

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of )  
Aqua Ohio, Inc. to Increase its Rates and ) Case No. 21-0595-WW-AIR  
Charges for Its Waterworks Service. )

## 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”), 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)), the Ohio Consumers’ Counsel (“OCC”) and the City of Marion (“Marion”) (collectively, the Signatory Parties), and to recommend that the Public Utilities Commission of Ohio 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 various interests and stakeholders in a cooperative process undertaken by the Signatory Parties. Although this Stipulation is not binding on the Commission, 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.

For purposes of resolving certain issues raised in this proceeding, the Signatory Parties stipulate and recommend as follows:

1. The Signatory Parties agree that the Company's current rates, collected from its customers, are no longer sufficient to yield a reasonable compensation for the services rendered and are therefore unreasonable.

2. Unless otherwise specifically provided for in this Stipulation, all rates, terms, conditions, recommendations, and any other items shall be treated in accordance with the Staff Report filed on February 11, 2022, which includes by reference the February 11, 2022 *Audit of the Application to Increase Rates of Aqua Ohio, Inc. for the Period January 1, 2021 through December 31, 2021* (the "Audit Report"). If any proposed rates, terms, conditions, recommendations, or other items set forth in Aqua Application are not addressed in the Staff Report, the Audit Report, or this Stipulation, the proposed rate, term, condition, recommendation, or other item shall be treated in accordance with the Application filed in this proceeding.

3. The Signatory parties agree on a revenue requirement of \$73,296,028.<sup>1</sup> The rates and charges set forth in Aqua's tariffs shall be amended to increase annual operating revenue accordingly, effective with bills rendered to consumers. The recommended total revenue requirement provides reasonable compensation for the services rendered. This total revenue requirement reflects 6.78% as a reasonable rate of return on rate base, as reflected in

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<sup>1</sup> This revenue requirement is less costly to consumers than the revenue requirement of \$77,296,379 that Aqua proposed in its application.

the Stipulation Schedules, which shall be designated as Joint Exhibit 2.0, and includes the following adjustments to the Staff Report and Audit Report:

- a. An adjustment to Schedule B-12 to reflect the inclusion in rate base of the intangible software amortization.
- b. An adjustment to Schedule C-1 to reflect the inclusion of the actual April 1, 2022 non-union wage increase.
- c. An adjustment to Schedule C-1 to reflect the inclusion of two pro forma position vacancies.
- d. An adjustment to Schedule C-7 to reflect rate case expense inclusive of the Larkin auditing costs of \$174,275, reflecting an amortization period of five years to protect consumers and to be consistent with PUCO practice.
- e. An adjustment in Schedule C-10A to reflect updated depreciation and amortization expenses based on the agreed-upon rate base adjustments.
- f. An adjustment to rate base to reflect actual plant-in-service as of the date certain as shown in Schedules B-11 and 12.
- g. An adjustment to Schedule C-11 to reflect updated property taxes based upon agreed-upon utility plant-in-service included in the rate base.
- h. An adjustment in Schedule B-13 to reflect a reduction in rate base associated with the Mohawk property.
- i. An adjustment in Schedule C-14 to include and reflect the impacts of incorporating the TCJA Negative Surcharge (credit to consumers) into base rates.

4. For consumer protection, Aqua shall provide annual shareholder funding of \$20,000 for a bill-payment assistance program to assist low-income customers throughout its Ohio regulated service territory to prevent the disconnection of water service per the terms of the existing program. Any unspent program funding for a year shall be added to funding for the succeeding year. The existing program was initiated under the Settlement in Case No. 08-1125-WW-UNC and the eligibility terms of that

program are incorporated by reference herein.<sup>2</sup> The program is continued beginning on the date the Commission approves this Stipulation and will expire at the time the Commission issues its order in Aqua's next distribution rate case.

5. To help better assess the needs for water bill payment assistance, Aqua will provide quarterly reports to the OCC and PUCO Staff on the number of customers and dollar amounts provided who obtain bill payment assistance through Aqua Aid and through the federal Low-Income Home Water Assistance Program. For Aqua Aid, Aqua will also provide the number of customers that applied for assistance. Also, Aqua will be cooperative in discussing and responding to inquiries by OCC and PUCO Staff regarding the consumer assistance programs.

6. Aqua shall provide in the public domain (on the Aqua website) a quarterly report reflecting the following nonconfidential reporting to Staff and to the OCC effective first quarter 2022 that include residential consumer disconnections for non-payment grouped by Aqua service area until Aqua's next base rate case. Aqua agrees to provide, (i) the number of disconnections by service area and corresponding dollar amounts, (ii) the number of final notices and corresponding dollar amounts, (iii) the number of accounts in sixty-day arrears and corresponding dollar amounts, (iv) the number of Aqua customers on payment plans and corresponding dollar amounts, (v) the number of reconnections by service area, and (vi) the number of Aqua residential consumers by service area.

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<sup>2</sup> *In the Matter of a Settlement Agreement Between the Staff of the PUCO, OCC, and Aqua Ohio, Inc., Aqua Ohio, Inc. Low-Income Assistance Program Agreement* (March 5, 2010). That Settlement addressed Aqua's service territory as it existed at the time; however, the eligibility terms addressed in that Settlement shall apply to all of Aqua's consumers in this Settlement.



7. The Signatory Parties agree and recommend that the Commission approve final tariffs in the form of Joint Exhibit 3.0 and that these tariffs go into effect on a bills-rendered basis after the Commission approves this Stipulation and final tariffs are filed with the Commission.

8. The Signatory Parties hereby withdraw their respective Objections to the Staff Report and Audit Report, which were filed on March 14, 2022. Such Objections may be reinstituted if the Commission rejects this Stipulation or a Signatory Party withdraws from the Stipulation pursuant to paragraph 11.

9. 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	Revised Tariffs
Aqua Exhibit 1.0	Direct Testimony of Robert L. Davis
Aqua Exhibit 2.0	Direct Testimony of Paul J. Hanley
Aqua Exhibit 3.0	Direct Testimony of Peter Kusky, PE
Aqua Exhibit 4.0	Direct Testimony of William C. Packer
Aqua Exhibit 5.0	Direct Testimony of Dylan D'Ascendis
Aqua Exhibit 6.0	Direct Testimony of Constance E. Heppenstall
Aqua Exhibit 7.0	Direct Testimony of Daniel T. Franceski
Aqua Exhibit 8.0	Application filed on June 28, 2021 and amended on July 17, 2021 and August 24, 2021
Staff Exhibit 1.0	Staff Report filed on February 11, 2022

Staff Exhibit 2.0	Audit Report filed on February 11, 2022
OCC Exhibit 1.0	Direct Testimony of Wm. Ross Willis
OCC Exhibit 2.0	Direct Testimony of James D. Williams
OCC Exhibit 3.0	Direct Testimony of Daniel J. Duann, Ph.D.

10. 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.

11. 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, within 30 days of issuance of the Commission's order, to file an application for rehearing. Upon the Commission's issuance of an entry on rehearing that does not adopt the Stipulation in its entirety without material modification, any Signatory Party may terminate and withdraw from the Stipulation by filing a notice with the Commission within 30 days of the Commission's entry on rehearing. Prior to filing a notice of withdrawal, the Signatory Party wishing to withdraw agrees to work in good faith with the other Signatory Parties to achieve an outcome that substantially satisfies the intent of the Stipulation and, if a new agreement is reached that includes the Signatory Party wishing to withdraw, then the new agreement shall be filed for Commission review and approval. If the discussions to achieve an outcome that substantially satisfies the intent of the Stipulation are

unsuccessful in reaching a new agreement that includes all Signatory Parties to the present Stipulation, then the Signatory Party wishing to withdraw may proceed with withdrawal from the Stipulation. Other Signatory Parties to this Stipulation shall not oppose the withdrawal from the Stipulation by any other Signatory Party. Upon the filing of a notice of withdrawal, the Commission will convene an evidentiary hearing to afford the withdrawing party the opportunity to contest the Stipulation by presenting evidence through witnesses, cross-examining all witnesses, presenting rebuttal testimony, and briefing all issues that shall be decided based upon the record and briefs.

12. This Stipulation, and the information and data contained herein or attached hereto, is submitted for purposes of this proceeding only and is neither binding in any other proceeding nor is it to be offered or relied upon in any other proceeding, except as necessary to enforce the terms of this Stipulation. This does not limit the Commission's or any Signatory Parties' ability to enforce recommendations in the Staff Report, as referenced in paragraph 2 of the Stipulation.

13. 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 16th day of June, 2022. This Stipulation and Recommendation may be signed in counterparts.

[Signatures on following page]

**Aqua Ohio, Inc.**

By: /s Christopher L. Miller  
Christopher L. Miller, Counsel

Date: June 16, 2022

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

By: /s Kyle Kern (via authorization)  
Kyle Kern, Counsel

Date: June 16, 2022

**The Ohio Consumers Counsel**

By: /s Amy Botschner O'Brien (via authorization)  
Amy Botschner O'Brien, Counsel

Date: June 16, 2022

**City of Marion**

By: /s Mark D. Russell (via authorization)  
Mark D. Russell, Law Director

Date: June 16, 2022

# **JOINT EXHIBIT 2.0**

Aqua Ohio, Inc.  
Calculation of Revenue Deficiency (Sufficiency)

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule A  
Case No. 21-595-WW-AIR  
Page 1 of 3  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Reference	Per Company (A)	Adjusted With Staff ROE and Cost of Capital (B)	Difference (C) = (B) - (A)
1	Adjusted rate base	Sch B	\$ 264,789,389	\$ 264,777,243	\$ (12,146)
2	Rate of return	Sch D	7.42%	6.78%	
3	Net operating income required		\$ 19,647,373	\$ 17,954,344	\$ (1,693,029)
4	Adjusted net operating income (loss)	Sch C	\$ 13,472,024	\$ 14,095,835	\$ 623,810
5	Net operating income deficiency		\$ 6,175,348	\$ 3,858,509	\$ (2,316,840)
6	Gross revenue conversion factor	Sch A-1	1.3425	1.3422	
7	Revenue deficiency (Sufficiency)		\$ 8,290,405	\$ 5,178,891	\$ (3,111,515)
8	Difference between Revenue Deficiency and Requested Increase		\$ -		
9	Revenue Increase Requested		\$ 8,290,405	\$ 5,178,891	\$ (3,111,514)
10	Test Year Adjusted Operating Revenues		\$ 69,005,974	\$ 68,117,138	
11	Revenue Requirement		\$ 77,296,379	\$ 73,296,028	\$ (4,000,351)

Notes and Source

Col.A: Amounts from Schedule A-1 from Aqua Ohio's Application

Col.B: See referenced schedules

Col.C: Col B - Col. A

12	Percentage Increase	L9 / L10	<u>12.01%</u>	<u>7.60%</u>
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Line No.	Description	Exhibit LA-1 Schedule Reference	Component	Adjustments (A)	Multiplier (B)	Estimated Revenue Requirement Impact (C)
1		D	ROR Difference		-0.6391%	
2	<b>Rate Base</b>	A-1	GRCF		1.342197	
3	Rate Base per Aqua Ohio's Filing	B		\$ 264,789,389	-0.858%	\$ (2,271,274)
4		D	Rate of Return		6.781%	
5	<b>Effect of Adjustments to Rate Base</b>	A-1	GRCF		1.342197	
			Sch B.1			
6	Plant Additions Not in Service as of December 31, 2021	B-1		\$ -	9.10%	\$ -
7	Update Plant Additions for Actual Costs Using "11+1" Information for Plant in Service by December 31, 2021	B-2		\$ -	9.10%	\$ -
8	Service Center SAP System	B-3		\$ (5,504,127)	9.10%	\$ (500,949)
9	Service Center Plant Additions Not in Service as of December 31, 2021 and Updates Using Actuals	B-4		\$ -	9.10%	\$ -
10	Reserve for Accumulated Depreciation for Updated Plant in Service	B-5		\$ -	9.10%	\$ -
11	Capitalized Tank Painting	B-6		\$ -	9.10%	\$ -
12	Regulatory Liability for Tank Painting	B-7		\$ -	9.10%	\$ -
13	Reserve for Accumulated Depreciation - Tank Painting	B-8		\$ -	9.10%	\$ -
14	Deferred Credits - AFUDC Regulatory Asset	B-9		\$ -	9.10%	\$ -
15	Misclassified Capitalized Tank Painting Cost	B-10		\$ -	9.10%	\$ -
16	Other Rate Base Items Updated to Company Actuals	B-11		\$ (3,949,819)	9.10%	\$ (359,486)
17	Plant in Service and Depreciation Reserve Updated to Actuals	B-12		\$ 9,467,772	9.10%	\$ 861,694
18	Mohawk Land Adjustment	B-13		\$ (25,973)	9.10%	\$ (2,364)
19	Total Rate Base Adjustments			<u>\$ (12,146)</u>		
20	<b>Adjusted Rate Base</b>	B		<u>\$ 264,777,243</u>		
21	<b>Net Operating Income</b>					
	<b>Effect of Adjustments on NOI</b>					
			Pre-Tax Operating Income Amount	NOI Adjustment Amount Sch C.1	GRCF Sch. A-1	
22	Labor Expense	C-1	\$ 234,013	\$ 184,870	1.34220	\$ (248,132)
23	Incentive Compensation Expense	C-2	\$ 234,035	\$ 184,888	1.34220	\$ (248,156)
24	Stock-Based Compensation Expense	C-3	\$ 299,293	\$ 236,441	1.34220	\$ (317,350)
25	Payroll Tax Expense	C-4	\$ 66,424	\$ 52,475	1.34220	\$ (70,432)
26	Supplemental Executive Retirement Plan (SERP)	C-5	\$ 73,758	\$ 58,269	1.34220	\$ (78,208)
27	Employee Insurance Expense	C-6	\$ 20,548	\$ 16,233	1.34220	\$ (21,788)
28	Rate Case Expense	C-7	\$ 21,145	\$ 16,705	1.34220	\$ (22,421)
29	Depreciation Expense Related to Capitalized Tank Painting Costs Being Removed from Plant	C-8	\$ -	\$ -	1.34220	\$ -
30	Depreciation Expense - Related to SAP Project Costs Being Removed from Plant	C-9	\$ 550,413	\$ 434,826	1.34220	\$ (583,622)
31	Depreciation Expense - Plant Additions Not in Service and Updates Using 11+1 Information	C-10	\$ -	\$ -	1.34220	\$ -
32	Depreciation Expense - Using Actual Information Provided by Aqua Ohio	C-10A	\$ (782,977)	\$ (618,552)	1.34220	\$ 830,219
33	Property Tax Expense	C-11	\$ 66,748	\$ 52,731	1.34220	\$ (70,775)
34	Interest Synchronization	C-12	\$ -	\$ (4,965)	1.34220	\$ 6,663
35	Uncollectibles Expense	C-13	\$ 12,519	\$ 9,890	1.34220	\$ (13,275)
36	Amortization of Excess Accumulated Deferred Income Taxes	C-14	\$ -	\$ (0)	1.34220	\$ 1
37	Total Adjustments to Operating Income	C.1	<u>\$ 795,918</u>	<u>\$ 623,810</u>		
38	Net Operating Income per Company Filing	C		<u>\$ 13,472,024</u>		
39	<b>Adjusted Net Operating Income</b>	C		<u>\$ 14,095,834</u>		
	<b>Gross Revenue Conversion Factor Difference:</b>					
40	Adjusted	A-1			1.342197	
41	Per Company	A-1			1.342510	
42	Difference				-0.000313	
43	Company Adjusted NOI Deficiency	A			\$ 6,175,348	
44	GRCF Difference					\$ (1,931)
45	REVENUE REQUIREMENT ADJUSTMENTS ABOVE					\$ (3,111,586)
46	Company Requested Base Rate Revenue Increase	A				\$ 8,290,405
47	Reconciled Revenue Requirement					\$ 5,178,819
48	Revenue Requirement Calculated on Schedule A	A				\$ 5,178,891
49	Unidentified Difference					<u>\$ (71)</u>

Notes and Source

Pre-tax return computed using Gross Revenue Conversion Factor

For the 12 Months Ended December 31, 2021

Line No.	Description	Adjusted Revenue & Expenses Per Aqua Application Schedule C-1 (A)	Adjusted Revenue & Expenses Per Aqua July 2021 Excel File (B)	Difference (C)	Gross Revenue Conversion Factor (D)	Revenue Requirement Impact (E)
1	Operating Revenues	\$69,005,974	\$69,005,974	\$0		
	Operating Expenses:					
2	Operation & Maintenance	\$ 25,485,183	\$ 25,485,183	\$ -		
3	Depreciation and Amortization	\$ 11,219,997	\$ 11,173,919	\$ 46,078 [a]		
4	Taxes - Other	\$ 16,542,720	\$ 16,542,720	\$ -		
5	Operating Expenses before Income Taxes	\$ 53,247,900	\$ 53,201,822	\$ 46,078		
6	Income Taxes	\$ 2,286,050	\$ 2,295,726	\$ (9,676)		
7	Total Operating Expenses	\$ 55,533,950	\$ 55,497,548	\$ 36,402	1.3425	\$ 48,870 [a]
8	Net Operating Income	\$ 13,472,024	\$ 13,508,426	\$ (36,402)		
9	Rate Base	\$ 264,789,389	\$ 264,789,389	\$ -		
10	Rate of return	5.09%	5.10%	-0.01%		

Notes and Source:

Note a: The starting point for our calculation of Aqua's as-filed revenue requirement, as shown on Schedule A, page 1, was from an Aqua Excel file (dated July 2021) titled "SFR-21-0595-WW-AIR\_FINAL." The Company's Excel file, on Schedule A-1, shows a Revenue Deficiency of \$8,241,535 on line 8. Line 9 of Schedule A-1, which is titled "Revenue Increase Requested" shows the amount \$8,290,405, or a difference of \$48,870.

