

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Waterville    )  
Gas & Oil Company for Approval of an    ) Case No. 21-317-GA-UEx  
Adjustment to Its Uncollectible Expense Rider.    )

---

**APPLICATION OF WATERVILLE GAS & OIL COMPANY FOR APPROVAL OF AN  
ADJUSTMENT TO ITS UNCOLLECTIBLE EXPENSE RIDER**

---

The Waterville Gas & Oil Company (Waterville) hereby submits its annual Uncollectible Expense Rider Report and Application (Application) to modify its Uncollectible Expense Rider (UEX Rider). Waterville respectfully requests approval of the proposed adjustment. In support of this Application, Waterville states as follows:

1. On February 26, 2007, Waterville filed an Application to Increase Rates and Charges for Natural Gas Service, which, among other things, sought the Public Utilities Commission of Ohio's (Commission) approval to implement an UEX Rider. In an Opinion and Order issued on November 20, 2007, the Commission approved Waterville's Application to Increase Rates and authorized Waterville to implement an UEX Rider as part of the approved Stipulation.<sup>1</sup>
2. Since November 2007, subsequent adjustments to the UEX Rider have been approved on an annual basis. Most recently, the Commission approved Waterville's current UEX Rider of \$0.0031 per Mcf.<sup>2</sup>

---

<sup>1</sup> *In the Matter of the Application of Waterville Gas & Oil Company for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Services and Related Matters*, Case No. 07-194-GA-AIR, Opinion and Order at 7, 9 (November 20, 2017).

<sup>2</sup> *See, In the Matter of the Application of Waterville Gas & Oil Company for Approval of an Adjustment to Its Uncollectible Expense Rider Rate*, Case No. 20-317-GA-UEx, Finding and Order at ¶ 9 (July 15, 2020).

3. Waterville's UEX Rider, as set forth in Twelfth Revised Sheet No. 18, states that Waterville "shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten (10) percent is needed to adjust for prior period over- or under-collections."<sup>3</sup>
4. As of April 30, 2020, Waterville's under-collection balance was \$494.71 and Waterville's over-collection balance of April 30, 2021 was \$1,687.95. Attachment 1 to this Application sets forth Waterville's Annual Report for calendar year 2020 and year 2021 through April 30, 2021. Waterville has concluded that an adjustment is appropriate.
5. Waterville proposes to decrease the UEX Rider by \$0.0054 per Mcf, which will result in a credit to the customer of \$0.0023 per Mcf. The rate is comprised of: (1) the balance of deferred uncollectible accounts expense net of recoveries as of April 30, 2021, and (2) the actual bad debt write-offs for the twelve month period between May 1, 2020 and April 30, 2021. The calculation of the proposed rate is shown in Attachment 2.
6. A copy of the proposed UEX Rider, Thirteenth Revised Sheet No. 18, is attached as Attachment 3 to this Application, in both proposed and redline forms.
7. The credit to the customer of \$0.0023 per Mcf amounts to a decrease of the UEX Rider of greater than 10 percent from the previous period.

The credit of \$0.0023 per Mcf is just and reasonable for the UEX Rider and should be approved by the Commission.

---

<sup>3</sup> *In the Matter of the Application of Waterville Gas & Oil Company for Approval of an Adjustment to Its Uncollectible Expense Rider Rate*, Case No. 20-317-GA-UEx, Tariff (July 16, 2020).

WHEREFORE, Waterville respectfully requests that the Commission approve a decrease in the UEX Rider rate, which result in a credit to customers, as set forth in this Application and the revised tariff sheet contained in Attachment 3 of this Application.

/s/ Kimberly W. Bojko

Kimberly W. Bojko (0069402) (Counsel of Record)

Thomas V. Donadio (0100027)

Carpenter Lipps & Leland LLP

280 North High Street, Suite 1300

Columbus, Ohio 43215

Telephone: (614) 365-4100

[Bojko@carpenterlipps.com](mailto:Bojko@carpenterlipps.com)

[Donadio@carpenterlipps.com](mailto:Donadio@carpenterlipps.com)

(willing to accept service by email)

*Counsel for Waterville Gas & Oil Company*

### **CERTIFICATE OF SERVICE**

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document also is being served via electronic mail on May 20, 2021 upon the parties listed below.

/s/ Kimberly W. Bojko  
Kimberly W. Bojko

[Thomas.Shepherd@Ohioago.gov](mailto:Thomas.Shepherd@Ohioago.gov)  
[Kyle.Kern@Ohioago.gov](mailto:Kyle.Kern@Ohioago.gov)

Attorney Examiners:  
[Greta.See@PUCO.Ohio.gov](mailto:Greta.See@PUCO.Ohio.gov)  
[Jesse.Davis@PUCO.Ohio.gov](mailto:Jesse.Davis@PUCO.Ohio.gov)

**ATTACHMENT 1**  
**Case No. 21-317-GA-UEx**  
**Page 1 of 2**

[illegible]

The Waterville Gas & Oil Company  
Uncollectible Accounts Expense Rider Reconciliation  
January 1, 2021 through April 30, 2021

