# whittsturtevant LLP

CHRISTOPHER T. KENNEDY
Direct: 614.224.3912
kennedy@whitt-sturtevant.com

March 22, 2019

Ms. Barcy F. McNeal Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43215

Re: Aqua Ohio, Inc., Case Nos. 18-1843-WW-UNC & 18-1844-WW-ATA

Dear Ms. McNeal:

On December 20, 2018, in accordance with the Commission's October 24, 2018 Finding and Order, Aqua Ohio, Inc. (Aqua) filed its Application seeking approval to resolve matters related to the Tax Cuts and Jobs Act of 2017 (TCJA). As part of that application, Aqua requested authority to establish a negative surcharge to reflect the tax savings realized under the TCJA.

Subsequent to the filing of that application, Aqua has discovered various necessary revisions to the calculation of the surcharge which affects the final amount. Specifically, the estimated balance of deferrals recorded by the Company for water service accumulated from January 1, 2018, through December 31, 2018, is now \$2,321,452; and the amount of protected or normalized excess ADITs that will be amortized is now approximately \$12,441,219. The unprotected excess ADITs related to PP&E to be amortized is unchanged, and all other provisions of the original application remain the same.

To provide clarity on the revised surcharge, Aqua submits this Amended Application, with the following:

- Attachment A: Revised proposed tariff sheets reflecting the updated surcharge
- Attachment B: Revised schedules reflecting the updated calculations

Please file this Amended Application in the above-captioned dockets, and do not hesitate to contact me with any questions.

Respectfully submitted,

/s/ Christopher T. Kennedy
Counsel for Aqua Ohio, Inc.

Cc: Parties of Record

# Attachment A

Section 2
Sixth Revised Sheet No. 3
Replaces Fifth Sheet No. 3

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

			07/4/45
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	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	3/7/18, 03/22/17,
Motor rates	•	Rates	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
0			
U			
Off Premise Use of Service	3-2	5	07/14/15
Oil Premise use of Service	3-2	3	07/14/15
Р			
r			
Person-Definition of	3-1	3	07/14/15
Premises-Access to	3-2	3-6, 9-10	07/14/15
Premises-Access to	3- <u>2</u> 3-1	3-0, 3-10	07/14/15
Precedence	3-2	1	
		•	07/14/15
Pressure, Water	3-2; 3-	1-2; 2-3	07/14/15
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Private Fire Protection-Application for	3-11; 3-	1-2; 1-2	07/14/15
Service	12		
Private Fire Protection-Contracts for	3-4; 3-	1; 2-3	07/14/15
Service	11		
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	3-11	3	07/14/15
Governing			
R			
Rates-Lake Erie Division	4	1-12	xx/xx/xx 03/22/17,
Nates Lake Life Division	<del>-1</del>	1-12	10/7/15, 07/14/15
Rates-Masury Division	4	13-16	<u>xx/xx/xx,</u> 03/22/17,
Tato Madaly Division	7	10 10	10/7/15, 07/14/15
Rates-Former Tomahawk Util.	4	17-18	xx/xx/xx, 03/22/17,
Nates-i Office Toffiallawk Offi.	7	17-10	07/14/15
Rates-Former Mohawk Util.	4	19-20	xx/xx/xx, 03/22/17,
Nates-i Offilet Moriawk Otti.	4	19-20	07/14/15
			07/14/13

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

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

Rates-Former OAWC	4	21-33	xx/xx/xx, 03/22/17,
Rates-Former Firestone Trace	4	34-35	10/7/15, 07/14/15 xx/xx/xx, 3/7/18
Requirements for Related Facilities	3-10	34-35 1	07/14/15
Repair of Customer Facilities	3-10	4-5	07/14/15
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Restoring Service-Requirements	3-2; 3-9	8-9; 6	07/14/15
S			
Schedule of Rates	4	1-36	xx/xx/xx, 2/6/19, 1/18/19, 3/7/18, 03/22/17, 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 3-7	1 1-2	07/14/15
Service-Customer Lines Service-Deficiency or Failure	3-7 3-2	1-2 2	07/14/15 07/14/15
Service-Deniciency of Failure 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,
gg			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	03/22/17, 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	2/6/19, 1/18/19,
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#### Section 2 <u>Third</u> Revised Sheet No. 5 Replaces <u>Second</u> Sheet No. 5

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

Т			
TCJA Negative Surcharge Temporary Service Temporary Shut off Notice	4 3-2; 3-4 3-2	See Sch. of Rates 5; 2 2	xx/xx/xx 07/14/15 07/14/15
V			
Valves Valves-Size, Type and Location	3-2; 3-9 3-2	1-2; 3 4	07/14/15 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	03/22/17, 07/14/15
Water Service-Regulations	3-7	1-2	07/14/15
Water Service-Temporary	3-4	2	07/14/15
Water Service-Temporary Cut off	3-2	2	07/14/15
Water-Use of	3-4	1	07/14/15

