

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua)	
Ohio, Inc., for Authority to Assess a System)	Case No. 20-532-WW-SIC
Improvement Charge in the Lake Erie /)	
Masury / Prior American / Prior Mohawk /)	
Prior Tomahawk Properties		

**STATEMENT OF AQUA OHIO, INC.
INFORMING THE COMMISSION THAT
THE ISSUES HAVE BEEN RESOLVED**

On March 5, 2020, Aqua Ohio, Inc. (Aqua) filed an application for authority to collect a system improvement charge (SIC) for water service in its Lake Erie Division, Masury Division, and the service areas formerly served by Ohio American Water Company, Mohawk Utilities, Inc., and Tomahawk Utilities, Inc. By Entry on April 22, 2020, it was ordered that interested persons wishing to file comments regarding the Aqua's application shall file those comments no later than July 3, 2020. It was further ordered that the legal notices proposed in Exhibit A of the application, as amended by Aqua's April 9, 2020 correspondence, be approved for publication in newspapers of general circulation in each county in the service area affected by the application.

On June 29, 2020, Aqua filed its Proof of Publication concerning the approved legal notices. On July 2, 2020, the Commission Staff filed comments on Aqua's application. No other interested party filed comments on Aqua's application. Staff recommends approval of Aqua's application, subject to the proposed adjustments reflected in Attachment A to its Comments. Staff states that its recommended adjustments will impact Aqua's requested surcharge of 3.503% by reducing the percentage to approximately 3.499%. Staff also recommends that Aqua file updated schedules to reflect the adjustments in Attachment A to Staff's Comments.

Aqua hereby gives notice that it has accepted the adjustments in Attachment A to Staff's Comments. Attached to this Statement are revised schedules reflecting Staff's recommendations.

The revised schedules, which are attached to this filing, show the requested surcharge is reduced to 3.498%. Given that Aqua has adopted Staff's recommendations and no other party filed comments by the Commission's deadline, Aqua believes that a hearing in this case is unnecessary and that Aqua's application may be approved as modified by Staff's recommended adjustments.

Dated: July 10, 2020

Respectfully submitted,

/s/ Christopher T. Kennedy
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(All counsel willing to accept service by email.)

ATTORNEYS FOR AQUA OHIO, INC.

CERTIFICATE OF SERVICE

I hereby certify that a courtesy copy of this filing was served by electronic mail this 10th
day of July 2020 to the following:

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/s/ Christopher T. Kennedy
One of the Attorneys for Aqua Ohio, Inc.

Schedule 1

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Annualized Revenue Requirement

Line

No.

1	<u>Return on Investment</u>		
2	Plant In-Service		
3	Additions	\$16,816,531	Schedule 2 , line 15
4	Original Cost Retired	1,351,135	Schedule 3, line 15
5	Net Plant In-Service (3 - 4)	<u>15,465,396</u>	
6	Less: Accumulation Provision for Depreciation		
7	Depreciation Expense	158,099	Schedule 4, pg 1-4, line 16, 32, 48
8	Original Cost Retired	1,351,135	Schedule 3, line 15
9	Total Accumulated Provision for Depreciation (7 - 8)	<u>(1,193,036)</u>	
10	Net Rate Base	16,658,432	
11	Pre-tax Rate of Return	<u>9.28%</u>	Schedule 7, line 4
12	Annualized Return on Rate Base (10 x 11)	1,545,387	
	<u>Operating Expenses</u>		
13	Annualized Provision for Depreciation For Additions	335,371	Schedule 5, line 16
14	Annualized Reduction in Depreciation For Retirements	(35,630)	Schedule 6, line 16
15	Annualized Property Taxes For Additions	370,837	Schedule 5.1 line 26
16	Annualized Reduction for Property Taxes For Retirements	<u>(48,213)</u>	Schedule 6.1 line 80
17	Annualized Revenue Requirement (12 + 13 + 14 + 15 + 16)	<u><u>\$2,167,752</u></u>	

