

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Aqua)	
Ohio Wastewater, Inc. to Increase its)	Case No. 22-1096-ST-AIR
Rates and Charges for Its Wastewater)	
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) (collectively, the "Signatory Parties"), 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.

Except for enforcement purposes, neither this Stipulation nor the information and data contained herein or attached hereto shall be cited as precedent in any future proceeding for or against any Signatory Party, or the Commission itself if it approves this Stipulation and Recommendation.

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, and any other items shall be treated in accordance with the Staff Report filed on July 13, 2023, which includes by reference the July 13, 2023 *Audit of the Application to Increase Rates of Aqua Ohio, Inc. for the Period July 1, 2022 through June 30, 2023* (the "Audit Report"). If any proposed rates, terms, conditions, 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, 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 \$4,081,920. The rates and charges set forth in AWI's tariffs shall be amended to increase annual operating revenue accordingly, effected with services rendered to consumers. The recommended total revenue requirement provides reasonable compensation for the services rendered. This total revenue requirements reflects 6.78% as a reasonable rate of return on rate base and 9.5% as a reasonable return on equity, as reflected in 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. The Signatory Parties agree to the total rate case expense, inclusive of external auditor costs, of \$112,133, reflecting an amortization period of three years.
- b. An adjustment to Schedule B-18 to reflect the retirement adjustments to accumulated depreciation.
- c. For uncollectable expense adjustment, the Signatory Parties agree to remove 2020 numbers from the calculation of Aqua's uncollectible expenses and use the average of 2022, 2021, and 2019 net charge off rates (1.07%) in that calculation.

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

5. Residential consumers shall be allocated no more than 88% of AWI's total revenue requirement.

6. The rates presented in Joint Exhibit 3.0 include projected value or valuation of property from April 1, 2023 through June 30, 2023. Not later than thirty days after the stipulation is submitted to the Commission, Aqua will submit proposed rate adjustments that provide for the recalculation of rates or charges, reflective of customer-class responsibility, corresponding to the differences, if any, between the projected value or valuation incorporated into the stipulated rates and the actual value or valuation as of the date certain.

7. The Signatory Parties hereby withdraw their respective Objections to the Staff Report and Audit Report, which were filed on August 14, 2023. Such Objections may be reinstituted if the Commission rejects this Stipulation in whole or in part.

8. 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
Joint Exhibit 4.0	Customer Notices
AWI Exhibit 1.0	Direct Testimony of Robert Davis
AWI Exhibit 2.0	Direct Testimony of Bradley H. Shaw
AWI Exhibit 3.0	Direct Testimony of Nicholas A. Sanford
AWI Exhibit 4.0	Direct Testimony of Dylan D'Ascendis
AWI Exhibit 5.0	Supplemental Direct Testimony of Dylan D'Ascendis
AWI Exhibit 6.0	Direct Testimony of Constance E. Heppenstall
AWI Exhibit 7.0	Direct Testimony of Daniel T. Franceski
AWI Exhibit 10.0	Application filed on December 30, 2022
Staff Exhibit 1.0	Staff Report filed on July 13, 2023
Staff Exhibit 2.0	Audit Report filed on July 13, 2023
OCC Exhibit 1.0	Direct Testimony of Bion C. Ostrander
OCC Exhibit 2.0	Direct Testimony of Zhen Zhu, Ph.D.

9. 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.

10. 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 its participation 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 from 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.

11. This Stipulation 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.

12. 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 5th day of October, 2023. This Stipulation and Recommendation may be signed in counterparts.