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#### 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
	<u>Month</u>
1-1/4" Hose Connection	\$3.30
1-1/2" Hose Connection	
2" Hose Connection	\$8.50
2-1/2" Hose Connection	\$13.30
Private Fire Hydrant	\$48.20
AUTOMATIC SPRINKLERS	
Size of	Per
Connection	<u>Month</u>
2"	\$8.50
4"	\$33.90
6"	\$76.40

#### SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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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P.U.C.O. Tariff No. 2

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

#### SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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. <u>18-1843-WW-UNC</u>

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#### 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

	<u>Charge</u>
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)**

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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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#### 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
	<u>Month</u>
1-1/4" Hose Connection	
1-1/2" Hose Connection	\$13.20
2" Hose Connection	\$17.60
2-1/2" Hose Connection	
Private Fire Hydrant	\$54.00
AUTOMATIC SPRINKLER	<u>s</u>
Size of	Per
<u>Connection</u>	<u>Month</u>
2"	\$29.60
4"	\$56.20
6"	\$94.60

#### SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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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#### 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 Monthly flat rate unmetered service per unit			
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			
ACCOUNT ACTIVATION CHARGE			

#### 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)

In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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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#### P.U.C.O. Tariff No. 2

#### **Rates for Masury Division**

#### Schedule "A" - Metered Service

#### CUSTOMER CHARGE - ALL CUSTOMER CLASSES

Size of Meter	Monthly
5/8"	\$10.00
3/4"	
1"	
1-1/2"	
2"	
3"	
4"	
6"	\$500.00
CONSUMPTION CHARGES - RESIDENTIAL, COMMERCIAL AND INDUSTRIAL C	USTOMERS
Pe	er 100 gallons
	Monthly
First 15,000 gallons monthly	
Next 85,000 gallons monthly	+
All consumption over 100,000 gallons monthly	
All consumption over 100,000 gailons monthly	φυ.6255

#### SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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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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	
Destruction	Monthly Charge
Residential	\$43.10
LATE PAYMENT FEE  The late payment fee of 5% is based on current charges only and is not of future delinquencies. The customer receives a six (6) day grace period (before late fees are applied. The six-day grace period allows for any maidelays.	after due date)
DISHONORED PAYMENTS  When a payment for service is returned by the financial institution unpaid eighteen dollars and fifty-eight cents (\$18.58) will be assessed to cover t processing this transaction, provided the payment is properly processed Company. The charge for the dishonored payment may be reflected at t option, when the Company returns the dishonored payment or may be in customer's next billing.	he cost of by the he Company's
RECONNECTION FEE  Reconnection fees as defined by this tariff Section 3-2, Original Sheet No are:	o. 9, Item 16,
Reconnection Fee during regular business hours	
ACCOUNT ACTIVATION CHARGE  An account activation charge of thirty dollars and seventy-six cents (\$30. charged for a service connection during the Company's regular business	
SYSTEM IMPROVEMENT SURCHARGE (SIC)	
In addition to the charges provided for in this tariff for all flat rate unmetered serv	ice a surcharge

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of 3.66% will apply to all services rendered on or after February 6, 2019.

TCJA NEGATIVE SURCHARGE

A surcharge of -5.76% 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.

In accordance with the Public Utilities Commission of Ohio Order Dated \_\_\_\_\_\_\_for Case No. <u>18-1843-WW-UNC</u>

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

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

#### SYSTEM IMPROVEMENT SURCHARGE (SIC)

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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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#### P.U.C.O. Tariff No. 2

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

#### System Improvement Surcharge

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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. <u>18-1843-WW-UNC</u>

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# Section 2 Sixth Revised Sheet No. 3 Replaces Fifth Sheet No. 3

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

Meter-installation Meter-Installation Location Meter-Maintenance of and Repairs to	3-9 3-9 3-9	1-4 2-3 3-4	07/14/15 07/14/15 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	3/7/18, 03/22/17,
Meter-Specifications for	3-9	Rates 1-2, 4-5	07/14/15 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
0			
Off Premise Use of Service	3-2	5	07/14/15
Р			
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,
Rates-Masury Division	4	13-16	10/7/15, 07/14/15 xx/xx/xx, 03/22/17
Rates-Former Tomahawk Util.	4	17-18	10/7/15, 07/14/15 xx/xx/xx, 03/22/17 07/14/15
Rates-Former Mohawk Util.	4	19-20	07/14/15 xx/xx/xx, 03/22/17 07/14/15