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Plant Additions By Month

Line No.	Acct. No.	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19	Sub-Total 12/31/19
1	<u>Cumulative</u>													
2	Property Grouping													
3	Account 323	-	-	-	-	2,029	2,029	8,633	8,633	8,633	11,190	11,190	11,190	11,190
4	Account 325	1,105	1,105	1,105	1,105	1,105	1,105	32,910	32,910	32,910	45,008	45,008	70,013	70,013
5	Account 326	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Account 327	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Account 328	8,339	14,242	14,242	20,360	23,664	73,372	79,689	79,689	142,213	150,687	215,921	227,305	227,305
8	Account 332	102,206	189,683	194,623	197,323	207,904	218,809	223,937	319,936	323,943	369,716	380,935	391,619	391,619
9	Account 342	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Account 343	403,405	985,976	1,071,692	1,098,152	2,764,425	3,446,280	3,636,952	4,651,986	6,463,350	7,752,470	9,854,052	11,352,155	11,352,155
11	Account 345	68,280	82,152	982,749	997,395	1,329,060	1,484,495	1,507,193	1,698,313	1,956,680	2,182,884	2,515,469	2,940,593	2,940,593
12	Account 346	-	2,828	318,431	318,431	318,431	318,431	318,431	318,431	318,431	318,431	318,431	335,161	335,161
13	Account 347	-	-	536,784	536,784	536,784	536,784	536,784	536,784	536,784	536,784	536,784	552,335	552,335
14	Account 348	34,244	74,754	103,546	108,424	246,181	339,241	384,564	484,285	622,731	711,074	855,565	936,161	936,161
15	Total (3 through 14)	617,578	1,350,740	3,223,172	3,277,973	5,429,583	6,420,546	6,729,094	8,130,967	10,405,674	12,078,245	14,733,356	16,816,531	16,816,531
16	<u>Incremental</u>													
17	Property Grouping													
18	Account 323					2,029		6,604			2,557			11,190
19	Account 325	1,105						31,806			12,098		25,005	70,013
20	Account 326													-
21	Account 327													-
22	Account 328	8,339	5,903		6,117	3,304	49,708	6,316		62,524	8,474	65,234	11,383	227,305
23	Account 332	102,206	87,478	4,940	2,699	10,581	10,905	5,128	95,999	4,007	45,773	11,219	10,684	391,619
24	Account 342													-
25	Account 343	403,405	582,571	85,716	26,461	1,666,272	681,855	190,672	1,015,034	1,811,364	1,289,121	2,101,582	1,498,103	11,352,155
26	Account 345	68,280	13,872	900,597	14,646	331,665	155,435	22,699	191,119	258,367	226,204	332,585	425,124	2,940,593
27	Account 346		2,828	315,603									16,729	335,161
28	Account 347			536,784									15,552	552,335
29	Account 348	34,244	40,510	28,792	4,878	137,757	93,061	45,323	99,721	138,446	88,343	144,491	80,596	936,161
30	Total (18 through 29)	617,578	733,162	1,872,432	54,801	2,151,609	990,964	308,548	1,401,873	2,274,708	1,672,570	2,655,112	2,083,175	16,816,531

AQUA OHIO, Inc.,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Original Cost Retired