In its response to LA-DR-209, Aqua provided an Excel file titled "LA-DR-209\_SFR 21-0595-WW-AIR\_FINAL (06.30.2021)" in which lines 8 and 9 on Schedule A-1 both show \$8,290,405. Schedule B-3.2 from this Excel file shows Depreciation Expense of \$46,078 for Miscellaneous Intangible Plant whereas the "July 2021" version of Schedule B-3.2 indicated "Waiver" for this item as noted in the passage above. As shown on line 7 above, we determined that the \$46,078 of Depreciation Expense and the related income tax impact, accounts for the \$48,870 difference after applying the Gross Revenue Conversion Factor of 1.3425.



For the 12 Months Ended December 31, 2021

Line No.	Description	Company Proposed (A)	Tax Rate (B)	Adjusted (C)
1	Gross Revenue	100.0000%		100.0000%
2	Uncollectibles	1.0100%		0.99% *
3	Taxable Income	98.9900%		99.0129%
4	State Excise Tax @ 4.75%	<u>4.7020%</u>	4.750%	<u>4.7031%</u>
5	Income Before Federal Income Taxes	94.2880%		94.3097%
6	Federal Income Taxes @ 21%	19.8005%	21.000%	19.8050%
7	Change in Net Operating Income	74.4875%		74.5047%
8	Gross Revenue Conversion Factor	<u><u>1.3425</u></u>		<u><u>1.3422</u></u>

Notes and Source

Col. A: Amounts Schedule A-2 from Aqua Ohio's Application

	Components of Revenue Requirement Deficiency	Per Application		Adjusted	
		Amount	Percent	Amount	Percent
9	Net Income	\$ 6,175,315	74.49%	\$ 3,858,517	74.50%
10	Uncollectibles	\$ 83,733	1.01%	\$ 51,123	0.99%
11	State Excise Tax	\$ 389,817	4.70%	\$ 243,569	4.70%
12	Federal Income Taxes	\$ 1,641,539	19.80%	\$ 1,025,682	19.81%
13	Total Revenue Increase	<u><u>\$ 8,290,405</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,178,891</u></u>	<u><u>100.00%</u></u>
14	Total Revenue Increase Per Schedule A	<u><u>\$ 8,290,405</u></u>		<u><u>\$ 5,178,891</u></u>	

\* See Schedule C-13

Aqua Ohio, Inc.  
Adjusted Rate Base

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Company Proposed (A)	Adjustments (B)	Adjusted (C)
1	Plant-in-Service	\$ 452,333,154	\$ (2,473,154)	\$ 449,860,000
2	Less: Depreciation Reserve	\$ (133,139,812)	\$ 6,410,827	\$ (126,728,986)
3	Net Plant-in-Service	<u>\$ 319,193,342</u>	<u>\$ 3,937,673</u>	<u>\$ 323,131,015</u>
	Add:			
4	Construction Work in Progress	\$ -	\$ -	\$ -
5	Working Capital	\$ -	\$ -	\$ -
6	Total Additions to Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Less:			
7	Contributions in Aid of Construction	\$ (25,258,561)	\$ (1,918,426)	\$ (27,176,987)
8	Advances for Construction	\$ (2,559,064)	\$ 1,152,077	\$ (1,406,987)
9	Customers' Advances - Related Facilities	\$ -		\$ -
10	Other Items	\$ (26,586,327)	\$ (3,183,470)	\$ (29,769,797)
11	Total Deductions from Rate Base	<u>\$ (54,403,953)</u>	<u>\$ (3,949,819)</u>	<u>\$ (58,353,771)</u>
12	Jurisdictional Rate Base	<u>\$ 264,789,389</u>	<u>\$ (12,146)</u>	<u>\$ 264,777,243</u>

Notes and Source

Col.A: Schedule B-1 from Aqua OH's SFR filing

Col.B: Schedule B.1

For the 12 Months Ended December 31, 2021

Line No.	Description	Adjustments	Plant Additions	Update Plant	Service Center	Service Center	Reserve for	Capitalized	Regulatory	Reserve for	Deferred	Misclassified	Other Rate	Plant in Service		
			Not in Service	Actuals	Plant Additions	Accumulated	Tank Painting	Liability for	Accumulated	Credits -	Capitalized	Base Items	and			
			as of	Using "11+1"	Not in Service	Depreciation	in Service	for Updated	Depreciation -	AFUDC	Tank Painting	Updated to	Depreciation	Reserve		
			December 31,	by December	Service Center	Updates Using	for Updated	B-6	B-7	B-8	B-9	B-10	B-11	B-12	B-13	
			2021	31, 2021	SAP System	Actuals	Plant in Service	Replaced	Replaced	Replaced	Withdrawn	Replaced	Added	Added	Added	
1	Plant-in-Service	\$ (2,473,154)														
2	Less: Depreciation Reserve	\$ 6,410,827														
3	Net Utility Plant	\$ 3,937,673	\$ -	\$ -	\$ (5,504,127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Add:	\$ -														
4	Construction Work in Progress	\$ -														
5	Working Capital	\$ -														
	Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Less:															
6	Contributions in Aid of Construction	\$ (1,918,426)												\$ (1,918,426)	\$ -	
7	Advances for Construction	\$ 1,152,077												\$ 1,152,077	\$ -	
8	Customers' Advances - Related Facilities	\$ -														
9	Other Items	\$ (3,183,470)												\$ (3,183,470)	\$ -	
10	Total Deductions from Rate Base	\$ (3,949,819)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,949,819)	\$ -	\$ -
11	Jurisdictional Rate Base	\$ (12,146)	\$ -	\$ -	\$ (5,504,127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,949,819)	\$ 9,467,772	\$ (25,973)

Notes and Source

See referenced schedule for each adjustment

Aqua Ohio, Inc.  
Adjusted Net Operating Income

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Per Company (A)	Adjustments (B)	Adjusted at Current Rates (C)	Components of Revenue Requirement Increase (D)	Revenue Requirement With Increase (E)
1	Operating Revenue	\$ 69,005,974	\$ (888,837)	\$ 68,117,138	\$ 5,178,891	\$ 73,296,028
2	Operation and Maintenance Expenses	\$ 25,485,183	\$ (904,085)	\$ 24,581,098	\$ 51,123	\$ 24,632,221
3	Depreciation and Amortization Expense	\$ 11,219,997 [a]	\$ 232,565	\$ 11,452,562		\$ 11,452,562
4	Taxes Other Than Income	\$ 16,542,720	\$ (174,975)	\$ 16,367,745	\$ 243,569	\$ 16,611,314
5	Income Taxes	\$ 2,286,050 [a]	\$ (666,151)	\$ 1,619,899	\$ 1,025,682	\$ 2,645,580
6	TOTAL OPERATING EXPENSES	\$ 55,533,950	\$ (1,512,647)	\$ 54,021,303	\$ 1,320,374	\$ 55,341,677
7	<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ 13,472,024</b>	<b>\$ 623,810</b>	<b>\$ 14,095,835</b>	<b>\$ 3,858,517</b>	<b>\$ 17,954,351</b>
8	Rate Base	\$ 264,789,389	\$ (12,146)	\$ 264,777,243		\$ 264,777,243
9	Earned Rate of Return	5.09%		5.32%		6.78%

Notes and Source

Col.A: Schedule C-1 from Aqua Ohio's SFR filing

Col.B: Schedule C.1

Col.C: Col.A + Col.B

Col.D: Schedule A-1. Also see Schedule A, page 1, column B2

Col.E: Col. C + Col. D

Note a: Difference in Depreciation Expense and Income Tax Expense between Aqua's PDF filing and its July 2021 Excel file calculated below (also see Schedule A, page 3):

Description	Per Aqua Application Schedule C-1	Per Aqua July 2021 Excel File	Difference	Reference
10 Depreciation and Amortization Expense	\$ 11,219,997	\$ 11,173,919	\$ 46,078	LA-DR-209
11 Income Taxes	\$ 2,286,050	\$ 2,295,726	\$ (9,676)	LA-DR-209
12 Difference in Total Operating Expenses			\$ 36,402	
13 Gross Revenue Conversion Factor			1.3425	Sch. A-1
14 Grossed-Up Difference			\$ 48,870	

Aqua Ohio, Inc.  
Summary of Net Operating Income Adjustments

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C.1  
Case No. 21-595-WW-AIR  
Page 1 of 2  
Revised

Line No.	Description	Adjustments	Labor Expense C-1 Revised	Incentive Compensation Expense C-2	Stock-Based Compensation Expense C-3	Payroll Tax Expense C-4 Revised	Supplemental Executive Retirement Plan (SERP) C-5	Employee Insurance Expense C-6 Revised
1	Operating Revenue	<u>\$ (888,837)</u>						
2	Operation and Maintenance Expenses	\$ (904,085)	\$ (234,013)	\$ (234,035)	\$ (299,293)		\$ (73,758)	\$ (20,548)
3	Depreciation and Amortization Expense	\$ 232,565						
4	Taxes Other Than Income	\$ (174,975)				\$ (66,424)		
5	PRE-TAX OPERATING EXPENSES	<u>\$ (846,496)</u>	<u>\$ (234,013)</u>	<u>\$ (234,035)</u>	<u>\$ (299,293)</u>	<u>\$ (66,424)</u>	<u>\$ (73,758)</u>	<u>\$ (20,548)</u>
6	PRE-TAX OPERATING INCOME	<u>\$ (42,341)</u>	<u>\$ 234,013</u>	<u>\$ 234,035</u>	<u>\$ 299,293</u>	<u>\$ 66,424</u>	<u>\$ 73,758</u>	<u>\$ 20,548</u>
7	Income Taxes	<u>\$ (666,151)</u>	<u>\$ 49,143</u>	<u>\$ 49,147</u>	<u>\$ 62,852</u>	<u>\$ 13,949</u>	<u>\$ 15,489</u>	<u>\$ 4,315</u>
10	TOTAL OPERATING EXPENSES	<u>\$ (1,512,647)</u>	<u>\$ (184,870)</u>	<u>\$ (184,888)</u>	<u>\$ (236,441)</u>	<u>\$ (52,475)</u>	<u>\$ (58,269)</u>	<u>\$ (16,233)</u>
11	OPERATING INCOME	<u>\$ 623,810</u>	<u>\$ 184,870</u>	<u>\$ 184,888</u>	<u>\$ 236,441</u>	<u>\$ 52,475</u>	<u>\$ 58,269</u>	<u>\$ 16,233</u>

Notes and Source

Line 7: Federal Income Tax Rate 21.00%

For the 12 Months Ended December 31, 2021

Line No.	Description	Rate Case Expense	Depreciation Expense Related to Capitalized Tank Painting Costs Being Removed from Plant	Depreciation Expense - Related to SAP Project Costs Being Removed from Plant	Depreciation Expense - Plant Additions Not in Service and Updates Using 11+1 Information	Depreciation Expense - Using Actual Information Provided by Aqua Ohio	Property Tax Expense	Interest Synchronization	Uncollectibles Expense	Amortization of Excess Accumulated Deferred Income Taxes
		C-7 Revised	C-8 Replaced	C-9 Revised	C-10 Replaced	C-10A Added	C-11 Revised	C-12 Revised	C-13	C-14 Added
1	Operating Revenue									\$ (888,837)
2	Operation and Maintenance Expenses	\$ (21,145)							\$ (12,519)	\$ (8,774)
3	Depreciation and Amortization Expense			\$ (550,413)		\$ 782,977				
4	Taxes Other Than Income						\$ (66,748)			\$ (41,803)
5	PRE-TAX OPERATING EXPENSES	\$ (21,145)	\$ -	\$ (550,413)	\$ -	\$ 782,977	\$ (66,748)	\$ -	\$ (12,519)	\$ (50,577)
6	PRE-TAX OPERATING INCOME	\$ 21,145	\$ -	\$ 550,413	\$ -	\$ (782,977)	\$ 66,748	\$ -	\$ 12,519	\$ (838,259)
7	Income Taxes	\$ 4,440	\$ -	\$ 115,587	\$ -	\$ (164,425)	\$ 14,017	\$ 4,965	\$ 2,629	\$ (838,259)
10	TOTAL OPERATING EXPENSES	\$ (16,705)	\$ -	\$ (434,826)	\$ -	\$ 618,552	\$ (52,731)	\$ 4,965	\$ (9,890)	\$ (888,836)
11	OPERATING INCOME	\$ 16,705	\$ -	\$ 434,826	\$ -	\$ (618,552)	\$ 52,731	\$ (4,965)	\$ 9,890	\$ (0)

Notes and Source

Line 7: Federal Income Tax Rate 21.00%

For the 12 Months Ended December 31, 2021

Line No.	Description	Amount (A)	Capital Structure Ratio (B)	Cost Rate (C)	Weighted Cost (D) = (B) x (C)
<b><u>I. Per Company</u></b>					
1	Long Term Debt	\$ 210,809,008	48.11%	3.82%	1.84%
2	Preferred Stock	\$ -	0.00%	0.00%	0.00%
3	Common Equity	\$ 227,337,075	51.89%	10.75%	5.58%
4	Total	<u>\$ 438,146,083</u>	<u>100.00%</u>		<u>7.42%</u>
<b><u>II. Per Staff for Settlement Purposes</u></b>					
5	Long Term Debt	\$ 210,946,143	47.90%	3.82%	1.83%
6	Preferred Stock	\$ -	0.00%	0.00%	0.00%
7	Common Equity	\$ 229,468,412	52.10%	<b>9.50%</b>	4.95%
8	Total	<u>\$ 440,414,556</u>	<u>100.000%</u>		<u>6.78%</u>
9	Difference		L.8 - L.4		<u>-0.64%</u>
10	Weighted Cost of Debt		Line 5		<u>1.83%</u>

**Notes**

Lines 1-4: Schedule D-1 from Aqua Ohio's filing

Lines 5-8: Capital structure based on Aqua Ohio's updated Schedule D-1 dated 11/30/2021. The ROE and Staff's cost of capital was agreed to by the parties for settlement purposes

Aqua Ohio, Inc.  
Plant Additions Not in Service as of December 31, 2021  
For the 12 Months Ended December 31, 2021

FOR SETTLEMENT PURPOSES ONLY

Joint Exhibit 2.0  
Schedule B-1  
Case No. 21-595-WW-AIR  
Page 1 of 2  
Replaced

Line No.	Description	Account Number	Per Aqua Ohio			Adjustment			Adjusted for Plant Additions Not in Service		
			Projected Additions	Projected Retirements	2021 Net Projections	Projected Additions	Projected Retirements	2021 Net Projections	Projected Additions	Projected Retirements	2021 Net Projections
			(A)	(B)	(C) = (A) - (B)	(D)	(E)	(F) = (D) - (E)	(G) = (A) + (D)	(H) = (B) + (E)	(I) = (G) - (H)

Replaced to Accept Company Plant in Service Amount - See Schedule B-12

Notes and Source:



Aqua Ohio, Inc.  
Plant Additions Not in Service as of December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B-1  
Case No. 21-595-WW-AIR  
Page 2 of 2  
Replaced

		Projects Not in Service by 12/31/2021				
Line No.	Description	Account Number (A)	Work Order Number (B)	Projected	Projected	Net
				2021 Plant Additions (C)	2021 Retirements (D)	Projected 2021 Plant Additions (E)

Replaced to Accept Company Plant in Service Amount - See Schedule B-12

Notes and Source:

Aqua Ohio, Inc.  
Update Plant Additions for Actual Costs Using "11+1" Information for Plant in Service by December 31, 2021  
For the 12 Months Ended December 31, 2021

FOR SETTLEMENT PURPOSES ONLY

Joint Exhibit 2.0  
Schedule B-2  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Replaced

Line No.	Description	Account Number	Adjusted for Plant Additions Not in Service			Adjustment			Adjusted for 11+1 Data		
			Projected Additions	Projected Retirements	2021 Net Projections	Projected Additions	Projected Retirements	2021 Net Projections	Projected Additions	Projected Retirements	2021 Net Projections
			(A)	(B)	(C) = (A) - (B)	(D)	(E)	(F) = (D) - (E)	(G) = (A) + (D)	(H) = (B) + (E)	(I) = (G) - (H)

Replaced to Accept Company Plant in Service Amount - See Schedule B-12

Notes and Source:

For the 12 Months Ended December 31, 2021

Line No.	Description	Account Number	Water Amount (A)	Sewer Amount (B)	Reference
<b>I. Plant in Service</b>					
1	Service Center SAP Investment		\$ (8,992,202)	\$ (8,992,202)	A
2	Allocation Factor for Water Operations		61.21%	2.82%	B
3	Adjustment to Remove Service Center SAP Investment Allocated to Water Operations	303	<u>\$ (5,504,127)</u>	<u>\$ (253,580)</u>	

Notes and Source

A: Amount from the response to LA-DR-159 and calculated below:

Description	SIP Project Work Order	Projected Amounts (C)	Actual Amounts (D)	Difference (E)	
SIP Projects in Original Application					
4	Service Improvement Project	FP23090007324	\$ 7,638,921	\$ 7,234,234	\$ (404,688)
5	SIP-Network Integration	FP23090012486	\$ 188,964	\$ 141,364	\$ (47,599)
6	SIP-Data Center Consolidation	FP23090012501	\$ 480,456	\$ 845,004	\$ 364,548
7	SIP-Ent. Asset Mgmt Restructuring	FP23090013647	\$ 79,103	\$ 28,602	\$ (50,501)
8	SIP-Cyber Security Integration	FP23090012522	\$ 82,893	\$ 164,591	\$ 81,698
9	SIP-Contact Center Upgrade	FP23090013099	\$ 24,677	\$ 405,179	\$ 380,502
10	SIP-Office Systems	FP23090016570	\$ 8,652	\$ 46,396	\$ 37,744
New SIP Projects Not in Original Application					
11	SIP-Powerplan Build-Out	FP23090018755	\$ -	\$ 113,668	\$ 113,668
12	SIP-VALMS	FP23090020392	\$ -	\$ 186	\$ 186
13	SIP-Intranet Rebuild	FP23090020916	\$ -	\$ 12,976	\$ 12,976
14	Total Service Center SIP Project Costs		\$ 8,503,667	\$ 8,992,202	\$ 488,534

B: The water operations allocation factor was provided in response to LA-DR-93

C: See Schedule C-9

Aqua Ohio, Inc.

