receive any such person or persons to whom Applicant shall in the future transfer and convey title to the real property bearing the address of the Applicant set forth in this Application and Aqua shall be entitled to make refund payments thereafter to such person or persons upon application being made for water service by such person or persons. Thereafter, Aqua shall have no further obligation to make payment of any such refunds to the Applicant. Applicant hereby acknowledges receipt from Aqua Ohio, Inc. a copy of the currently effective Ohio Administrative Code sections of the PUCO setting forth rules for Main Extensions, Subsequent Connection, and Tap-Ins.

*All Company Service Lines installed for nonresidential customers will be installed at the expense of the applicant

SIGNED _____ (Applicant) PREPARED BY _____

CHECK APPROPRIATE BLOCKS

- | | | |
|---|--|-------------------------------------|
| <input type="checkbox"/> SINGLE RESIDENCE | <input type="checkbox"/> MULTI-UNIT | <input type="checkbox"/> INSPECTED |
| <input type="checkbox"/> DOUBLE RESIDENCE | <input type="checkbox"/> LONG SIDE | <input type="checkbox"/> INDUSTRIAL |
| <input type="checkbox"/> APARTMENT | <input type="checkbox"/> SHORT SIDE | <input type="checkbox"/> METER PIT |
| <input type="checkbox"/> COMMERCIAL | <input type="checkbox"/> CURB CONNECTION | <input type="checkbox"/> OTHER |

STREET OR HIGHWAY PERMIT RECEIVED

☐ CITY ☐ TOWNSHIP ☐ COUNTY ☐ STATE
DATE OF METER SETTING _____ MAKE _____ NO. _____
REMARKS _____

Issued: [Month __], 201__

Effective: [Month __], 201__

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated [Month __], 201__ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

METERED WATER SERVICE

1. The Company will install a Meter after the Customer readies the Customer Service Line and plumbing for installation. The Meter and setting shall conform to specifications as they may be prescribed from time to time by the Company and shall be operated and maintained by the Company. Meters so installed shall remain the Company's property and shall not be moved or tampered with in any manner.
2. Water will be sold by Meter measurement only, except for Customers having Special Contracts or Flat Rates, and Customers receiving service under an Application for Private Fire Protection Service, who shall pay for such service in accordance with the applicable schedule of rates.
3. The quantity of water recorded by the Meter shall be conclusive and binding upon both the Customer and the Company, except when the Meter is found to be out of order or inaccurate by test. There shall be no allowances made for water used or unaccounted for, lost or wasted through leaks, carelessness, neglect, or otherwise after passing through the Meter.
4. Each water Service Line must be separately Metered and no Meter may be used to serve more than one Premises, except when the Company and an Applicant enter into a special arrangement for service to:
 - A. A building or combination of buildings, of the same ownership, housing two or more rental units, each of which is designed or used for single-family occupancy as a residence or by a Person for professional or business purposes, or both; or
 - B. A building housing two or more units, not of the same ownership, each of which is designed or used for single-family occupancy as a residence or by a Person for professional or business purposes, or both; or
 - C. A mobile home, trailer park, or court, of the same ownership, containing pads, lots, or locations for two or more mobile homes or trailer units, not of the same ownership, each of which units is designed or used for single-family occupancy as a residence for single-family occupancy or by a Person for professional or business purposes, or both.

Such special arrangement shall be entered into solely in the discretion of the Company and shall provide for the Metering of water service through one or more master Meters to two or more residential or professional or business units, or combination thereof, per Meter. The Applicant for service shall be considered to be the Customer of the Company, regardless of the ownership of the units provided with water service through such Meter or Meters. One

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

SCHEDULE OF RATES

Rates for customers in the Lake Erie Division

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	<u>Per Month</u>
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	<u>Per 100 Gallon</u>
For the first 15,000 gallons or any part thereof per month	\$0.6670
For the next 85,000 gallons per month	\$0.5669
For all consumption over 100,000 gallons per month	\$0.4735

BULK WATER RATE

The customer will be charged a flat fee of four dollars and sixty-eight cents (\$4.68) per load in addition to the following volumetric rates:

<u>Per Load</u>	<u>Per 100 Gallons</u>
First 15,000 Gallons	\$0.6670
Next 85,000 Gallons	\$0.5669
Over 100,000 Gallons	\$0.4735

LATE PAYMENT FEE

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

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 2
Replaces Original Sheet No.2

P.U.C.O. Tariff No. 2

Rates for customers in the Lake Erie Division (cont.)