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Rates-Former OAWC	4	21-33	xx/xx/xx, 03/22/17, 10/7/15, 07/14/15
Rates-Former Firestone Trace	4	34-35	xx/xx/xx, 3/7/18
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
restoring Service-requirements	3-2, 3-9	0-3, 0	01/14/13
S			
Schedule of Rates	4	1-36	xx/xx/xx, 2/6/19, 1/18/19, 3/7/18, 03/22/17, 10/7/15, 07/14/15
Service-Application	3-4	1-2	07/14/15
Service-Application 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,
Comice Installation Dates	2.7	4	07/14/15
Service-Installation Dates Service-Maintenance and Repair	3-7 3-7	1 1	07/14/15 07/14/15
Service-Private Fire	3-1 3-11		07/14/15
Service-Private Fire Service-Reconnection	3-11 3-2	1-3	07/14/15
		9, 12	
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	03/22/17, 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	2/6/19, 1/18/19, 3/7/18, 03/22/17, 10/7/15, 07/14/15

Issued:	Effective:

Т			
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
V			
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	03/22/17, 07/14/15
Water Service-Regulations	3-7	1-2	07/14/15
Water Service-Temporary	3-4	2	07/14/15
Water Service-Temporary Cut off	3-2	2	07/14/15
Water-Use of	3-4	1	07/14/15

Issued:	Effective:

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

# DIVISION B - PRIVATE FIRE RATE SCHEDULE

#### **HOSE CONNECTIONS AND HYDRANTS**

	Per
	Month
-1/4" Hose Connection	
-1/2" Hose Connection	
" Hose Connection	\$8.50
-1/2" Hose Connection	\$13.30
Private Fire Hydrant	\$48.20
AUTOMATIC SPRINKLEI	
Size of	
Size of Connection	Per Month
<u>::</u>	
n	·
yn	
SYSTEM IMPROVEMENT SURCH	IARGE (SIC)
In addition to the charges provided for in this tariff for all surcharge of 3.66% will apply to all services rendered	
TCJA NEGATIVE SURCHA	ARGE
A surcharge of -5.76% of base water rate charges will be a under the Tax Cuts and Jobs Act of 2017, effective on bil	
Issued:	Effective:

In accordance with the Public Utilities Commission of Ohio Order Dated \_\_\_\_\_ for Case No. 18-1843-WW-UNC

Section 4 Fourth Revised Sheet No. 5 Replaces Third 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)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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:
•	ij, Jr., President and COO, Aqua Ohio, Inc. Public Utilities Commission of Ohio for Case No. 18-1843-WW-UNC

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

Located in Lake Contour Capaintoin, Bridge rate, Township, Timanic County, Cinc
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
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)
In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.
TCJA NEGATIVE SURCHARGE
A surcharge of -5.76% 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. 18-1843-WW-UNC

# 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> </u>
	Per
	<u>Month</u>
1-1/4" Hose Connection	\$10.10
1-1/2" Hose Connection	
2" Hose Connection	
2-1/2" Hose Connection	\$22.60
Private Fire Hydrant	\$54.00
<u>AUTOMATIC S</u>	PRINKLERS
Size of	Per
<u>Connection</u>	<u>Month</u>
,"	\$29.60
"	\$94.60
SYSTEM IMPROVEMEN	IT SUDCHADGE (SIC)
STSTEM IMPROVEMEN	II SUNCHARGE (SIC)
In addition to the charges provided for in this surcharge of 3.66% will apply to all service	
TCJA NEGATIVE	SURCHARGE
A surcharge of -5.76% of base water rate charge under the Tax Cuts and Jobs Act of 2017, effective control of the control of t	
Issued:	Effective:
Issued by Edmund Kolodziej, Jr., F	President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio Order Dated for Case No. 18-1843-WW-UNC

Section 4 Fourth Revised Sheet No. 12 Replaces Third 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 <u>Month</u> Monthly flat rate unmetered service per unit
worthly hat rate unmetered service per unit
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
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)
In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.
TCJA NEGATIVE SURCHARGE
A surcharge of -5.76% 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. 18-1843-WW-UNC

# **Rates for Masury Division**

# Schedule "A" - Metered Service

CUSTOMER CHARGE – ALL CUSTOMER CLASSES
Size of Meter         Monthly           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
SYSTEM IMPROVEMENT SURCHARGE (SIC)
In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.
TCJA NEGATIVE SURCHARGE
A surcharge of -5.76% 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. 18-1843-WW-UNC

#### 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 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, 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) In addition to the charges provided for in this tariff for all flat rate unmetered service, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019. **TCJA NEGATIVE SURCHARGE** A surcharge of -5.76% 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. 18-1843-WW-UNC

Section 4 Third Revised Sheet No. 20 Replaces Second 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)**

In addition to the charges provided for in this tariff for all metered and private fire rates, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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:
	dziej, Jr., President and COO, Aqua Ohio, Inc.
In accordance with	the Public Utilities Commission of Ohio
Order Dated	for Case No. 18-1843-WW-UNC

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

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

Rates	for	customers	in the	area formerl	v served by	v Ohio	American	Water !	Company (	cont.
Nates	101	CUSTOILICIS	111 1110 9	ai ca ioi ilici	V SCIVCUD		Allicitati	TTULC:	COLLIDALIA	COLIC

#### **System Improvement Surcharge**

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a surcharge of 3.66% will apply to all services rendered on or after February 6, 2019.

