# BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Aqua Ohio	)	
Wastewater, Inc., for Implementation of the	)	Case No. 18-1841-ST-UNC
Tax Cuts and Jobs Act of 2017.	)	
	)	
In re Application of Aqua Ohio Wastewater,	)	Case No. 18-1842-ST-ATA
Inc., for Approval of Tariff Amendments.	)	

# PETITION TO IMPLEMENT ANNUAL ADJUSTMENT TO TCJA NEGATIVE SURCHARGE OF AQUA WASTEWATER OHIO, INC.

#### EXPEDITED TREATMENT REQUESTED

In accordance with the Commission's December 18, 2019 Finding and Order in these proceedings (the TCJA Order), Aqua Wastewater Ohio, Inc. (AWI or the Company) respectfully requests that the Commission expeditiously issue an entry approving an adjustment to AWI's Tax Cuts and Jobs Act (TCJA) Negative Surcharge so that AWI may promptly file revised tariffs that reflect the appropriate amount for the TCJA credit for its wastewater customers in 2021. The TCJA Order, although it approved AWI's request to adjust the credit annually, did not establish an automatic approval mechanism. Therefore, AWI requests that the Commission expeditiously issue an entry, **no later than February 10, 2021**, approving AWI's proposed revised tariffs, which are attached hereto with supporting schedules. Since the Commission previously determined that the TCJA Application that initiated these proceedings was an application "not for an increase" in any rate or charge, the Commission may permit the filing of the proposed revised tariffs immediately without a hearing.

In support of this Petition, AWI states as follows:

1. In Case No. 18-47-AU-COI, the Commission ordered all Ohio rate-regulated utility companies "to file applications 'not for an increase in rates,' pursuant to R.C. 4909.18, in a newly initiated proceeding, to pass along to consumers the tax savings resulting from the

TCJA." *In re Commission's Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI, Finding and Order (Oct. 24, 2018) at ¶ 29. The Commission found that this company-specific approach would be "the most appropriate course to resolve any outstanding issues relating to the TCJA and will allow for a more deliberate and thorough analysis for each utility's individual circumstances." *Id.* 

- 2. In accordance with the Commission's Finding and Order in Case No. 18-47-AU-COI, AWI filed its application (the Application) in these proceedings "to establish a credit mechanism through which to return the remaining benefits of the TCJA to its wastewater service customers." (App. (Dec. 20, 2018) at 1.)
- 3. In its Application, AWI proposed "to apply a credit, the TCJA Negative Surcharge, to the base sewer rates in its Franklin Division to reflect the tax savings realized under the TCJA." (App. at 2.)
- 4. The Commission approved AWI's Application, subject to Staff's recommendations, as "a fair and reasonable method to credit customers with TCJA." *In re Aqua Wastewater Ohio, Inc.*, Case Nos. 18-1841-ST-UNC and 18-1842-ST-ATA, Finding and Order (Dec. 18, 2019) at ¶ 16 (TCJA Order).
- 5. In its Application, AWI proposed that the TCJA Negative Surcharge would be "adjusted annually" to reflect further changes in the Federal Income Tax (FIT) Rate and the Amortization of Accumulated Deferred Income Taxes (ADIT). (App. at 2-3; *see also* Staff Review and Recommendations (June 24, 2019) at 2.)
- 6. Staff further recommended that AWI "refund, over a period of 12 months, the deferred tax savings from January 1, 2018 through the date in which the TCJA Negative Surcharge becomes effective (Stub Period)." TCJA Order at ¶ 10 (emphasis added).

