

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua)	
Ohio, Inc., for Implementation of the Tax)	18-1843-WW-UNC
Cuts and Jobs Act of 2017.)	

In the Matter of the Application of Aqua)	
Ohio, Inc. for Approval of Tariff Revisions.)	18-1844-WW-ATA
)	

APPLICATION

In accordance with R.C. 4909.18 and the October 24, 2018 Finding and Order (Order) of the Public Utilities Commission of Ohio (Commission) in Case No. 18-47-AU-COI, Aqua Ohio, Inc. (Aqua, the Applicant, or the Company) respectfully files this Application with the Commission seeking approval to resolve matters related to the Tax Cuts and Jobs Act of 2017 (TCJA). Aqua seeks approval of proposed tariff revisions under R.C. 4909.18 not for an increase in rates, to establish a credit mechanism through which to return the remaining benefits of the TCJA to its water service customers.

In support of this Application, Aqua states:

1. Aqua is a “public utility” and a “waterworks company” as defined in R.C. 4905.02(A) and 4905.03(G). As such, Aqua is subject to the Commission’s jurisdiction in accordance with R.C. 4905.04, 4905.05, and 4905.06.
2. Aqua is authorized to engage in the business of providing water service to customers in the following service areas: its Lake Erie and Masury Divisions, the service territories formerly served by Mohawk Utilities, Inc., the service territories formerly served by Tomahawk Utilities, Inc., and the service territories formerly served by Ohio American Water Company, including the following districts: Ashtabula, Franklin County, Lawrence County, Mansfield, Marion, Lake White, Portage County, Preble County, and Tiffin. These customers are

served under the terms and conditions of Aqua Ohio's P.U.C.O. Tariff No. 2, in accordance with several existing certificates of public convenience and necessity.

3. On October 24, 2018, the Commission issued its Order in Case No. 18-47-AU-COI, directing all Ohio rate-regulated utility companies to file an application not for an increase in rates, in accordance with R.C. 4909.18, to allow the Commission the opportunity to consider the impacts of the TCJA on each specific company.

4. In accordance with the Order, Aqua proposes to apply a credit, the TCJA Negative Surcharge, to the base water rates in each of its service areas to reflect the tax savings realized under the TCJA. This credit will provide the following benefits:

a. Reduction in the Federal Income Tax (FIT) Rate:

- i. The estimated balance of deferrals recorded by the Company for water service accumulated from January 1, 2018, through December 31, 2018, is \$2,382,710. This estimated balance of deferrals will be included in the TCJA Negative Surcharge beginning when the order is in place. The credit amount applied to each applicable customer will be reflected as a percentage of the customer's base water charges. This credit amount will be adjusted annually to reflect further changes in the FIT and will continue until the Commission approves new base water rates at which time the reduction will be incorporated into the base rates.

b. Amortization of Accumulated Deferred Income Taxes (ADIT):

- i. Protected or normalized excess ADITs of approximately \$13,067,958 will be amortized based on the average rate assumption method (ARAM) as required to conform to normalization rules. The normalization rate will adjust annually in accordance with ARAM.

- ii. Unprotected excess ADITs of approximately \$3,604,846 which includes those related to property, plant, and equipment will be amortized over 10 years beginning with the first month the negative surcharge is effective.
- iii. The amortization of all ADITs will be grossed up using the revenue conversion factor based on the prevailing federal income tax rate. The TCJA Negative Surcharge applied to each applicable customer will be reflected as a percentage of the customer's base water charges. This credit amount will be adjusted annually to reflect further changes in the ADITs and will continue until the Commission approves new base water rates at which time the reduction will be incorporated into the base rates.

5. In support of its Application, Aqua submits the following:

- a. Attachment A, which contains proposed tariff revisions reflecting the TCJA Negative Surcharge to be applied to customers in each of Aqua's service areas; and
- b. Attachment B, which contains the supporting calculations for the proposed credit, including balances of ADIT, deferrals, and estimated rates.

6. To facilitate a full and fair consideration of the issues unique to Aqua when determining the impact of the TCJA, and to ensure a timely return of all tax benefits to its customers, Aqua requests a Finding and Order approving this Application as soon as is practicable, and no later than September 1, 2019.

WHEREFORE, Aqua Ohio respectfully requests that the Commission approve this Application and the attached rate schedules, and grant any other necessary and proper relief.

Dated: December 20, 2018

Respectfully submitted,

/s/ Andrew J. Campbell

Mark A. Whitt (0067996)

Andrew J. Campbell (0081485)

Rebekah J. Glover (0088798)

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(Counsel willing to accept service by email)

ATTORNEYS FOR AQUA OHIO, INC.