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the Lake Erie Division (cont.)

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection	\$3.30
1-1/2" Hose Connection	\$4.80
2" Hose Connection	\$8.50
2-1/2" Hose Connection	\$13.30
Private Fire Hydrant	\$48.20

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	\$8.50
4"	\$33.90
6"	\$76.40

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 4
Replaces Original Sheet No. 4

P.U.C.O. Tariff No. 2

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

CUSTOMER CHARGE PER MONTH

	<u>Per Month</u>
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	<u>Per 100 Gallon</u>
For the first 15,000 gallons or any part thereof per month	\$0.8810
For the next 85,000 gallons per month	\$0.7489
For all consumption over 100,000 gallons per month	\$0.6255

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 5
Replaces First Sheet No. 5

P.U.C.O. Tariff No. 2

Rates for customers in the former Norlick Place Water Company (cont.)

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 6
Replaces First Sheet No. 6

P.U.C.O. Tariff No. 2

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

Rates and Charges for Unmetered Service

	Monthly Charge
Residential	\$45.24
Commercial	\$58.82
Yard Hydrant	\$14.19

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 7
Replaces Original Sheet No. 7

P.U.C.O. Tariff No. 2

Rates for customers in the former Seneca Utilities, Inc. Water Company (cont.)

Method of Billing

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

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

DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE

CUSTOMER CHARGE PER MONTH

	<u>Per Month</u>
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

The customer charge is applicable to all customers regardless of consumption.

VOLUMETRIC RATES

	<u>Per 100 Gallon</u>
For the first 15,000 gallons or any part thereof per month	\$0.8810
For the next 85,000 gallons per month	\$0.7489
For all consumption over 100,000 gallons per month	\$0.6255

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 9
Replaces Original Sheet No. 9

P.U.C.O. Tariff No. 2

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

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 10
Replaces First Sheet No. 10

P.U.C.O. Tariff No. 2

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	Per Month
1-1/4" Hose Connection	\$10.10
1-1/2" Hose Connection	\$13.20
2" Hose Connection	\$17.60
2-1/2" Hose Connection	\$22.60
Private Fire Hydrant	\$54.00

AUTOMATIC SPRINKLERS

Size of Connection	Per Month
2"	\$29.60
4"	\$56.20
6"	\$94.60

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 12
Replaces First Sheet No. 12

P.U.C.O. Tariff No. 2

**Rates for customers residing in The Woods of Auburn Lakes Condominium Development,
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium
Development (cont.)**

CUSTOMER CHARGE

	Per Month
Monthly flat rate unmetered service per unit	\$45.24

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff, Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection Fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 13
Replaces First Sheet No. 13

P.U.C.O. Tariff No. 2

Rates for Masury Division

Schedule "A" – Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES

<u>Size of Meter</u>	<u>Monthly</u>
5/8"	\$10.00
3/4"	\$10.00
1"	\$25.00
1-1/2"	\$50.00
2"	\$80.00
3"	\$150.00
4"	\$250.00
6"	\$500.00

CONSUMPTION CHARGES – RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS

	<u>Per 100 gallons</u>
	<u>Monthly</u>
First 15,000 gallons monthly	\$0.8810
Next 85,000 gallons monthly	\$0.7489
All consumption over 100,000 gallons monthly	\$0.6255

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 14
Replaces Original Sheet No. 14

P.U.C.O. Tariff No. 2

Rates for Masury Division (cont.)

Schedule "B" – Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4" service	\$123.30 monthly
6" service	\$201.80 monthly
8" service	\$393.00 monthly

This monthly charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 14
Replaces Original Sheet No. 14

P.U.C.O. Tariff No. 2

Rates for Masury Division (cont.)

Schedule "B" – Private Fire Protection

"DRY" SPRINKLER SYSTEM

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4" service	\$123.30 monthly
6" service	\$201.80 monthly
8" service	\$393.00 monthly

This monthly charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for Masury Division (cont.)