Respectfully submitted,

Dave A. Yost
Ohio Attorney General

John H. Jones
Section Chief

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*On Behalf of the Staff of the
Public Utilities Commission of Ohio*

JOINT EXHIBIT 2.0

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

Joint Exhibit 2.0
Schedule A
Case No. 22-1096-ST-AIR
Page 1 of 2

For the 12 Months Ended June 30, 2023

Line No.	Description	Reference	Per Company (A)	Adjusted With Staff Mid Point Cost of Capital (B2)	Difference (C) = (B2) - (A)
1	Adjusted rate base	Sch B	\$ 15,614,616	\$ 16,523,328	\$ 908,712
2	Rate of return	Sch D	7.37%	6.78%	
3	Net operating income required		\$ 1,151,101	\$ 1,120,163	\$ (30,938)
4	Adjusted net operating income (loss)	Sch C	\$ 799,856	\$ 845,701	\$ 45,844
5	Net operating income deficiency		\$ 351,245	\$ 274,462	\$ (76,783)
6	Gross revenue conversion factor	Sch A-1	1.2864	1.2828	
7	Revenue Deficiency		\$ 451,842	\$ 352,081	\$ (99,761)
8	Test Year Adjusted Operating Revenues	Sch C	\$ 3,775,989	\$ 3,729,839	
9	Revenue Requirement		\$ 4,227,831	\$ 4,081,920	\$ (145,911)

Notes and Source

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

Col.B: See referenced schedules

Col.C: Col B - Col. A

10	Percentage Increase	L7 / L8	11.97%	9.44%
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Line 2: See Schedule D. Staff's recommended cost of capital was provided to us.

Aqua Ohio, Inc.
Gross Revenue Conversion Factor

Joint Exhibit 2.0
Schedule A-1
Case No. 22-1096-ST-AIR
Page 1 of 1

For the 12 Months Ended June 30, 2023

Line No.	Description	Company Proposed (A)	Tax Rate (B)	Stipulated (C)
1	Gross Revenue	100.0000%		100.0000%
2	Uncollectibles	1.3431%		1.0690%
3	Taxable Income	98.6569%		98.9310%
4	State CAT Tax @ .026%	<u>0.2565%</u>	0.260%	<u>0.2572%</u>
5	Income Before Federal Income Taxes	98.4004%		98.6737%
6	Federal Income Taxes @ 21%	20.6641%	21.000%	20.7215%
7	Change in Net Operating Income	77.7363%		77.9523%
8	Gross Revenue Conversion Factor	<u>1.2864</u>		<u>1.2828</u>

Notes and Source

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

Col. C, Line 2: See Schedule C-10

	Components of Revenue Requirement Deficiency	Per Aqua	Percent	Mid Point Amount	Percent
9	Net Income	\$ 352,221	77.95%	\$ 274,455	77.95%
10	Uncollectibles	\$ 4,830	1.07%	\$ 3,764	1.07%
11	State CAT Tax	\$ 1,162	0.26%	\$ 906	0.26%
12	Federal Income Taxes	\$ 93,628	20.72%	\$ 72,956	20.72%
13	Total Revenue Increase	<u>\$ 451,842</u>	<u>100.00%</u>	<u>\$ 352,081</u>	<u>100.00%</u>
14	Total Revenue Increase Per Schedule A	<u>\$ 451,842</u>		<u>\$ 352,081</u>	

For the 12 Months Ended June 30, 2023

Line No.	Description	Company Proposed (A)	Adjustments (B)	Adjusted (C)
1	Plant-in-Service	\$ 31,287,945	\$ 69,073	\$ 31,357,017
2	Less: Depreciation Reserve	<u>\$ (10,652,958)</u>	<u>\$ 839,639</u>	<u>\$ (9,813,320)</u>
3	Net Plant-in-Service	<u>\$ 20,634,986</u>	<u>\$ 908,712</u>	<u>\$ 21,543,698</u>
	Add:			
4	Construction Work in Progress	\$ -	\$ -	\$ -
5	Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
6	Total Additions to Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Less:			
7	Contributions in Aid of Construction	\$ (3,428,605)		\$ (3,428,605)
8	Advances for Construction	\$ -	\$ -	\$ -
9	Customers' Advances - Related Facilities	\$ -		\$ -
10	Other Items	<u>\$ (1,591,765)</u>		<u>\$ (1,591,765)</u>
11	Total Deductions from Rate Base	<u>\$ (5,020,370)</u>	<u>\$ -</u>	<u>\$ (5,020,370)</u>
12	Jurisdictional Rate Base	<u>\$ 15,614,616</u>	<u>\$ 908,712</u>	<u>\$ 16,523,328</u>