Attachment A

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

Section 2
~~Fifth~~ Revised Sheet No. 3
Replaces ~~Fourth~~ Sheet No. 3

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

Deleted: Fourth

Deleted: Third

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	3/7/18, 03/22/17, 07/14/15
Meter-Outside Vault Location	3-7; 3-9	1; 3	07/14/15
Meter-Rates	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Meter-Specifications for	3-9	1-2, 4-5	03/22/17, 07/14/15
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

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Off Premise Use of Service	3-2	5	07/14/15
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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	xx/xx/xx , 03/22/17, 10/7/15, 07/14/15
Rates-Masury Division	4	13-16	xx/xx/xx , 03/22/17, 10/7/15, 07/14/15
Rates-Former Tomahawk Util.	4	17-18	xx/xx/xx , 03/22/17, 07/14/15
Rates-Former Mohawk Util.	4	19-20	xx/xx/xx , 03/22/17, 07/14/15
Rates-Former OAWC	4	21-33	xx/xx/xx , 03/22/17, 10/7/15, 07/14/15

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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. ~~18-XXXX-WW-UNC~~

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

Section 2
Fifth Revised Sheet No. 4
Replaces Fourth Sheet No. 4

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

Deleted: Fourth

Deleted: Third

Rates-Former Firestone Trace	4	34-35	3/7/18
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	1-35	xx/xx/xx, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15
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
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	3/7/18, 03/22/17, 07/14/15
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	3/22/17, 07/14/15
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	9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15

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TCJA Negative Surcharge	4	See Sch. of Rates	xx/xx/xx
Temporary Service	3-2; 3-4	5; 2	07/14/15
Temporary Shut off Notice	3-2	2	07/14/15

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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. 18-XXXX-WW-UNC

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

Section 4
Replaces ~~Third~~ Revised Sheet No. 3
~~Second~~ Revised Sheet No. 3
P.U.C.O. Tariff No. 2

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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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Issued: _____ Effective: _____

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

Section 4
Replaces ~~Second~~ ^{Third} Revised Sheet No. 5
P.U.C.O. Tariff No. 2

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

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4
Replaces ~~Second~~ ^{Third} Revised Sheet No. 6
P.U.C.O. Tariff No. 2

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**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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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

Section 4
Replaces ~~Second~~ ^{Third} Revised Sheet No. 10
P.U.C.O. Tariff No. 2

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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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 18-XXXX-WW-UNC

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

Section 4
Replaces ~~Second~~ ^{Third} Revised Sheet No. 12
P.U.C.O. Tariff No. 2

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**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

Monthly flat rate unmetered service per unit..... ^{Per}
_{Month} \$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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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Order Dated _____ for Case No. 18-XXXX-WW-UNC

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

Section 4
Replaces ~~Second~~ ^{Third} Revised Sheet No. 13
P.U.C.O. Tariff No. 2

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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

	Per 100 gallons <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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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In accordance with the Public Utilities Commission of Ohio
Order Dated _____ for Case No. 18-XXXX-WW-UNC

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

Section 4
~~Second~~ Revised Sheet No. 17
Replaces ~~First Revised~~ Sheet No. 17
P.U.C.O. Tariff No. 2

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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

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RECONNECTION FEE

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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.

TCJA NEGATIVE SURCHARGE

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Order Dated _____ for Case No. 18-XXXX-WW-UNC

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

Section 4
~~Second~~ Revised Sheet No. 19
Replaces ~~First Revised~~ Sheet No. 19
P.U.C.O. Tariff No. 2

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

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

TCJA NEGATIVE SURCHARGE

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

Section 4
Replaces ~~Second~~ Third Revised Sheet No. 22
P.U.C.O. Tariff No. 2

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

System Improvement Surcharge

None.

TCJA NEGATIVE SURCHARGE

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Meter-Rates	4	See Sch. of Rates	3/7/18, 03/22/17, 07/14/15
Meter-Specifications for	3-9	1-2, 4-5	03/22/17, 07/14/15
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Meter-Tests	3-9	4-6	07/14/15
Meter-Types for Private Fire Protection	3-11	2	07/14/15

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Off Premise Use of Service	3-2	5	07/14/15
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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
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Rates-Lake Erie Division	4	1-12	xx/xx/xx, 03/22/17, 10/7/15, 07/14/15
Rates-Masury Division	4	13-16	xx/xx/xx, 03/22/17, 10/7/15, 07/14/15
Rates-Former Tomahawk Util.	4	17-18	xx/xx/xx, 03/22/17, 07/14/15
Rates-Former Mohawk Util.	4	19-20	xx/xx/xx, 03/22/17, 07/14/15
Rates-Former OAWC	4	21-33	xx/xx/xx, 03/22/17, 10/7/15, 07/14/15