Line No.	Acct. No.	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19	Sub-Total 12/31/19
1	<u>Cumulative</u>													
2	Property Grouping													
3	Account 323	-	-	-	-	843	843	4,010	4,010	4,010	4,231	4,231	4,231	4,231
4	Account 325	-	-	-	-	-	-	2,105	2,105	2,105	6,747	6,747	18,844	18,844
5	Account 326	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Account 327	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Account 328	1,062	2,132	2,132	4,937	6,465	26,064	30,390	30,390	55,270	58,305	86,737	89,583	89,583
8	Account 332	-	7,358	8,210	10,711	15,997	24,137	27,987	104,503	107,654	117,645	122,349	124,629	124,629
9	Account 342	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Account 343	123	21,548	25,303	25,457	48,043	55,903	78,882	118,747	162,630	202,086	288,707	436,588	436,588
11	Account 345	-	-	82,727	82,727	108,268	110,277	119,872	136,380	148,320	165,998	195,693	286,016	286,016
12	Account 346	-	74,816	209,583	209,583	209,583	209,583	209,583	209,583	209,583	209,583	209,583	214,149	214,149
13	Account 347	-	-	110,678	110,678	110,678	110,678	110,678	110,678	110,678	110,678	110,678	119,018	119,018
14	Account 348	-	2,389	4,517	4,667	10,481	14,346	17,166	28,763	39,108	47,373	55,103	58,077	58,077
15	Total (3 through 14)	1,185	108,244	443,149	448,761	510,357	551,830	600,672	745,159	839,357	922,646	1,079,828	1,351,135	1,351,135
16	<u>Incremental</u>													
17	Property Grouping													
18	Account 323	-	-	-	-	843	-	3,167	-	-	221	-	-	4,231
19	Account 325	-	-	-	-	-	-	2,105	-	-	4,642	-	12,097	18,844
20	Account 326	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Account 327	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Account 328	1,062	1,070	-	2,806	1,528	19,598	4,326	-	24,880	3,035	28,433	2,845	89,583
23	Account 332	-	7,358	852	2,501	5,286	8,140	3,849	76,516	3,151	9,991	4,704	2,280	124,629
24	Account 342	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Account 343	123	21,426	3,754	155	22,585	7,860	22,979	39,865	43,883	39,456	86,621	147,881	436,588
26	Account 345	-	-	82,727	-	25,540	2,009	9,595	16,508	11,940	17,678	29,694	90,324	286,016
27	Account 346	-	74,816	134,767	-	-	-	-	-	-	-	-	4,566	214,149
28	Account 347	-	-	110,678	-	-	-	-	-	-	-	-	8,340	119,018
29	Account 348	-	2,389	2,128	150	5,814	3,865	2,821	11,597	10,345	8,266	7,729	2,974	58,077
30	Total (18 through 29)	1,185	107,059	334,905	5,612	61,596	41,473	48,842	144,486	94,198	83,290	157,182	271,307	1,351,135

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Provision For Depreciation

Line No.	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19
1 <u>Account No. 323 / Descr - Other Pwr Equip</u>												
2 Beginning Plant Balance (a)	-	-	-	-	-	2,029	2,029	8,633	8,633	8,633	11,190	11,190
3 Additions for the month (b)	-	-	-	-	2,029	-	6,604	-	-	2,557	-	-
4 Ending Plant Balance (c)	-	-	-	-	2,029	2,029	8,633	8,633	8,633	11,190	11,190	11,190
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)	-	-	-	-	5	5	23	23	23	29	29	29
7 Adjustments (f)	-	-	-	-	-	-	-	-	-	-	-	-
8 Ending Reserve Balance (g)	-	-	-	-	5	10	33	56	79	108	137	166
Total												
9 <u>Account No. 323 / Descr - Other Pwr Equip</u>												
10 Beginning Plant Balance (a)												11,190
11 Additions for the month (b)												-
12 Ending Plant Balance (c)												11,190
13 Depreciation Rate (d)												0.2625%
14 Calculated Depreciation Expense (e)												
15 Adjustments (f)												
16 Ending Reserve Balance (g)												166
Total												
17 <u>Account No. 325 / Descr - Electric Pump Equip</u>												
18 Beginning Plant Balance (a)	-	1,105	1,105	1,105	1,105	1,105	1,105	32,910	32,910	32,910	45,008	45,008
19 Additions for the month (b)	1,105	-	-	-	-	-	31,806	-	-	12,098	-	25,005
20 Ending Plant Balance (c)	1,105	1,105	1,105	1,105	1,105	1,105	32,910	32,910	32,910	45,008	45,008	70,013
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)	2	2	2	2	2	2	67	67	67	92	92	142
23 Adjustments (f)	-	-	-	-	-	-	-	-	-	-	-	-
24 Ending Reserve Balance (g)	2	4	6	8	10	12	79	146	213	305	397	539
Total												
25 <u>Account No. 325 / Descr - Electric Pump Equip</u>												
26 Beginning Plant Balance (a)												70,013
27 Additions for the month (b)												-
28 Ending Plant Balance (c)												70,013
29 Depreciation Rate (d)												0.2033%
30 Calculated Depreciation Expense (e)												
31 Adjustments (f)												
32 Ending Reserve Balance (g)												539
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)