Notes and Source

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

Line No.	Description	Adjustments	Plant Additions				Update Plant Additions for Actual Costs Using "9+3" Information for as of June 30, 2023 and Updates Using		Service Center Plant Additions Not in Service as of June 30, 2023 and Updates Using		Reserve for Accumulated Depreciation for Updated Plant in Service		Not Used				Plant in Service - LDWW Add Circular Clarifier Project (Project Funding Number C.P5210200511.0 00031)		Not Used		Not Used		Accumulated Depreciation For Retirements		
			Not Used B-1	Not Used B-2	Not Used B-3	Not in Service as of June 30, 2023 B-4	Service by June 30, 2023 B-5	Actuals B-6	Plant in Service B-7	Not Used B-8	Not Used B-9	Not Used B-10	Not Used B-11	Not Used B-12	Not Used B-13	B-14	B-15	B-16	B-18						
1	Plant-in-Service	\$ 69,073				\$ (94,856)	\$ 133,889	\$ (79,406)								\$ 109,446	\$ -								
2	Less: Depreciation Reserve	\$ 839,639							\$ 5,433															\$ 834,205	
3	Net Utility Plant	\$ 908,712	\$ -	\$ -	\$ -	\$ (94,856)	\$ 133,889	\$ (79,406)	\$ 5,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,205		
Add:																									
4	Construction Work in Progress	\$ -																							
5	Working Capital	\$ -																							
6	Total Additions to Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Less:																									
7	Contributions in Aid of Construction																								
8	Advances for Construction	\$ -																							
9	Customers' Advances - Related Facilities	\$ -																							
10	Other Items	\$ -																							
11	Total Deductions from Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12	Jurisdictional Rate Base	\$ 908,712	\$ -	\$ -	\$ -	\$ (94,856)	\$ 133,889	\$ (79,406)	\$ 5,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,205			

Notes and Source
See referenced schedule for each adjustment

Aqua Ohio, Inc.
Adjusted Net Operating Income

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C
Case No. 22-1096-ST-AIR
Page 1 of 1

Line No.	Description	Per Company (A)	Larkin Adjustments (B)	Per Larkin (C)	Components of Revenue Increase (D)	Revenue Requirement Impact (E)
1	Operating Revenue	\$ 3,775,989	\$ (46,150)	\$ 3,729,839	\$ 352,081	\$ 4,081,920
2	Operation and Maintenance Expenses	\$ 1,938,785	\$ (103,023)	\$ 1,835,762	\$ 3,764	\$ 1,839,526
3	Depreciation and Amortization Expense	\$ 793,815	\$ (5,433)	\$ 788,381		\$ 788,381
4	Taxes Other Than Income	\$ 166,915	\$ (3,107)	\$ 163,808	\$ 906	\$ 164,714
5	Income Taxes	\$ 76,617	\$ 19,569	\$ 96,187	\$ 72,956	\$ 169,143
6	TOTAL OPERATING EXPENSES	\$ 2,976,132	\$ (91,994)	\$ 2,884,138	\$ 77,626	\$ 2,961,764
7	NET OPERATING INCOME (LOSS)	\$ 799,856	\$ 45,844	\$ 845,701	\$ 274,455	\$ 1,120,156
8	Rate Base	\$ 15,614,616	\$ 908,712	\$ 16,523,328		\$ 16,523,328
9	Earned Rate of Return	5.12%		5.12%		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

Aqua Ohio, Inc.
Summary of Net Operating Income Adjustments

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C.1
Case No. 22-1096-ST-AIR
Page 1 of 3

