

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua)	
Ohio, Inc., for Authority to Assess a System)	
Improvement Charge in the Lake / Masury /)	Case No. 19-567-WW-SIC
Prior American / Prior Mohawk / Prior)	
Tomahawk Properties)	

STIPULATION AND RECOMMENDATION

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

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

¹ The Office of the Ohio Consumers' Counsel (OCC) is not opposing the Stipulation but is not a signatory party.

where, as here, it is sponsored by parties representing a significant cross section of interests, including the Commission's Staff, it is entitled to careful consideration by the Commission.

The Signatory Parties stipulate and recommend as follows:

1. On March 4, 2019, Aqua Ohio, as a waterworks public utility, filed an Application with the Commission pursuant to R.C. 4909.172 for approval to collect an infrastructure improvement surcharge from customers located in the affected service areas.
2. At the time of the filing of Aqua Ohio's Application and the initiation of this proceeding, it had been at least 12 months since Aqua had filed its last System Improvement Charge (SIC) application for the affected service areas. *See* Case No. 18-337-WW-SIC, Application (filed March 1, 2018).
3. On June 24, 2019, Staff filed Comments on Aqua Ohio's SIC application.
4. The SIC established in this proceeding shall be set at 3.733 percent, as agreed to by the Signatory Parties, identified in Joint Exhibit 2.0, Schedule 10, and supported by the other schedules included in Joint Exhibit 2.0.
5. The stipulated SIC is in accordance with the requirements of R.C. 4909.172 and Ohio Adm. Code 4901:1-15-35.
6. The stipulated SIC is less than the proposed SIC of 3.767 percent included in Aqua Ohio's Application in this proceeding.
7. The stipulated SIC does not exceed four and one quarter percent of the rates and charges applicable to each class in the affected service areas.
8. If the stipulated SIC is approved by the Commission, Aqua Ohio will not have more than three infrastructure improvement surcharges in effect, in accordance with R.C. 4909.172(B)(2).

9. The stipulated SIC is just and reasonable, for purposes of this proceeding and upon consideration of Aqua Ohio's Application and the information provided to Staff and OCC during this proceeding, and is sufficient to recover the infrastructure plant costs and revenue requirement reflected in the revised schedules included in Joint Exhibit 2.0.

10. In arriving at the stipulated SIC, upon consideration of the Staff Comments filed in this proceeding on June 24, 2019, including Attachment A to the Staff Comments, in the interest of resolving all issues raised in the Staff Comments in this proceeding, and for purposes of this proceeding only, Aqua Ohio agrees to the Staff adjustments in Attachment A, lines 1-16 and 19-35, of the Staff Comments to exclude from the SIC \$188,427 of plant additions and \$24,824 of plant retirements that the Signatory Parties consider not eligible to be recovered through the SIC. The removal of these amounts has been reflected in the revised schedules included in Joint Exhibit 2.0 and the calculation of the stipulated SIC.

11. In arriving at the stipulated SIC, upon consideration of settlement discussions with Staff and OCC and the documentation provided by Aqua Ohio to Staff and OCC concerning the replacement costs of chemical feed systems at Aqua Ohio's Mentor and Ashtabula water treatment plant, in the interest of resolving all issues raised in the Staff Comments in this proceeding, and for purposes of this proceeding only, Staff agrees to withdraw its adjustments in Attachment A, lines 17 and 18 of the Staff Comments, with the understanding that the stipulated SIC does not include the costs to install the new potassium permanganate feed system at Aqua Ohio's Ashtabula water treatment plant. The withdrawal of these adjustments has been reflected in the revised schedules included in Joint Exhibit 2.0 and the calculation of the stipulated SIC.

12. The Signatory Parties agree and recommend that the Commission approve final tariffs in the form of Joint Exhibit 3.0.

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

Joint Exhibit 1.0	Stipulation and Recommendation
Joint Exhibit 2.0	Stipulation Schedules
Joint Exhibit 3.0	Stipulation Tariffs
Aqua Exhibit 1.0	Application, Exhibits, and Testimony filed on March 4, 2019
Aqua Exhibit 2.0	Proof of Publication filed on May 30, 2019
Staff Exhibit 1.0	Staff Comments filed on June 24, 2019

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

15. The Signatory Parties believe that this Stipulation represents a reasonable compromise of varying interests. This Stipulation is expressly conditioned upon adoption in its entirety by the Commission without material modification by the Commission; provided, however, that each Signatory Party has the right, in its sole discretion, to determine whether the Commission's approval of this Stipulation constitutes a "material modification" thereof. Should the Commission reject or materially modify all or part of this Stipulation, the Signatory Parties shall have the right to apply for rehearing. If the Commission does not adopt the Stipulation without material modification upon rehearing, or if the Commission makes a material modification to any Order adopting the Stipulation pursuant to any reversal, vacation and/or remand by the Supreme Court of Ohio, then within 30 days of the Commission's Entry on Rehearing or Order on Remand any Signatory Party may withdraw from the Stipulation by filing a notice with the Commission (Notice of Withdrawal). No Signatory Party shall file a Notice of

Withdrawal without first negotiating in good faith with the other Signatory Parties to achieve an outcome that substantially satisfies the intent of the Stipulation. If a new agreement achieves such an outcome, the Signatory Parties will file the new agreement for Commission review and approval. If the discussions to achieve an outcome that substantially satisfies the intent of the Stipulation are unsuccessful, and a Signatory Party files a Notice of Withdrawal, then the Commission will convene an evidentiary hearing to afford that Signatory Party the opportunity to contest the Stipulation by presenting evidence through witnesses, to cross-examine witnesses, to present rebuttal testimony, and to brief all issues that the Commission shall decide based upon the record and briefs. If the discussions to achieve an outcome that substantially satisfies the intent of the Stipulation are successful, then some or all of the Signatory Parties shall submit the amended Stipulation to the Commission for approval after a hearing if necessary.

16. Unless the Signatory Party exercises its right to terminate its Signatory Party status or withdraw as described above, each Signatory Party agrees to and will support the reasonableness of this Stipulation before the Commission and in any appeal that it participates in from the Commission's adoption and/or enforcement of this Stipulation.