No.	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19
1	Account No. 327 / Descr - Hydraulic Pump Equip											
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0
5	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	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0
8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total												
9	Account No. 327 / Descr - Hydraulic Pump Equip											
10	Beginning Plant Balance (a)											
11	Additions for the month (b)											
12	Ending Plant Balance (c)											
13	Depreciation Rate (d)											
14	Calculated Depreciation Expense (e)											
15	Adjustments (f)											
16	Ending Reserve Balance (g)											
Total												
17	Account No. 328 / Descr - Other Pump Equip											
18	\$0	\$8,339	\$14,242	\$14,242	\$20,360	\$23,664	\$73,372	\$79,689	\$79,689	\$142,213	\$150,687	\$215,921
19	8,339	5,903	0	6,117	3,304	49,708	6,316	0	62,524	8,474	65,234	11,383
20	8,339	14,242	14,242	20,360	23,664	73,372	79,689	79,689	142,213	150,687	215,921	227,305
21	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	17	29	29	41	48	149	162	162	289	306	439	462
23	0	0	0	0	0	0	0	0	0	0	0	0
24	\$17	\$46	\$75	\$116	\$164	\$313	\$475	\$637	\$926	\$1,232	\$1,671	\$2,133
Total												
25	Account No. 328 / Descr - Other Pump Equip											
26	Beginning Plant Balance (a)											
27	Additions for the month (b)											
28	Ending Plant Balance (c)											
29	Depreciation Rate (d)											
30	Calculated Depreciation Expense (e)											
31	Adjustments (f)											
32	Ending Reserve Balance (g)											
Total												
33	Account No. 332 / Descr - Wtr Treat Equip											
34	\$0	\$102,206	\$189,683	\$194,623	\$197,323	\$207,904	\$218,809	\$223,937	\$319,936	\$323,943	\$369,716	\$380,935
35	102,206	87,478	4,940	2,699	10,581	10,905	5,128	95,999	4,007	45,773	11,219	10,684
36	102,206	189,683	194,623	197,323	207,904	218,809	223,937	319,936	323,943	369,716	380,935	391,619
37	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	178	330	339	344	362	381	390	557	564	644	664	682
39	0	0	0	0	0	0	0	0	0	0	0	0
40	\$178	\$508	\$847	\$1,191	\$1,553	\$1,934	\$2,324	\$2,881	\$3,445	\$4,089	\$4,753	\$5,435
Total												
41	Account No. 332 / Descr - Wtr Treat Equip											
42	Beginning Plant Balance (a)											
43	Additions for the month (b)											
44	Ending Plant Balance (c)											
45	Depreciation Rate (d)											
46	Calculated Depreciation Expense (e)											
47	Adjustments (f)											
48	Ending Reserve Balance (g)											
Total												

(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. 20-0532-VW-SIC (Revised 7/6/2020)
Provision For Depreciation

Line No.	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19
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	\$403,405	\$985,976	\$1,071,692	\$1,098,152	\$2,764,425	\$3,446,280	\$3,636,952	\$4,651,986	\$6,463,350	\$7,752,470	\$9,854,052
19 Additions for the month (b)	403,405	582,571	85,716	26,461	1,666,272	681,855	190,672	1,015,034	1,811,364	1,289,121	2,101,582	1,498,103
20 Ending Plant Balance (c)	403,405	985,976	1,071,692	1,098,152	2,764,425	3,446,280	3,636,952	4,651,986	6,463,350	7,752,470	9,854,052	11,352,155
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)	541	1,323	1,438	1,474	3,710	4,625	4,881	6,243	8,674	10,404	13,224	15,235
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$541	\$1,864	\$3,302	\$4,776	\$8,486	\$13,111	\$17,992	\$24,235	\$32,909	\$43,313	\$56,537	\$71,772
Total												
25 <u>Account No. 343 / Descr - T&D Mains</u>												
26 Beginning Plant Balance (a)												\$11,352,155
27 Additions for the month (b)												0
28 Ending Plant Balance (c)												11,352,155
29 Depreciation Rate (d)												0.1342%
30 Calculated Depreciation Expense (e)												
31 Adjustments (f)												
32 Ending Reserve Balance (g)												\$71,772
Total												
33 <u>Account No. 345 / Descr - Services</u>												
34 Beginning Plant Balance (a)	\$0	\$68,280	\$82,152	\$982,749	\$997,395	\$1,329,060	\$1,484,495	\$1,507,193	\$1,698,313	\$1,956,680	\$2,182,884	\$2,515,469
35 Additions for the month (b)	68,280	13,872	900,597	14,646	331,665	155,435	22,699	191,119	258,367	226,204	332,585	425,124
36 Ending Plant Balance (c)	68,280	82,152	982,749	997,395	1,329,060	1,484,495	1,507,193	1,698,313	1,956,680	2,182,884	2,515,469	2,940,593
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)	170	205	2,449	2,486	3,312	3,699	3,756	4,232	4,876	5,440	6,269	7,328
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$170	\$375	\$2,824	\$5,310	\$8,622	\$12,321	\$16,077	\$20,309	\$25,185	\$30,625	\$36,894	\$44,222
Total												
41 <u>Account No. 345 / Descr - Services</u>												
42 Beginning Plant Balance (a)												\$2,940,593
43 Additions for the month (b)												0
44 Ending Plant Balance (c)												2,940,593
45 Depreciation Rate (d)												0.2492%
46 Calculated Depreciation Expense (e)												
47 Adjustments (f)												
48 Ending Reserve Balance (g)												\$44,222