- 7. After the Commission approved AWI's Application as modified, the Company issued new tariffs effective December 23, 2019 that reflected the TCJA Negative Surcharge as a percentage credit of base rate charges. (*See* AWI's December 20, 2019 Correspondence, Case Nos. 18-1841-ST-UNC and 18-1842-ST-ATA.)
- 8. Given that a year has passed since the TCJA Negative Surcharge went into effect, the Company now needs to make its first adjustment to the percentage credit for the TCJA Negative Surcharge for its wastewater service customers based on year-end 2020 data. This adjustment will, among other things, remove the Stub Period amount, since that portion of the TCJA savings has been completely passed back to customers.
- 9. Attached to this Petition are schedules that constitute the Company's compliance filing for 2020 TCJA savings (Attachment A) and proposed revised tariff sheets (Attachment B) that would reflect the new TCJA Negative Surcharge for 2021.
  - 10. The attached schedules reflect the following calculations and adjustments:
    - a. The update of the Stub Period amount (replacing estimates with actuals and bringing it forward to the effective date of the TCJA negative surcharge per Staff's recommendation in the TCJA Order);
    - b. The reconciliation between the expected amount of FIT savings to be given back (comprised of the revised Stub Period and the annualized amount) and the actual that was given back to customers through December 31, 2020. This difference is adjusted into the current schedules to include in the annualized amount of the FIT savings;
    - c. The removal of the Stub Period amount from rates, leaving the annualized amount plus the over-under amount being passed back through the base rate credit; and
    - d. The adjustment of the protected amount (normalized EDIT in accordance with the Average Rate Assumption Method) for the jurisdictional and the admin to the current amount.
- 11. The attached schedules show that the Company is proposing that the TCJA Negative Surcharge credit will be reduced from 16.19% to 7.74%.

- 12. The resulting change to the TCJA Negative Surcharge, once approved and effective, will allow for the appropriate amount of TCJA savings to be passed back to AWI's wastewater customers in 2021.
- 13. Accordingly, the Company requests that the Commission approve the proposed adjustment to the TCJA Negative Surcharge for AWI's wastewater service customers to implement the annual adjustment and removal of the Stub Period amount previously approved by the TCJA Order.
- 14. Since the TCJA Order did not authorize an automatic mechanism for annual adjustments to the TCJA Negative Surcharge, it is AWI's understanding that a Commission entry is required before the Company can implement the annual adjustment, change the base rate percentage credit, and issue new tariff sheets effective for 2021.
- 15. It is also AWI's understanding that it remains the Commission's preference that such an entry be issued in AWI's existing TCJA proceedings that were initiated to handle the pass through of TCJA savings to customers.
- 16. Given that the Commission previously approved annual adjustments to the TCJA Negative Surcharge and that AWI's Application was an application "not to increase" a rate or charge, the Commission can permit AWI to immediately file revised tariffs without the need for a hearing.
- 17. For subsequent annual adjustments to the TCJA Negative Surcharge, AWI is amenable to conferring with Staff on whether the Company should propose for Commission approval an agreed-upon automatic adjustment mechanism and related procedures for future filings.

## WHEREFORE, AWI respectfully requests that the Commission expeditiously grant this

## Petition, no later than February 10, 2021, and all other necessary and proper relief.

Dated: January 19, 2021 Respectfully submitted,

/s/ Christopher T. Kennedy

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ATTORNEYS FOR AQUA OHIO

WASTEWATER, INC.