17. This Stipulation is submitted for purposes of this proceeding only. Neither this Stipulation, including the information and data submitted herewith, nor a Commission order approving the Stipulation shall be binding in any future proceeding, nor cited as precedent in any future proceeding for or against any Signatory Party or against the Commission itself, except as necessary to enforce the terms of this Stipulation.

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

The undersigned hereby stipulate and agree and each represents that it is authorized to enter into this Stipulation and Recommendation on this 20th day of August 2019. This Stipulation and Recommendation may be signed in counterparts.

Aqua Ohio, Inc.

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

By: /s/ Christopher T. Kennedy
Counsel

By: /s/ Robert A. Eubanks
Counsel

Date: August 20, 2019

Date: August 20, 2019

CERTIFICATE OF SERVICE

I hereby certify that a courtesy copy of the foregoing Stipulation and Recommendation was served by electronic mail, to the following on this 20th day of August, 2019:

robert.eubanks@ohioattorneygeneral.gov
steven.beeler@ohioattorneygeneral.gov
amy.botschner.obrien@occ.ohio.gov
ambrosia.logsdon@occ.ohio.gov
bryce.mckenney@occ.ohio.gov

Attorney Examiner
anna.sanyal@puco.ohio.gov
lauren.augostini@puco.ohio.gov

/s/ Rebekah J. Glover

One of the Attorneys for Aqua Ohio, Inc.

Revised 8/2/19

Schedule 1

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Annualized Revenue Requirement

Line No.			
1	<u>Return on Investment</u>		
2	Plant In-Service		
3	Additions	\$17,800,749	Schedule 2 , line 15
4	Original Cost Retired	1,308,744	Schedule 3, line 15
5	Net Plant In-Service (3 - 4)	16,492,005	
6	Less: Accumulation Provision for Depreciation		
7	Depreciation Expense	111,714	Schedule 4, pg 1-4, line 16, 32, 48
8	Original Cost Retired	1,308,744	Schedule 3, line 15
9	Total Accumulated Provision for Depreciation (7 - 8)	(1,197,030)	
10	Net Rate Base	17,689,035	
11	Pre-tax Rate of Return	9.28%	Schedule 7, line 4
12	Annualized Return on Rate Base (10 x 11)	1,640,995	
	<u>Operating Expenses</u>		
13	Annualized Provision for Depreciation For Additions	366,823	Schedule 5, line 16
14	Annualized Reduction in Depreciation For Retirements	(35,510)	Schedule 6, line 16
15	Annualized Property Taxes For Additions	382,274	Schedule 5.1 line 26
16	Annualized Reduction for Property Taxes For Retirements	(41,381)	Schedule 6.1 line 86
17	Annualized Revenue Requirement (12 + 13 + 14 + 15 + 16)	\$2,313,201	

JOINT EXHIBIT 2.0

Schedule 2

AQUA OHIO, Inc.,
PUCO Regulated Water Divisions
Case No. 19-567-VW-SIC
Plant Additions By Month

Line No.	Acct. No.	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18	Sub-Total 12/31/18
1		<u>Cumulative</u>												
2	Property Grouping													
3	Account 323	-	-	3,090	3,090	3,090	3,090	4,827	17,776	17,776	17,776	17,776	17,776	17,776
4	Account 325	14,658	14,658	14,658	14,658	15,700	15,700	15,700	19,313	19,313	76,617	99,660	139,469	139,469
5	Account 326	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Account 327	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Account 328	-	-	2,773	21,230	21,230	24,208	24,208	80,300	100,474	109,721	124,632	128,850	128,850
8	Account 332	7,531	8,836	171,448	262,591	276,301	377,273	481,464	506,868	542,732	551,774	552,871	2,248,565	2,248,565
9	Account 342	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Account 343	36,511	105,486	145,835	155,653	927,897	1,149,223	1,648,482	2,001,074	3,000,190	4,811,706	8,130,729	10,715,134	10,715,134
11	Account 345	8,643	34,049	135,891	136,583	241,359	464,905	521,801	649,336	997,761	1,299,220	1,723,967	2,419,969	2,419,969
12	Account 346	6,321	41,313	270,028	270,028	270,028	641,977	641,977	641,977	786,101	786,101	786,101	952,098	952,098
13	Account 347	18,427	18,478	72,778	72,778	72,778	250,343	250,343	250,343	375,446	375,446	375,446	548,645	548,645
14	Account 348	17,437	30,050	43,125	45,622	104,888	136,194	169,634	206,230	256,922	359,136	458,307	630,244	630,244
15	Total (3 through 14)	109,528	252,870	859,626	982,233	1,933,271	3,062,913	3,758,436	4,373,218	6,096,715	8,387,496	12,269,490	17,800,749	17,800,749
16		<u>Incremental</u>												
17	Property Grouping													
18	Account 323			3,090				1,737	12,949					17,776
19	Account 325	14,658	-	-		1,042	-	-	3,614		57,303	23,044	39,809	139,469
20	Account 326													-
21	Account 327													-
22	Account 328	-		2,773	18,457		2,978		56,092	20,174	9,247	14,911	4,217	128,850
23	Account 332	7,531	1,305	162,612	91,143	13,710	100,972	104,190	25,405	35,864	9,042	1,097	1,695,694	2,248,565
24	Account 342													
25	Account 343	36,510.75	68,975.46	40,349.06	9,818.07	772,243.36	221,325.98	499,259.68	352,591.90	999,115.53	1,811,516.02	3,319,023.68	2,584,404.48	10,715,134
26	Account 345	8,642.60	25,405.94	101,842.05	691.99	104,776.24	223,545.96	56,896.52	127,534.37	348,425.13	301,458.86	424,747.69	696,001.33	2,419,969
27	Account 346	6,320.66	34,992.79	228,714.27			371,949.22			144,123.67			165,997.14	952,098
28	Account 347	18,427.18	50.76	54,300.44			177,564.74			125,102.61			173,199.65	548,645
29	Account 348	17,437	12,612	13,075	2,497	59,266	31,305	33,440	36,596	50,692	102,215	99,171	171,937	630,244
30	Total (18 through 29)	109,528	143,342	606,756	122,607	951,038	1,129,642	695,523	614,781	1,723,497	2,290,782	3,881,994	5,531,259	17,800,749