Line No.	Description	Larkin Adjustments	Not Used C-1	Not Used C-2	Depreciation Expense - Plant Additions Not in Service and Updates Using 9+3 Information C-3	Not Used C-4	Labor Expense C-5	Incentive Compensation Expense C-6
1	Operating Revenue	\$ (46,150)						
2	Operation and Maintenance Expenses	\$ (103,023)					\$ (8,417)	\$ (9,228)
3	Depreciation and Amortization Expense	\$ (5,433)			\$ (5,433)			
4	Taxes Other Than Income	\$ (3,107)						
5	PRE-TAX OPERATING EXPENSES	\$ (111,564)	\$ -	\$ -	\$ (5,433)	\$ -	\$ (8,417)	\$ (9,228)
6	PRE-TAX OPERATING INCOME	\$ 65,414	\$ -	\$ -	\$ 5,433	\$ -	\$ 8,417	\$ 9,228
7	Income Taxes	\$ 19,569	\$ -	\$ -	\$ 1,141	\$ -	\$ 1,768	\$ 1,938
8	TOTAL OPERATING EXPENSES	\$ (91,994)	\$ -	\$ -	\$ (4,292)	\$ -	\$ (6,649)	\$ (7,290)
9	OPERATING INCOME	\$ 45,844	\$ -	\$ -	\$ 4,292	\$ -	\$ 6,649	\$ 7,290

Notes and Source

Line 7: Federal Income Tax Rate 21.00%

Aqua Ohio, Inc.
Summary of Net Operating Income Adjustments

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C.1
Case No. 22-1096-ST-AIR
Page 2 of 3

Line No.	Description	Stock-Based Compensation Expense C-7	Payroll Tax Expense C-8	Supplemental Executive Retirement Plan (SERP) C-9	Uncollectibles Expense C-10	Interest Synchronization C-11	Not Used C-12	Not Used C-13
1	Operating Revenue							
2	Operation and Maintenance Expenses	\$ (19,339)		\$ (2,796)	\$ (10,232)			
3	Depreciation and Amortization Expense							
4	Taxes Other Than Income		\$ (3,107)					
5	PRE-TAX OPERATING EXPENSES	\$ (19,339)	\$ (3,107)	\$ (2,796)	\$ (10,232)	\$ -	\$ -	\$ -
6	PRE-TAX OPERATING INCOME	\$ 19,339	\$ 3,107	\$ 2,796	\$ 10,232	\$ -	\$ -	\$ -
7	Income Taxes	\$ 4,061	\$ 652	\$ 587	\$ 2,149	\$ (3,859)	\$ -	\$ -
8	TOTAL OPERATING EXPENSES	\$ (15,278)	\$ (2,455)	\$ (2,209)	\$ (8,083)	\$ (3,859)	\$ -	\$ -
9	OPERATING INCOME	\$ 15,278	\$ 2,455	\$ 2,209	\$ 8,083	\$ 3,859	\$ -	\$ -

Notes and Source

Line 7: Federal Income Tax Rate 21.00%

Aqua Ohio, Inc.
Summary of Net Operating Income Adjustments

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C.1
Case No. 22-1096-ST-AIR
Page 3 of 3

Line No.	Description	Not Used C-14	Rate Case Expense C-15	Operating Revenue C-16
1	Operating Revenue			\$ (46,150)
2	Operation and Maintenance Expenses		\$ (53,012)	
3	Depreciation and Amortization Expense			
4	Taxes Other Than Income			
5	PRE-TAX OPERATING EXPENSES	\$ -	\$ (53,012)	\$ -
6	PRE-TAX OPERATING INCOME	\$ -	\$ 53,012	\$ (46,150)
7	Income Taxes	\$ -	\$ 11,132	\$ -
8	TOTAL OPERATING EXPENSES	\$ -	\$ (41,880)	\$ -
9	OPERATING INCOME	\$ -	\$ 41,880	\$ (46,150)

Notes and Source

Line 7: Federal Income Tax Rate 21.00%

Aqua Ohio, Inc.
Capital Structure and Cost Rates

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule D
Case No. 22-1096-ST-AIR
Page 1 of 1