# **CERTIFICATE OF SERVICE**

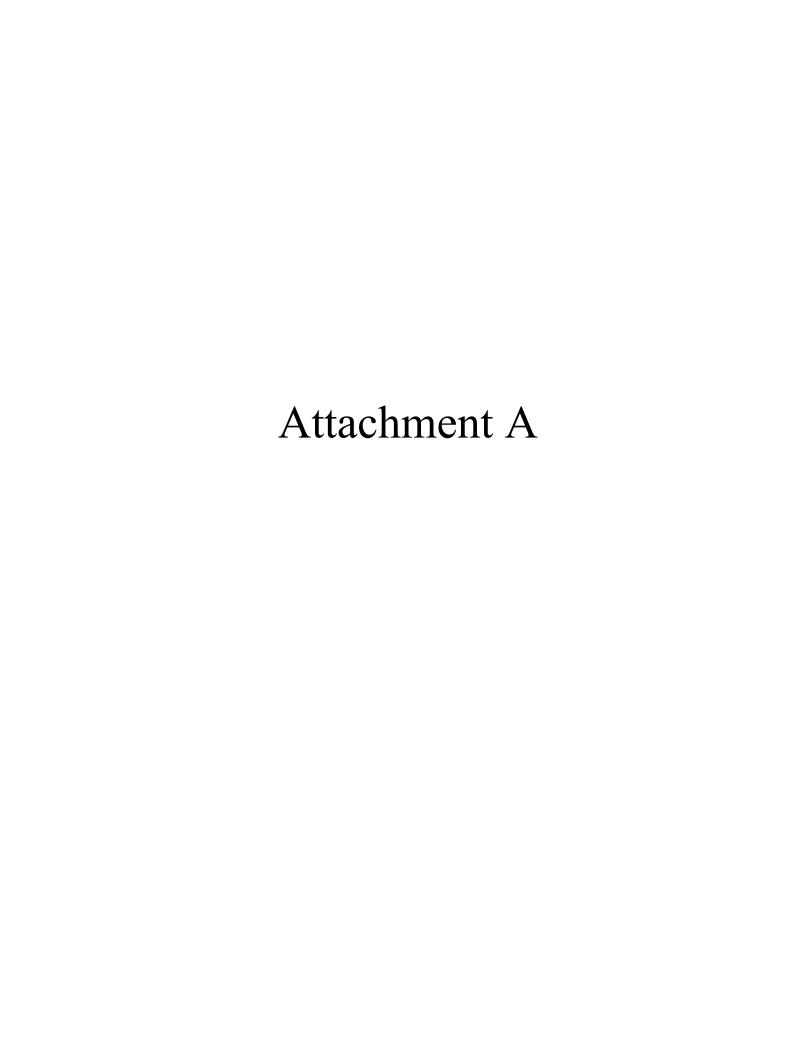
I hereby certify that a courtesy copy of the foregoing pleading was served by electronic mail upon the following individuals on January 19, 2021:

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/s/ Christopher T. Kennedy

One of the Attorneys for Aqua Ohio Wastewater, Inc.



# Aqua Ohio Inc. Calculation of TCJA Negative Surcharge - Sewer

Case No. 18-1841-ST-UNC (Compliance Filing 2020)

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TCJA % of

-7.74%

**Prior period** Base **Amortization of Excess ADIT's** adjustment Revenue Line Sewer Admin Total 1 Protected Property, Plant and Equipment ARAM (6,336)(4,992)(11,328)2 3 Unprotected Property, Plant and Equipment \* 10 yr Amortization (34,872)(1,212)(36,084)4 5 Unprotected not related to PP&E \* 10 yr Amortization 468 468 6 7 (41,208) (5,736) Total Amortization of Excess ADITs (46,944)8 9 Gross Up for Income 1.295263 (7,430)(60,805)-1.67% (53,375)10 11 Amortize FIT Deferrals 1/1/18 to 9/30/19 (Stub period) 0 0.00% Annual FIT Savings (Revised Staff Attachment B & FIT Sewer) (74,630)(221,127)12 (146,497)0 -6.07% 13 14 (199,872) (7,430) (281,932) 15 Total Annualized Refund (Year 1) (74,630)16 3,640,065 17 Current Base Revenue Prior 12 months Revenue 18

23 24

19

20 21 22 TCJA negative surcharge (% of Base Revenue)

25

<sup>\*</sup> due to rounding on the annual amount of amortization there is a slight difference from the final approved filings