JOINT EXHIBIT 2.0

Schedule 3

AQUA OHIO, Inc.,
PUCO Regulated Water Divisions
Case No. 19-567-VW-SiC
Original Cost Retired

Line No.	Acct. No.	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18	Sub-Total 12/31/18
1	<u>Cumulative</u>													
2	Property Grouping													
3	Account 323	-	-	1,517	1,517	1,517	1,517	2,765	13,237	13,237	13,237	13,237	13,237	13,237
4	Account 325	4,285	4,285	4,285	4,285	4,423	4,423	4,423	6,547	6,547	15,161	15,161	30,367	30,367
5	Account 326	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Account 327	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Account 328	-	-	1,593	9,964	9,964	12,247	12,247	52,873	52,873	54,354	58,225	59,262	59,262
8	Account 332	3,964	3,999	12,717	39,579	45,469	56,776	59,860	71,458	93,043	99,817	100,487	167,811	167,811
9	Account 342	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Account 343	409	1,560	2,028	2,160	75,460	91,458	141,819	143,326	180,618	275,592	343,027	443,543	443,543
11	Account 345	2,401	2,401	42,925	42,925	49,346	63,720	66,668	67,454	71,977	80,423	89,212	99,029	99,029
12	Account 346	-	-	277,461	277,461	277,461	277,461	277,461	277,461	277,461	277,461	277,461	277,762	277,762
13	Account 347	-	-	164,669	164,669	164,669	169,184	169,184	169,184	169,184	169,184	169,184	180,471	180,471
14	Account 348	1,288	1,864	3,539	3,603	6,455	7,544	11,628	14,020	17,070	22,451	29,248	37,262	37,262
15	Total (3 through 14)	12,347	14,109	510,734	546,163	634,763	684,328	746,055	815,561	882,011	1,007,682	1,095,242	1,308,744	1,308,744
16	<u>Incremental</u>													
17	Property Grouping													
18	Account 323	-	-	1,517	-	-	-	1,248	10,472	-	-	-	-	13,237
19	Account 325	4,285	-	-	-	138	-	-	2,125	-	8,614	-	15,205	30,367
20	Account 326	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Account 327	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Account 328	-	-	1,593	8,371	-	2,283	-	40,627	-	1,481	3,871	1,037	59,262
23	Account 332	3,964	35	8,717	26,863	5,889	11,307	3,084	11,598	21,585	6,774	669	67,324	167,811
24	Account 342	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Account 343	409	1,151	468	132	73,300	15,998	50,362	1,507	37,291	94,975	67,435	100,516	443,543
26	Account 345	2,401	-	40,524	-	6,421	14,373	2,949	786	4,523	8,446	8,789	9,817	99,029
27	Account 346	-	-	277,461	-	-	-	-	-	-	-	-	301	277,762
28	Account 347	-	-	164,669	-	-	4,515	-	-	-	-	-	11,288	180,471
29	Account 348	1,288	576	1,676	64	2,851	1,089	4,084	2,392	3,050	5,381	6,797	8,014	37,262
30	Total (18 through 29)	12,347	1,762	496,625	35,429	88,600	49,565	61,727	69,506	66,450	125,671	87,560	213,502	1,308,744

JOINT EXHIBIT 2.0

Schedule 4 (Pg 1 of 4)

AQUA OHIO, Inc.,
PUCO Regulated Water Divisions
Case No. 19-567-VW-SIC
Provision For Depreciation

Line No.	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18	
1 <u>Account No. 323 / Descr - Other Pwr Equip</u>													
2 Beginning Plant Balance (a)	-	-	-	3,090	3,090	3,090	3,090	4,827	17,776	17,776	17,776	17,776	
3 Additions for the month (b)	-	-	3,090	-	-	-	1,737	12,949	-	-	-	-	
4 Ending Plant Balance (c)	-	-	3,090	3,090	3,090	3,090	4,827	17,776	17,776	17,776	17,776	17,776	
5 Depreciation Rate (d)	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	0.2625%	
6 Calculated Depreciation Expense (e)	-	-	8	8	8	8	13	47	47	47	47	47	
7 Adjustments (f)	-	-	-	-	-	-	-	-	-	-	-	-	
8 Ending Reserve Balance (g)	-	-	8	16	24	32	45	92	139	186	233	280	
													Total
9 <u>Account No. 323 / Descr - Other Pwr Equip</u>													
10 Beginning Plant Balance (a)													17,776
11 Additions for the month (b)													-
12 Ending Plant Balance (c)													17,776
13 Depreciation Rate (d)													0.2625%
14 Calculated Depreciation Expense (e)													
15 Adjustments (f)													
16 Ending Reserve Balance (g)													280
													Total
17 <u>Account No. 325 / Descr - Electric Pump Equip</u>													
18 Beginning Plant Balance (a)	-	14,658	14,658	14,658	14,658	15,700	15,700	15,700	19,313	19,313	76,617	99,660	
19 Additions for the month (b)	14,658	-	-	-	1,042	-	-	3,614	-	57,303	23,044	39,809	
20 Ending Plant Balance (c)	14,658	14,658	14,658	14,658	15,700	15,700	15,700	19,313	19,313	76,617	99,660	139,469	
21 Depreciation Rate (d)	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	
22 Calculated Depreciation Expense (e)	30	30	30	30	32	32	32	39	39	156	203	284	
23 Adjustments (f)	-	-	-	-	-	-	-	-	-	-	-	-	
24 Ending Reserve Balance (g)	30	30	30	30	32	32	32	39	39	156	203	284	
													Total
25 <u>Account No. 325 / Descr - Electric Pump Equip</u>													
26 Beginning Plant Balance (a)													139,469
27 Additions for the month (b)													-
28 Ending Plant Balance (c)													139,469
29 Depreciation Rate (d)													0.2033%
30 Calculated Depreciation Expense (e)													
31 Adjustments (f)													
32 Ending Reserve Balance (g)													284
													Total
33 <u>Account No. 326 / Descr - Diesel Pump Equip</u>													
34 Beginning Plant Balance (a)	-	-	-	-	-	-	-	-	-	-	-	-	
35 Additions for the month (b)	-	-	-	-	-	-	-	-	-	-	-	-	
36 Ending Plant Balance (c)	-	-	-	-	-	-	-	-	-	-	-	-	
37 Depreciation Rate (d)	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	
38 Calculated Depreciation Expense (e)	-	-	-	-	-	-	-	-	-	-	-	-	
39 Adjustments (f)	-	-	-	-	-	-	-	-	-	-	-	-	
40 Ending Reserve Balance (g)	-	-	-	-	-	-	-	-	-	-	-	-	
													Total
41 <u>Account No. 326 / Descr - Diesel Pump Equip</u>													
42 Beginning Plant Balance (a)													-
43 Additions for the month (b)													-
44 Ending Plant Balance (c)													-
45 Depreciation Rate (d)													0.2033%
46 Calculated Depreciation Expense (e)													
47 Adjustments (f)													
48 Ending Reserve Balance (g)													-