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Service Center Plant Additions Not in Service as of December 31, 2021 and Updates Using Actuals

Schedule B-4

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 1 of 3

Replaced

<u>No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
		(A)	

Replaced to Accept Company Plant in Service Amount - See Schedule B-12

Notes and Source:

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Aqua Ohio, Inc.  
Service Center Plant Additions Not in Service as of December 31, 2021  
For the 12 Months Ended December 31, 2021

FOR SETTLEMENT PURPOSES ONLY

Joint Exhibit 2.0  
Schedule B-4  
Case No. 21-595-WW-AIR  
Page 2 of 3  
Replaced

Line No.	Description	Account Number	Work Order Number	Per Aqua Ohio Projected Additions (A)	SIP Project* (B)	Adjustment (C)	Adjusted for Plant Additions Not in Service (D) = (A) + ( C)
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Replaced to Accept Company Plant in Service Amount - See Schedule B-12

Notes and Source:

Aqua Ohio, Inc.  
Service Center Plant Additions Not in Service as of December 31, 2021  
For the 12 Months Ended December 31, 2021

FOR SETTLEMENT PURPOSES ONLY

Joint Exhibit 2.0  
Schedule B-4  
Case No. 21-595-WW-AIR  
Page 3 of 3  
Replaced

Line No.	Description	Account Number	Work Order Number	Adjusted for Plant Additions Not in Service (A)	Per Aqua Ohio			SIP Project* (E)	Actual Cost In Service Projects (F) = (D) - (E)	Adjustment (G)
					2021 Additions (B)	2021 Retirements (C)	Jan-Dec 2021 Totals (D) = (B) + (C)			

Replaced to Accept Company Plant in Service Amount - See Schedule B-12

Notes and Source:

Aqua Ohio, Inc.  
Reserve for Accumulated Depreciation for Updated Plant in Service  
For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B-5  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Replaced

No.	Description	Accumulated Depreciation Adjustment	Rate Base Adjustment	Reference
		(A)	(B)	

Replaced to Accept Company Depreciation Reserve Amount - See Schedule B-12

Notes and Source:

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Aqua Ohio, Inc.  
Capitalized Tank Painting

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B-6  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Replaced

Line No.	Company Description	Work Order (A)	Date Completed (B)	Percent Lead (C)	Aqua Capitalized Amount in Rate Base (D)	Remove Capitalized Tank Painting Cost for Tanks with Less than 0.5% Lead (E)	Remaining Capitalized Amount in Rate Base (F)
-------------	---------------------	----------------------	--------------------------	------------------------	--	--	---

Replaced to Company's Acceptance of Recommended Audit Adjustment - Amounts Included in Updated Rate Base Amount Seen in Schedules B-11 and B-12

Notes and Source:

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Aqua Ohio, Inc.  
Regulatory Liability for Tank Painting  
  
For the 12 Months Ended December 31, 2021

FOR SETTLEMENT PURPOSES ONLY

Joint Exhibit 2.0  
Schedule B-7  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Replaced

Line No.	Description	Percent Lead	Aqua Capitalized Amount in Rate Base (A)	Apply Regulatory Liability to Actual Tank Painting Costs (B)	Reference
-------------	-------------	-----------------	--	--	-----------

Replaced to Company's Acceptance of Recommended Audit Adjustment - Amounts Included in Updated Rate Base Amount Seen in Schedules B-11 and B-12

Notes and Source:

Aqua Ohio, Inc.  
Reserve for Accumulated Depreciation - Tank Painting

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B-8  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Replaced

Line No.	Description	Accumulated Depreciation Adjustment (A)	Rate Base Adjustment (B)	Reference
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Replaced with information shown on Schedules B-11 and C-10A to reflect Company's acceptance of Tank Painting adjustments

Notes and Source:

Aqua Ohio, Inc.  
Deferred Credits - AFUDC Regulatory Asset

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES** Joint Exhibit 2.0

Schedule B-9

Case No. 21-595-WW-AIR

Page 1 of 1

Line No.	Description	Account Number	Amount (A)	Reference
1				
2	This adjustment is withdrawn			
3				

Notes and Source:

Aqua Ohio, Inc.  
Misclassified Capitalized Tank Painting Cost  
For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0  
Schedule B-10  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Replaced

Line No.	Description	Account Number	Amount (A)	Reference
-------------	-------------	-------------------	---------------	-----------

Replaced to reflect Company's acceptance of Tank Painting adjustments to Plant in Service Amount - See Schedules B-11 and B-12

Notes and Source:

Aqua Ohio, Inc.  
Other Rate Base Items Updated to Company Actuals

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B-11  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Added

For the 12 Months Ended December 31, 2021

Line No.	Description	Per Company - as Filed (A)	Per Company - Actual (B)	Adjustment (C) = (B) - (A)
1	Contributions in Aid of Construction	\$ (25,258,561)	\$ (27,176,987)	\$ (1,918,426)
2	Advances for Construction	\$ (2,559,064)	\$ (1,406,987)	\$ 1,152,077
3	Other Items	\$ (26,586,327)	\$ (29,769,797)	\$ (3,183,470)
4	Total	<u>\$ (54,403,953)</u>	<u>\$ (58,353,771)</u>	<u>\$ (3,949,819)</u>

Notes and Source:

Company response to LA-DR-208

See below for details of the Line 3 adjustment:

Description	Other Items At 12/31/2020 (D)	Other Items At 12/31/2021 (E)
5 Liberalized Depreciation	\$ (26,230,747)	\$ (30,554,550)
6 Reg Liabilities - Deferred FIT	\$ (18,877)	\$ (18,877)
7 Reg Asset - AFUDC	\$ 210,952	\$ 176,862
8 Deferred Credits - Tank Painting	\$ (1,666,989)	\$ (1,666,989)
9 Reg Asset - Pension	\$ 995,941	\$ 995,941
10 Reg Asset - Post Retirement	\$ 85,431	\$ 85,431
11 Reg Asset - Deferred Depreciation	\$ 26,290	\$ 26,290
12 Reg Asset - Deferred Other	\$ 11,673	\$ 11,673
13 Total Other Items	<u>\$ (26,586,327)</u>	<u>\$ (30,944,219)</u>
14 Larkin Adjustment to Reg Liability for Tank Painting		\$ 1,174,423
15 Total Other Items at 12/31/2021		<u>\$ (29,769,797)</u>

Col. D: Amounts from Schedule B-6 from Aqua's original filing

Col. E: Amounts from Aqua's response to LA-DR-208

Aqua Ohio, Inc.

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0

Plant in Service and Depreciation Reserve Updated to Actuals

Schedule B-12

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 1 of 2

Added

Line No.	Description	Per Company - as Filed (A)	Per Company - Actual* (B)	Adjustment (C) = (B) - (A)
1	Plant in Service	\$ 452,333,154	\$ 455,390,100	\$ 3,056,945
2	Depreciation Reserve	\$ (133,139,812)	\$ (126,728,986)	\$ 6,410,827
3	Total	<u>\$ 319,193,342</u>	<u>\$ 328,661,114</u>	<u>\$ 9,467,772</u>

Notes and Source:

Company response to LA-DR-208

\* See page 2 for additional support for amounts shown in Column B

Aqua Ohio, Inc  
Actual Plant in Service and Depreciation Reserve at December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.

Schedule B-12

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 2 of 2

Added

Line No.	Description	Plant Amount (A)	Reference
<b>I. Plant in Service at 12/31/20:</b>			
1	Actual Plant in Service at 12/31/2021 - Water Division	\$ 433,304,564	
2	Actual Plant in Service at 12/31/2021 - Service Center	\$ 23,277,103	Line 19
3	Total Actual Plant in Service at 12/31/2021	\$ 456,581,667	
4	Adjustment to Remove Tank Painting Expense from Plant in Service	\$ (1,208,779)	
5	Adjustment to Reflect Misclassified Capitalized Tank Painting Costs to Distribution Reservoirs & Standpipes	\$ 17,212	
6	Actual Plant in Service at 12/31/2021 Per A	<u>\$ 455,390,10</u>	
<b>II. Depreciation Reserve at 12/31/20:</b>			
7	Actual Depreciation Reserve at 12/31/2021 - Water Division	\$ (118,819,087)	
8	Actual Depreciation Reserve at 12/31/2021 - Service Center	\$ (7,126,921)	Line 22
9	Actual Depreciation Reserve at 12/31/2021	\$ (125,946,008)	
10	True-Up to Depreciation Expense at 12/31/2021	\$ 782,978	
11	Total Actual Depreciation Reserve at 12/31/2021	\$ (126,809,303)	
12	Adjustment to Remove Tank Painting Expense from Depreciation Reserve	\$ 80,626	
13	Adjustment to Reflect Misclassified Capitalized Tank Painting Costs to Depreciation Reserve	\$ (308)	
14	Actual Depreciation Reserve at 12/31/2021 Per A	<u>\$ (126,728,986)</u>	
<b>III. Net Plant in Service at 12/31/20:</b>			
15	Actual Net Plant in Service at 12/31/2021 Per A	<u>\$ 328,661,11</u>	L6 + L14

#### Notes and Source

Col. A: Amounts from Aqua's response to LA-DR-208 - Service Center amounts allocable to water division calculated below:

16	Service Center Plant in Service and Depreciation Reserve at 12/31/2021	Amount
17	Total Plant in Service at 12/31/2021 - Service Center	\$ 38,028,268
18	Allocation Factor for Water Operations	61.21%
19	Plant in Service at 12/31/2021 for Service Center - Water Opera	<u>\$ 23,277,10</u>
20	Service Center Depreciation Reserve at 12/31/2021	\$ (11,643,393)
21	Allocation Factor for Water Operations	61.21%
22	Service Center Depreciation Reserve at 12/31/2021 - Water Opera	<u>\$ (7,126,921)</u>

Aqua Ohio, Inc.  
Mohawk Land Adjustment

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule B-13  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Added

For the 12 Months Ended December 31, 2021

Line No.	Description	Plant Account	Amount (A)
1	Land & Land Rights - SOS	310	\$ (23,693)
2	Land & Land Rights - Pumping	320	\$ (760)
3	Land & Land Rights - WTP	330	\$ (760)
4	Land & Land Rights - T&D	340	\$ (760)
5	Adjustment to Rate Base Related to Mohawk Land		<u>\$ (25,973)</u>

Notes and Source

Col. A: Amounts shown are consistent with the settlement in the 2016 rate cases whereby rate base was reduced related to the Mohawk land purchase in 2014



Aqua Ohio, Inc.  
Labor Expense

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C-1  
Case No. 21-595-WW-AIR  
Page 1 of 2  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Divisional (A)	Service Center (B)	Total (C)
<b>I. Per Company</b>				
1	Annualized Labor Expense	\$ 8,116,249	\$ 2,479,307	
2	Divisional Allocation	100.00%	58.73%	
3	Total Labor Annualized Expense	\$ 8,116,249	\$ 1,455,998	
4	O&M Allocation Percentage	90.20%	100.00%	
5	Total O&M Labor Expense	<u>\$ 7,320,857</u>	<u>\$ 1,455,998</u>	<u>\$ 8,776,855</u>
<b>II. Adjusted</b>				
6	Annualized Labor Expense	\$ 8,066,159	\$ 2,157,762	See Lines 22 and 28
7	Divisional Allocation	100.00%	58.73%	
8	Total Labor Annualized Expense	\$ 8,066,159	\$ 1,267,167	
9	O&M Allocation Percentage	90.20%	100.00%	
10	Total O&M Labor Expense	<u>\$ 7,275,675</u>	<u>\$ 1,267,167</u>	<u>\$ 8,542,842</u>
<b>III. Adjustment</b>				
11	Adjustment to Payroll Expense	<u>\$ (45,182)</u>	<u>\$ (188,831)</u>	<u>\$ (234,013)</u>

**Notes and Source:**

Cols. A&B, Lines 1-5: Amount calculated below using data from Schedule 3.4 from Aqua Ohio's filing

Cols. A&B, Line 6 calculated below:

	Divisional	Per Company	Adjusted	Reference
12	Annualized Divisional Union Employees Labor Expense	\$ 4,850,357	\$ 4,850,357	
13	Union Employees Overtime Labor - 14.50%	\$ 703,302	\$ 703,302	
14	Shift Differential Labor Water	\$ 11,331	\$ 11,331	
15	On call wages (Tiffin \$100/wk; Franklin \$100/wk)	\$ 10,400	\$ 10,400	
16	Total Union Employees Labor Expense	\$ 5,575,390	\$ 5,575,390	
17	Annualized Divisional Non-Union Employees Labor Expense	\$ 2,390,627	\$ 2,383,890	Workpaper
18	Annualized Divisional Non-Union Employees Incentive Comp.	\$ 150,232	\$ 150,232	
19	Total Annualized Divisional Labor Expense	\$ 8,116,249	\$ 8,109,512	
20	Vacancy Rate	0.00%	0.53%	See page 2
21	Recommended Vacancy Adjustment	<u>\$ -</u>	<u>\$ (43,353)</u>	
22	Recommended Annualized Divisional Labor Expense	<u>\$ 8,116,249</u>	<u>\$ 8,066,159</u>	L19+ L21
<b>Ohio Service Center</b>				
23	Annualized Service Center Labor Expense	\$ 2,335,007	\$ 2,150,063	Workpaper
24	Annualized Service Center Incentive Comp.	\$ 144,300	\$ 144,300	
25	Total Annualized Service Center Labor Expense	\$ 2,479,307	\$ 2,294,363	
26	Vacancy Rate	0.00%	5.95%	See page 2
27	Vacancy Adjustment	<u>\$ -</u>	<u>\$ (136,601)</u>	
28	Annualized Service Center Labor Expense	<u>\$ 2,479,307</u>	<u>\$ 2,157,762</u>	L25 + L27

Aqua Ohio, Inc.  
Labor Expense

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-1

Case No. 21-595-WW-AIR

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Revised

For the 12 Months Ended December 31, 2021

**CONFIDENTIAL**

Line No.	Description	Water Annualized Wages	Reference
	<b>Union Employees</b>	(A)	
1	Vacant-Lake WTT	\$ 43,389	WPC-3.4b, p2
2	Subtotal Union Wages	<u>\$ 43,389</u>	
	<b>Non-Union Employees</b>		
3	Vacant-Plant Manager II	<u>\$ -</u>	WPC-3.4b, p1
4	Total Vacancies - Union & Non-Union	\$ 43,389	L6 + L7
5	Total Annualized Divisional Labor Expense per Aqua OH	<u>\$ 8,116,249</u>	WPC-3.4a
6	Vacancy Rate	<u>0.53%</u>	L8 / L9
	<b>Ohio Service Center</b>		
7	Vacant-Project Engineer I	\$ 139,021	WPC-3.4d
8	Annualized Service Center Labor Expense (a)	<u>\$ 2,335,007</u>	WPC-3.4a
9	Vacancy Rate	<u>5.95%</u>	L11 / L12

Notes and Source:

The calculations above are from the response to LA-DR-207. The calculations below show what the vacancy rates would be if based on employee counts:

	Amount	Reference
<b>Union and Non-Union Vacant Positions</b>		
10 Number of Vacant Union and Non-Union Positions as of 10/31/2021	1	LA-DR-207
11 Total Union and Non-Union Employees Per Applicant	114	WPC-3.4b
12 Vacancy Rate Based on Employee Counts	<u>0.88%</u>	
<b>Service Center Employees</b>		
13 Number of Vacant Positions	1	LA-DR-207
14 Total Service Company Employees Per Applicant	21	WPB-3.4d
15 Vacancy Rate Based on Employee Counts	<u>4.76%</u>	

Aqua Ohio, Inc.  
Incentive Compensation Expense

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-2

Case No. 21-595-WW-AIR

Page 1 of 1

Line No.	Description	Amount (A)	Reference
1	Adjustment to Incentive Compensation Expense	<u>\$ (234,035)</u>	A

Notes and Source:

A: Amount from the response to LA-DR-35 and calculated below:

	Description	FERC Account	Amount
2	Incentive Compensation Related to PUCO Water Operations	920-1	\$ 137,879
3	Incentive Compensation Related to Ohio Service Company	923-2	\$ 100,491
4	Incentive Compensation Allocated to Aqua Ohio by an Affiliate	923-2	\$ 229,699
5	Total Incentive Compensation Included in Cost of Service		\$ 468,069
6	Disallowance Percentage		50%
7	Adjustment to Incentive Compensation Expense		<u>\$ (234,035)</u>

Aqua Ohio, Inc.  
Stock-Based Compensation Expense

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-3

Case No. 21-595-WW-AIR

Page 1 of 1

Line No.	Description	Amount (A)	Reference
1	Adjustment to Remove Stock-Based Compensation Expense	<u>\$ (299,293)</u>	A

Notes and Source

A: Amount from the response to LA-DR-36 and calculated below:

	Description	FERC Account	Amount
2	Stock-Based Compensation Related to Ohio Service Company	923-2	\$ 114,274
3	Stock-Based Compensation Allocated to Aqua Ohio by an Affiliate	923-2	\$ 185,019
4	Total Stock-Based Compensation Included in Cost of Service		<u>\$ 299,293</u>

Aqua Ohio, Inc.  
Payroll Tax Expense

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C-4  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Account Number	FICA Tax (A)	Medicare Tax (B)	FUTA Tax (C)	SUTA Tax (D)	Total Adjustment (E)	Reference
1	Adjustment to Payroll Tax Expense	408-15	<u>\$ (47,575)</u>	<u>\$ (11,126)</u>	<u>\$ (1,404)</u>	<u>\$ (6,318)</u>	<u>\$ (66,424)</u>	A

Notes and Source

A: Amounts calculated below:

Description	Amount	FICA Tax 6.20%	Medicare Tax 1.45%	FUTA Tax 0.60%	SUTA Tax 2.70%	Total	Reference
2 Adjustment to Payroll Expense	<u>\$ (234,013)</u>	<u>\$ (14,509)</u>	<u>\$ (3,393)</u>	<u>\$ (1,404)</u>	<u>\$ (6,318)</u>	<u>\$ (25,624)</u>	Sch. C-1 Revised
3 Adjustment to Incentive Compensation Related to PUCO Water Operations	<u>\$ (234,035)</u>	<u>\$ (14,510)</u>	<u>\$ (3,394)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,904)</u>	Sch. C-2
4 Adjustment to Remove Stock-Based Compensation Expense	<u>\$ (299,293)</u>	<u>\$ (18,556)</u>	<u>\$ (4,340)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,896)</u>	Sch. C-3
5 Total Adjustments to Payroll and Incentive and Stock-Based Compensation Expense	<u><u>\$ (767,341)</u></u>	<u><u>\$ (47,575)</u></u>	<u><u>\$ (11,126)</u></u>	<u><u>\$ (1,404)</u></u>	<u><u>\$ (6,318)</u></u>	<u><u>\$ (66,424)</u></u>	

Aqua Ohio, Inc.  
Supplemental Executive Retirement Plan (SERP)

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-5

Case No. 21-595-WW-AIR

Page 1 of 1

For the 12 Months Ended December 31, 2021

Line No.	Description	Account Number	Amount (A)	Reference
1	Adjustment to Remove SERP Expense	923.2	<u>\$ (73,758)</u>	A

Notes and Source

A: Amount from the response to LA-DR-37

Aqua Ohio, Inc.  
Employee Insurance Expense

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0

Schedule C-6

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 1 of 1

Revised

Line No.	Description	Water Divisional (A)	Service Center (B)	Total (C)
<b><u>I. Per Company</u></b>				
1	Annualized Employee Insurance Expense	\$ 1,587,603	\$ 344,950	
2	Divisional Allocation	100.00%	58.73%	
3	Total Annualized Expense	\$ 1,587,603	\$ 202,575	
4	O&M Allocation Percentage	100.00%	100.00%	
5	Total O&M Employee Insurance Expense	<u>\$ 1,587,603</u>	<u>\$ 202,575</u>	<u>\$ 1,790,179</u>
<b><u>II. Adjusted</u></b>				
6	Annualized Employee Insurance Expense (see Line 15)	\$ 1,579,116	\$ 324,412	
7	Divisional Allocation	100.00%	58.73%	
8	Total Annualized Expense	\$ 1,579,116	\$ 190,514	
9	O&M Allocation Percentage	100.00%	100.00%	
10	Total O&M Employee Insurance Expense	<u>\$ 1,579,116</u>	<u>\$ 190,514</u>	<u>\$ 1,769,630</u>
<b><u>III. Adjustment</u></b>				
11	Adjustment to Employee Insurance Expense	<u>\$ (8,487)</u>	<u>\$ (12,061)</u>	<u>\$ (20,548)</u>

**Notes and Source:**

Lines 1-5: Amounts from Schedule C-3.8 in Aqua Ohio's filing

Lines 6-10: Adjusted Employee Insurance Expense calculation is shown below:

	Water Divisional	Service Center	Reference
12	\$ 1,587,603	\$ 344,950	Sch. 3-8
13	0.53%	5.95%	Sch. C-1
14	<u>\$ (8,487)</u>	<u>\$ (20,538)</u>	
15	<u>\$ 1,579,116</u>	<u>\$ 324,412</u>	L12 + L14
16		\$ (20,538)	Line 14
17		58.73%	Line 2
18		<u>\$ (12,061)</u>	L16 x L17

Aqua Ohio, Inc.  
Rate Case Expense

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C-7  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Per Aqua Ohio Application (A)	Per Aqua OH Updated (A1)	Adjusted* (B)	Adjustment (C) = (B) - (A)
1	Legal Expense	\$ 325,500	\$ 325,500	\$ 325,500	
2	Corporate Rate Group	\$ 35,000	\$ 35,000	\$ 35,000	
3	Rate of Return Studies	\$ 21,000	\$ 21,000	\$ 21,000	
4	Cost of Service Studies	\$ 27,000	\$ 27,000	\$ 27,000	
5	Printing and Postage	\$ -	\$ -	\$ -	
6	Miscellaneous	\$ 11,500	\$ 11,500	\$ 11,500	
7	Depreciation Study	\$ -	\$ -	\$ -	
8	Staff Audit of Aqua Ohio's Application	\$ -	\$ 200,000	\$ 174,275	
9	Total Rate Case Expense	\$ 420,000	\$ 620,000	\$ 594,275	
10	Normalization Period - in Years	3	3	5	
11	Annual Rate Case Expense - Account No. 928	\$ 140,000	\$ 206,667	\$ 118,855	\$ (21,145)

Notes and Source:

Col. A: Aqua Ohio's Application on Schedule C-8

Col. A1: Aqua Ohio updated its estimated rate case expense on 12/16/2021 to reflect the Staff audit on line 8 (originally Schedule C-8)

Rate Case expense is recorded in Account No. 928



Aqua Ohio, Inc.  
Depreciation Expense Related to Capitalized Tank Painting Costs Being Removed from Plant

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-8

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 1 of 1

Replaced

Line No.	Description	Amount (A)	Reference
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Replaced with Information Shown on Schedule C-10A

Notes and Source:

Aqua Ohio, Inc.

Depreciation Expense - Related to SAP Project Costs Being Removed from Plant

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-9

Case No. 21-595-WW-AIR

Page 1 of 1

Revised

Line No.	Description	Amount (A)	Reference
1	Adjustment to Remove Service Center SAP System Costs	\$ (5,504,127)	A
2	Depreciation Rate	10.00%	B
3	Adjustment to Depreciation Expense Related to SAP System Costs Being Removed from Plant	<u>\$ (550,413)</u>	

Notes and Source:

A: See Schedule B-3 Revised

B: Depreciation rate for Account 303 from WPB-2.3 Projections Summary from Aqua Ohio's filing

Aqua Ohio, Inc.  
Depreciation Expense - Plant Additions Not in Service and Updates Using 11+1 Information

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-10

Case No. 21-595-WW-AIR

Page 1 of 4

No.	Description	Amount (A)	Reference
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Replaced with Information Shown in Schedule C-10A

Notes and Source:

Aqua Ohio, Inc.

Depreciation Expense - Plant Additions Not in Service as of December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0

Schedule C-10

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 2 of 4

No.	Description	Account Number	Staff	Depreciation	Adjustment to	Depreciation	Adjustment to
			Adjustment to	Accrual	Annual	Reserve	Depreciation
			Plant in Service	Rate	Depreciation	Allocation %	Reserve
			(A)	(B)	Expense	(D)	(E)

Replaced with information shown on Schedule C-10A

Notes and Source:

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Aqua Ohio, Inc.

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0

Depreciation Expense - Updated In-Service Plant Additions Using 11+1 Information

Schedule C-10

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 3 of 4

No.	Description	Account Number	Staff Adjustment to Plant in Service (A)	Depreciation Accrual Rate (B)	Adjustment to Annual Depreciation Expense (C)	Depreciation Reserve Allocation % (D)	Adjustment to Depreciation Reserve (E)
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Replaced with information shown on Schedule C-10A

Notes and Source:

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Aqua Ohio, Inc.

FOR SETTLEMENT PURPOSES ONLY

Depreciation Expense - Service Center Plant Additions Not in Service as of 12/31/2021 and Update for Actual Costs

Joint Exhibit 2.0  
Schedule C-10  
Case No. 21-595-WW-AIR  
Page 4 of 4

For the 12 Months Ended December 31, 2021

Line No.	Description	Account Number	Adjustment to Plant in Service (A)	Allocation Factor for Water Operations (B)	Adjustment to Plant in Service for Water Operations (C)	Depreciation Accrual Rate (D)	Adjustment to Annual Depreciation Expense (E)	Depreciation Reserve Allocation % (F)	Adjustment to Depreciation Reserve (G)
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Replaced with information shown on Schedule C-10A

Notes and Source:

Aqua Ohio, Inc.

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Depreciation Expense - Using Actual Information Provided by Aqua Ohio

Schedule C-10A

Case No. 21-595-WW-AIR

For the 12 Months Ended December 31, 2021

Page 1 of 4

Added

Line No.	Description	Amount (A)	Reference
1	Depreciation Expense Adjustment Related to Water Utility	\$ 65,200	C-10A page 2
2	Depreciation Expense Adjustment Related to Service Center	\$ 749,340	C-10A page 3
3	Depreciation Expense Adjustment Related to CIAC	\$ (31,563)	C-10A page 4
4	Total Depreciation Expense Adjustment	<u>\$ 782,977</u>	

Notes and Source:

See Reference column for page references

FOR SETTLEMENT PURPOSES ONLY

For the 12 Months Ended December 31, 2021

Water Utility			PLANT IN	NET PLANT	Mohawk Land	PLANT IN	LARKIN ADJS	CURRENT	ANNUAL	ORIGINALLY	ADJUSTMENT
LINE NO.	ACCOUNT NO.	DESCRIPTION	SERVICE @ 12/31/2020 (A)	ADDITIONS Jan- Dec 2021 (B)		SERVICE @ 12/31/2021 (D)	ACCEPTED BY AQUA OHIO (E)	ACCRAUAL RATES (F)	DEPRECIATION EXPENSE (G) = [(C) + (D)] x (E)	FILED ANNUAL DEPRECIATION EXPENSE (H)	
1	301	ORGANIZATION	\$ 137,657	\$ -		\$ 137,657		0.00%	\$ -		
2	302	FRANCHISES AND CONSENTS	\$ 11,179	\$ -		\$ 11,179		0.00%	\$ -		
3	303	MISC. INTANGIBLE PLANT	\$ 608,569	\$ 299,151		\$ 907,720		7.57%	\$ 68,729		
4	310	LAND & LAND RIGHTS - SOS	\$ 1,240,309	\$ -	\$ (23,693)	\$ 1,216,616		0.00%	\$ -		
5	311	STRUCTURES AND IMPROVE. - SOS	\$ 1,438,314	\$ (51,598)		\$ 1,386,716		2.61%	\$ 36,193		
6	312	COLLECTING AND IMPOUND. RES.	\$ 579,993	\$ 32,565		\$ 612,558		1.31%	\$ 8,025		
7	313	LAKE, RIVER & OTHER INTAKES	\$ 2,723,147	\$ (1,072)		\$ 2,722,076		1.64%	\$ 44,642		
8	314	WELLS AND SPRINGS	\$ 2,774,754	\$ 130,158		\$ 2,904,912		2.54%	\$ 73,785		
9	315	INFILT. GALLERIES & TUNNELS	\$ 24,409	\$ -		\$ 24,409		1.67%	\$ 408		
10	316	SUPPLY MAINS	\$ 2,833,420	\$ 1,871,866		\$ 4,705,286		1.50%	\$ 70,579		
11	320	LAND & LAND RIGHTS - PUMPING	\$ 70,974	\$ -	\$ (760)	\$ 70,214		0.00%	\$ -		
12	321	STRUCTURES AND IMPROVE. - PUMPING	\$ 2,966,889	\$ 12,790		\$ 2,979,679		1.98%	\$ 58,998		
13	323	OTHER POWER PRODUCTION EQUIP.	\$ 4,255,703	\$ (1,348)		\$ 4,254,355		3.15%	\$ 134,012		
14	325	ELECTRIC PUMPING EQUIPMENT	\$ 10,735,003	\$ (1,991)		\$ 10,733,012		2.44%	\$ 261,885		
15	326	DIESEL PUMPING EQUIPMENT	\$ 79,391	\$ -		\$ 79,391		2.44%	\$ 1,937		
16	327	HYDRAULIC PUMPING EQUIPMENT	\$ 271,627	\$ -		\$ 271,627		2.44%	\$ 6,628		
17	328	OTHER PUMPING EQUIPMENT	\$ 2,833,538	\$ 809,610		\$ 3,643,149		2.44%	\$ 88,893		
18	330	LAND & LAND RIGHTS - WTP	\$ 506,154	\$ -	\$ (760)	\$ 505,394		0.00%	\$ -		
19	331	STRUCTURES AND IMPROVE. - WTP	\$ 14,490,101	\$ 10,681,837		\$ 25,171,939		2.00%	\$ 503,439		
20	332	WATER TREATMENT EQUIPMENT	\$ 48,053,721	\$ 4,240,418		\$ 52,294,139		2.09%	\$ 1,092,948		
21	340	LAND & LAND RIGHTS - T&D	\$ 906,580	\$ -	\$ (760)	\$ 905,820		0.00%	\$ -		
22	341	STRUCTURES AND IMPROVE. - T&D	\$ 4,130,250	\$ 3,342,439		\$ 7,472,689		2.10%	\$ 156,926		
23	342	DISTIB. RES. & STANDPIPES	\$ 18,422,916	\$ 541,827		\$ 18,964,743	\$ 17,212	1.79%	\$ 339,777		
24	342-1	DISTIB. RES. & STANDPIPES - TANK PAINTING	\$ 2,502,550	\$ 688,899		\$ 3,191,449	\$ (1,208,779)	6.67%	\$ 132,244		
25	343	TRANS. & DISTR. MAINS	\$ 168,869,902	\$ 8,216,630		\$ 177,086,532		1.61%	\$ 2,851,093		
26	344	FIRE MAINS	\$ -	\$ -		\$ -		0%	\$ -		
27	345	SERVICES	\$ 38,956,128	\$ 3,535,420		\$ 42,491,548		2.99%	\$ 1,270,497		
28	346	METERS	\$ 13,019,613	\$ 567,876		\$ 13,587,489		4.53%	\$ 615,513		
29	347	METER INSTALLATIONS	\$ 14,534,746	\$ 543,887		\$ 15,078,633		3.39%	\$ 511,166		
30	348	HYDRANTS	\$ 16,063,943	\$ 793,592		\$ 16,857,536		1.60%	\$ 269,721		
31	349	OTHER T&D PLANT	\$ -	\$ -		\$ -		0.00%	\$ -		
32	389	LAND & LAND RIGHTS - GEN PLANT	\$ 42,019	\$ -		\$ 42,019		0.00%	\$ -		
33	390	STRUCTURES AND IMPROVE. - GENERAL	\$ 5,655,168	\$ 50,948		\$ 5,706,116		2.00%	\$ 114,122		
34	390-1	STRUCT.& IMPROVE. LEASEHOLD	\$ 112,230	\$ (2,330)		\$ 109,900		2.63%	\$ 2,890		
35	391-1	OFFICE FURNITURE & EQUIP.	\$ 362,155	\$ 2,251		\$ 364,406		5.00%	\$ 18,220		
36	391-2	OFFICE FURN. & EQUIP. DATA. P.	\$ 0	\$ -		\$ 0		14.29%	\$ 0		
37	391-3	OFFICE FURN. & EQUIP. COMPUTERS	\$ 623,718	\$ 95,314		\$ 719,032		20.00%	\$ 143,806		
38	392	TRANSP. EQUIP. FULLY DEPRE.	\$ -	\$ -		\$ -		0.00%	\$ -		
39	392-1	TRANSPORTATION EQUIPMENT	\$ 4,855,854	\$ 646,714		\$ 5,502,568		9.00%	\$ 495,231		
40	393	STORES EQUIPMENT	\$ 8,681	\$ -		\$ 8,681		4.00%	\$ 347		
41	394	TOOLS, SHOP & GARAGE EQUIP.	\$ 2,655,279	\$ 138,926		\$ 2,794,206		4.00%	\$ 111,768		
42	395	LABORATORY EQUIPMENT	\$ 522,491	\$ 13,696		\$ 536,188		5.00%	\$ 26,809		
43	396	POWER OPERATED EQUIPMENT	\$ 2,100,339	\$ 396,077		\$ 2,496,416		5.34%	\$ 133,309		
44	397	COMMUNICATION EQUIPMENT	\$ 3,365,462	\$ 1,017,892		\$ 4,383,353		6.67%	\$ 292,370		
45	398	MISCELLANEOUS EQUIPMENT	\$ 389,936	\$ (49,366)		\$ 340,569		6.67%	\$ 22,716		
46	399	OTHER TANGIBLE PROPERTY	\$ 7,678	\$ (1,012)		\$ 6,666		5.00%	\$ 333		
47		TOTAL	\$ 394,742,491	\$ 38,562,071	\$ (25,973)	\$ 433,278,589	\$ (1,191,567)		\$ 9,959,960	\$ 9,894,760	\$ 65,200



Aqua Ohio, Inc.  
 Depreciation Expense - Using Actual Information Provided by Aqua Ohio  
 For the 12 Months Ended December 31, 2021

FOR SETTLEMENT PURPOSES ONLY

Joint Exhibit 2.0  
 Schedule C-10A  
 Case No. 21-595-WW-AIR  
 Page 3 of 4  
 Added