- (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)

No.	1/31/19	2/28/19	3/31/19	4/30/19	5/31/19	6/30/19	7/31/19	8/31/19	9/30/19	10/31/19	11/30/19	12/31/19
1 <u>Account No. 346 / Descr - Meters</u>												
2 Beginning Plant Balance (a)	\$0	\$0	\$2,828	\$318,431	\$318,431	\$318,431	\$318,431	\$318,431	\$318,431	\$318,431	\$318,431	\$318,431
3 Additions for the month (b)	0	2,828	315,603	0	0	0	0	0	0	0	0	16,729
4 Ending Plant Balance (c)	0	2,828	318,431	318,431	318,431	318,431	318,431	318,431	318,431	318,431	318,431	335,161
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)	0	11	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,265
7 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
8 Ending Reserve Balance (g)	\$0	\$11	\$1,213	\$2,415	\$3,617	\$4,819	\$6,021	\$7,223	\$8,425	\$9,627	\$10,829	\$12,094
												Total
9 <u>Account No. 346 / Descr - Meters</u>												\$335,161
10 Beginning Plant Balance (a)												0
11 Additions for the month (b)												335,161
12 Ending Plant Balance (c)												0.3775%
13 Depreciation Rate (d)												
14 Calculated Depreciation Expense (e)												
15 Adjustments (f)												
16 Ending Reserve Balance (g)												\$12,094
												Total
17 <u>Account No. 347 / Descr - Meter Installations</u>												
18 Beginning Plant Balance (a)	\$0	\$0	\$0	\$536,784	\$536,784	\$536,784	\$536,784	\$536,784	\$536,784	\$536,784	\$536,784	\$536,784
19 Additions for the month (b)	-	-	536,783.74	-	-	-	-	-	-	-	-	15,551.73
20 Ending Plant Balance (c)	0	0	536,784	536,784	536,784	536,784	536,784	536,784	536,784	536,784	536,784	552,335
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)	0	0	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,560
23 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
24 Ending Reserve Balance (g)	\$0	\$0	\$1,516	\$3,032	\$4,548	\$6,064	\$7,580	\$9,096	\$10,612	\$12,128	\$13,644	\$15,204
												Total
25 <u>Account No. 347 / Descr - Meter Installations</u>												\$552,335
26 Beginning Plant Balance (a)												0
27 Additions for the month (b)												552,335
28 Ending Plant Balance (c)												0.2825%
29 Depreciation Rate (d)												
30 Calculated Depreciation Expense (e)												
31 Adjustments (f)												
32 Ending Reserve Balance (g)												\$15,204
												Total
33 <u>Account No. 348 / Descr - Hydrants</u>												
34 Beginning Plant Balance (a)	\$0	\$34,244	\$74,754	\$103,546	\$108,424	\$246,181	\$339,241	\$384,564	\$484,285	\$622,731	\$711,074	\$855,565
35 Additions for the month (b)	34,244	40,510	28,792	4,878	137,757	93,061	45,323	99,721	138,446	88,343	144,491	80,596
36 Ending Plant Balance (c)	34,244	74,754	103,546	108,424	246,181	339,241	384,564	484,285	622,731	711,074	855,565	936,161
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)	46	100	138	145	328	452	513	646	830	948	1,140	1,248
39 Adjustments (f)	0	0	0	0	0	0	0	0	0	0	0	0
40 Ending Reserve Balance (g)	\$46	\$146	\$284	\$429	\$757	\$1,209	\$1,722	\$2,368	\$3,198	\$4,146	\$5,286	\$6,534
												Total
41 <u>Account No. 348 / Descr - Hydrants</u>												\$936,161
42 Beginning Plant Balance (a)												0
43 Additions for the month (b)												936,161
44 Ending Plant Balance (c)												0.1333%
45 Depreciation Rate (d)												
46 Calculated Depreciation Expense (e)												
47 Adjustments (f)												
48 Ending Reserve Balance (g)												\$6,534
												Total
(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) L lines (4) x (5)												
(f) Adjustments If Necessary												
(g) Lines (6) + (7)												