- (a) Ending Plant Balance From Previous Month
 (b) Additions For The Current Month
 (c) Lines (2) + (3)
 (d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate
 (e) Lines (4) x (5)
 (f) Adjustments If Necessary
 (g) Lines (6) + (7)

JOINT EXHIBIT 2.0

Schedule 4 (Pg 2 of 4)

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Provision For Depreciation

Line

No.	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18
1 <u>Account No. 327 / Descr - Hydraulic Pump Equip</u>												
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0
4 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0
5 Depreciation Rate (d)	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%
6 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total												
9 <u>Account No. 327 / Descr - Hydraulic Pump Equip</u>												
10 Beginning Plant Balance (a)												\$0
11 Additions for the month (b)												0
12 Ending Plant Balance (c)												0
13 Depreciation Rate (d)												0.2033%
14 Calculated Depreciation Expense (e)												
15 Adjustments (f)												
16 Ending Reserve Balance (g)												\$0
17 <u>Account No. 328 / Descr - Other Pump Equip</u>												
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$2,773	\$21,230	\$21,230	\$24,208	\$24,208	\$80,300	\$100,474	\$109,721	\$124,632
19 Additions for the month (b)	0	0	2,773	18,457	0	2,978	0	56,092	20,174	9,247	14,911	4,217
20 Ending Plant Balance (c)	0	0	2,773	21,230	21,230	24,208	24,208	80,300	100,474	109,721	124,632	128,850
21 Depreciation Rate (d)	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%
22 Calculated Depreciation Expense (e)	0	0	6	43	43	49	49	163	204	223	253	262
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$6	\$49	\$92	\$141	\$190	\$353	\$557	\$780	\$1,033	\$1,295
Total												
25 <u>Account No. 328 / Descr - Other Pump Equip</u>												
26 Beginning Plant Balance (a)												\$128,850
27 Additions for the month (b)												0
28 Ending Plant Balance (c)												128,850
29 Depreciation Rate (d)												0.2033%
30 Calculated Depreciation Expense (e)												
31 Adjustments (f)												
32 Ending Reserve Balance (g)												\$1,295
33 <u>Account No. 332 / Descr - Wtr Treat Equip</u>												
34 Beginning Plant Balance (a)	\$0	\$7,531	\$8,836	\$171,448	\$262,591	\$276,301	\$377,273	\$481,464	\$506,868	\$542,732	\$551,774	\$552,871
35 Additions for the month (b)	7,531	1,305	162,612	91,143	13,710	100,972	104,190	25,405	35,864	9,042	1,097	1,695,694
36 Ending Plant Balance (c)	7,531	8,836	171,448	262,591	276,301	377,273	481,464	506,868	542,732	551,774	552,871	2,248,565
37 Depreciation Rate (d)	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%	0.1742%
38 Calculated Depreciation Expense (e)	13	15	299	457	481	657	839	883	945	961	963	3,917
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$13	\$28	\$327	\$784	\$1,265	\$1,922	\$2,761	\$3,644	\$4,589	\$5,550	\$6,513	\$10,430
Total												
41 <u>Account No. 332 / Descr - Wtr Treat Equip</u>												
42 Beginning Plant Balance (a)												\$2,248,565
43 Additions for the month (b)												0
44 Ending Plant Balance (c)												2,248,565
45 Depreciation Rate (d)												0.1742%
46 Calculated Depreciation Expense (e)												
47 Adjustments (f)												
48 Ending Reserve Balance (g)												\$10,430

- (a) Ending Plant Balance From Previous Month
(b) Additions For The Current Month
(c) Lines (2) + (3)
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate
(e) Lines (4) x (5)
(f) Adjustments If Necessary
(g) Lines (6) + (7)