Line No.	Description	Amount (A)	Capital Structure Ratio (B)	Cost Rate (C)	Weighted Cost (D) = (B) x (C)
<u>I. Per Company</u>					
1	Long Term Debt	\$ 230,767,057	47.11%	3.86%	1.82%
2	Preferred Stock	\$ -	0.00%	0.00%	0.00%
3	Common Equity	\$ 259,070,421	52.89%	10.50%	5.55%
4	Total	<u>\$ 489,837,478</u>	<u>100.00%</u>		<u>7.37%</u>
<u>II. For Settlement</u>					
5	Long Term Debt	\$ 230,767,057	47.90%	3.82%	1.83%
6	Preferred Stock	\$ -	0.00%	0.00%	0.00%
7	Common Equity - Mid Point	\$ 259,070,421	52.10%	9.50%	4.95%
8	Total	<u>\$ 489,837,478</u>	<u>100.00%</u>		<u>6.78%</u>
9	Difference				<u>-0.59%</u>
10	Weighted Cost of Debt				<u>1.83%</u>

Notes

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

Aqua Ohio, Inc.
Plant Additions Not in Service as of June 30, 2023
For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule B-4
Case No. 22-1096-ST-AIR
Page 1 of 1

Line No.	Description	Account Number	Per Aqua Ohio			Larkin Adjustment			Larkin Adjusted		
			Projected Additions (A)	Projected Retirements (B)	Total Net Additions (C) = (A) - (B)	Additions (D)	Retirements (E)	Net Projections (F) = (D) - (E)	Projected Additions (G) = (A) + (D)	Projected Retirements (H) = (B) + (E)	Net Projections (I) = (G) - (H)
1	Collection Sewers - Gravity	352.2	\$ 411,530	\$ 66,452	\$ 345,078	\$ -	\$ -	\$ -	\$ 411,530	\$ 66,452	\$ 345,078
2	Structures & Improvements - Pumping	361	\$ 25,506	\$ 4,119	\$ 21,387	\$ -	\$ -	\$ -	\$ 25,506	\$ 4,119	\$ 21,387
3	Electric Pumping Equipment	363	\$ 153,301	\$ 24,754	\$ 128,547	\$ (3,212)	\$ (519)	\$ (2,693)	\$ 150,089	\$ 24,236	\$ 125,853
4	Other Pumping Equipment	365	\$ 80,000	\$ 12,918	\$ 67,082	\$ (80,000)	\$ (12,918)	\$ (67,082)	\$ -	\$ (0)	\$ 0
5	Structures & Improvements - Transmission	371	\$ 2,898,879	\$ 468,101	\$ 2,430,778	\$ (21,616)	\$ (3,490)	\$ (18,126)	\$ 2,877,263	\$ 464,610	\$ 2,412,653
6	Tools, Shop and Garage Equipment	394	\$ 2,000	\$ 323	\$ 1,677	\$ (2,000)	\$ (323)	\$ (1,677)	\$ -	\$ (0)	\$ 0
7	Laboratory Equipment	395	\$ 2,000	\$ 323	\$ 1,677	\$ (2,000)	\$ (323)	\$ (1,677)	\$ -	\$ (0)	\$ 0
8	Communication Equipment	397	\$ 15,418	\$ 2,490	\$ 12,928	\$ -	\$ -	\$ -	\$ 15,418	\$ 2,490	\$ 12,928
9	Power Generation Equipment	Power Gen - Collect	\$ 531,556	\$ 85,834	\$ 445,722	\$ (4,295)	\$ (694)	\$ (3,601)	\$ 527,261	\$ 85,140	\$ 442,121
			<u>\$ 4,120,190</u>	<u>\$ 665,313</u>	<u>\$ 3,454,877</u>	<u>\$ (113,123)</u>	<u>\$ (18,267)</u>	<u>\$ (94,856)</u>	<u>\$ 4,007,067</u>	<u>\$ 647,047</u>	<u>\$ 3,360,020</u>
10	Adjustment to Plant							<u>\$ (94,856)</u>			