Schedule "D" – Miscellaneous Charges

LATE PAYMENT CHARGE

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

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged to all customers for new or transferred service.

DISHONORED PAYMENT CHARGE

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION CHARGE

In accordance with the terms and conditions set forth in this Tariff, customers whose service has been disconnected must pay a reconnection charge of fifty-three dollars and twenty-five cents (\$53.25), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours.

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday, or holidays, will pay a reconnection charge of one hundred sixty-three dollars and forty-three cents (\$163.43).

This charge does not apply to customers who have been disconnected due to cross-connection. All costs incurred by the Company in restoring water service to such customer whose service has been terminated shall be payable to the Company prior to actual restoration of service. Customers may make payment arrangements with the Company to restore service.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Tomahawk Utilities, Inc.

Rates and Charges for Unmetered Service

DOMESTIC SERVICE

	Monthly Charge
Residential	\$33.15
Commercial	\$43.10
Yard Hydrant	\$14.19

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 18
Replaces Original Sheet No. 18

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Tomahawk Utilities, Inc. (cont.)

Method of Billing

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Mohawk Utilities, Inc.

CUSTOMER CHARGE PER MONTH

	Per Month
Customer Charge for a 5/8" meter	\$10.00
Customer Charge for a 5/8" x 3/4" meter	\$10.00
Customer Charge for a 1" meter	\$25.00
Customer Charge for a 1-1/2" meter	\$50.00
Customer Charge for a 2" meter	\$80.00
Customer Charge for a 3" meter	\$150.00
Customer Charge for a 4" meter	\$250.00
Customer Charge for a 6" meter	\$500.00

VOLUMETRIC RATES

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month	\$0.8810
For the next 85,000 gallons per month	\$0.7489
For all consumption over 100,000 gallons per month	\$0.6255

LATE PAYMENT FEE

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

DISHONORED PAYMENTS

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

RECONNECTION FEE

Reconnection fees as defined by this tariff Section 3-2, Original Sheet No. 9, Item 16, are:

Reconnection Fee during regular business hours	\$53.25
Reconnection fee other than during regular business hours	\$163.43

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 20
Replaces Original Sheet No. 20

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Mohawk Utilities, Inc. (cont.)

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company

GENERAL WATER SERVICE

Available For

All general water service Customers.

Meter Rates

The following shall be the rates for consumption:

	<u>Rate Per 100 Gallons</u>
For the first 15,000 gallons or any part thereof per month	\$1.11767
For the next 985,000 gallons per month	\$0.87178
For all consumption over 1,000,000 gallons per month	\$0.50295

Unmetered Rates

Residential	\$54.59 monthly
Commercial	\$70.96 monthly

Service Charges

These metered general water service Customers shall be a service charge monthly at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Service Charge

<u>Size of Meter</u>	<u>Monthly</u>
5/8"	\$10.00
3/4"	\$10.00
1"	\$25.00
1-1/2"	\$50.00
2"	\$80.00
3"	\$150.00
4"	\$250.00
6"	\$500.00
8"	\$800.00

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 22
Replaces First Sheet No. 22

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

System Improvement Surcharge

None.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

RECONNECTION CHARGES

A charge of fifty-three dollars and twenty-five cents (\$53.25) will be made for reconnect of water and/or sewer service after discontinuance of service for non-compliance with the Company's tariff provisions, except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays, or holidays, will be one hundred sixty-three dollars and forty-three cents (\$163.43).

DISHONORED PAYMENT CHARGE

When a payment for service is returned by the financial institution unpaid, a charge of eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover the cost of processing this transaction, provided the payment is properly processed by the Company. The charge for the dishonored payment may be reflected at the Company's option, when the Company returns the dishonored payment or may be included on the customer's next billing.

LATE PAYMENT CHARGE

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

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 28
Replaces Original Sheet No. 28

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

RESERVED FOR FUTURE USE

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 29
Replaces Original Sheet No. 29

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

RESERVED FOR FUTURE USE

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Aqua Ohio, Inc.
6650 South Avenue
Boardman, OH 44512

Section 4
First Revised Sheet No. 30
Replaces Original Sheet No. 30

P.U.C.O. Tariff No. 2

Rates for customers in the area formerly served by Ohio American Water Company (cont.)