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Provision For Depreciation

Line No.	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18
1 <u>Account No. 342 / Descr - Reservoirs & Standpipes</u>												
2 Beginning Plant Balance (a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Additions for the month (b)	0	0	0	0	0	0	0	0	0	0	0	0
4 Ending Plant Balance (c)	0	0	0	0	0	0	0	0	0	0	0	0
5 Depreciation Rate (d)	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%	0.1492%
6 Calculated Depreciation Expense (e)	0	0	0	0	0	0	0	0	0	0	0	0
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total												
9 <u>Account No. 342 / Descr - Reservoirs & Standpipes</u>												
10 Beginning Plant Balance (a)												\$0
11 Additions for the month (b)												0
12 Ending Plant Balance (c)												0
13 Depreciation Rate (d)												0.1492%
14 Calculated Depreciation Expense (e)												
15 Adjustments (f)												
16 Ending Reserve Balance (g)												\$0
Total												
17 <u>Account No. 343 / Descr - T&D Mains</u>												
18 Beginning Plant Balance (a)	\$0	\$36,511	\$105,486	\$145,835	\$155,653	\$927,897	\$1,149,223	\$1,648,482	\$2,001,074	\$3,000,190	\$4,811,706	\$8,130,729
19 Additions for the month (b)	36,511	68,975	40,349	9,818	772,243	221,326	499,260	352,592	999,116	1,811,516	3,319,024	2,584,404
20 Ending Plant Balance (c)	36,511	105,486	145,835	155,653	927,897	1,149,223	1,648,482	2,001,074	3,000,190	4,811,706	8,130,729	10,715,134
21 Depreciation Rate (d)	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%	0.1342%
22 Calculated Depreciation Expense (e)	49	142	196	209	1,245	1,542	2,212	2,685	4,026	6,457	10,911	14,380
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$49	\$191	\$387	\$596	\$1,841	\$3,383	\$5,595	\$8,280	\$12,306	\$18,763	\$29,674	\$44,054
Total												
25 <u>Account No. 343 / Descr - T&D Mains</u>												
26 Beginning Plant Balance (a)												\$10,715,134
27 Additions for the month (b)												0
28 Ending Plant Balance (c)												10,715,134
29 Depreciation Rate (d)												0.1342%
30 Calculated Depreciation Expense (e)												
31 Adjustments (f)												
32 Ending Reserve Balance (g)												\$44,054
Total												
33 <u>Account No. 345 / Descr - Services</u>												
34 Beginning Plant Balance (a)	\$0	\$8,643	\$34,049	\$135,891	\$136,583	\$241,359	\$464,905	\$521,801	\$649,336	\$997,761	\$1,299,220	\$1,723,967
35 Additions for the month (b)	8,643	25,406	101,842	692	104,776	223,546	56,897	127,534	348,425	301,459	424,748	696,001
36 Ending Plant Balance (c)	8,643	34,049	135,891	136,583	241,359	464,905	521,801	649,336	997,761	1,299,220	1,723,967	2,419,969
37 Depreciation Rate (d)	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%	0.2492%
38 Calculated Depreciation Expense (e)	22	85	339	340	601	1,159	1,300	1,618	2,486	3,238	4,296	6,031
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$22	\$107	\$446	\$786	\$1,387	\$2,546	\$3,846	\$5,464	\$7,950	\$11,188	\$15,484	\$21,515
Total												
41 <u>Account No. 345 / Descr - Services</u>												
42 Beginning Plant Balance (a)												\$2,419,969
43 Additions for the month (b)												0
44 Ending Plant Balance (c)												2,419,969
45 Depreciation Rate (d)												0.2492%
46 Calculated Depreciation Expense (e)												
47 Adjustments (f)												
48 Ending Reserve Balance (g)												\$21,515

- (a) Ending Plant Balance From Previous Month
(b) Additions For The Current Month
(c) Lines (2) + (3)
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate
(e) Lines (4) x (5)
(f) Adjustments If Necessary
(g) Lines (6) + (7)

JOINT EXHIBIT 2.0

Schedule 4 (Pg 4 of 4)

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Provision For Depreciation

Line No.	1/31/18	2/28/18	3/31/18	4/30/18	5/31/18	6/30/18	7/31/18	8/31/18	9/30/18	10/31/18	11/30/18	12/31/18
1 <u>Account No. 346 / Descr - Meters</u>												
2 Beginning Plant Balance (a)	\$0	\$6,321	\$41,313	\$270,028	\$270,028	\$270,028	\$641,977	\$641,977	\$641,977	\$786,101	\$786,101	\$786,101
3 Additions for the month (b)	6,321	34,993	228,714	0	0	371,949	0	0	144,124	0	0	165,997
4 Ending Plant Balance (c)	6,321	41,313	270,028	270,028	270,028	641,977	641,977	641,977	786,101	786,101	786,101	952,098
5 Depreciation Rate (d)	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%	0.3775%
6 Calculated Depreciation Expense (e)	24	156	1,019	1,019	1,019	2,423	2,423	2,423	2,968	2,968	2,968	3,594
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$24	\$180	\$1,199	\$2,218	\$3,237	\$5,660	\$8,083	\$10,506	\$13,474	\$16,442	\$19,410	\$23,004
Total												
9 <u>Account No. 346 / Descr - Meters</u>												
10 Beginning Plant Balance (a)												\$952,098
11 Additions for the month (b)												0
12 Ending Plant Balance (c)												952,098
13 Depreciation Rate (d)												0.3775%
14 Calculated Depreciation Expense (e)												
15 Adjustments (f)												
16 Ending Reserve Balance (g)												\$23,004
Total												
17 <u>Account No. 347 / Descr - Meter Installations</u>												
18 Beginning Plant Balance (a)	\$0	\$18,427	\$18,478	\$72,778	\$72,778	\$72,778	\$250,343	\$250,343	\$250,343	\$375,446	\$375,446	\$375,446
19 Additions for the month (b)	18,427.18	50.76	54,300.44	-	-	177,564.74	-	-	125,102.61	-	-	173,199.65
20 Ending Plant Balance (c)	18,427	18,478	72,778	72,778	72,778	250,343	250,343	250,343	375,446	375,446	375,446	548,645
21 Depreciation Rate (d)	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%	0.2825%
22 Calculated Depreciation Expense (e)	52	52	206	206	206	707	707	707	1,061	1,061	1,061	1,550
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$52	\$104	\$310	\$516	\$722	\$1,429	\$2,136	\$2,843	\$3,904	\$4,965	\$6,026	\$7,576
Total												
25 <u>Account No. 347 / Descr - Meter Installations</u>												
26 Beginning Plant Balance (a)												\$548,645
27 Additions for the month (b)												0
28 Ending Plant Balance (c)												548,645
29 Depreciation Rate (d)												0.2825%
30 Calculated Depreciation Expense (e)												
31 Adjustments (f)												
32 Ending Reserve Balance (g)												\$7,576
Total												
33 <u>Account No. 348 / Descr - Hydrants</u>												
34 Beginning Plant Balance (a)	\$0	\$17,437	\$30,050	\$43,125	\$45,622	\$104,888	\$136,194	\$169,634	\$206,230	\$256,922	\$359,136	\$458,307
35 Additions for the month (b)	17,437	12,612	13,075	2,497	59,266	31,305	33,440	36,596	50,692	102,215	99,171	171,937
36 Ending Plant Balance (c)	17,437	30,050	43,125	45,622	104,888	136,194	169,634	206,230	256,922	359,136	458,307	630,244
37 Depreciation Rate (d)	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%	0.1333%
38 Calculated Depreciation Expense (e)	23	40	57	61	140	182	226	275	342	479	611	840
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$23	\$63	\$120	\$181	\$321	\$503	\$729	\$1,004	\$1,346	\$1,825	\$2,436	\$3,276
Total												
41 <u>Account No. 348 / Descr - Hydrants</u>												
42 Beginning Plant Balance (a)												\$630,244
43 Additions for the month (b)												0
44 Ending Plant Balance (c)												630,244
45 Depreciation Rate (d)												0.1333%
46 Calculated Depreciation Expense (e)												
47 Adjustments (f)												
48 Ending Reserve Balance (g)												\$3,276