LINE NO	Service Center		PLANT IN SERVICE	NET PLANT ADDITIONS	PLANT IN SERVICE	CURRENT ACCRUAL RATES	ANNUAL DEPRECIATION EXPENSE	WATER PORTION	ORIGINALLY FILED ANNUAL DEPRECIATION EXPENSE	ADJUSTMENT
	ACCOUNT NO	DESCRIPTION	@ 12/31/2020	Jan- Dec 2021	@ 12/31/2021		(E) = (C) x (D)			
			(A)	(B)	(C)	(D)	(E) = (C) x (D)	(G)	(H)	(I) = (G) - (H)
1	303	MISC. INTANGIBLE PLANT	\$ 22,970,092	\$ 10,344,446	\$ 33,314,538		\$ 4,255,135	\$ 2,604,568		
2	389	LAND & LAND RIGHTS - GEN PLANT	\$ 693,797	\$ -	\$ 693,797	0.00%	\$ -	\$ -		
3	390	STRUCTURES AND IMPROVE.	\$ 1,525,795	\$ 1,842	\$ 1,527,637	2.00%	\$ 30,553	\$ 18,701		
4	390-1	STRUCT.& IMPROVE. LEASEHOLD	\$ 897,163	\$ -	\$ 897,163	2.00%	\$ -	\$ -		
5	391-1	OFFICE FURNITURE & EQUIP.	\$ 114,148	\$ -	\$ 114,148	5.00%	\$ 5,707	\$ 3,493		
6	391-2	OFFICE FURN. & EQUIP. DATA. P.	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -		
7	391-3	OFFICE FURN. & EQUIP. COMPUTERS	\$ 1,213,473	\$ (330,854)	\$ 882,619	20.00%	\$ 176,524	\$ 108,050		
8	392	TRANSP. EQUIP. FULLY DEPR.	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -		
9	392-1	TRANSPORTATION EQUIPMENT	\$ 414,562	\$ 11,398	\$ 425,960	9.00%	\$ 38,336	\$ 23,466		
10	393	STORES EQUIPMENT	\$ -	\$ -	\$ -	4.00%	\$ -	\$ -		
11	394	TOOLS,SHOP & GARAGE EQUIP.	\$ 34,120	\$ 5,604	\$ 39,723	4.00%	\$ 1,589	\$ 973		
12	395	LABORATORY EQUIPMENT	\$ -	\$ -	\$ -	5.00%	\$ -	\$ -		
13	397	COMMUNICATIONS EQUIPMENT	\$ 141,599	\$ (40,755)	\$ 100,844	6.67%	\$ 6,726	\$ 4,117		
14	398	MISCELLANEOUS EQUIPMENT	\$ 31,840	\$ -	\$ 31,840	6.67%	\$ 2,124	\$ 1,300		
15		TOTAL	<u>\$ 28,036,588</u>	<u>\$ 9,991,681</u>	<u>\$ 38,028,269</u>		<u>\$ 4,516,694</u>	61.21% <u>\$ 2,764,669</u>	<u>\$ 2,015,328</u>	<u>\$ 749,340</u>

Notes and Source:  
 Company Response to LA-DR-208

Aqua Ohio, Inc.  
Depreciation Expense - Using Actual Information Provided by Aqua Ohio

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C-10A  
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Added

For the 12 Months Ended December 31, 2021

CIAC			CIAC IN	NET CHANGES	CIAC IN	CURRENT	ANNUAL	ORIGINALLY	
LINE	ACCOUNT	DESCRIPTION	SERVICE	TO CIAC 2021	SERVICE	ACCURAL	DEPRECIATION	FILED ANNUAL	ADJUSTMENT
NO.	NUMBER		@ 12/31/2020		@ 12/31/2021	RATES	EXPENSE	DEPRECIATION	
			(A)	(B)	(C)	(D)	(E) = -(C) x (D)	(F)	(G) = (E) - (F)
1									
2	310	SOS LAND & LAND RIGHTS	\$ 23,391	\$ -	\$ 23,391	0.00%	\$ -		
3	311	SOS STRUCTURES & IMPROVEMENTS	\$ 89,081	\$ -	\$ 89,081	2.61%	\$ (2,325)		
4	313	LAKE,RIVER & OTHER INTAKES	\$ 58,527	\$ -	\$ 58,527	1.64%	\$ (960)		
5	314	WELLS AND SRINGS	\$ 71,050	\$ -	\$ 71,050	2.54%	\$ (1,805)		
6	321	STRUCTURES AND IMPROVE - PUMPING	\$ 115,747	\$ -	\$ 115,747	1.98%	\$ (2,292)		
7	325	ELECTRIC PUMPING EQUIPMENT	\$ 232,202	\$ -	\$ 232,202	2.44%	\$ (5,666)		
8	327	ELECTRIC PUMPING EQUIPMENT	\$ 1,493	\$ -	\$ 1,493	2.44%	\$ (36)		
9	328	ELECTRIC PUMPING EQUIPMENT	\$ 331	\$ -	\$ 331	2.44%	\$ (8)		
10	331	STRUCTURES AND IMPROVE. - WTP	\$ 179,637	\$ -	\$ 179,637	2.00%	\$ (3,593)		
11	332	WATER TREATMENT EQUIPMENT	\$ 825,200	\$ -	\$ 825,200	2.09%	\$ (17,247)		
12	340	LAND & LAND RIGHTS	\$ 1,651	\$ -	\$ 1,651	0.00%	\$ -		
13	342	DISTIB. RES. & STANDPIPES	\$ 559,766	\$ -	\$ 559,766	1.79%	\$ (10,020)		
14	343	TRANS. & DISTR. MAINS	\$ 31,812,790	\$ 1,854,306	\$ 33,667,096	1.61%	\$ (542,040)		
15	345	SERVICES	\$ 2,132,338	\$ 47,890	\$ 2,180,228	2.99%	\$ (65,189)		
16	346	METERS	\$ 290,056	\$ -	\$ 290,056	4.53%	\$ (13,140)		
17	347	METER INSTALLATIONS	\$ -	\$ -	\$ -	3.39%	\$ -		
18	348	HYDRANTS	\$ 2,820,375	\$ 108,056	\$ 2,928,431	1.60%	\$ (46,855)		
19	390	GP STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	2.00%	\$ -		
20	390-1	STRUCTURES AND IMPROVE.-LEASED	\$ 2,000	\$ -	\$ 2,000	2.63%	\$ (53)		
21	397	COMMUNICATIONS EQUIPMENT	\$ 156,327	\$ -	\$ 156,327	6.67%	\$ (10,427)		
22		Non-Unitized							
23		TOTAL CIAC	\$ 39,371,962	\$ 2,010,252	\$ 41,382,214		\$ (721,654)	\$ (690,091)	\$ (31,563)

Notes and Source:

Cols. A-F: Amounts from the Company's response to LA-DR-208

	Description	Amount	Reference
24	CIAC in Service at 12/31/2021	\$ 41,382,214	Col. C, L23
25	Reserve Balance at 12/31/2020	\$ (13,510,983)	WPB-6.2a
26	2021 CIAC Annual Depreciation Expense	\$ (721,654)	Col. E, L23
27	Total	\$ 27,149,577	
28	Net CIAC at 12/31/2021 Per Aqua	\$ 27,176,987	LA-DR-208 / also see Schedule B-11
29	Unidentified Difference	\$ (27,410)	
30	CIAC in Service at 12/31/2020	\$ 39,371,962	Col. A, L23
31	CIAC in Service at 12/31/2020	\$ 39,459,635	WPB-6.2a
32	Unidentified Difference	\$ (87,673)	

Aqua Ohio, Inc.  
Property Tax Expense

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C-11  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Per Company (A)	Adjusted (B)	Adjustment (C)
1	Plant in Service - Ending Balance 2020 Property tax report	\$ 638,704,421	\$ 638,704,421	
2	Add M & S Inventory - 2020 Property tax report	\$ 3,158,566	\$ 3,158,566	
3	Adjusted ending balance plant in service - total company (water)	<u>\$ 641,862,987</u>	<u>\$ 641,862,987</u>	
4	Total Taxable Value - 2020 Property tax report	\$ 187,132,900	\$ 187,132,900	
5	Assesment Valuation Property Tax Percentage	29.15%	29.15%	
6	Jurisdictional property tax percent of total assessed value - 2020	96.35%	96.35%	
7	Jurisdctional adjusted Total Assessment Percentage	30.25%	30.25%	
8	Plant in Service @ 12/31/21 [see note]	<u>\$ 452,333,154</u>	<u>\$ 449,860,000</u>	
9	Add M & S Inventory	\$ 2,012,937	\$ 2,012,937	
10	Taxable Property @ 12/31/21	<u>\$ 454,346,091</u>	<u>\$ 451,872,938</u>	
11	Assessed Valuation @ 12/31/21 (Line 13 X Line 19)	\$ 137,439,693	\$ 136,691,564	
12	Average Property Tax Rate - per \$1000	89.22	89.22	
13	Jurisdictional Ohio Property Tax	<u>\$ 12,262,369</u>	<u>\$ 12,195,621</u>	
14	Property Tax Included on C-2.1 Line 14, Pg 7 of 8	\$ 11,911,434	\$ 11,911,434	
15	Property Tax Adjustment	<u>\$ 350,935</u>	<u>\$ 284,187</u>	<u>\$ (66,748)</u>

Notes and Source:

Col. A: Schedule WPC-3.16a from the Company's filing

Col. A, Line 8: Schedule B-1 from the Company's Application

Cols. A&B, Line 8 is from Exhibit LA-1, Schedule B, columns A and C, line 1.

Aqua Ohio, Inc.  
Interest Synchronization

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0  
Schedule C-12  
Case No. 21-595-WW-AIR  
Page 1 of 1  
Revised

For the 12 Months Ended December 31, 2021

Line No.	Description	Per Company Amount (A)	Adjustment (B)	Reference
1	Adjusted Rate Base, per Staff	\$ 264,789,389	\$ 264,777,243	Schedule B
2	Weighted Cost of Debt, per Staff	1.84%	1.83%	Schedule D
3	Interest Deduction for Tax Purposes	\$ 4,872,125	\$ 4,848,484	L1 x L2
4	Interest Deduction per Company		\$ 4,872,125	Line 3
5	Increase/(Decrease) in Deductible Interest		\$ (23,641)	L3 - L4
6	Federal Income Tax Rate		21.00%	
7	Increase (Decrease) to Income Tax Expense		\$ 4,965	L5 x L6

Notes and Source

Col. A: Amounts from Schedules B-1 and D-1 from Aqua Ohio's Application

Col. B, line 1: Schedule B, line 12, column C

Aqua Ohio, Inc.  
Uncollectibles Expense

**FOR SETTLEMENT PURPOSES ONLY**

Joint Exhibit 2.0

Schedule C-13

Case No. 21-595-WW-AIR

Page 1 of 1

For the 12 Months Ended December 31, 2021

Line No.	Description	Per Company (A)	Adjusted (B)	Adjustment (C) = (B) - (A)
1	Adjusted test year revenue	\$ 69,005,974	\$ 69,005,974	
2	Net charge off rate	1.01%	0.99%	
3	Adjusted test year uncollectible accounts expense	\$ 693,711	\$ 681,192	
4	Test year uncollectible accounts expense	\$ 391,078	\$ 391,078	
5	Total Adjustment	\$ 302,633	\$ 290,114	
6	Jurisdictional allocation percentage	100%	100%	
7	Jurisdictional amount	\$ 302,633	\$ 290,114	\$ (12,519)

Notes and Source:

Col. A: Schedule C-3.5 from the Company's filing

Col. B, Line 2: Per Company Schedule WPC-12:

2018 Net Charge Off Rate	0.97%
2019 Net Charge Off Rate	1.01%
Average	0.99%

Aqua Ohio, Inc.

Amortization of Excess Accumulated Deferred Income Taxes

For the 12 Months Ended December 31, 2021

**FOR SETTLEMENT PURPOSES ONLY** Joint Exhibit 2.0

Schedule C-14

Case No. 21-595-WW-AIR

Page 1 of 1

Added

Line		Amount	Reference
No.	Description		
		(A)	
1	Protected EADIT Based on 2021 Actuals	\$ (219,077)	A
2	Unprotected EADIT from the 2021 TCJA Compliance Filings	\$ (454,668)	A
3		\$ 11,520	A
4	Total Amortizations EADIT	<u>\$ (662,225)</u>	
5	Revenue Credit Including Gross Up	<u>\$ (888,837)</u>	A

Notes and Source

A: The parties to the Settlement discussions agreed to incorporate the impacts of the TCJA into base rates

# **JOINT EXHIBIT 3.0**

**Aqua Ohio, Inc.**  
**P.U.C.O. Tariff No. 2 –**  
**REDLINE**



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

Section 2  
~~Fifth-Sixth~~ Revised Sheet No. 1  
Replaces ~~Fourth Fifth~~ Sheet No. 1

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

**SUBJECT INDEX**

Description	Section	Sheet No.	Effective Date
<b>A</b>			
Access to Premises	3-2	3-6, 9-10	07/14/15
Account Activation Charge	4	See Sch. of Rates	1/18/19, 3/7/18, 03/22/17, 07/14/15
Application for Water Service	3-4	1-2	6/17/20, 07/14/15
Applications to Install Water Service Lines	3-7	1-2	6/17/20, 07/14/15
Application Forms	3-5	1	6/17/20, 03/22/17, 07/12/16, 07/14/15
Arrearages and Charges Due	3-3	1	07/14/15
<b>B</b>			
Bills and Payments for Service	3-3	1-2	6/17/20, 07/14/15
Bills, Delinquent	3-3	1	6/17/20, 07/14/15
Bills, Disputed	3-3	1	07/14/15
Bills, Final	3-3	2	07/14/15
Bills-Form	Appx. A		07/14/15
Bills, Payments of	3-3	1	07/14/15
Bills-When Rendered	3-3	1	07/14/15
Bulk Water	4	See Sch. of Rates- <del>XX/XX/22</del>	03/22/17, 07/14/15
<b>C</b>			
Capital Investment Fee	3-4	3	03/22/17, 07/12/16
Change in Occupancy	3-4	1-2	07/14/15
Company-Definition of	3-1	2	07/14/15
Complaints, Records of	3-2	10	07/14/15
Conservation	3-2	10-12	07/14/15
Contracts for Water Service	3-4	1-2	6/17/20, 07/14/15
Cost-Definition of	3-1	2	07/14/15
Curb Stops, Use of	3-9	3	07/14/15
Current Occupant Liability	3-3; 3-4	2; 2	6/17/20, 07/14/15
Customer-Definition of	3-1	2	07/14/15
Customer-Bill Rendered	3-3	1-2	6/17/20, 07/14/15
Customer-Billing Address	Appx. B		07/14/15
Customer Complaints	3-2	9-10	07/14/15
Customer-Final Bill	3-3	2	6/17/20, 07/14/15
Customer-Meter Test Request	3-9	5	07/14/15
Customer-Payment Liability	3-3	1	07/14/15
Customer Equivalents	3-9	2	07/14/15

Issued: ~~June 17, 2020~~

Effective: ~~June 17, 2020~~

Issued by ~~Edmund Koledziej, Jr.~~ Robert L. Davis, President and COO, Aqua Ohio,  
Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~June 3, 2020~~ for Case No. ~~19-0968-WW-ATA21-0595-WW-AIR~~

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

Section 2  
~~Fifth-Sixth~~ Revised Sheet No. 2  
Replaces ~~Fourth-Fifth~~ Sheet No. 2

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

Customer Rights and Obligations Appx. B 6/17/20, 07/14/15

D

Damage due to Deficiency or	3-2	2	07/14/15
Failure of Water Supply Deposits			
to Secure Payment of Bills	3-2	6-7, 8-10	07/14/15
Discontinuance of Service	4	See Sch. of Rates	1/18/19, 3/7/18, 03/22/17, 07/14/15
Dishonored Payment Charge	4	See Sch. of Rates	1/18/19, 3/7/18, 03/22/17, 07/14/15

E

Explanation of Terms	3-1	1-5	6/17/20, 07/14/15
Employee Identification	3-2	9	07/14/15

F

Final Bill	3-3	2	6/17/20, 07/14/15
Fire Protection-Private	3-11	1-3	07/14/15
Fire Protection-Public	3-13	1-2	07/14/15
Flow Detecting Devices	3-11	2	07/14/15

H

Hose Connections		See Sch. of Rates <u>XX/XX/22</u>	03/22/17, 07/14/15
	4		
Hydrants, Public Fire-Installation of	3-13	1	07/14/15
Hydrants, Public Fire-Specifications of	3-13	2	07/14/15
Hydrants, Public Fire-Use of Water From	3-13	1	07/14/15
Hydrants, Rates	4	See Sch. of Rates <u>XX/XX/22</u>	03/22/17, 07/14/15

I

Installation-Meter	3-9	1-4	07/14/15
Installation-Service Dates	3-7	1	6/17/20, 07/14/15

M

Main Extension-Customer Finan. Plans	3-10	1-4	07/12/16, 07/14/15
Main Extension-General	3-10	1	07/12/16, 07/14/15
Maps	5	1-27	1/18/19, 3/7/18, 07/14/15
Meter-Inability of Company to Read	3-3; 3-9	1; 2	07/14/15
Meter-Inaccurate or not registering	3-9	3-5	07/14/15

Issued: June 17, 2020

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Issued by Robert L. Davis ~~Edmund Kolodziej, Jr.~~, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated June 3, 2020 for Case No. 19-0968-WW-ATA 21-0595-WW-AIR

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

Section 2  
~~Sixth-Seventh~~ Revised Sheet No. 3  
Replaces ~~Fifth-Sixth~~ Sheet No. 3

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

Meter-installation-Meter-Installation	3-9	1-4	07/14/15 07/14/15
Location Meter-Maintenance of and	3-9	2-3	07/14/15 3/7/18,
Repairs to Meter-Minimum	4	3-4	03/22/17,
		See Sch. of Rates	07/14/15
Meter-Outside Vault Location	3-7; 3-9	1; 3	07/14/15
Meter-Rates	4	See Sch. of Rates	<del>XX/XX/22</del> , 6/17/20,
			03/22/17, 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

O

Off Premise Use of Service	3-2	5	07/14/15
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P

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	6/17/20, 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- <del>Rate Group 1:</del> Lake Erie, <del>Former Tomahawk Util.</del> Division	4	<del>1-42</del> 3	<del>XX/XX/22</del> , 03/22/17, 10/7/15, 07/14/15
Rates- <del>Rate Group 2:</del> Former Aqua Ohio Lake Erie East, Masury, Former Mohawk Util., Former Seneca Util., <del>Former Norlick Place and Auburn Lakes</del> Divisions	4	<del>134-146</del> 7	<del>XX/XX/XX</del> , 03/22/17, 10/7/15, 07/14/15
Rates- <del>Rate Group3:</del> Former Tomahawk Util. <del>OAWC and former Southwood Estates</del>	4	<del>178-181</del> 13	<del>XX/XX/22</del> 03/22/17, 07/14/15
Rates-Former Mohawk Util.	4	<del>19-20</del>	<del>03/22/17-07/14/15</del>
Rates-Former OAWC	4	<del>21-33</del>	<del>6/17/20-03/22/17,</del> <del>10/7/15-07/14/15</del>
Rates-Former Firestone Trace	4	<del>34-35</del> 14-15	<del>XX/XX/22</del> , 3/7/18