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>						
1 Balance-Beginning of Month	(757.77)	(954.67)	(1,192.80)	(1,544.23)						
2 Bad Debts Written Off	62.20	152.39	0.00	0.00						
3 Recovery - Base Rates	0.00	0.00	0.00	0.00						
4 Recovery - Bad Debt Rider (a)	256.78	325.42	193.34	139.35						
5 Recovery - Other (b)	<u>0.00</u>	<u>62.20</u>	<u>154.39</u>	<u>0.00</u>						
6 Incremental Bad Debt (2-(3+4+5))	(194.58)	(235.23)	(347.73)	(139.35)						
7 Balance Subtotal (1+6)	(952.35)	(1,189.90)	(1,540.53)	(1,683.58)						
8 Carrying Charges ((1+7)/2 x d	(2.32)	(2.90)	(3.70)	(4.37)						
9 Balance - End of Month (7+8)	(954.67)	(1,192.80)	(1,544.23)	(1,687.95)						
(a)										
Actual Monthly Sales Volumes	82,831	104,973	62,369	44,952						
times Current Bad Debt Rider	<u>0.0031</u>	<u>0.0031</u>	<u>0.0031</u>	<u>0.0031</u>						
Recovery - Bad Debt Rider	256.78	325.42	193.34	139.35						
(b)										
consists of customer payments, net-collection agency revenue, other collections										
(c)										
Annual Carrying Charge Rate	3.25%	3.25%	3.25%	3.25%						
(d)										
Monthly Carrying Charge Rate	0.2708%	0.2708%	0.2708%	0.2708%						

The Waterville Gas & Oil Company  
Revised Rider Rate Calculation  
May 1, 2021

Balance Overcollected 05/01/21	(1,687.95)
Estimated Uncollectible Accts 5/21-4/22	<u>460.52</u>
Total to Collect	(1,227.43)
Estimated Sales Volumes 5/21-4/22 (mcf)	<u>544,296</u>

Calculated Revised Rider Rate	(0.0023)	per mcf
-------------------------------	----------	---------

Current Rider Rate-#20-317-GA-UEx	<u>0.0031</u>	per mcf
-----------------------------------	---------------	---------

Change	(0.0054)	per mcf
--------	----------	---------

May 20	31,645
June	16,204
July	13,353
August	13,544
September	15,810
October	26,743
November	42,294
December	89,578
January 21	82,831
February	104,973
March	62,369
April	<u>44,952</u>
	544,296

P.U.C.O. No. ~~132~~  
(Cancels P.U.C.O. No. ~~124~~)

Waterville Gas & Oil Company

~~Thirteenth~~ ~~Twelfth~~ Revised Sheet No. 18

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF NATURAL GAS  
IN THE STATE OF OHIO**

---

- 41. Ohio Mcf Tax Rider.** The Ohio Excise Tax on each per MCF of natural gas distributed by the company through a meter of an end user in this state shall be applicable to all gas delivered by the Company to customers billed by the Company under its current Rate GS rate schedule.

All bills shall be adjusted to recover the Ohio Excise Tax by \$.0411 per Mcf delivered.

- 42. Uncollectible Expense Rider.** Applicable to all customers served under the Company's current Rate GS rate schedule. ~~An additional credit charge~~ of \$.00~~2334~~ per Mcf shall be applied to all volumes of service rendered to recover cost associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. The Company shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten (10) percent is needed to adjust for prior period over- or under-collections.

- 43. Reconciliation.** The Uncollectible Expense Rider is updated annually. ~~The Company's actual uncollectible expense for the applicable Rate Schedules, including carrying charges, shall be reconciled annually, with any over or under collection being reflected as a charge or credit in a subsequent update of the Rider Rate. The charge or credit may include Customer refunds if the Commission or Supreme Court of Ohio determines, as a result of an audit of the annual period in which the Rider Rate was in effect, that the Company's charge was unlawful or unreasonable or included imprudent amounts.~~

---

Filed pursuant to PUCO Finding and Order dated September 11, 2019 in Case No. ~~210~~-0317-GA-UEx

ISSUED: ~~July 16, 2020~~

EFFECTIVE: ~~July 16, 2020~~

Issued By  
Robert S. Black  
President, Waterville Gas & Oil Company

P.U.C.O. No. 13  
(Cancels P.U.C.O. No. 12)

Waterville Gas & Oil Company

Thirteenth Revised Sheet No. 18

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF NATURAL GAS  
IN THE STATE OF OHIO

---

- 41. Ohio Mcf Tax Rider.** The Ohio Excise Tax on each per MCF of natural gas distributed by the company through a meter of an end user in this state shall be applicable to all gas delivered by the Company to customers billed by the Company under its current Rate GS rate schedule.

All bills shall be adjusted to recover the Ohio Excise Tax by \$.0411 per Mcf delivered.

- 42. Uncollectible Expense Rider.** Applicable to all customers served under the Company's current Rate GS rate schedule. A credit of \$0.0023 per Mcf shall be applied to all volumes of service rendered to recover cost associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. The Company shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten (10) percent is needed to adjust for prior period over- or under-collections.

- 43. Reconciliation.** The Uncollectible Expense Rider is updated annually. The Company's actual uncollectible expense for the applicable Rate Schedules, including carrying charges, shall be reconciled annually, with any over or under collection being reflected as a charge or credit in a subsequent update of the Rider Rate. The charge or credit may include Customer refunds if the Commission or Supreme Court of Ohio determines, as a result of an audit of the annual period in which the Rider Rate was in effect, that the Company's charge was unlawful or unreasonable or included imprudent amounts.

---

Filed pursuant to PUCO Finding and Order dated \_\_\_\_\_, 2020 in Case No. 21-0317-GA-UEx

ISSUED: \_\_\_\_\_, 2020

EFFECTIVE: \_\_\_\_\_, 2020

Issued By  
Robert S. Black  
President, Waterville Gas & Oil Company

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**5/20/2021 1:34:35 PM**

**in**

**Case No(s). 21-0317-GA-UEx**

Summary: Application of Waterville Gas and Oil Company for Approval of an Adjustment to its Uncollectible Expense Rider electronically filed by Mrs. Kimberly W. Bojko on behalf of Waterville Gas and Oil Company