- (a) Ending Plant Balance From Previous Month
(b) Additions For The Current Month
(c) Lines (2) + (3)
(d) Current Depreciation Accrual Rate/12 To Arrive At Monthly Depreciation Accrual Rate
(e) Lines (4) x (5)
(f) Adjustments If Necessary
(g) Lines (6) + (7)

Schedule 5

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC

Annualized Depreciation Associated With Additions

Line	Acct.	Plant In Service		Depreciation	
No.	No.	Description	Balance At 12/31/18	Accrual Rates	Expense
			(a)	(b)	(c)
1		Property Grouping			
2		Account 323	\$17,776	3.15%	\$560
3		Account 325	\$139,469	2.44%	\$3,403
4		Account 326	\$0	2.44%	\$0
5		Account 327	\$0	2.44%	\$0
6		Account 328	\$128,850	2.44%	\$3,144
7		Account 332	\$2,248,565	2.09%	\$46,995
8		Account 342	\$0	1.79%	\$0
9		Account 343	\$10,715,134	1.61%	\$172,514
10		Account 345	\$2,419,969	2.99%	\$72,357
11		Account 346	\$952,098	4.53%	\$43,130
12		Account 347	\$548,645	3.39%	\$18,599
13		Account 348	\$630,244	1.60%	\$10,084
14		Total (2 through 13)	\$17,800,749		\$366,823
15					
16		Grand Total	\$17,800,749		\$366,823

(a) Schedule 2
(c) Columns (a) x (b)

JOINT EXHIBIT 2.0

Schedule 5.1

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Annualized Addition in Property Taxes For Additions

Line No.	Acct. No.	Year	<u>Total Additions</u>	Percent <u>Good</u>	True Value of <u>Taxable Property</u>	Taxable <u>Percent</u>	Total Taxable <u>Value</u>	Tax <u>Rate *</u>	<u>Tax</u>
1	Property Grouping								
2	Account 323	2018	17,776	98.0%	17,421	25.0%	4,355	86.86	378
3									
4	Account 325	2018	139,469	98.0%	136,680	25.0%	34,170	86.86	2,968
5									
6	Account 326	2018	-	98.0%	0	25.0%	0	86.86	0
7									
8	Account 327	2018	-	98.0%	0	25.0%	0	86.86	0
9									
10	Account 328	2018	128,850	98.0%	126,273	25.0%	31,568	86.86	2,742
11									
12	Account 332	2018	2,248,565	98.3%	2,210,339	25.0%	552,585	86.86	47,998
13									
14	Account 342	2018	-	99.0%	0	25.0%	0	86.86	0
15									
16	Account 343	2018	10,715,134	99.0%	10,607,983	25.0%	2,651,996	86.86	230,352
17									
18	Account 345	2018	2,419,969	99.0%	2,395,769	25.0%	598,942	86.86	52,024
19									
20	Account 346	2018	952,098	99.0%	942,577	25.0%	235,644	86.86	20,468
21									
22	Account 347	2018	548,645	99.0%	543,159	25.0%	135,790	86.86	11,795
23									
24	Account 348	2018	630,244	99.0%	623,942	25.0%	155,985	86.86	13,549
25									
26	Total (2 through 25)		<u>17,800,749</u>		<u>17,604,141</u>		<u>4,401,035</u>		<u>382,274</u>

* Tax rate based on most recent bills received from the counties

Schedule 6

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-VW-SIC
Annualized Reduction in Depreciation For Retirements

Line	Acct.	Plant In Service		Depreciation	
No.	No.	Description	Balance At 12/31/18	Accrual Rates Expense	
			(a)	(b)	(c)
1		Property Grouping			
2		Account 323	\$13,237	3.15%	\$417
3		Account 325	\$30,367	2.44%	\$741
4		Account 326	\$0	2.44%	\$0
5		Account 327	\$0	2.44%	\$0
6		Account 328	\$59,262	2.44%	\$1,446
7		Account 332	\$167,811	2.09%	\$3,507
8		Account 342	\$0	1.79%	\$0
9		Account 343	\$443,543	1.61%	\$7,141
10		Account 345	\$99,029	2.99%	\$2,961
11		Account 346	\$277,762	4.53%	\$12,583
12		Account 347	\$180,471	3.39%	\$6,118
13		Account 348	\$37,262	1.60%	\$596
14		Total (2 through 13)	\$1,308,744		\$35,510
15					
16		Grand Total	\$1,308,744		\$35,510

(a) Schedule 3
(c) Columns (a) x (b)

JOINT EXHIBIT 2.0

Schedule 6.1

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Annualized Reduction in Property Taxes For Retirements