Schedule 5

AQUA OHIO, Inc.,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Annualized Depreciation Associated With Additions

Line	Acct.	Plant In Service		Depreciation	
No.	No.	Description	Balance At 12/31/19	Accrual Rates (b)	Expense (c)
1		Property Grouping			
2		Account 323	\$11,190	3.15%	\$352
3		Account 325	\$70,013	2.44%	\$1,708
4		Account 326	\$0	2.44%	\$0
5		Account 327	\$0	2.44%	\$0
6		Account 328	\$227,305	2.44%	\$5,546
7		Account 332	\$391,619	2.09%	\$8,185
8		Account 342	\$0	1.79%	\$0
9		Account 343	\$11,352,155	1.61%	\$182,770
10		Account 345	\$2,940,593	2.99%	\$87,924
11		Account 346	\$335,161	4.53%	\$15,183
12		Account 347	\$552,335	3.39%	\$18,724
13		Account 348	\$936,161	1.60%	\$14,979
14		Total (2 through 13)	\$16,816,531		\$335,371
15					
16		Grand Total	\$16,816,531		\$335,371

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

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Annualized Addition in Property Taxes For Additions

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

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Annualized Reduction in Depreciation For Retirements

Line	Acct.		Plant In Service		Depreciation
No.	No.	Description	Balance At	Accrual Rates	Expense
			12/31/19		
			(a)	(b)	(c)
1		Property Grouping			
2		Account 323	\$4,231	3.15%	\$133
3		Account 325	\$18,844	2.44%	\$460
4		Account 326	\$0	2.44%	\$0
5		Account 327	\$0	2.44%	\$0
6		Account 328	\$89,583	2.44%	\$2,186
7		Account 332	\$124,629	2.09%	\$2,605
8		Account 342	\$0	1.79%	\$0
9		Account 343	\$436,588	1.61%	\$7,029
10		Account 345	\$286,016	2.99%	\$8,552
11		Account 346	\$214,149	4.53%	\$9,701
12		Account 347	\$119,018	3.39%	\$4,035
13		Account 348	\$58,077	1.60%	\$929
14		Total (2 through 13)	<u>\$1,351,135</u>		<u>\$35,630</u>
15					
16		Grand Total	<u>\$1,351,135</u>		<u>\$35,630</u>