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		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
Line	Protected Excess ADIT- PP&E													
1	Beginning Balance	304,238	302,900	301,585	300,841	299,670	298,932	298,240	297,478	296,652	296,031	294,619	293,236	292,283
2	Amortization	(1,338)	(1,315)	(744)	(1,171)	(738)	(692)	(762)	(826)	(621)	(1,412)	(1,383)	(953)	
3	Ending Balance	302,900	301,585	300,841	299,670	298,932	298,240	297,478	296,652	296,031	294,619	293,236	292,283	292,283
4														
5														
6	Unprotected Excess ADIT- PP&E													
7	Beginning Balance	348,666	345,760	342,854	339,948	337,042	334,136	331,230	328,324	325,418	322,512	319,606	316,700	313,794
8	Amortization	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	
9	Ending Balance	345,760	342,854	339,948	337,042	334,136	331,230	328,324	325,418	322,512	319,606	316,700	313,794	313,794
10														
11	Unprotected Excess ADIT- Non- PP&E													
12	Beginning Balance	<del></del>	0	0	0	0	0	0	0	0	0	0	0	0
13	Amortization													
14	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
15	•													
16														
17	Sub-total Excess ADIT's	648,660	644,439	640,789	636,712	633,068	629,470	625,802	622,070	618,543	614,225	609,936	606,077	606,077
18			,			,	0_0,	,	,	0_0,0.0				
19														
20														
21														
22		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
23	Protected Excess ADIT- PP&E				7 (p. ==	,			/·•-6 ==					
24	Beginning Balance	292,283	291,755	291,227	290,699	290,171	289,643	289,115	288,587	288,059	287,531	287,003	286,475	
25	Amortization	(528)	(528)	(528)	(528)	(528)	(528)	(528)	(528)	(528)	(528)	(528)	(528)	
26	Ending Balance	291,755	291,227	290,699	290,171	289,643	289,115	288,587	288,059	287,531	287,003	286,475	285,947	
27	Enang Balance	231,733	231,227	250,055	250,171	203,043	203,113	200,507	200,033	207,331	207,003	200,173	203,517	
28														
29	Unprotected Excess ADIT- PP&E													
30	Beginning Balance	313,794	310,888	307,982	305,076	302,170	299,264	296,358	293,452	290,546	287,640	284,734	281,828	
31	Amortization	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	(2,906)	
32	Ending Balance	310,888	307,982	305,076	302,170	299,264	296,358	293,452	290,546	287,640	284,734	281,828	278,922	
33	Ending balance	310,000	307,302	303,070	302,170	255,204	250,550	233,432	230,340	207,040	204,734	201,020	270,322	
34	Unprotected Excess ADIT- Non- PP&E													
35	Beginning Balance	<u> </u>	0	0	0	0	0	0	0	0	0	0	0	
36	Amortization		U	U	U	U	U	U	U	U	U	U	U	
		0	0	0	0	0	0	0	0	0	0	0	0	
37 38	Ending Balance	Ü	U	U	U	U	U	U	U	U	U	U	U	
	Total Fusion ADIT's	CO2 C42	E00 200	FOF 775	E02 244	F00 007	FOF 472	E02 020	F70 C05	F7F 174	F71 777	FC0 202	FC4 9C0	
39	Total Excess ADIT's	602,643	599,209	595,775	592,341	588,907	585,473	582,039	578,605	575,171	571,737	568,303	564,869	
	Total Excess ADIT's	602,643	599,209	595,775	592,341	588,907	585,473	582,039	578,605	575,171	571,737	568,303	564,869	

Beginning balance is from the approved filing

42 43 Aqua Ohio Inc. Calculation of Deferrals - ADMIN Case No. 18-1841-ST-UNC (Compliance Filing 2020)