Line No.		Total Retirements	Percent Good	True Value of Taxable Property	Taxable Percent	Total Taxable Value	Tax Rate	Tax	
1	Account 323 / 325 / 326 / 327 / 328								
2									
3		2017	1,037	94.0%	975	25.0%	244	86.86	21
4		2015	32,322	86.0%	27,797	88.0%	24,462	86.86	2,125
5		2014	-	82.0%	0	88.0%	0	86.86	0
6		2013	7,039	78.0%	5,490	88.0%	4,832	86.86	420
7		2012	1,248	74.0%	924	88.0%	813	86.86	71
8		2011	1,479	70.0%	1,035	88.0%	911	86.86	79
9		2009	1,263	62.0%	783	88.0%	689	86.86	60
10		2008	2,125	58.0%	1,232	88.0%	1,084	86.86	94
11		2006	8,159	50.0%	4,079	88.0%	3,590	86.86	312
12		2002		34.0%	0	88.0%	0	86.86	0
13		2001	935	30.9%	289	88.0%	254	86.86	22
14		2000	10,855	28.6%	3,105	88.0%	2,732	86.86	237
15		1999	2,279	26.3%	599	88.0%	527	86.86	46
16		1997	19,549	21.8%	4,262	88.0%	3,750	86.86	326
17		1995	8,371	17.3%	1,448	88.0%	1,274	86.86	111
18		1994	1,664	15.0%	250	88.0%	220	86.86	19
19		Prior	4,540	15.0%	681	88.0%	599	86.86	52
20	Account 332		-						
21			-						
22		2016	1,452	91.7%	1,331	25.0%	333	86.86	29
23		2013	20,134	81.7%	16,449	88.0%	14,475	86.86	1,257
24		2011	2,201	75.0%	1,651	88.0%	1,452	86.86	126
25		2010	1,395	71.7%	1,001	88.0%	880	86.86	76
26		2009	2,751	68.3%	1,879	88.0%	1,654	86.86	144
27		2008	16,708	65.0%	10,860	88.0%	9,557	86.86	830
28		2007	9,621	61.7%	5,936	88.0%	5,224	86.86	454
29		2005	11,845	55.0%	6,515	88.0%	5,733	86.86	498
30		2003	1,762	48.3%	851	88.0%	749	86.86	65
31		2001	3,430	41.7%	1,430	88.0%	1,259	86.86	109
32		2000	1,118	38.3%	428	88.0%	377	86.86	33
33		1998	6,774	31.7%	2,147	88.0%	1,890	86.86	164
34		1996	445	28.0%	125	88.0%	110	86.86	10
35		1995	4,083	26.1%	1,066	88.0%	938	86.86	81
36		1993	8,511	22.4%	1,907	88.0%	1,678	86.86	146
37		1992	3,126	20.6%	644	88.0%	567	86.86	49
38		1991	14,913	18.7%	2,789	88.0%	2,454	86.86	213
39		1989	854	15.0%	128	88.0%	113	86.86	10
40		Prior	56,687	15.0%	8,503	88.0%	7,483	86.86	650
41			-						
42	Account 342 / 343 / 345 / 346 / 347 / 348		-						
43			-						
44		2014	11,599	91.0%	10,555	88.0%	9,289	86.86	807
45		2012	8,090	87.0%	7,039	88.0%	6,194	86.86	538
46		2011	142	85.0%	121	88.0%	106	86.86	9
47		2010	3,557	83.0%	2,953	88.0%	2,598	86.86	226
48		2008	1,137	79.0%	898	88.0%	790	86.86	69
49		2006	52,207	75.0%	39,155	88.0%	34,456	86.86	2,993
50		2004	4,783	71.0%	3,396	88.0%	2,988	86.86	260
51		2002	2,012	67.0%	1,348	88.0%	1,186	86.86	103
52		2001	35,212	65.0%	22,888	88.0%	20,141	86.86	1,749
53		2000	1,404	63.0%	885	88.0%	778	86.86	68
54		1999	6,682	61.0%	4,076	88.0%	3,587	86.86	312
55		1998	12,993	59.0%	7,666	88.0%	6,746	86.86	586
56		1997	6,089	57.0%	3,471	88.0%	3,054	86.86	265
57		1996	5,544	55.0%	3,049	88.0%	2,683	86.86	233
58		1995	57,455	53.0%	30,451	88.0%	26,797	86.86	2,328
59		1994	95,068	51.0%	48,485	88.0%	42,666	86.86	3,706
60		1993	104,666	49.0%	51,286	88.0%	45,132	86.86	3,920
61		1992	49,258	47.0%	23,151	88.0%	20,373	86.86	1,770
62		1991	101,806	45.0%	45,813	88.0%	40,315	86.86	3,502
63		1990	72,668	43.0%	31,247	88.0%	27,498	86.86	2,388
64		1989	1,890	41.0%	775	88.0%	682	86.86	59
65		1988	71	39.0%	28	88.0%	24	86.86	2
66		1987	3,957	37.0%	1,464	88.0%	1,288	86.86	112
67		1986	1,387	35.0%	486	88.0%	427	86.86	37
68		1985	148	33.0%	49	88.0%	43	86.86	4
69		1984	47,414	31.0%	14,698	88.0%	12,935	86.86	1,124
70		1983	21,253	29.9%	6,355	88.0%	5,592	86.86	486

JOINT EXHIBIT 2.0

Schedule 6.1

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Annualized Reduction in Property Taxes For Retirements

Line No.		<u>Total Retirements</u>	<u>Percent Good</u>	<u>True Value of Taxable Property</u>	<u>Taxable Percent</u>	<u>Total Taxable Value</u>	<u>Tax Rate</u>	<u>Tax</u>
71	1982	18,940	28.9%	5,474	88.0%	4,817	86.86	418
72	1980	68,011	26.7%	18,159	88.0%	15,980	86.86	1,388
73	1979	7,016	25.7%	1,803	88.0%	1,587	86.86	138
74	1977	1,140	23.5%	268	88.0%	236	86.86	20
75	1976	1,203	22.5%	271	88.0%	238	86.86	21
76	1975	1,942	21.4%	416	88.0%	366	86.86	32
77	1974	24,006	20.3%	4,873	88.0%	4,288	86.86	372
78	1973	263	19.3%	51	88.0%	45	86.86	4
79	1972	8,346	18.2%	1,519	88.0%	1,337	86.86	116
80	1970	1,368	16.1%	220	88.0%	194	86.86	17
81	1969	4,052	15.0%	608	88.0%	535	86.86	46
82	Prior	193,289	15.0%	28,993	88.0%	25,514	86.86	2,216
83								
84								
85								
86	Total line (1 through 85)	<u>1,308,745</u>		<u>543,029</u>		<u>476,412</u>		<u>41,381</u>