Issued: ~~June 17, 2020~~ Effective: ~~June 17, 2020~~  
Issued by ~~Edmund Koledziej, Jr.~~ Robert L. Davis, President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~June 3, 2020~~ for Case No. ~~49-0968-WW-ATA 21-0595-WW-AIR~~

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

Section 2  
~~Ninth-Tenth~~ Revised Sheet No. 4  
Replaces ~~Eighth-Ninth~~ Sheet No. 4

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

<del>Rates-Former Southwoods Estate</del>	<del>4</del>	<del>36</del>	<del>1/18/19</del>
Reconnection of Service	3-2	9, 11	07/14/15
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	7-9; 6	07/14/15
S			
Schedule of Rates	4	1- <del>36</del> <u>29</u>	<del>XX/XX/22</del> , 2/11/21, 9/24/20 6/17/20, 12/23/19, 10/24/19, 2/6/19, 1/18/19, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15 6/17/20, 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	9-11	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	6/17/20, 07/14/15
Service-Deficiency or Failure	3-2	2	07/14/15
Service-Discontinuance	3-2; 3-3	9, 11-12; 1	6/17/20, 07/14/15
Service-Emergency Call Charges	4	See Sch. of Rates	3/7/18, 03/22/17, 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, 11	07/14/15
Service-Regulations	3-7	1-2	6/17/20, 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	6/17/20, 07/14/15
Service-Temporarily Discontinue	3-3	2	6/17/20, 07/14/15
Service-Trench	3-7	2	6/17/20, 07/14/15
Sprinklers, Automatic	4	See Sch. of Rates	<del>XX/XX/22</del> , 3/22/17, 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	<del>XX/XX/22</del> , 9/24/20 10/24/19, 2/6/19, 1/18/19, 9/20/18, 3/7/18, 3/22/17, 10/7/15, 07/14/15

Issued: ~~February 10, 2021~~ Effective: ~~February 11, 2021~~  
Issued by ~~Edmund Kolodziej, Jr., Robert L. Davis~~, President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~February 10, 2021~~ for Case No. ~~18-1843-WW-UNC~~

21-0595-WW-AIR

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

Section 2  
~~Fifth-Sixth~~ Revised Sheet No. 5  
Replaces ~~Fourth Fifth~~ Sheet No. 5

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

**T**

Temporary Service	3-2; 3-4	4-5; 2	6/17/20, 07/14/15
Temporary Shut off Notice	3-2	2	07/14/15
TCJA Negative Surcharge	4	See Sch. Of Rates	<del>XX/XX/22</del> 2/11/21, 12/23/19

**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	5	07/14/15
Water Service-Bills and Payments	3-3	1-2	6/17/20, 07/14/15
Water Supply Control	3-2	1, 3	07/14/15
Water Supply Control	3-9	3	07/14/15
Water Supply-Contamination	3-2	2-3, 5-6	6/17/20, 07/14/15
Water Supply Stoppage	3-2	1-2, 4	07/14/15
Water Service-Bills for Delinquent	3-3	1	6/17/20, 07/14/15
Water Service-Bills for Mailing	3-3	1	6/17/20, 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	6/17/20, 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	6/17/20, 07/14/15
Water Service-Temporary	3-4	2	6/17/20, 07/14/15
Water Service-Temporary Cut off	3-2	2	6/17/20, 07/14/15
Water-Use of	3-4	1	6/17/20, 07/14/15

I

Issued: ~~February 10, 2021~~ Effective: ~~February 11, 2021~~  
Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President and ~~COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~February 10, 2021~~ for Case No. ~~18-1843-WW-UNG~~

21-0595-WW-AIR



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

Section 4  
~~First~~ Second Revised Sheet No. 1  
Replaces ~~Original~~ First Sheet No. 1

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

**SCHEDULE OF RATES**

Rates for customers in ~~the~~ Rate Group 1: Lake Erie, Formerly served by Tomahawk Utilities,

Inc. Division

**DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE**

**CUSTOMER CHARGE PER MONTH**

		Per Month
Customer Charge for a 5/8" meter .....	<u>13.00</u>	<u>\$10.00</u>
Customer Charge for a <del>5/8"</del> <sup>3/4"</sup> meter .....	<u>13.00</u>	<u>\$10.00</u>
Customer Charge for a 1" meter .....	<u>32.60</u>	<u>\$25.00</u>
Customer Charge for a 1-1/2" meter .....	<u>65.20</u>	<u>\$50.00</u>
Customer Charge for a 2" meter .....	<u>104.40</u>	<u>\$80.00</u>
Customer Charge for a 3" meter .....	<u>195.70</u>	<u>\$150.00</u>
Customer Charge for a 4" meter .....	<u>326.20</u>	<u>\$250.00</u>
Customer Charge for a 6" meter .....	<u>652.40</u>	<u>\$500.00</u>

**VOLUMETRIC RATES**

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month .....	<u>\$0.6670</u> <u>0.7198</u>
For the next 85,000 gallons per month .....	<u>\$0.5669</u> <u>0.6240</u>
For all consumption over 100,000 gallons per month .....	<u>\$0.4735</u> <u>0.5300</u>

**BULK WATER RATE**

The customer will be charged a flat fee of ~~four~~ Six dollars and ~~sixty~~ -eight cents (\$4.68 6.08) per load in addition to the ~~following~~ volumetric rates above:

Per Load	Per 100 Gallons
First 15,000 Gallons .....	<u>\$0.6670</u>
Next 85,000 Gallons .....	<u>\$0.5669</u>
Over 100,000 Gallons .....	<u>\$0.4735</u>

**RATES AND CHARGES FOR UNMETERED SERVICE**  
**DOMESTIC SERVICE**

	Monthly Charge
Residential .....	<u>\$ 37.69</u>
Commerical .....	<u>\$ 49.00</u>
Yard Hydrant .....	<u>\$ 16.60</u>

Issued: ~~March 22, 2017~~ \_\_\_\_\_ Effective: ~~March 22, 2017~~ \_\_\_\_\_

Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~March 22, 2017~~ for Case No. ~~16-0907-VW-AIR~~ 21-0595-

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

Section 4  
~~First~~ Second Revised Sheet No. 2  
Replaces ~~Original~~ First Sheet No.2

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

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Rates for customers in Rate Group 1:the Lake Erie, Formerly served by Tomahawk Utilities, Inc. Division (cont.)

**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.

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Issued: March 22, 2017

Effective: March 22, 2017

Issued by: Edmund Kolodziej, Jr Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated March 22, 2017 for Case No. 16-0907-WW-AIR

21-0595

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

Section 4  
~~Seventh-Eighth~~ Revised Sheet No. 3  
Replaces ~~Sixth-Seventh~~ Sheet No. 3

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

Rates for customers in Rate Group 1:the Lake Erie, Formerly served by Tomahawk Utilities, Inc. Division (cont.)

**DIVISION B – PRIVATE FIRE RATE SCHEDULE  
HOSE CONNECTIONS AND HYDRANTS**

	Per Month
1-1/4" Hose Connection .....	<del>\$3.30</del> 3.75
1-1/2" Hose Connection .....	<del>\$4.80</del> 5.46
<del>2" Hose Connection .....</del>	<del>\$8.50</del>
2-1/2" Hose Connection .....	<del>\$13.30</del> 15.12

Private Fire Hydrant ..... ~~\$48.20~~ 54.80

**AUTOMATIC SPRINKLERS**

Size of Connection	Per Month
2" .....	<del>\$8.50</del> 9.66
4" .....	<del>\$33.90</del> 38.54
6" .....	<del>\$76.40</del> 86.87

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

~~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 October 24, 2019.~~

~~In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.~~

**TCJA NEGATIVE SURCHARGE**

~~A surcharge of .549% 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 February 11, 2021.~~

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

Issued: ~~February 10, 2021~~ \_\_\_\_\_ Effective: ~~February 11, 2021~~ \_\_\_\_\_  
Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~February 10, 2021~~ for Case No. ~~18-1843-WW-UNG 21-0595-WW-AIR~~



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

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

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

**Rates for customers in Rate Group 2: the former Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development**  
**Located in Norlick Place Subdivision, Center Township, Williams County, Ohio**

**CUSTOMER CHARGE PER MONTH**

		Per Month
Customer Charge for a 5/8" meter.....	<u>13.00</u>	<del>\$40.00</del>
Customer Charge for a <del>5/8"</del> <sup>3</sup> / <sub>4</sub> " meter.....	<u>13.00</u>	<del>\$40.00</del>
Customer Charge for a 1" meter.....	<u>32.60</u>	<del>\$25.00</del>
Customer Charge for a 1-1/2" meter.....	<u>65.20</u>	<del>\$60.00</del>
Customer Charge for a 2" meter.....	<u>104.40</u>	<del>\$80.00</del>
Customer Charge for a 3" meter.....	<u>195.70</u>	<del>\$150.00</del>
Customer Charge for a 4" meter.....	<u>326.20</u>	<del>\$250.00</del>
Customer Charge for a 6" meter.....	<u>652.40</u>	<del>\$500.00</del>

**VOLUMETRIC RATES**

		Per 100 Gallon
For the first 15,000 gallons or any part thereof per month.....	<u>.9480</u>	<del>\$0.8810</del>
For the next 85,000 gallons per month.....	<u>0.8740</u>	<del>\$0.7489</del>
For all consumption over 100,000 gallons per month.....	<u>0.6780</u>	<del>\$0.6255</del>

**BULK WATER RATE**

The customer will be charged a flat fee of six dollars and eight cents (\$6.08) per load in addition to the volumetric rates above:

**RATES AND CHARGES FOR UNMETERED SERVICE**

**DOMESTIC SERVICE**

	Monthly Charge
Residential.....	<u>\$ 51.44</u>
Commercial.....	<u>\$ 66.88</u>
Yard Hydrant.....	<u>\$ 16.60</u>

Issued: ~~March 22, 2017~~ \_\_\_\_\_ Effective: ~~March 22, 2017~~ \_\_\_\_\_

Issued by ~~Edmund Koledziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio Order Dated ~~March 22,~~  
2017 for Case No. 16-0907-WW-AIR 21-0595

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

Section 4  
~~Seventh-Eighth~~ Revised Sheet No. 5  
Replaces ~~Sixth-Seventh~~ Sheet No. 5

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

**Rates for customers in Rate Group 2:the former Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development**  
(cont.)

**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)**

**None.**

~~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 October 24, 2019.~~

~~In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.~~

**TCJA NEGATIVE SURCHARGE**

~~A surcharge of 5.49% 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 February 11, 2021.~~

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Issued: ~~February 10, 2021~~ -- Effective: February 11, 2021  
Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President and COO, Aqua Ohio, Inc. In  
accordance with the Public Utilities Commission of Ohio Order Dated ~~February 10, 2021~~ for Case  
No. ~~18-1843-VWV-UNG~~ 21-0595-VWV-AIR



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

Section 4  
~~Fifth~~ Sixth Revised Sheet No. 6  
Replaces ~~Fourth~~ Fifth Sheet No. 6  
**P.U.C.O. Tariff No. 2**

**Rates for customers in Rate Group 2: the former Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn**

**Crossing Condominium Development**

**(cont.) Seneca Utilities, Inc. Water Company**

**Located in Lake Seneca Subdivision, Bridgewater Township, Williams County, Ohio**

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

	<u>Per Month</u>
Private Fire Hydrant.....	\$ 61.40

**AUTOMATIC SPRINKLERS**

<u>Size of Connection</u>	<u>Per Month</u>
2".....	\$ 33.66
4".....	\$ 63.90
6".....	\$ 107.56

**Schedule "B" – Private Fire Protection**

**"DRY" SPRINKLER SYSTEM**

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

2" service	\$ 140.19 monthly
6" service	\$ 229.45 monthly
8" service	\$ 446.84 monthly

This monthly charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

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Issued: ~~September 23, 2020~~ Effective: ~~September 24, 2020~~

Issued by ~~Edmund Koledziej, Jr~~ Robert L. Davis, President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~September 23, 2020~~ for Case No. ~~20-0532-WW-SIG~~ 21-0595-WW-AIR

Rates and Charges for Unmetered Service

	Monthly Charge
Residential .....	\$45.24
Commercial .....	\$58.82
Yard Hydrant .....	\$14.10

**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 October 24, 2019.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.



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

Section 4  
~~Third- Fourth~~ Revised Sheet No. 7  
Replaces ~~Second- Third~~ Sheet No. 7

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

**Rates for customers in Rate Group 2: the former Seneca Utilities, Inc. Water Company, Aqua Ohio Lake Erie East, Masury, former Mahawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development, (cont.)**

**TCJA NEGATIVE SURCHARGE**

A surcharge of 5.40% 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 February 11, 2021.

**Method of Billing**

~~A yard hydrant on one lot will be charged one yard hydrant fee.~~

~~For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.~~

**Schedule "B.1" – Private Fire Hydrants**

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B" – Private Fire Protection.

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B" – Private Fire Protection) shall not be subject to Schedule "B.1" – Private Fire Hydrants. Said hydrants are the sole responsibility of the property owner and shall be maintained by him or her.

Any and all future customers to be served by Aqua Ohio, Inc. living in the Woods of Auburn Lakes Condominium Association, the Auburn Lakes Condominium Association, and the Auburn Crossing Condominium Association will be served on a Special Contract pursuant to the terms of a contract between the Condominium Associations and Aqua as approved by the Commission.

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Issued: February 10, 2021 Effective: February 11, 2021  
Issued by Edmund Koledziej, Jr. Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated February 10, 2021 for Case No. 18-1843-WW-UNC-21-0595-WW-AIR

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

Section 4  
~~First~~ Second Revised Sheet No. 8  
Replaces ~~Original~~ First Sheet No. 8

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

Rates for customers in Rate Group 3: the former Aqua Ohio, Inc. Lake Erie Division formerly served by Ohio American Water Company and former Southwood Estates (cont.)

**DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE**

**CUSTOMER CHARGE PER MONTH**

	<u>Per Month</u>
Customer Charge for a 5/8" meter .....	\$ <del>10.00</del> <u>13.00</u>
Customer Charge for a <del>5/8"</del> <u>3/4"</u> meter .....	\$ <del>10.00</del> <u>13.00</u>
Customer Charge for a 1" meter .....	\$ <del>25.00</del> <u>32.60</u>
Customer Charge for a 1-1/2" meter .....	\$ <del>50.00</del> <u>65.20</u>
Customer Charge for a 2" meter .....	\$ <del>80.00</del> <u>104.40</u>
Customer Charge for a 3" meter .....	\$ <del>150.00</del> <u>195.70</u>
Customer Charge for a 4" meter .....	\$ <del>250.00</del> <u>326.20</u>
Customer Charge for a 6" meter .....	\$ <del>500.00</del> <u>652.40</u>
<u>Customer Charge for a 8" meter.....</u>	<u>\$ 1,043.80</u>

The customer charge is applicable to all customers regardless of consumption.

**VOLUMETRIC RATES**

	<u>Per 100 Gallon</u>
For the first 15,000 gallons or any part thereof per month .....	\$ <del>0.8810</del> <u>1.2233</u>
For the next 85,000 gallons per month .....	\$ <del>0.7489</del> <u>.9766</u>
For all consumption over 100,000 gallons per month .....	\$ <del>0.6255</del> <u>.5605</u>

**BULK WATER RATE**

The customer will be charged a flat fee of six dollars and eight cents (\$6.08) per load in addition to the volumetric rates above:

**RATES AND CHARGES FOR UNMETERED SERVICE**

**DOMESTIC SERVICE**

	<u>Monthly Charge</u>
<u>Residential .....</u>	<u>\$ 62.50</u>

Issued: ~~March 22, 2017~~ Effective: ~~March 22, 2017~~

Issued by ~~Edmund Koledziej, Jr~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated ~~March 22, 2017~~ for Case No. ~~16-0907-VW-AIR~~ 21-0595-VW-AIR



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

Section 4  
~~First- Second~~ Revised Sheet No. 9  
Replaces ~~Original First~~ Sheet No. 9

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

**Rates for customers in ~~Rate Group 3:the former Aqua Ohio, Inc. Lake Erie East Division formerly served by Ohio American Water Company and former Southwood Estates~~-(cont.)**

**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:

<u>Reconnection Fee during regular business hours .....</u>	<u>\$53.25</u>
<u>Reconnection Fee other than during regular business hours .....</u>	<u>\$163.43</u>

**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.

**PRIVATE FIRE RATE SCHEDULE**

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

	<u>Per Month</u>
<u>2" Diameter &amp; smaller.....</u>	<u>\$ 12.39</u>
<u>2-1/2" Diameter.....</u>	<u>\$ 19.33</u>
<u>3" Diameter.....</u>	<u>\$ 27.86</u>
<u>4" Diameter.....</u>	<u>\$ 49.35</u>
<u>6" Diameter.....</u>	<u>\$ 111.20</u>
<u>8" Diameter.....</u>	<u>\$ 197.61</u>
<u>10" Diameter.....</u>	<u>\$ 308.81</u>
<u>12" Diameter.....</u>	<u>\$ 444.68</u>

Issued: ~~March 22, 2017~~ \_\_\_\_\_ Effective: ~~March 22, 2017~~ \_\_\_\_\_

Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~March 22, 2017~~ for Case No. ~~16-0907~~-WW-AIR

21-0595

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

Section 4  
~~Seventh~~Eighth Revised Sheet No. 10  
Replaces ~~Sixth Sheet~~Seventh Sheet No. 10  
**P.U.C.O. Tariff No. 2**

**Rates for customers in Rate Group 3: the former Aqua Ohio, Inc. Lake Erie East Division formerly served by Ohio American Water Company and former Southwood Estates (cont.)**  
**(cont.)**

**DIVISION B – PRIVATE FIRE RATE SCHEDULE**

**HOSE CONNECTIONS AND HYDRANTS**

	Per Month
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**

Size of Connection .....	Per Month
2" .....	\$20.60
4" .....	\$56.20
6" .....	\$94.60

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

**None.**

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 October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of 5.49% 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 February 11, 2021.