Issued: _____

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6650 South Avenue
Boardman, OH 44512

Section 2
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Replaces Fourth Sheet No. 4

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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	1-35	xx/xx/xx, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15
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
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	3/7/18, 03/22/17, 07/14/15
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	3/22/17, 07/14/15
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	9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15

T

TCJA Negative Surcharge	4	See Sch. of Rates	xx/xx/xx
Temporary Service	3-2; 3-4	5; 2	07/14/15
Temporary Shut off Notice	3-2	2	07/14/15

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. 18-XXXX-WW-UNC

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

	<u>Per Month</u>
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

<u>Size of Connection</u>	<u>Per Month</u>
2"	\$8.50
4"	\$33.90
6"	\$76.40

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

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

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

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

**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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

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

Section 4
Third Revised Sheet No. 10
Replaces Second Revised 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

	<u>Per Month</u>
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

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

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

**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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

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

Section 4
Third Revised Sheet No. 13
Replaces Second Revised 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

	Per 100 gallons
	<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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

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

Section 4
Second Revised Sheet No. 19
Replaces First Revised Sheet No. 19
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.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

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

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

TCJA NEGATIVE SURCHARGE

A surcharge of -5.86% of base water rate charges will be applied to reflect tax savings realized under the Tax Cuts and Jobs Act of 2017, effective on bills rendered on or after XXX, 2019.

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. 18-XXXX-WW-UNC

Attachment B

Aqua Ohio Inc.
Calculation of TCJA Negative Surcharge - Water
Case No. 18-1843-WW-UNC

Page 1 of 5

TCJA % of
Base
Revenue

Line	Amortization of Excess ADIT's		Water	Admin	Total	
1	Protected Property, Plant and Equipment	ARAM	(314,688)	(182,844)	(497,532)	
2					-	
3	Unprotected Property, Plant and Equipment	10 yr Amortization	(422,800)	(29,379)	(452,179)	
4					-	
5	Unprotected not related to PP&E	10 yr Amortization	-	11,514	11,514	
6						
7	Total Amortization of Excess ADITs		(737,488)	(200,708)	(938,196)	
8						
9	Gross Up for Income Tax	1.32895	(980,085)	(266,731)	(1,246,816)	-2.01%
10						
11	Amortize FIT Deferrals 1/1/18 to 12/31/18		(2,382,710)	-	(2,382,710)	-3.85%
12						
13	Total Annualized Refund		(3,362,795)	(266,731)	(3,629,526)	
14						
15	Current Base Revenue	Case 16-0907 -WW-AIR			61,893,013	
16						
17	TCJA negative surcharge (% of Base Revenue)					-5.86%
18						

Aqua Ohio Inc.
Calculation of Deferrals - Water
Case No. 18-1843-WW-UNC

Calculation of ADIT Amortization for Negative Surcharge

Page 2 of 5

Line		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1	Protected Excess ADIT- PP&E													
2	Beginning Balance	12,128,230	12,103,289	12,078,348	12,053,407	12,028,466	12,003,525	11,978,584	11,953,643	11,928,702	11,903,761	11,878,820	11,853,879	11,828,938
3	Amortization	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	(24,941)	
4	Ending Balance	12,103,289	12,078,348	12,053,407	12,028,466	12,003,525	11,978,584	11,953,643	11,928,702	11,903,761	11,878,820	11,853,879	11,828,938	11,828,938
5														
6	Unprotected Excess ADIT- PP&E													
7	Beginning Balance	3,717,633	3,742,574	3,767,515	3,792,456	3,817,397	3,842,338	3,867,279	3,892,220	3,917,161	3,942,102	3,967,043	3,991,984	3,991,984
8	Amortization	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	24,941	
9	Ending Balance	3,742,574	3,767,515	3,792,456	3,817,397	3,842,338	3,867,279	3,892,220	3,917,161	3,942,102	3,967,043	3,991,984	4,016,925	3,991,984
10														
11	Unprotected Excess ADIT- Non-PP&E													
12	Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Amortization													
14	Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
15														
16														
17	Total Excess ADIT's	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,845,863	15,820,922
18														
19														
20														
21														
22		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19				
23	Protected Excess ADIT- PP&E													
24	Beginning Balance	11,828,938	11,802,714	11,776,490	11,750,266	11,724,042	11,697,818	11,671,594	11,645,370	11,619,146				
25	Amortization	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)				
26	Ending Balance	11,802,714	11,776,490	11,750,266	11,724,042	11,697,818	11,671,594	11,645,370	11,619,146	11,592,922				
27														
28														
29	Unprotected Excess ADIT- PP&E													
30	Beginning Balance	3,991,984	4,018,208	4,044,432	4,070,656	4,096,880	4,123,104	4,149,328	4,175,552	4,201,776				
31	Amortization	26,224	26,224	26,224	26,224	26,224	26,224	26,224	26,224	26,224				
32	Ending Balance	4,018,208	4,044,432	4,070,656	4,096,880	4,123,104	4,149,328	4,175,552	4,201,776	4,228,000				
33														
34	Unprotected Excess ADIT- Non-PP&E													
35	Beginning Balance	-	-	-	-	-	-	-	-	-				
36	Amortization													
37	Ending Balance	-	-	-	-	-	-	-	-	-				
38														
39	Total Excess ADIT's	15,820,922	15,820,922	15,820,922	15,820,922	15,820,922	15,820,922	15,820,922	15,820,922	15,820,922				