**Calculation of ADIT Amortization for Negative Surcharge** 

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		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
Line	Protected Excess ADIT- PP&E				•					•				
1	Jurisdictional Beginning Balance	26,678												
2	Dec 2019 amortization	(13)												
3	Jurisdictional Beginning Balance	26,665	25,850	25,035	24,220	23,405	22,590	21,775	20,960	20,145	19,330	18,515	17,700	16,885
4	Amortization (Jurisdictional)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	(815)	
5	Ending Balance	25,850	25,035	24,220	23,405	22,590	21,775	20,960	20,145	19,330	18,515	17,700	16,885	16,885
6	<b>G</b>	,	•	•	•	ŕ	,	,	,	,	,	,	•	,
7														
8	Unprotected Excess ADIT- PP&E													
9	Administrative Beginning Balance													
10	Divisional Allocation													
11	Jurisdictional Beginning Balance	12,088	11,987	11,886	11,785	11,684	11,583	11,482	11,381	11,280	11,179	11,078	10,977	10,876
12	Amortization (Jurisdictional)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	10,070
13	Ending Balance	11,987	11,886	11,785	11,684	11,583	11,482	11,381	11,280	11,179	11,078	10,977	10,876	10,876
14	Ename Balance	11,507	11,000	11,703	11,004	11,303	11,402	11,501	11,200	11,175	11,070	10,577	10,070	10,070
15	Unprotected Excess ADIT- Non- PP&E													
16	Administrative Beginning Balance													
17	Divisional Allocation													
18	Jurisdictional Beginning Balance	(4,738)	(4,699)	(4,660)	(4,621)	(4,582)	(4,543)	(4,504)	(4,465)	(4,426)	(4,387)	(4,348)	(4,309)	(4,270)
19	Amortization (Jurisdictional)	39	39	39	39	39	39	39	39	39	39	39	39	(4,270)
20	Ending Balance	(4,699)	(4,660)	(4,621)	(4,582)	(4,543)	(4,504)	(4,465)	(4,426)	(4,387)	(4,348)	(4,309)	(4,270)	(4,270)
21	Litting balance	(4,033)	(4,000)	(4,021)	(4,382)	(4,343)	(4,504)	(4,403)	(4,420)	(4,367)	(4,348)	(4,303)	(4,270)	(4,270)
22														
23	Sub-total Excess ADIT's	33,138	32,261	31,384	30,507	29,630	28,753	27,876	26,999	26,122	25,245	24,368	23,491	23,491
23 24	Sub-total excess ADIT'S	33,130	32,201	31,364	30,307	29,030	26,733	27,670	20,999	20,122	23,243	24,306	25,491	25,491
25														
25 26														
26 27														
28		Jan-21	Feb-21	Mar-21	Apr-21	May 21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
28 29	Drotostod Evenes ADIT DD9 E	Jan-21	rep-21	IVIdI-ZI	Apr-21	May-21	Juli-21	Jui-21	Aug-ZI	3ep-21	OCI-21	NOV-21	Dec-21	
30	Protected Excess ADIT- PP&E  Jurisdictional Beginning Balance	 16,885	16,469	16,053	15,637	15 221	14,805	14,389	13,973	13,557	12 141	12,725	12,309	
	9 9	-	•		•	15,221					13,141		•	
31	Amortization (Jurisdictional)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	
32	Ending Balance	16,469	16,053	15,637	15,221	14,805	14,389	13,973	13,557	13,141	12,725	12,309	11,893	
33														
34	Howard and Success ADIT DOGS													
35	Unprotected Excess ADIT- PP&E		40	40	40	40	46.5	46.5-5	46	46.000				
36	Jurisdictional Beginning Balance	10,876	10,775	10,674	10,573	10,472	10,371	10,270	10,169	10,068	9,967	9,866	9,765	
37	Amortization (Jurisdictional)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	
38	Ending Balance	10,775	10,674	10,573	10,472	10,371	10,270	10,169	10,068	9,967	9,866	9,765	9,664	
39														
40	Unprotected Excess ADIT- Non- PP&E													
41	Jurisdictional Beginning Balance	(4,270)	(4,231)	(4,192)	(4,153)	(4,114)	(4,075)	(4,036)	(3,997)	(3,958)	(3,919)	(3,880)	(3,841)	
42	Amortization (Jurisdictional)	39	39	39	39	39	39	39	39	39	39	39	39	
43	Ending Balance	(4,231)	(4,192)	(4,153)	(4,114)	(4,075)	(4,036)	(3,997)	(3,958)	(3,919)	(3,880)	(3,841)	(3,802)	
44														
45	Total Excess ADIT's	23,013	22,535	22,057	21,579	21,101	20,623	20,145	19,667	19,189	18,711	18,233	17,755	
46														
47														

Aqua Ohio Inc.
Calculation of Deferrals - SEWER
Associated with FIT Change
Case No. 18-1841-ST-UNC (Compliance Filing 2020)