PRIVATE FIRE SERVICE

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>
2" Diameter & smaller	\$10.90
2-1/2" Diameter	\$17.00
3" Diameter	\$24.50
4" Diameter	\$43.40
6" Diameter	\$97.80
8" Diameter	\$173.80
10" Diameter	\$271.60
12" Diameter	\$391.10

Issued: _____

Effective: _____

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 16-0907-WW-AIR

Joint Exhibit 4.0

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER LAKE DIVISION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX X, 2017. The new rates will be effective for service rendered on or after XXXXXXXX X, 2017. The average residential bill will increase from \$39.01 to \$42.39 (based on 4,856 gallons of consumption) per month or 11 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$9.00	\$10.00
			5/8 x 3/4"	\$9.00	\$10.00
First 15,000 gallons	\$.58535	\$.6670	1"	\$22.50	\$25.00
Next 85,000 gallons	\$.43901	\$.5669	1-1/2"	\$45.00	\$50.00
Over 100,000 gallons	\$.40975	\$.4735	2"	\$72.00	\$80.00
			3"	\$135.00	\$150.00
			4"	\$225.00	\$250.00
			6"	\$450.00	\$500.00

<u>Private Fire Hose Connection</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Private Fire Automatic Sprinkler</u>	<u>Old Rate</u>	<u>New Rate</u>
1-1/4" hose connection	\$2.56	\$3.30	2"	\$6.66	\$8.50
1-1/2" hose connection	\$3.70	\$4.80	4"	\$26.35	\$33.90
2" hose connection	\$6.57	\$8.50	6"	\$59.37	\$76.40
2-1/2" hose connection	\$10.30	\$13.30			
Private Fire Hydrants	\$44.45	\$48.20			

- Dishonored Payment Charge increase from \$15.71 to \$18.58.
- Reconnection Fee increases from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decrease from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER LAKE ERIE EAST DIVISION,
NORLICK PLACE WATER
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381) or 75.7% of the company total request) on Xxxxxxx x, 2017. The new rates will be effective for service rendered on or after Xxxxxxx x, 2017. The average residential bill will increase from \$37.80 to \$40.50 (based on 3,462 gallons of consumption) per month or 9 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$9.00	\$10.00
			5/8 x 3/4"	\$9.00	\$10.00
First 15,000 gallons	\$.78750	\$.8810	1"	\$22.50	\$25.00
Next 85,000 gallons	\$.66938	\$.7489	1-1/2"	\$45.00	\$50.00
Over 100,000 gallons	\$.47250	\$.6255	2"	\$72.00	\$80.00
			3"	\$135.00	\$150.00
			4"	\$225.00	\$250.00
			6"	\$450.00	\$500.00

<u>Private Fire Hose Connection</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Private Fire Automatic Sprinkler</u>	<u>Old Rate</u>	<u>New Rate</u>
1-1/4" hose connection	\$15.54	\$10.10	2"	\$47.15	\$29.60
1-1/2" hose connection	\$19.77	\$13.20	4"	\$69.07	\$56.20
2" hose connection	\$24.04	\$17.60	6"	\$94.27	\$94.60
2-1/2" hose connection	\$28.25	\$22.60			
Private Fire Hydrants	\$55.65	\$54.00			

- Dishonored Payment Charge increases from \$15.71 to \$18.58.
- Reconnection Fee increases from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decreases from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN THE FORMER SENECA UTILITIES
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX X, 2017. The new rates will be effective for service rendered on or after XXXXXX X, 2017. The average residential bill will increase from \$43.71 to \$45.24 (based on flat rate billing) per month or 5 cents per day.