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

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
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>
1	Account 323 / 325 / 326 / 327 / 328							
2								
3	2017	2,783	90.0%	2,505	25.0%	626	89.13	56
4	2016	10,118	86.0%	8,701	25.0%	2,175	89.13	194
5	2013	2,560	74.0%	1,894	88.0%	1,667	89.13	149
6	2009	1,543	58.0%	895	88.0%	788	89.13	70
7	2007	3,167	50.0%	1,584	88.0%	1,394	89.13	124
8	2005	1,580	42.0%	664	88.0%	584	89.13	52
9	2003	3,035	34.0%	1,032	88.0%	908	89.13	81
10	2002	23,206	30.9%	7,171	88.0%	6,310	89.13	562
11	2001	3,670	28.6%	1,050	88.0%	924	89.13	82
12	2000	1,528	26.3%	402	88.0%	354	89.13	32
13	1999	843	24.1%	203	88.0%	179	89.13	16
14	1998	28,366	21.8%	6,184	88.0%	5,442	89.13	485
15	1996	17,038	17.3%	2,948	88.0%	2,594	89.13	231
16	1995	1,062	15.0%	159	88.0%	140	89.13	12
17	prior	12,159	15.0%	1,824	88.0%	1,605	89.13	143
18								
19								
20	Account 332	-						
21		-						
22	2019	-	98.3%	0	25.0%	0	89.13	0
23	2016	7,231	88.3%	6,385	25.0%	1,596	89.13	142
24	2015	76,516	85.0%	65,039	88.0%	57,234	89.13	5,101
25	2014	9,350	81.7%	7,639	88.0%	6,723	89.13	599
26	2013	1,159	78.3%	908	88.0%	799	89.13	71
27	2007	3,606	58.3%	2,103	88.0%	1,850	89.13	165
28	2003	7,913	45.0%	3,561	88.0%	3,134	89.13	279
29	2002	1,773	41.7%	740	88.0%	651	89.13	58
30	1998	7,741	29.8%	2,307	88.0%	2,030	89.13	181
31	1997	1,838	28.0%	515	88.0%	453	89.13	40
32	1995	852	24.3%	207	88.0%	182	89.13	16
33	1992	1,949	18.7%	364	88.0%	321	89.13	29
34	prior	4,700	15.0%	705	88.0%	620	89.13	55
35		-						
36	Account 342 / 343 / 345 / 346 / 347 / 348	-						
37		-						
38	2015	121	91.0%	110	88.0%	97	89.13	9
39	2014	75,052	89.0%	66,796	88.0%	58,780	89.13	5,239
40	2012	19,897	85.0%	16,912	88.0%	14,883	89.13	1,326
41	2010	4,976	81.0%	4,031	88.0%	3,547	89.13	316
42	2008	2,474	77.0%	1,905	88.0%	1,677	89.13	149
43	2007	87,662	75.0%	65,746	88.0%	57,857	89.13	5,157
44	2006	9,029	73.0%	6,591	88.0%	5,800	89.13	517
45	2005	41,862	71.0%	29,722	88.0%	26,156	89.13	2,331
46	2004	15,138	69.0%	10,445	88.0%	9,192	89.13	819
47	2003	8,942	67.0%	5,991	88.0%	5,272	89.13	470
48	2001	16,048	63.0%	10,111	88.0%	8,897	89.13	793
49	2000	3,456	61.0%	2,108	88.0%	1,855	89.13	165
50	1999	131,278	59.0%	77,454	88.0%	68,159	89.13	6,075
51	1998	5,429	57.0%	3,095	88.0%	2,723	89.13	243
52	1997	7,302	55.0%	4,016	88.0%	3,534	89.13	315
53	1996	10,999	53.0%	5,829	88.0%	5,130	89.13	457
54	1995	28,899	51.0%	14,739	88.0%	12,970	89.13	1,156
55	1994	74,039	49.0%	36,279	88.0%	31,926	89.13	2,846
56	1993	19,316	47.0%	9,078	88.0%	7,989	89.13	712
57	1992	78,757	45.0%	35,441	88.0%	31,188	89.13	2,780
58	1990	825	41.0%	338	88.0%	298	89.13	27
59	1988	682	37.0%	253	88.0%	222	89.13	20
60	1986	34,657	33.0%	11,437	88.0%	10,064	89.13	897
61	1985	1,158	31.0%	359	88.0%	316	89.13	28
62	1984	21,624	29.9%	6,466	88.0%	5,690	89.13	507
63	1983	71,251	28.9%	20,591	88.0%	18,120	89.13	1,615
64	1982	1,148	27.8%	319	88.0%	281	89.13	25
65	1981	769	26.7%	205	88.0%	181	89.13	16
66	1979	2,218	24.6%	546	88.0%	480	89.13	43
67	1978	13,639	23.5%	3,205	88.0%	2,820	89.13	251
68	1977	51	22.5%	12	88.0%	10	89.13	1
69	1976	9,536	21.4%	2,041	88.0%	1,796	89.13	160
70	1975	379	20.3%	77	88.0%	68	89.13	6