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														2020 Ending	
Line	<u>_</u>	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Balance	Jan-21
1	Beginning Balance - Stub Period	432,153	399,970	367,931	339,483	308,352	279,926	251,804	223,242	194,279	166,602	133,956	101,492	71,731	71,731
2	Accrual of FIT Impact	102,200	333,373	007,501	333, .03	300,332	2,3,320	252,00	223,2 12	23 1,273	100,002	100,000	101, .52	, 1,, 51	, 1,, 51
3	Balance Subject to Interest														
4	Reclassification from prior period														(71,731)
5	Amortization	(32,183)	(32,039)	(28,448)	(31,131)	(28,425)	(28,123)	(28,562)	(28,963)	(27,677)	(32,647)	(32,463)	(29,761)		( , - ,
6	Ending Balance Reg Liability - Stub Period	399,970	367,931	339,483	308,352	279,926	251,804	223,242	194,279	166,602	133,956	101,492	71,731	71,731	-
7															
8															
9	Beginning Balance - Annual FIT	-	133,675	120,910	109,576	97,173	85,848	74,643	63,264	51,725	40,698	27,691	14,757	2,900	2,900
10	Accrual of FIT Impact	146,497													146,497
11	Balance Subject to Interest														
12	Reclassification from prior period														71,731
13	Amortization	(12,822)	(12,765)	(11,334)	(12,403)	(11,325)	(11,204)	(11,380)	(11,539)	(11,027)	(13,007)	(12,934)	(11,857)		
14	Ending Balance Reg Liability - Annual FIT	133,675	120,910	109,576	97,173	85,848	74,643	63,264	51,725	40,698	27,691	14,757	2,900	2,900	221,127
15															
16															
17	Beginning Balance - Total FIT	432,153	533,645	488,841	449,059	405,524	365,774	326,447	286,506	246,004	207,300	161,646	116,249	74,630	74,630
18	Accrual of FIT Impact	146,497	-	-	-	-	-	-	-	-	-	-	-		146,497
19	Balance Subject to Interest														
20	Reclassification from prior period														-
21	Amortization	(45,005)	(44,804)	(39,782)	(43,534)	(39,750)	(39,327)	(39,941)	(40,502)	(38,704)	(45,653)	(45,397)	(41,619)		
22	Ending Balance Reg Liability - Total FIT	533,645	488,841	449,059	405,524	365,774	326,447	286,506	246,004	207,300	161,646	116,249	74,630	74,630	221,127
23															

25 Cost of Debt

24 25 26

#### Aqua Ohio Inc. Calculation of Deferrals - SEWER Associated with FIT Change (Stub Period-Revised) Case No. 18-1841-ST-UNC (Compliance Filing 2020)

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Line	<u></u>	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
			26.267	47.506	72.070	00.044	00.577	444.047	122 524	440 704	454.405	470.050	100 100
1	Beginning Balance		26,267	47,506	72,079	88,314	99,577	111,917	123,631	140,701	154,495	178,250	198,193
2	Accrual of FIT Impact	26,214	21,089	24,330	15,910	10,882	11,911	11,236	16,534	13,195	23,080	19,179	26,422
3	Balance Subject to Interest	13,107	36,812	59,671	80,034	93,755	105,533	117,535	131,898	147,299	166,035	187,840	211,404
4	Carrying Charges	53	150	243	325	381	429	478	536	599	675	764	860
5	Amortization												
6	Ending Balance Reg Liability	26,267	47,506	72,079	88,314	99,577	111,917	123,631	140,701	154,495	178,250	198,193	225,475
7													
8													
9													
10													
11		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
12													
13	Beginning Balance	225,475	245,141	261,642	279,063	299,040	312,156	322,286	343,008	356,011	365,594	395,194	412,699
14	Accrual of FIT Impact	18,711	15,473	16,324	18,804	11,876	8,843	19,372	11,585	8,119	28,056	15,866	17,854
15	Balance Subject to Interest	234,831	252,878	269,804	288,465	304,978	316,578	331,972	348,801	360,071	379,622	403,127	421,626
16	Carrying Charges	955	1,028	1,097	1,173	1,240	1,287	1,350	1,418	1,464	1,544	1,639	1,716
17	Amortization												(116)
18	Ending Balance Reg Liability	245,141	261,642	279,063	299,040	312,156	322,286	343,008	356,011	365,594	395,194	412,699	432,153
19													

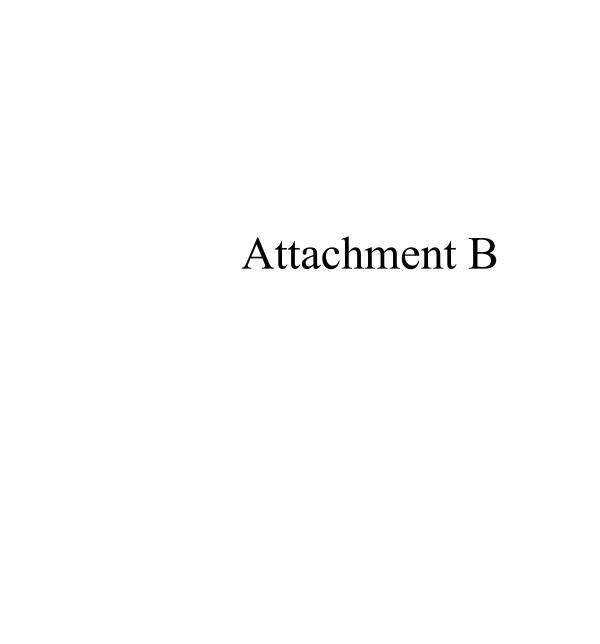
Stub period adjusted to bring balance to date of order for give-back (order amount was with estimates for July-Sept - and order was not until end of December)