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Issued: ~~February 10, 2021~~ Effective: ~~February 11, 2021~~  
Issued by ~~Edmund Kolodziej, Jr.~~ **Robert L. Davis**, President ~~and COO~~, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated ~~February 10, 2021~~ for Case No. ~~18-1843-WW-UNC21-0595-WW-AIR~~



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

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**Rates for customers residing in The Woods of Auburn Lakes Condominium Development,  
the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium  
Development**

1. ~~Any and all future customers to be served by Aqua Ohio, Inc. living in the Woods of Auburn Lakes Condominium Association, the Auburn Lakes Condominium Association, and the Auburn Crossing Condominium Association will be served on a Special Contract pursuant to the terms of a contract between the Condominium Associations and Aqua as approved by the Commission.~~
2. ~~The terms of the Agreement in Case No. 07-676-WW-AEC with the Woods of Auburn Lakes Condominium Association shall continue in force and effect until the lesser of: 1) a period of six years from the date of execution of this Agreement by the parties; or 2) upon application by Aqua to the Public Utilities Commission of Ohio (PUCO) for Commission-approved rates established in accordance with the rules and policies of the PUCO which may be more or less than the rates set forth herein and PUCO approval of such rates. Upon approval of rates by the PUCO and the filing of Commission-approved tariff rates applicable to the Association, this Agreement shall terminate. It shall be within Aqua's sole discretion as to when to make such application for approved rates to the PUCO.~~
3. ~~The terms of the Agreement in Case No. 07-677-WW-AEC with the Auburn Lakes Condominium Association shall continue in force and effect until the lesser of: 1) a period of six years from the date of execution of this Agreement by the parties; or 2) upon application by Aqua to the Public Utilities Commission of Ohio (PUCO) for Commission-approved rates established in accordance with the rules and policies of the PUCO which may be more or less than the rates set forth herein and PUCO approval of such rates. Upon approval of rates by the PUCO and the filing of Commission-approved tariff rates applicable to the Association, this Agreement shall terminate. It shall be within Aqua's sole discretion as to when to make such application for approved rates to the PUCO.~~
4. ~~The terms of the Agreement in Case No. 07-678-WW-AEC with the Auburn Crossing Condominium Association shall continue in force and effect until the lesser of: 1) a period of six years from the date of execution of this Agreement by the parties; or 2) upon application by Aqua to the Public Utilities Commission of Ohio (PUCO) for Commission-approved rates established in accordance with the rules and policies of the PUCO which may be more or less than the rates set forth herein and PUCO approval of such rates. Upon approval of rates by the PUCO and the filing of Commission-approved tariff rates applicable to the Association, this Agreement shall terminate. It shall be within Aqua's sole discretion as to when to make such application for approved rates to the PUCO.~~

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Issued: July 14, 2015

Effective: July 14, 2015

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated July 1, 2015 for Case No. 15-403-WW-ATA



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

Section 4  
Seventh Revised Sheet No. 12  
Replaces Sixth 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**

	<u>Per Month</u>
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 October 24, 2019.~~

~~In addition to the charges provided for in this tariff for all flat rate unmetered service, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 23, 2020.~~

**TCJA NEGATIVE SURCHARGE**

~~A surcharge of 5.49% 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 February 11, 2021.~~

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~~Issued: February 10, 2021~~ ~~Effective: February 11, 2021~~

~~Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.~~

~~In accordance with the Public Utilities Commission of Ohio~~

~~Order Dated February 10, 2021 for Case No. 18-1843-WW-UNG~~

**Rates for Masury Division**

**Schedule "A"—Metered Service**

**CUSTOMER CHARGE—ALL CUSTOMER CLASSES Size of**

<b>Meter</b>	<b>Monthly</b>
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**

	<b>Per 100 gallons</b>
	<b>Monthly</b>
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 October 24, 2019.

In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

**TCJA NEGATIVE SURCHARGE**

A surcharge of 5.49% 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 February 11, 2021.

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Issued: February 10, 2021 \_\_\_\_\_ Effective: February 11, 2021  
Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated February 10, 2021 for Case No. 18-1843-WW-UNG



Aqua Ohio, Inc. \_\_\_\_\_ Section 4  
6650 South Avenue \_\_\_\_\_ First Revised Sheet No. 14  
Boardman, OH 44512 \_\_\_\_\_ Replaces Original Sheet No. 14

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

**Rates for Masury Division (cont.)**  
**Schedule "B" — Private Fire Protection**

**"DRY" SPRINKLER SYSTEM**

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

4" service _____	\$123.30 monthly
6" service _____	\$201.80 monthly
8" service _____	\$393.00 monthly

This monthly charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

**Issued: March 22, 2017 \_\_\_\_\_ Effective: March 22, 2017**

**Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.**  
**In accordance with the Public Utilities Commission of Ohio**  
**Order Dated March 22, 2017 for Case No. 16-0907-WW-AIR**

Aqua Ohio, Inc. Section 4  
6650 South Avenue First Revised Sheet No. 15  
Boardman, OH 44512 Replaces Original Sheet No. 15

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

**Rates for Masury Division (cont.)**

**Schedule "B.1" — Private Fire Hydrants**

EACH FIRE HYDRANT \$54.00 monthly

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B" — Private Fire Protection.

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B" — Private Fire Protection) shall not be subject to Schedule "B.1" — Private Fire Hydrants. Said hydrants are the sole responsibility of the property owner and shall be maintained by him or her.

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Issued: March 22, 2017 Effective: March 22, 2017

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated March 22, 2017 for Case No. 16-0907-WW-AIR



**Rates for Masury Division (cont.)**

Schedule "D" — Miscellaneous Charges

**LATE PAYMENT CHARGE**

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after due date) before late fees are applied. The six-day grace period allows for any mail or processing delays.

**ACCOUNT ACTIVATION CHARGE**

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged to all customers for new or transferred service.

**DISHONORED PAYMENT CHARGE**

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 CHARGE**

In accordance with the terms and conditions set forth in this Tariff, customers whose service has been disconnected must pay a reconnection charge of fifty-three dollars and twenty-five cents (\$53.25), in addition to all other amounts due and payable, if any, if service is reconnected during normal business hours.

Service turned on at the request of a customer after normal business hours or on Saturday, Sunday, or holidays, will pay a reconnection charge of one hundred sixty-three dollars and forty-three cents (\$163.43).

This charge does not apply to customers who have been disconnected due to cross-connection. All costs incurred by the Company in restoring water service to such customer whose service has been terminated shall be payable to the Company prior to actual restoration of service. Customers may make payment arrangements with the Company to restore service.

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Issued: March 22, 2017

Effective: March 22, 2017

Issued by Edmund Koledziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated March 22, 2017 for Case No. 16-0907 WW-AIR

**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)**

**None**

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 October 24, 2019.

In addition to the charges provided for in this tariff for all flat rate unmetered service, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.

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Issued: September 23, 2020 \_\_\_\_\_ Effective: September 24, 2020  
Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated September 23, 2020 for Case No. 20-0532 WAW-SIC



Aqua Ohio, Inc. \_\_\_\_\_ Section 4  
6650 South Avenue \_\_\_\_\_ Third Revised Sheet No. 18  
Boardman, OH 44512 \_\_\_\_\_ Replaces Second Sheet No. 18

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

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

**TCJA NEGATIVE SURCHARGE**

A surcharge of 5.49% 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 February 11, 2021.

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

**Issued: February 10, 2021 \_\_\_\_\_ Effective: February 11, 2021**

**Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.**  
**In accordance with the Public Utilities Commission of Ohio**  
**Order Dated February 10, 2021 for Case No. 18-1843-WW-UNC**



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

**Rates for customers in the area formerly served by Mohawk Utilities, Inc.**

**CUSTOMER CHARGE PER MONTH**

	Per Month
Customer Charge for a 5/8" meter .....	\$10.00
Customer Charge for a 5/8" x 3/4" meter .....	\$10.00
Customer Charge for a 1" meter .....	\$25.00
Customer Charge for a 1 1/2" meter .....	\$50.00
Customer Charge for a 2" meter .....	\$80.00
Customer Charge for a 3" meter .....	\$150.00
Customer Charge for a 4" meter .....	\$250.00
Customer Charge for a 6" meter .....	\$500.00

**VOLUMETRIC RATES**

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month .....	\$0.8810
For the next 85,000 gallons per month .....	\$0.7489
For all consumption over 100,000 gallons per month .....	\$0.6255

**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.

Issued: March 22, 2017 \_\_\_\_\_ Effective: March 22, 2017

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order Dated March 22, 2017 for Case No. 16-0907 WW-AIR

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

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~~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 October 24, 2019.~~

~~In addition to the charges provided for in this tariff for all metered and private fire rates, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.~~

**TCJA NEGATIVE SURCHARGE**

~~A surcharge of 5.49% 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 February 11, 2021.~~

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~~Issued: February 10, 2021 \_\_\_\_\_ Effective: February 11, 2021  
Issued by Edmund Koledziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated February 10, 2021 for Case No 18-1843-WW-UNG~~



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

Rates for customers in the area formerly served by Ohio American Water Company

**GENERAL WATER SERVICE**

**Available For**

All general water service Customers.

**Meter Rates**

The following shall be the rates for consumption:

	Rate Per 100 Gallons
For the first 15,000 gallons or any part thereof per month .....	\$1.11767
For the next 985,000 gallons per month .....	\$0.87178
For all consumption over 1,000,000 gallons per month .....	\$0.50295

**Unmetered Rates**

Residential .....	\$54.59 monthly
Commercial .....	\$70.96 monthly

**Service Charges**

These metered general water service Customers shall be a service charge monthly at the option of the Company, based on the size of meter installed, according to the rates set forth below:

Service Charge	
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
8"	\$800.00

Issued: March 22, 2017 Effective: March 22, 2017

Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated March 22, 2017 for Case No. 16-0907-WW-AIR

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

**~~Rates for customers in the area formerly served by Ohio American Water Company (cont.)~~**  
**~~SYSTEM IMPROVEMENT SURCHARGE (SIC)~~**

~~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 October 24, 2019.~~

~~In addition to the charges provided for in this tariff for all metered and private fire and flat rate unmetered services, a third, additional surcharge of 3.498% will apply to all services rendered on or after September 24, 2020.~~

**~~TCJA NEGATIVE SURCHARGE~~**

~~A surcharge of 5.49% 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 February 11, 2021.~~

~~Issued: February 10, 2021~~ ~~Effective: February 11, 2021~~

~~Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.~~  
~~In accordance with the Public Utilities Commission of Ohio~~  
~~Order Dated February 10, 2021 for Case No. 18-1843-WW-UNG~~

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

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

**RECONNECTION CHARGES**

A charge of fifty-three dollars and twenty-five cents (\$53.25) will be made for reconnect of water service after discontinuance of service for non-compliance with the Company's tariff provisions; except that the charge for any service turned on at the request of a Customer after regular business hours or on Saturdays, Sundays, or holidays, will be one hundred sixty-three dollars and forty-three cents (\$163.43).

**DISHONORED PAYMENT CHARGE**

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.

**LATE PAYMENT CHARGE**

The late payment fee of 5% is based on current charges only and is not compounded on future delinquencies. The customer receives a six (6) day grace period (after the due date) before late fees are applied. The six-day grace period allows for any mail or processing delays.

**ACCOUNT ACTIVATION CHARGE**

An account activation charge of thirty dollars and seventy-six cents (\$30.76) will be charged for a service connection during the Company's regular business hours.

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Issued: June 17, 2020 \_\_\_\_\_ Effective: June 17, 2020

Issued by Edmund Koledziej, Jr., President and COO, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order Dated June 3, 2020 for Case No. 19-0968-WW ATA



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

**PRIVATE FIRE SERVICE**

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Month</u>
2" Diameter & smaller	\$10.00
2-1/2" Diameter	\$17.00
3" Diameter	\$24.50
4" Diameter	\$43.40
6" Diameter	\$97.80
8" Diameter	\$173.80
10" Diameter	\$271.60
12" Diameter	\$391.10

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Issued: March 22, 2017 \_\_\_\_\_ Effective: March 22, 2017  
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In accordance with the Public Utilities Commission of Ohio  
Order Dated March 22, 2017 for Case No. 16-0907-WW-AIR

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

Section 4

~~Original First~~ Sheet No. ~~34~~11  
Replaces Original Sheet No. 11

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

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Rates for customers in Rate Group 3:the area formerly served by Ohio American Water Company and former Southwood Estates (cont.)

WATER FOR BUILDING AND CONSTRUCTION PURPOSES

Meter Rates

Where a meter is installed on a fire hydrant or on a temporary service connection for construction purposes, the minimum payment for water shall be the monthly service charge for general water service, payable in advance, based upon the size of the meter installed. If more than one fire hydrant or special service connection is used, the service charge shall apply to each such hydrant or temporary service connection so used.

The cost of installing and removing the temporary service connection and meter setting, or the connection made to the fire hydrant, shall be paid for by the Customer.

The Company may require an application to be signed and either the service charge paid in advance or, at the option of the Company, a meter deposit made, and the account handled in the same manner as any other metered account. The service charge shall not entitle the Customer to receive, during the then-current month, any specified quantity of water. All water shall be billed at the regular schedule of meter rates.

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Issued: ~~July 14, 2015~~ Effective: ~~July 14, 2015~~  
Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.  
In accordance with ~~the Public Utilities Commission of Ohio~~  
~~Order Dated July 1, 2015 for~~ Ohio Revised Code 4909.42 Related to Case No. ~~15-403-WW-ATA~~  
21-0595-WW-AIR

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

Section 4  
~~Eighth~~~~Seventh~~ Sheet No. 12  
Replaces ~~Seventh~~~~Sixth~~ Sheet No. 12  
**P.U.C.O. Tariff No. 2**

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Rates for customers in ~~Rate Group 3:the-area~~ formerly served by Ohio American Water Company ~~and former Southwood Estates~~ (cont.)

BILLING OF LICENSE, OCCUPATION,  
OR OTHER SIMILAR CHARGES OR TAXES,  
EXCLUSIVE OF FRANCHISE TAXES

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, or other similar fee or tax, exclusive of the fee provided for in Franchise Ordinance No. 6124 of the City of Ashtabula, now or hereafter imposed upon the Company by state or local taxing authorities whether imposed by statute, regulation, ordinance or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues from sales of water rendered by the Company to the Customer.

Where more than one such charge or tax is imposed by a taxing authority, the total of such charges or taxes applicable to a Customer may be billed to the Customer as a single amount. Charges or taxes herein referred to Customers on the basis of Company rates and on the basis of the tax rate effective shall, in all instances, be billed effective at the time of billing, at the time billing is made.

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Issued: ~~July 14, 2015~~ Effective: ~~July 14, 2015~~  
Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio,  
Inc.

In accordance with ~~the Public Utilities Commission of Ohio~~  
~~Order Dated July 1, 2015 for~~ Case No. ~~15-403-WW-ATA 21-0595-WW-AIR~~



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

Section 4  
~~Seventh-Eighth~~ Sheet No. 13  
Replaces ~~Sixth-Seventh~~ Sheet No. 13  
**P.U.C.O. Tariff No. 2**

Rates for customers in ~~Rate Group 3:the area~~ formerly served by Ohio American Water Company and former Southwood Estates (cont.)

PUBLIC FIRE SERVICE

NEW INSTALLATIONS

Hydrants ordered by the appropriate governmental authority will be installed only by Ohio American Water Company and/or its agent on existing mains six (6") inches or larger in diameter, at locations selected by the appropriate governmental authority having jurisdiction in the area where the hydrant is to be installed. The installed cost of the hydrant so ordered by the governmental authority shall be billed to, and payable by, the party applying for the installation, within thirty (30) days following the submission by the Company of an invoice covering the cost. The cost billed shall include all costs associated with the installation, including but not limited to, hydrants, pipe, valves, fittings, and all other materials, and all other costs, such as, labor, permits, cutting and replacing pavement, lawns, and sidewalks, including the Ohio American Water Company's expense for supervision, engineering, insurance, tools and equipment, purchasing, accounting, and other overhead expenses.

Whenever the removal of a hydrant is ordered, or a change in location, size or type of a fire hydrant is ordered, requested, or made necessary, due to change in line or grant of any highway, street, roadway, curb or walk, or for any other reason, said removal or change will be made by the Company at the expense of the appropriate governmental unit having authority to order the relocation or other party ordering, requesting, or making necessary, such removal or change.

Issued: ~~July 14, 2015~~ Effective: ~~July 14, 2015~~  
Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with ~~the Public Utilities Commission of Ohio~~  
~~Order Dated July 1, 2015 for Ohio Revised Code 4909.42 Related to~~ Case No. ~~45-~~  
~~403-WW-ATA 21-0595-WW.AIR~~

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

Section 4  
~~Original~~ Second Revised Sheet No. 3414  
Replaces ~~Original~~ First Sheet No. 3414  
**P.U.C.O Tariff No. 2**

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**Rates for water customers in the former Firestone Trace  
Located in Bath Township, Ohio**

WATER CUSTOMER CHARGE PER MONTH

<u>Customer Charge</u> .....	<u>Per</u> <u>Month</u> <u>\$10.05</u>
------------------------------	--

CUSTOMER CHARGE PER MONTH

<u>Customer Charge for a 5/8" meter</u> .....	<u>Per</u> <u>Month</u> <u>\$ 13.00</u>
<u>Customer Charge for a 3/4" meter</u> .....	<u>\$ 13.00</u>
<u>Customer Charge for a 1" meter</u> .....	<u>\$ 32.60</u>

WATER VOLUMETRIC RATES

	<u>Per 100 gallon</u>
For all consumption gallons per month .....	<u>\$0.65</u> <del>500</del>

**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 twenty dollars (\$20.00) 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 .....	\$55.00
Reconnection Fee other than during regular business hours .....	\$170.00

**ACCOUNT ACTIVATION CHARGE**

An account activation charge of thirty-five dollars (\$35.00) will be charged for a service connection during the Company's regular business hours.