<u>Monthly Flat Rate</u>	<u>Old Rate</u>	<u>New Rate</u>
Flat Rate Residential	\$41.93	
System Improvement Charge (SIC)	<u>\$1.78</u>	
Total old rate	\$43.71	
Total new rate		\$45.24
Flat Rate Commercial	\$54.51	
System Improvement Charge (SIC)	<u>\$2.32</u>	
Total old rate	\$56.83	
Total new rate		\$58.82
Flat Rate Yard Hydrant	\$12.60	
System Improvement Charge (SIC)	<u>\$0.54</u>	
Total old rate	\$13.14	
Total new rate		\$14.19

- Dishonored Payment Charge increases from \$15.71 to \$18.58.
- Reconnection Fee increases from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decreases from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
LAKE ERIE DIVISION
RATES FOR CUSTOMERS IN
THE WOODS of AUBURN LAKES CONDOMINIUM DEVELOPMENT
THE AUBURN LAKES CONDOMINIUM DEVELOPMENT
THE AUBURN CROSSING CONDOMINIUM DEVELOPMENT
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX X, 2017. The new rates will be effective for service rendered on or after XXXXXXXX X, 2017. The average residential bill will increase from \$43.71 to \$45.24 (based on flat rate billing) per month or 5 cents per day.

<u>Monthly Flat Rate</u>	<u>Old Rate</u>	<u>New Rate</u>
Flat Rate per Month	\$41.93	
System Improvement Charge (SIC)	<u>\$1.78</u>	
Total old rate	\$43.71	
Total new rate		\$45.24

- Dishonored Payment Charge increase from \$15.71 to 18.58.
- Reconnection Fee increase from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decrease from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
FORMER TOMAHAWK UTILITIES
RATES FOR CUSTOMERS IN THE FORMER TOMAHAWK UTILITIES
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2006 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX x, 2017. The new rates will be effective for service rendered on or after XXXXXX x, 2017. The average residential bill will increase from \$28.83 to \$33.15 (based on flat rate billing) per month or 14 cents per day.

<u>Flat Rate</u>	<u>Old Quarterly Rate</u>	<u>Old Monthly Equivalent Rate</u>	<u>New Monthly Rate</u>
Flat Rate Residential	\$86.49	\$28.83	\$33.15
Flat Rate Commercial	\$117.76	\$39.25	\$43.10
Yard Hydrant	\$36.65	\$12.22	\$14.19

- The trip charge of 10.00 has been eliminated.
- The monthly availability charge of \$6.33 has been eliminated.
- Dishonored Payment Charge established at \$18.58.
- Reconnection Fee established a \$53.25 during business hours and established at \$163.43 for other than regular business hours.
- Account Activation Charge established at \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
FORMER MOHAWK UTILITIES DIVISION
RATES FOR CUSTOMERS IN THE FORMER MOHAWK UTILITIES DIVISION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2008 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX x, 2017. The new rates will be effective for service rendered on or after XXXXXX x, 2017. The average residential bill will increase from \$31.33 to \$33.99 (based on 2,723 gallons of consumption) per month or 9 cents per day.

<u>Per 100 Gallon Rate</u>			<u>Monthly Customer Charge</u>		
<u>Monthly Volume Used</u>	<u>Old Rate</u>	<u>New Rate</u>	<u>Size</u>	<u>Old Rate</u>	<u>New Rate</u>
0-500 gallons	\$11.81		5/8"		\$10.00
Over 500 gallons	\$5.00		5/8 x 3/4"		\$10.00
First 4,000 gallons	\$.948		1"		\$25.00
Over 4,000 gallons	\$.884		1-1/2"		\$50.00
			2"		\$80.00
			3"		\$150.00
			4"		\$250.00
			6"		\$500.00
<u>Rate design and rates changed to:</u>					
First 15,000 gallons		\$.8810			
Next 85,000 gallons		\$.7489			
Over 100,000 gallons		\$.6255			