28 29 Cost of Debt

26 27

30

4.88%



# Aqua Ohio Wastewater, Inc. P.U.C.O. Tariff No. 1

(Redlined)

### P.U.C.O. Tariff No. 1

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Issued: June 12, 2020-XX XX, 2021

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Replaces Second Third Sheet No. 4

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Issued: <del>June 12, 2020</del>

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Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated June 3, 2020 XX XX, 2021 for Case No. 19-0969-ST-ATA-18-1841ST-UNC

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

Section 4
First Second Revised Sheet No. 3
Replaces Original First Sheet No. 3

P.U.C.O. Tariff No. 1

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

#### RECONNECTION CHARGES

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

#### DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

#### 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-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

#### TCJA NEGATIVE SURCHARGE

A Surcharge of -16.19% -7.74% of base sewer 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 December 23, 2019 XX XX, 2021.

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XX XX, 2021

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# Aqua Ohio Wastewater, Inc. P.U.C.O. Tariff No. 1

(Clean)

# P.U.C.O. Tariff No. 1

Rates-Former Firestone Trace         4         4-5         3/7/18           Rates-Former Southwoods Estate         4         6         12/13/18           Reconnection of Service         3-2         7-8         11/21/17           Repair of Customer Facilities         3-2; 3-6         2; 1         11/21/17           Restoring Service-Requirements         3-2; 3-6         2; 7-8         11/21/17           S           Schedule of Rates         4         1-6         XX/XX/2021, 6/1           Schedule of Rates         4         1-2         XX/XX/2021, 6/1           Schiells for Ration           Schiells for Ration         3-4         1-2         11/21/17 <tr< th=""><th></th><th></th><th></th><th></th></tr<>				
Premises-Access to         3-2         4, 8         11/21/17           Premises-Definition of         3-1         3         11/21/17           Pressure, Water         3-2         1         11/21/17           R         R           Rates-Franklin Division         4         1-3         6/12/20, 11/21, 12/12           Rates-Former Firestone Trace         4         4-5         37/18           Rates-Former Southwoods Estate         4         6         12/13/18           Reconnection of Service         3-2         7-8         11/21/17           Repair of Customer Facilities         3-2; 3-6         2; 1         11/21/17           Restoring Service-Requirements         3-2         7-8         11/21/17           Restoring Service-Requirements         3-2         7-8         11/21/17           Schedule of Rates         4         1-6         XXXXX/2021, 6/1           Schedule of Rates         4         1-6         XXXXX/2021, 6/1           Scrice-Application         3-4         1-2         11/21/17           Service-Application         3-4         1-2         11/21/17           Service-Bills and Payments         3-3         1-2         11/21/17           Service-Bills for M	Р			¥
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Rates-Former Firestone Trace         4         4-5         3/7/18           Rates-Former Southwoods Estate         4         6         12/13/18           Reconnection of Service         3-2         7-8         11/2/1/17           Repair of Customer Facilities         3-2; 3-6         2; 1         11/2/1/17           Restoring Service-Requirements         3-2         7-8         11/2/1/17           S           Schedule of Rates         4         1-6         XX/XX/2021, 6/1           Restricted of Rates         4         1-2         XX/XX/2021, 6/1           XXX/XXX/2021, 6/1         11/2/1/	R			
Rates-Former Southwoods Estate         4         6         12/13/18           Reconnection of Service         3-2         7-8         11/21/17           Repair of Customer Facilities         3-2; 3-6         2; 1         11/21/17           Restoring Service-Requirements         3-2         7-8         11/21/17           Service-Application         3-4         1-6         XX/XX/2021, 6/1           Service-Application         3-4         1-2         11/21/17           Service-Bills and Payments         3-3         1-2         11/21/17           Service-Bills for Delinquent         3-3         1-2         11/21/17           Service-Bills for Delinquent         3-3         1         11/21/17           Service-Bills for, When rendered         3-3         1         11/21/17           Service-Bills for, Where Paid         3-3         1         11/21/17           Service-Bills for, Where Paid         3-3         1         11/21/17           Service-Bills for, Where Paid				6/12/20, 11/21/17