Schedule 7

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Pre-Tax Return Summary

Line No.	Class of Capital	Reference	(\$) Amount	% of Total	(%) Cost	Weighted Cost (%)	Gross-Up	Pre-Tax Cost %
1	Long Term Debt		\$114,171,709	48.05%	4.88%	2.346%	1.04987 (a)	2.46%
2	Preferred Stock		0	0.00%	0.00%	0.00%	(b)	0.00%
3	Common Equity		<u>123,437,446</u>	51.95%	9.87%	5.127%	1.328948 (b)	<u>6.81%</u>
4	Total Capital (1 + 2 + 3)		\$237,609,155	100.00%		7.47%		9.28%

Note: Prepare This Schedule On The Basis Of The Last Base Rate Case If The Time Current Base Rates Became Effective To The Date Certain Of The Current Proceeding Does Not Exceed Three Years. If Over Three Years, Prepare Schedules Using Current Information.

(a)	1 / (1 Minus Gross Receipts or Franchise Tax)	1.049868766
(b)	1 / ((1 Minus Gross Receipts or Franchise Tax) x (1 Minus Federal Income Tax))	1.328947806

JOINT EXHIBIT 2.0

Schedule 8

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Calculation of Earned Rate of Return
December 31, 2018

Line No.	Acct. No.			<u>Rate Case Adjustment</u>	
1		<u>Calculation of Net Operating Income Return on Rate Base</u>			
2	101	Plant in Service	\$357,998,176		\$357,998,176
3	108	Depreciation Reserve	91,894,473		91,894,473
4		Net Plant in Service (2 - 3)	266,103,703		266,103,703
5		Working Capital * (a)	0		0
6		Other Rate Base Items (a)	(63,781,595)		(63,781,595)
7		Rate Base (4 + 5 + 6)	202,322,108		202,322,108
8		<u>Operating Income Statement</u>			
9	400	Operating Revenues	62,254,419		62,254,419
10	401-402	Operation and Maintenance Expenses	24,570,870	0	24,570,870
11	403-407	Depreciation & Amortization Expense	8,719,049		8,719,049
12	408.1	Taxes Other Than Income - Utility Operating Income	15,510,224	0	15,510,224
13	409.1-412.2	Income Taxes - Utility Operating Income	2,281,625	0	2,281,625
14		Net Operating Income (9 - 10 - 11 - 12 - 13)	\$11,172,651	0	\$11,172,651
15		Net Operating Return On Rate Base (14 / 7)			5.52%

* Enter Zero, If No Working Capital Was Approved in Company's Last Base Rate Case.

(a) Schedule 8.1

JOINT EXHIBIT 2.0

Schedule 8.1

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Working Capital & Other Rate Base Items
December 31, 2018

Working Capital

(1)	Operation & Maintenance Expense (a)	\$0
(2)	Expense Lag Dollars (1) / 8	0
(3)	Materials & Supplies (b)	0
(4)	1/4 of Operating Taxes (c)	<u>0</u>
(5)	Working Capital (2) + (3) - (4)	<u><u>\$0</u></u>

- (a) Annual Report, Schedule 5
(b) Annual Report, Schedule 4
(c) Represents 1/4 of Taxes Other Than Income Taxes & Current Federal Income Taxes Excluding FICA and .75% of the Ohio Gross Receipts Tax

Other Rate Base Items

(1)	Customers' Deposits (a)	0
(2)	Unclaimed Funds (b)	0
(3)	Customer's Advances For Construction (b)	(3,282,233)
(4)	Contributions in Aid of Construction (a)	(37,248,250)
(5)	Investment Tax Credits (b)	0
(6)	Deferred Federal Income Taxes (a)	(34,158,279)
(7)	Regulatory Assets	468,527
(8)	Other (b) Service Center Allocation	<u>10,438,640</u>
(9)	Other Rate Base Items (1) Thru (8)	<u><u>(63,781,595)</u></u>

Schedule 10

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 19-567-WW-SIC
Revenue Distribution

Line No.		Revenue Distribution	Surcharge	Surcharge
		Case No. 16-0907-WW-AIR	Percent	Revenues
1	Residential	\$ 43,578,804	3.733%	\$ 1,626,797
2	Commerical	10,469,940	3.733%	\$ 390,843
3	Industrial	3,399,501	3.733%	\$ 126,903
4	Public Authority	2,838,176	3.733%	\$ 105,949
5	Private Fire	1,619,552	3.733%	\$ 60,458
6	Sales for Resale	65,144	3.733%	\$ 2,432
7	Late Fees			
8	Account Activation Fees			
9	Other Misc Revenues	1,154,852		
10		<u>\$ 63,125,969</u>		<u>\$ 2,313,382</u>

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

Section 4
Fourth Revised Sheet No. 3
Replaces Third Sheet No. 3

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

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

DIVISION B – PRIVATE FIRE RATE SCHEDULE

HOSE CONNECTIONS AND HYDRANTS

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

AUTOMATIC SPRINKLERS

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

SYSTEM IMPROVEMENT SURCHARGE (SIC)

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.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

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.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

Section 4
Fourth Revised Sheet No. 6
Replaces Third Sheet No. 6

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

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

Rates and Charges for Unmetered Service

	<u>Monthly 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.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

Section 4
Fourth Revised Sheet No. 10
Replaces Third 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)

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.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

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 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)

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.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

Section 4
Fourth Revised Sheet No. 13
Replaces Third 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)

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.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

Section 4
Third Revised Sheet No. 17
Replaces Second Sheet No. 17

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)

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.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

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.

In addition to the charges provided for in this tariff for all metered and private fire rates, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

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

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 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.

In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a second, additional surcharge of 3.733% will apply to all services rendered on or after XX X, 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. 19-567-WW-SIC

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

8/20/2019 4:10:04 PM

in

Case No(s). 19-0567-WW-SIC

Summary: Stipulation and Recommendation electronically filed by Ms. Rebekah J. Glover on behalf of Aqua Ohio, Inc.