#### **TCJA NEGATIVE SURCHARGE**

A surcharge of -5.76% 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:
	ziej, Jr., President and COO, Aqua Ohio, Inc. the Public Utilities Commission of Ohio for Case No. 18-1843-WW-UNC

# Attachment B

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

# Attachment 2

Page 1 of 5
REVISED

TCJA % of Base

Line	Amortization of Excess ADIT's		Water	Admin	Total	Revenue
1	Protected Property, Plant and Equipment	ARAM	(314,688)	(182,844)	(497,532)	
2					-	
3	Unprotected Property, Plant and Equipmen	t 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		(2,321,452)	-	(2,321,452)	-3.75%
12						
13	Total Annualized Refund		(3,301,537)	(266,731)	(3,568,268)	
14						
15	Current Base Revenue C	Case 16-0907 -WW-AIR			61,893,013	
16						
17	TCJA negative surcharge (% of Base Revenu	e)				<u>-5.76%</u>
18						

Aqua Ohio Inc. Calculation of Deferrals - Water Case No. 18-1843-WW-UNC Attachment 2
REVISED

Calculation of ADIT Amortization for Negative Surcharge

Page 2 of 5

		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	Beginning Balance	11,501,491	11,476,550	11,451,609	11,426,668	11,401,727	11,376,786	11,351,845	11,326,904	11,301,963	11,277,022	11,252,081	11,227,140	11,202,199
2	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)	
3	Ending Balance	11,476,550	11,451,609	11,426,668	11,401,727	11,376,786	11,351,845	11,326,904	11,301,963	11,277,022	11,252,081	11,227,140	11,202,199	11,202,199
4														
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	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,219,124	15,194,183
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	11,202,199	11,175,975	11,149,751	11,123,527	11,097,303	11,071,079	11,044,855	11,018,631	10,992,407				
25	Amortization	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)	(26,224)				
26	Ending Balance	11,175,975	11,149,751	11,123,527	11,097,303	11,071,079	11,044,855	11,018,631	10,992,407	10,966,183				
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	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183	15,194,183				

Manual adjustments to protected excess ADIT - PP&E discovered after the filing for a few items that were not in our Powertax system

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

Calculation of ADIT Amortization for Negative Surcharge

Page 3 of 5

		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	3													
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	3 3 3 3 3	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,	( -, -,
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			25	7.p. 20	, 25		74. 25	7.48 23	00F 20				
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	ziidiilg saidiice	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	75 1,550	,55,,22	72.,.0.	, 00,2 .,	03.,010	0.0,	000,500	0.0,233				
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	Ename Balance	171,003	107,120	202,303	217,000	232,037	240,074	203,311	270,540	233,703				
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)	(113,143)	(113,173)	(113,173)	(113,173)	(113,173)	(113,173)	(113,173)	(113,173)	(113,173)				
43	Ending Balance	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)	(115,143)				
44	Lifeting balance	(113,143)	(113,143)	(113,143)	(113,143)	(113,143)	(113,143)	(113,143)	(113,143)	(113,143)				
44	Total Excess ADIT's	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941	826,941				
45	TOTAL EXCESS ADTT 5	020,341	020,341	020,341	020,341	020,341	020,341	020,341	020,341	020,341				

Aqua Ohio Inc.
Calculation of Deferrals - WATER
Associated with FIT Change
Case No. 18-1843-WW-UNC

Attachment 2
REVISED

Page 4 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
1 2 3	Beginning Balance Revised Accrual of FIT Impact Amortization	156,714	156,714 93,064	249,778 188,902	438,680 124,354	563,034 216,425	779,459 240,074	1,019,533 285,496	1,305,029 297,676	1,602,705 214,808	1,817,513 229,233	2,046,746 130,796	2,177,542 143,910
4 5 6	Ending Balance Reg Liability	156,714	249,778	438,680	563,034	779,459	1,019,533	1,305,029	1,602,705	1,817,513	2,046,746	2,177,542	2,321,452

Error discover in original calculation of accrual reserve

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

Page 5 of 5

Attachment 2

Line				
1	Approved Revenue	Requirement	65,329,479	Case 16-0907-WW-AIR
2				
3	Less Special Contra	cts	(2,281,614)	
4				
5	Miscellaneous Reve	nue	(1,154,852)	
6				
7	Adjusted Base Revo	enue	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		

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in

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

Summary: Amended Application electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.