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Schedule of Rates         4         1-6         XX/XX/2021, 6/1 12/23/19, 12/13 3/7/18, 11/21/17           Service-Application         3-4         1-2         11/21/17           Service-Bills and Payments         3-3         1-2         11/21/17           Service-Bills for Delinquent         3-3         1         11/21/17           Service-Bills for Mailing         3-3         1         11/21/17           Service-Bills for, When rendered         3-3         1         11/21/17           Service-Bills for, Where Paid         3-3         1         11/21/17           Service-Calls After Hours         3-2         7-8         11/21/17           Service-Calls After Hours         3-2         4-5, 7, 9         11/21/17           Servic	Restoring Service-Requirements	3-2	7-8	11/21/17
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Service-Bills for, Where Paid       3-3       1       11/21/17         Service-Building Construction       3-6       1-2       11/21/17         Service-Calls After Hours       3-2       7-8       11/21/17         Service-Contracts for       3-4       1-2       11/21/17         Service-Customer Lines       3-6       1-5       11/21/17         Service-Deficiency or Failure       3-2       1       11/21/17         Service-Deposits       3-2       4-5, 7, 9       11/21/17         Service-Discontinuance       3-2; 3-3       3-7; 1       11/21/17         Service-Installation       3-6       1-2       11/21/17         Service-Maintenance and Repair       3-6       1       11/21/17         Service-Reconnection       3-3       1       11/21/17         Service-Regulations       3-2       7-8       11/21/17         Service-Separate Meter Requirement       3-6       1       11/21/17         Service-Size and Type       4       See Sch. Rates       3/7/18, 11/21/17         Service-Temporary       3-2; 3-4       3; 2       11/21/17			•	
Service-Building Construction       3-6       1-2       11/21/17         Service-Calls After Hours       3-2       7-8       11/21/17         Service-Contracts for       3-4       1-2       11/21/17         Service-Customer Lines       3-6       1-5       11/21/17         Service-Deficiency or Failure       3-2       1       11/21/17         Service-Deposits       3-2       4-5, 7, 9       11/21/17         Service-Discontinuance       3-2; 3-3       3-7; 1       11/21/17         Service-Installation       3-6       1-2       11/21/17         Service-Maintenance and Repair       3-6       1       11/21/17         Service-Metered       3-3       1       11/21/17         Service-Reconnection       3-2       7-8       11/21/17         Service-Regulations       3-2       7-8       11/21/17         Service-Separate Meter Requirement       3-6       1       11/21/17         Service-Size and Type       4       See Sch. Rates       3/7/18, 11/21/17         Service-Temporary       3-2; 3-4       3; 2       11/21/17				
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Aqua Ohio Wastewater, Inc. 6650 South Avenue Boardman, OH 44512

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

#### P.U.C.O. Tariff No. 1

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Section 4
Second Revised Sheet No. 3
Replaces First Sheet No. 3

P.U.C.O. Tariff No. 1

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

#### RECONNECTION CHARGES

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

#### DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

#### 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-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

#### TCJA NEGATIVE SURCHARGE

A Surcharge of - 7.74% of base sewer 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 XX XX, 2021.

Issued:	XX, 2021	Effective:	XX, 2021

Issued by Edmund Kolodziej, Jr., President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated XX XX, 2021 for Case No. 18-1841-ST-UNC

This foregoing document was electronically filed with the Public Utilities

**Commission of Ohio Docketing Information System on** 

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in

Case No(s). 18-1841-ST-UNC, 18-1842-ST-ATA

Summary: Petition Petition to Implement Annual Adjustment to TCJA Negative Surcharge electronically filed by Christopher T Kennedy on behalf of Aqua Ohio Wastewater, Inc.