- The availability-for-use charge of \$11.81 has been eliminated.
- The trip charge of \$25.00 has been eliminated.
- Dishonored Payment Charge established at \$18.58.
- Reconnection Fee established at \$53.25 during business hours and established at \$163.43 for other than regular business hours.
- Account Activation Charge established at \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
MASURY DIVISION
RATES FOR CUSTOMERS IN THE MASURY DIVISION
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381) or 75.7% of the company total request) on XXXXXXXX x, 2017. The new rates will be effective for service rendered on or after XXXXXXXX x, 2017. The average residential bill will increase from \$37.80 to \$40.50 (based on 3,462 gallons of consumption) per month or 9 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
			5/8"	\$9.00	\$10.00
			3/4"	\$13.50	\$10.00
First 15,000 gallons	\$.78750	\$.8810	1"	\$22.50	\$25.00
Next 85,000 gallons	\$.66938	\$.7489	1-1/2"	\$45.00	\$50.00
Over 100,000 gallons	\$.47250	\$.6255	2"	\$72.00	\$80.00
			3"	\$135.00	\$150.00
			4"	\$225.00	\$250.00
			6"	\$450.00	\$500.00

<u>Private Fire Dry Sprinkler Monthly</u>	<u>Old Rate</u>	<u>New Rate</u>
4" service	\$197.73	\$123.30
6" service	\$299.79	\$201.80
8" service	\$598.79	\$393.00
Private Fire Hydrants	\$55.65	\$54.00

- Dishonored Payment Charge increase from \$15.71 to \$18.58.
- Reconnection Fee increases from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decrease from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN ASHTABULA-FRANKLIN COUNTY-LAWRENCE
COUNTY-MANSFIELD-MARION-LAKE WHITE-PORTAGE COUNTY-PREBLE
COUNTY-TIFFIN
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX x, 2017. The new rates will be effective for service rendered on or after XXXXXXXX x, 2017. The average residential bill will increase from \$45.56 to \$48.17 (based on 3,415 gallons of consumption) per month or 9 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		<u>Size</u>	<u>Monthly Customer Charge</u>	
	<u>Old Rate</u>	<u>New Rate</u>		<u>Old Rate</u>	<u>New Rate</u>
First 15,000 gallons	\$1.01625		5/8"	\$9.00	\$10.00
Next 1,185,000 gallons	\$.76219		3/4"	\$13.50	\$10.00
Over 1,200,000 gallons	\$.40650		1"	\$22.50	\$25.00
			1-1/2"	\$45.00	\$50.00
			2"	\$72.00	\$80.00
			3"	\$135.00	\$150.00
			4"	\$225.00	\$250.00
First 15,000 gallons		\$1.11767	6"	\$450.00	\$500.00
Next 985,000 gallons		\$.87178	8"	\$720.00	\$800.00
Over 1,000,000 gallons		\$.50295			

<u>Private Fire Size of Service</u>	<u>Old Rate</u>	<u>New Rate</u>
2" Diameter & smaller	\$11.14	\$10.90
2 1/2" Diameter	\$17.46	\$17.00
3" Diameter	\$25.07	\$24.50
4" Diameter	\$44.53	\$43.40
6" Diameter	\$100.27	\$97.80
8" Diameter	\$178.32	\$173.80
10" Diameter	\$278.59	\$271.60
12" Diameter	\$401.15	\$391.10

- Dishonored Payment Charge increase from \$15.71 to \$18.58.
- Reconnection Fee increase from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decrease from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

AQUA OHIO, INC.
PRIOR AMERICAN PROPERTIES
RATES FOR CUSTOMERS IN MANSFIELD-FLAT RATE
IMPORTANT NOTICE ABOUT YOUR WATER RATES

xx/xx/xxxx

Dear Customer:

On May 31, 2016, the Company filed an Application (Case No. 16-0907-WW-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established in September 2014 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$4,242,381 or 75.7% of the company total request) on XXXXXXXX x, 2017. The new rates will be effective for service rendered on or after XXXXXX x, 2017. The average residential bill will increase from \$52.36 to \$54.59 (based on flat rate billing).

<u>Monthly Flat Rate</u>	<u>Old Rate</u>	<u>New Rate</u>
Flat Rate -Residential	\$52.36	\$54.59
Flat Rate-Commercial	\$68.07	\$70.96

- Dishonored Payment Charge increases from \$15.71 to \$18.58.
- Reconnection Fee increases from \$50.95 to \$53.25 during business hours and from \$155.86 to \$163.43 for other than regular business hours.
- Account Activation Charge decreases from \$31.76 to \$30.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

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Case No(s). 16-0907-WW-AIR

Summary: Text Joint Stipulation and Recommendation of the Company and Commission Staff electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.