Aqua Ohio Inc.
Calculation of Deferrals - ADMIN
Case No. 18-1843-WW-UNC

Page 3 of 5

Calculation of ADIT Amortization for Negative Surcharge

		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
Line	Protected Excess ADIT- PP&E													
1	Administrative Beginning Balance	1,255,481												
2	Divisional Allocation	74.85%												
3	Jurisdictional Beginning Balance	939,728	926,870	914,012	901,154	888,296	875,438	862,580	849,722	836,864	824,006	811,148	798,290	785,432
4	Amortization (Jurisdictional)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	(12,858)	
5	Ending Balance	926,870	914,012	901,154	888,296	875,438	862,580	849,722	836,864	824,006	811,148	798,290	785,432	785,432
6														
7														
8	Unprotected Excess ADIT- PP&E													
9	Administrative Beginning Balance	3,148												
10	Divisional Allocation	74.85%												
11	Jurisdictional Beginning Balance	2,356	15,214	28,072	40,930	53,788	66,646	79,504	92,362	105,220	118,078	130,936	143,794	156,652
12	Amortization (Jurisdictional)	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	12,858	
13	Ending Balance	15,214	28,072	40,930	53,788	66,646	79,504	92,362	105,220	118,078	130,936	143,794	156,652	156,652
14														
15	Unprotected Excess ADIT- Non- PP&E													
16	Administrative Beginning Balance	(153,831)												
17	Divisional Allocation	74.85%												
18	Jurisdictional Beginning Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)
19	Amortization (Jurisdictional)													
20	Ending Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)
21														
22														
23	Sub-total Excess ADIT's	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941
24														
25														
26														
27														
28		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19				
29	Protected Excess ADIT- PP&E													
30	Jurisdictional Beginning Balance	785,432	770,195	754,958	739,721	724,484	709,247	694,010	678,773	663,536				
31	Amortization (Jurisdictional)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)	(15,237)				
32	Ending Balance	770,195	754,958	739,721	724,484	709,247	694,010	678,773	663,536	648,299				
33														
34														
35	Unprotected Excess ADIT- PP&E													
36	Jurisdictional Beginning Balance	156,652	171,889	187,126	202,363	217,600	232,837	248,074	263,311	278,548				
37	Amortization (Jurisdictional)	15,237	15,237	15,237	15,237	15,237	15,237	15,237	15,237	15,237				
38	Ending Balance	171,889	187,126	202,363	217,600	232,837	248,074	263,311	278,548	293,785				
39														
40	Unprotected Excess ADIT- Non- PP&E													
41	Jurisdictional Beginning Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)				
42	Amortization (Jurisdictional)													
43	Ending Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)				
44														
45	Total Excess ADIT's	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941				

Page 4 of 5

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Aqua Ohio Inc
Revenue Calc - Negative Surcharge - Water
For Rider
Case No. 18-1843-WW-UNC

Line			
1	Approved Revenue Requirement	65,329,479	Case 16-0907-WW-AIR
2			
3	Less Special Contracts	(2,281,614)	
4			
5	Miscellaneous Revenue	(1,154,852)	
6			
7	Adjusted Base Revenue	61,893,013	
8			
9			
10	Poet	332,220	
11	Whirlpool	420,540	
12	R. Shores	128,164	
13	Painsville	25,401	
14	Ash County	1,335,536	
15	Pinecrest	39,743	
16	Total	2,281,604	

This foregoing document was electronically filed with the Public Utilities

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12/20/2018 3:11:02 PM

in

Case No(s). 18-1843-WW-UNC, 18-1844-WW-ATA

Summary: Text In the Matter of the Application for Implementation of the Tax Cuts and Jobs Act of 2017 electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.