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Annualized Reduction in Property Taxes For Retirements

<u>Line No.</u>		<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	1974	67	19.3%	13	88.0%	11	89.13	1
72	1973	1,899	18.2%	346	88.0%	304	89.13	27
73	1971	172	16.1%	28	88.0%	24	89.13	2
74	1970	45,352	15.0%	6,803	88.0%	5,986	89.13	534
75	prior	267,749	15.0%	40,162	88.0%	35,343	89.13	3,150
76				0	88.0%	0	89.13	0
77								
78								
79								
80	Total line (1 through 79)	<u>1,351,135</u>		<u>627,282</u>		<u>540,926</u>		<u>48,213</u>

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
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) $1 / (1 \text{ Minus Gross Receipts or Franchise Tax})$ 1.049868766
(b) $1 / ((1 \text{ Minus Gross Receipts or Franchise Tax}) \times (1 \text{ Minus Federal Income Tax}))$ 1.328947806

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Calculation of Earned Rate of Return
December 31, 2019

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	\$375,770,469		\$375,770,469
3	108	Depreciation Reserve	<u>108,493,320</u>		<u>108,493,320</u>
4		Net Plant in Service (2 - 3)	267,277,149		267,277,149
5		Working Capital * (a)	0		0
6		Other Rate Base Items (a)	<u>(54,292,112)</u>		<u>(54,292,112)</u>
7		Rate Base (4 + 5 + 6)	212,985,037		212,985,037
8		<u>Operating Income Statement</u>			
9	400	Operating Revenues	65,007,773		65,007,773
10	401-402	Operation and Maintenance Expenses	24,972,655	0	24,972,655
11	403-407	Depreciation & Amortization Expense	9,482,107		9,482,107
12	408.1	Taxes Other Than Income - Utility Operating Income	15,324,844	0	15,324,844
13	409.1-412.2	Income Taxes - Utility Operating Income	<u>2,494,810</u>	<u>0</u>	<u>2,494,810</u>
14		Net Operating Income (9 - 10 - 11 - 12 - 13)	<u>\$12,733,357</u>	<u>0</u>	<u>\$12,733,357</u>
15		Net Operating Return On Rate Base (14 / 7)			<u><u>5.98%</u></u>

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

(a) Schedule 8.1

AQUA OHIO, Inc.
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Working Capital & Other Rate Base Items
December 31, 2019

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)	(3,037,776)
(4)	Contributions in Aid of Construction (a)	(25,446,026)
(5)	Investment Tax Credits (b)	0
(6)	Deferred Federal Income Taxes (a)	(36,945,750)
(7)	Regulatory Assets	60,986
(8)	Other (b) Service Center Allocation	<u>11,076,454</u>
(9)	Other Rate Base Items (1) Thru (8)	<u><u>(54,292,112)</u></u>

Schedule 10

AQUA OHIO, Inc,
PUCO Regulated Water Divisions
Case No. 20-0532-WW-SIC (Revised 7/6/2020)
Revenue Distribution

Line No.		Revenue Distribution	Surcharge		Surcharge
		Case No. 16-0907-WW-AIR	Percent		Revenues
1	Residential	\$ 43,578,804	3.498%	\$	1,524,387
2	Commerical	10,469,940	3.498%	\$	366,239
3	Industrial	3,399,501	3.498%	\$	118,915
4	Public Authority	2,838,176	3.498%	\$	99,279
5	Private Fire	1,619,552	3.498%	\$	56,652
6	Sales for Resale	65,144	3.498%	\$	2,279
7	Late Fees				
8	Account Activation Fees				
9	Other Misc Revenues	1,154,852			
10		<u>\$ 63,125,969</u>		<u>\$</u>	<u>2,167,751</u>

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in

Case No(s). 20-0532-WW-SIC

Summary: Text Statement of Aqua Ohio, Inc. Informing the Commission that Issues Have Been Resolved electronically filed by Christopher T Kennedy on behalf of Aqua Ohio, Inc.