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Issued: ~~March 7, 2018~~

Effective: ~~March 7, 2018~~

Issued by ~~Edmund Koledziej, Jr.~~ Robert L. Davis, President and ~~COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio

Order dated ~~February 21, 2018~~ for Case No. 17-1718-WS-ATA21-0595-VWV-AIR

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

Section 4  
~~Original~~ Second Revised Sheet No. ~~35~~ 15  
Replaces ~~Original~~ First Sheet No. ~~35~~ 15  
**P.U.C.O Tariff No. 2**

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**Rates for water customers in the former Firestone Trace (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

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Issued: ~~March 7, 2018~~

Effective: ~~March 7, 2018~~

Issued by ~~Edmund Kolodziej, Jr.~~ Robert L. Davis, President ~~and COO~~, Aqua Ohio, Inc.

In accordance with the Public Utilities Commission of Ohio  
Order dated ~~February 21, 2018~~ for Case No. ~~17-1718-WS-ATA~~

21-0595-WW-AIR

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

Section 4  
Original Sheet No. 36

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

**Rates for water customers in the former Southwoods Estate  
Located in Ashland, Ohio**

**RATES AND CHARGES FOR UNMETERED SERVICE**

**DOMESTIC SERVICE**

	<u>Monthly Charge</u>
Residential .....	\$62.50

**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)**

None.

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Issued: January 18, 2019 Effective: January 18, 2019  
Issued by Edmund Kolodziej, Jr., President and COO, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order dated December 12, 2018 for Case No. 18-1330-WS-ACE

Aqua Ohio, Inc.  
P.U.C.O. Tariff No. 2 -  
CLEAN

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

Section 2  
Sixth Revised Sheet No. 1  
Replaces Fifth Sheet No. 1

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

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Issued:

Effective:

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In accordance with the Public Utilities Commission of Ohio

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

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

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

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

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

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

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

Section 2  
Tenth Revised Sheet No. 4  
Replaces Ninth Sheet No. 4

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

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21-0595-WW-AIR

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

Section 2  
Sixth Revised Sheet No. 5  
Replaces Fifth Sheet No. 5

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

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**T**

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

Section 4  
Second Revised Sheet No. 1  
Replaces First Sheet No.1

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

**SCHEDULE OF RATES**

**Rates for customers in Rate Group 1: Lake Erie, Formerly served by Tomahawk Utilities, Inc.**

**Division**

**DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE**

**CUSTOMER CHARGE PER MONTH**

	Per Month
Customer Charge for a 5/8" meter .....	\$ 13.00
Customer Charge for a 3/4" meter.....	\$ 13.00
Customer Charge for a 1" meter .....	\$32.60
Customer Charge for a 1-1/2" meter .....	\$65.20
Customer Charge for a 2" meter .....	\$104.40
Customer Charge for a 3" meter .....	\$195.70
Customer Charge for a 4" meter .....	\$326.20
Customer Charge for a 6" meter .....	\$652.40

**VOLUMETRIC RATES**

	Per 100 Gallon
For the first 15,000 gallons or any part thereof per month.....	\$ 0.7198
For the next 85,000 gallons per month .....	\$ 0.6240
For all consumption over 100,000 gallons per month .....	\$ 0.5300

**BULK WATER RATE**

The customer will be charged a flat fee of Six dollars and eight cents (\$ 6.08) per load in addition to the volumetric rates above:

**RATES AND CHARGES FOR UNMETERED SERVICE  
DOMESTIC SERVICE**

	Monthly Charge
Residential.....	\$ 37.69
Commercial.....	\$ 49.00
Yard Hydrant.....	\$ 16.60

**Issued:**

**Effective:**

Issued by Robert L. Davis, President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated \_\_\_\_\_ for Case No. 21-0595-WW-AIR

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

Section 4  
Second Revised Sheet No. 2  
Replaces First Sheet No.2

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

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**Rates for customers in Rate Group 1: Lake Erie, Formerly served by Tomahawk Utilities, Inc.  
Division (cont.)**

**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.

---

Issued:

Effective:

Issued by Robert L. Davis., President , Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated for Case No. 21-0595-WW-AIR

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

Section 4  
Eighth Revised Sheet No. 3  
Replaces Seventh Sheet No. 3

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

**Rates for customers in Rate Group 1: Lake Erie, Formerly served by Tomahawk Utilities, Inc.  
Division (cont.)**

**DIVISION B – PRIVATE FIRE RATE SCHEDULE  
HOSE CONNECTIONS AND HYDRANTS**

	Per Month
1-1/4" Hose Connection .....	\$ 3.75
1-1/2" Hose Connection .....	\$ 5.46
2-1/2" Hose Connection .....	\$ 15.12

Private Fire Hydrant ..... \$ 54.80

**AUTOMATIC SPRINKLERS**

Size of Connection	Per Month
2" .....	\$ 9.66
4" .....	\$ 38.54
6" .....	\$ 86.87

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

**None.**

**Method of Billing**

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff. Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

Issued:

Effective:

Issued by Robert L. Davis, President , Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
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Aqua Ohio, Inc.  
6650 South Avenue  
Boardman, OH 44512

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

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

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**Rates for customers in Rate Group 2: former Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development**

**CUSTOMER CHARGE PER MONTH**

	<u>Per Month</u>
Customer Charge for a 5/8" meter.....	\$13.00
Customer Charge for a 3/4" meter.....	\$ 13.00
Customer Charge for a 1" meter .....	\$32.60
Customer Charge for a 1-1/2" meter .....	\$65.20
Customer Charge for a 2" meter .....	\$104.40
Customer Charge for a 3" meter .....	\$195.70
Customer Charge for a 4" meter .....	\$326.20
Customer Charge for a 6" meter .....	\$652.40

**VOLUMETRIC RATES**

	<u>Per 100 Gallon</u>
For the first 15,000 gallons or any part thereof per month.....	\$.9480
For the next 85,000 gallons per month .....	\$.8740
For all consumption over 100,000 gallons per month.....	\$.6780

**BULK WATER RATE**

The customer will be charged a flat fee of six dollars and eight cents (\$6.08) per load in addition to the volumetric rates above:

**RATES AND CHARGES FOR UNMETERED SERVICE**

**DOMESTIC SERVICE**

	<u>Monthly Charge</u>
Residential .....	\$ 51.44
Commercial.....	\$ 66.88
Yard Hydrant.....	\$ 16.60

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Issued:

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Issued by. Robert L. Davis, President, Aqua Ohio, Inc. In accordance with the Public  
Utilities Commission of Ohio Order Dated                      for Case No. 21-0595-WW-AIR

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

Section 4  
Eighth Revised Sheet No. 5  
Replaces Seventh Sheet No. 5

---

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

---

**Rates for customers in Rate Group 2: former Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development  
(cont.)**

**LATE PAYMENT FEE**

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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)**

**None.**

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Issued:

Effective:

Issued by Robert L. Davis, President , Aqua Ohio, Inc. In accordance  
with the Public Utilities Commission of Ohio Order Dated                      for  
Case No. 21-0595-WW-AIR



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

---

**Rates for customers in Rate Group 2: former Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development  
(cont.)**

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Method of Billing

A yard hydrant on one lot will be charged one yard hydrant fee.

For the purposes of this section of the tariff, Yard Hydrant shall mean any hydrant other than those which qualify as public fire hydrants within the definition of public fire protection.

	<u>Per Month</u>
Private Fire Hydrant .....	\$ 61.40

**AUTOMATIC SPRINKLERS**

<u>Size of Connection</u>	<u>Per Month</u>
2" .....	\$ 33.66
4" .....	\$ 63.90
6" .....	\$ 107.56

Schedule "B" – Private Fire Protection

**"DRY" SPRINKLER SYSTEM**

Water will be supplied for fire protection on private premises through a sprinkler system at the following rates:

2" service	\$ 140.19 monthly
6" service	\$ 229.45 monthly
8" service	\$ 446.84 monthly

This monthly charge shall be made in accordance with the size of the pipe entering the building and supplying fire standpipes and sprinklers on a dry system. All standpipes, sprinklers, pipes and outlets shall be so placed as to be readily inspected, and prior to the installation of such a service line. The Company shall be furnished full details and plans, or copies thereof, showing location of all pipes, valves and hose connections. The Company shall install such a fire service line up to the property line of the customer, and this part of the service line shall be the property and remain under the control of the Company.

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Issued:

Effective:

Issued by Robert L. Davis., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated                      for Case No. 21-0595-WW-AIR

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

Section 4  
Fourth Revised Sheet No. 7  
Replaces Third Sheet No. 7

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

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**Rates for customers in Rate Group 2: former, Aqua Ohio Lake Erie East, Masury, former Mohawk Util., former Seneca Util., former Norlick Place Water Company, Auburn Lakes Condominium Development, the Auburn Lakes Condominium Development, and the Auburn Crossing Condominium Development, (cont.)**

Schedule "B.1" – Private Fire Hydrants

All private fire hydrants, if not metered, shall be classified under this schedule. The cost of construction shall be born by the owner and the type, model and installation of hydrant shall be in conformity with Company standards. These hydrants are to be used strictly for fire fighting purposes. All other usages are prohibited. In case of violation, the Company reserves the right to discontinue service to the respective hydrant or hydrants, or to require the service to be metered under Schedule "B" – Private Fire Protection.

Private fire hydrants constructed on private property and served through a metered fire service (see Schedule "B" – Private Fire Protection) shall not be subject to Schedule "B.1" – Private Fire Hydrants. Said hydrants are the sole responsibility of the property owner and shall be maintained by him or her.

Any and all future customers to be served by Aqua Ohio, Inc. living in the Woods of Auburn Lakes Condominium Association, the Auburn Lakes Condominium Association, and the Auburn Crossing Condominium Association will be served on a Special Contract pursuant to the terms of a contract between the Condominium Associations and Aqua as approved by the Commission.

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Issued:

Issued by Robert L. Davis, President , Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated                      for Case No. 21-0595-WWW-AIR

Effective:

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

Section 4  
Second Revised Sheet No. 8  
Replaces First Sheet No. 8

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

**Rates for customers in Rate Group 3: formerly served by Ohio American Water Company and  
former Southwood Estates (cont.)**

**DIVISION A – MEASURED OR METERED SERVICE RATE SCHEDULE**

**CUSTOMER CHARGE PER MONTH**

	<u>Per Month</u>
Customer Charge for a 5/8" meter .....	\$ 13.00
Customer Charge for a 3/4" meter .....	\$ 13.00
Customer Charge for a 1" meter .....	\$ 32.60
Customer Charge for a 1-1/2" meter .....	\$ 65.20
Customer Charge for a 2" meter .....	\$ 104.40
Customer Charge for a 3" meter .....	\$ 195.70
Customer Charge for a 4" meter .....	\$ 326.20
Customer Charge for a 6" meter .....	\$ 652.40
Customer Charge for a 8" meter .....	\$ 1,043.80

The customer charge is applicable to all customers regardless of consumption.

**VOLUMETRIC RATES**

	<u>Per 100 Gallon</u>
For the first 15,000 gallons or any part thereof per month .....	\$ 1.2233
For the next 85,000 gallons per month .....	\$ .9766
For all consumption over 100,000 gallons per month .....	\$ .5605

**BULK WATER RATE**

The customer will be charged a flat fee of six dollars and eight cents (\$6.08) per load in addition to the volumetric rates above:

**RATES AND CHARGES FOR UNMETERED SERVICE**

**DOMESTIC SERVICE**

	<u>Monthly Charge</u>
Residential .....	\$ 62.50

**Issued:**

**Effective:**

Issued by Robert L. Davis., President, Aqua Ohio, Inc.  
In accordance with the Public Utilities Commission of Ohio  
Order Dated                      for Case No. 21-0595-WW-AIR

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

Section 4  
Second Revised Sheet No. 9  
Replaces First Sheet No. 9

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

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**Rates for customers in Rate Group 3: formerly served by Ohio American Water Company and former Southwood Estates-(cont.)**

**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.

**PRIVATE FIRE RATE SCHEDULE**

The rates for private fire service are based upon the size of the service, and no additional charges will be made for fire hydrants, hose connections, sprinkler systems, or standpipes connected to and supplied by such private fire services.

	<u>Per Month</u>
2" Diameter & smaller.....	\$ 12.39
2-1/2" Diameter.....	\$ 19.33
3" Diameter.....	\$ 27.86
4" Diameter.....	\$ 49.35
6" Diameter.....	\$ 111.20
8" Diameter.....	\$ 197.61
10" Diameter.....	\$ 308.81
12" Diameter.....	\$ 444.68

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6650 South Avenue  
Boardman, OH 44512

Section 4  
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Replaces Seventh Sheet No. 10

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

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**Rates for customers in Rate Group 3: formerly served by Ohio American Water Company  
and former Southwood Estates (cont.)-(cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

**None.**

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

Section 4  
First Sheet No. 11  
Replaces Original Sheet No. 11

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

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**Rates for customers in Rate Group 3: formerly served by Ohio American Water Company and former Southwood Estates (cont.)**

**WATER FOR BUILDING AND CONSTRUCTION PURPOSES**

**Meter Rates**

Where a meter is installed on a fire hydrant or on a temporary service connection for construction purposes, the minimum payment for water shall be the monthly service charge for general water service, payable in advance, based upon the size of the meter installed. If more than one fire hydrant or special service connection is used, the service charge shall apply to each such hydrant or temporary service connection so used.

The cost of installing and removing the temporary service connection and meter setting, or the connection made to the fire hydrant, shall be paid for by the Customer.  
The Company may require an application to be signed and either the service charge paid in advance or, at the option of the Company, a meter deposit made, and the account handled in the same manner as any other metered account. The service charge shall not entitle the Customer to receive, during the then-current month, any specified quantity of water. All water shall be billed at the regular schedule of meter rates.

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

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Eighth Sheet No. 12  
Replaces Seventh Sheet No. 12

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

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**Rates for customers in Rate Group 3: formerly served by Ohio American Water Company and former Southwood Estates (cont.)**

**BILLING OF LICENSE, OCCUPATION,  
OR OTHER SIMILAR CHARGES OR TAXES,  
EXCLUSIVE OF FRANCHISE TAXES**

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, or other similar fee or tax, exclusive of the fee provided for in Franchise Ordinance No. 6124 of the City of Ashtabula, now or hereafter imposed upon the Company by state or local taxing authorities whether imposed by statute, regulation, ordinance or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues from sales of water rendered by the Company to the Customer.

Where more than one such charge or tax is imposed by a taxing authority, the total of such charges or taxes applicable to a Customer may be billed to the Customer as a single amount. Charges or taxes herein referred to Customers on the basis of Company rates and on the basis of the tax rate effective shall, in all instances, be billed effective at the time of billing, at the time billing is made.

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

Section 4  
Eighth Sheet No. 13  
Replaces Seventh Sheet No. 13

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

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**Rates for customers in Rate Group 3: formerly served by Ohio American Water Company and former Southwood Estates (cont.)**

PUBLIC FIRE SERVICE

**NEW INSTALLATIONS**

Hydrants ordered by the appropriate governmental authority will be installed only by Ohio American Water Company and/or its agent on existing mains six (6") inches or larger in diameter, at locations selected by the appropriate governmental authority having jurisdiction in the area where the hydrant is to be installed. The installed cost of the hydrant so ordered by the governmental authority shall be billed to, and payable by, the party applying for the installation, within thirty (30) days following the submission by the Company of an invoice covering the cost. The cost billed shall include all costs associated with the installation, including but not limited to, hydrants, pipe, valves, fittings, and all other materials, and all other costs, such as, labor, permits, cutting and replacing pavement, lawns, and sidewalks, including the Ohio American Water Company's expense for supervision, engineering, insurance, tools and equipment, purchasing, accounting, and other overhead expenses.

Whenever the removal of a hydrant is ordered, or a change in location, size or type of a fire hydrant is ordered, requested, or made necessary, due to change in line or grant of any highway, street, roadway, curb or walk, or for any other reason, said removal or change will be made by the Company at the expense of the appropriate governmental unit having authority to order the relocation or other party ordering, requesting, or making necessary, such removal or change.

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6650 South Avenue  
Boardman, OH 44512

Section 4  
Second Revised Sheet No. 14  
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**P.U.C.O Tariff No. 2**

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**Rates for water customers in the former Firestone Trace  
Located in Bath Township, Ohio**

CUSTOMER CHARGE PER MONTH

	<u>Per Month</u>
Customer Charge for a 5/8" meter .....	\$ 13.00
Customer Charge for a 3/4" meter .....	\$ 13.00
Customer Charge for a 1" meter .....	\$ 32.60

WATER VOLUMETRIC RATES

	<u>Per 100 gallons</u>
For all consumption gallons per month.....	\$0.6600

**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 twenty dollars (\$20.00) 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.....	\$55.00
Reconnection Fee other than during regular business hours .....	\$170.00

**ACCOUNT ACTIVATION CHARGE**

An account activation charge of thirty-five dollars (\$35.00) will be charged for a service connection during the Company's regular business hours.

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6650 South Avenue  
Boardman, OH 44512

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

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**Rates for water customers in the former Firestone Trace (cont.)**

**SYSTEM IMPROVEMENT SURCHARGE (SIC)**

None.

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In accordance with the Public Utilities Commission of Ohio  
Order dated           for Case No. 21-0595-WW-AIR

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**Case No(s). 21-0595-WW-AIR**

Summary: Stipulation Stipulation and Recommendation electronically filed by Ms.  
Nicole R. Woods on behalf of Aqua Ohio, Inc.