Notes and Source:

Cols. A-C: Workpaper WPB-2.3h from the Company's filing
Cols. D-F: Company's response to LA-DR-74 (see page 2 of this schedule for a list of the projects not in service by June 30, 2023)
Col. G: Col. A + Col. D
Col. H: Col. B + Col. E
Col. I: Col. G - Col. H

Aqua Ohio, Inc.
Plant Additions Not in Service as of June 30, 2023

Joint Exhibit 2.0
Schedule B-4.1
Case No. 22-1096-ST-AIR
Page 1 of 1

For the 12 Months Ended June 30, 2023

Line No.	Description	Account Number	Projects Not in Service by 6/30/2023			
			Funding Project Number	Projected 2023 Plant Additions	Projected 2023 Retirements	Net Projected 2023 Plant Additions
		(A)	(B)	(C)	(D)	(E)
1	LDWW Filter Valves & Meters	371	C.P5210200511.000004	\$ 2,673	\$ (432)	\$ 2,241
2	LDWW Influent Screen	371	C.P5210200511.000026	\$ 14,933	\$ (2,411)	\$ 12,522
3	P5210200:WA/WW Trt Plt/Fac R/R-SC	371	C.P5210200512.000001	\$ 4,010	\$ (648)	\$ 3,362
4	HRWW Trash Pump Replace	363	C.P5210200518.000011	\$ 3,212	\$ (519)	\$ 2,693
5	Rehab Concrete Tanks	365	C.P5210200599.000004	\$ 80,000	\$ (12,918)	\$ 67,082
6	REPLACE LAB EQUIPMENT	395	C.P5210200615.000004	\$ 2,000	\$ (323)	\$ 1,677
7	HRWW Blower #3 Motor Replace	Power Gen - Collect	C.P5210200761.000006	\$ 4,295	\$ (694)	\$ 3,601
8	SHOP/SAFETY TOOLS & EQUIPMENT		C.P5210200901.000005	\$ 2,000	\$ (323)	\$ 1,677
9	Total Divisional Projects Not in Service as of June 30, 2023	394		<u>\$ 113,123</u>	<u>\$ (18,267)</u>	<u>\$ 94,856</u>

Notes and Source:

Cols. A-E: Amounts from the response to LA-DR-74

For the 12 Months Ended June 30, 2023

Line No.	Description	Account Number	Staff Adjusted for Plant Additions Not in Service			Larkin Adjustment			Larkin Adjusted for 9+3 Data		
			Projected Additions	Projected Retirements	Net Additions	Projected Additions	Projected Retirements	Net Additions	Projected Additions	Projected Retirements	Net Additions
			(A)	(B)	(C) = (A) - (B)	(D)	(E)	(F) = (D) - (E)	(G) = (A) + (D)	(H) = (B) + (E)	(I) = (G) - (H)
1	Structures & Improvements	351	\$ -	\$ -	\$ -	\$ 45,565	\$ 6,627	\$ 38,937	\$ 45,565	\$ 6,627	\$ 38,937
2	Collection Sewers - Gravity	352.2	\$ 411,530	\$ 66,452	\$ 345,078	\$ (375,959)	\$ (65,552)	\$ (310,407)	\$ 35,571	\$ 901	\$ 34,670
3	Services to Customers	353	\$ -	\$ -	\$ -	\$ 153,689	\$ -	\$ 153,689	\$ 153,689	\$ -	\$ 153,689
4	Structures & Improvements - Pumping	361	\$ 25,506	\$ 4,119	\$ 21,387	\$ 10,670	\$ (82)	\$ 10,752	\$ 36,176	\$ 4,037	\$ 32,139
5	Electric Pumping Equipment	363	\$ 150,089	\$ 24,236	\$ 125,853	\$ 10,904	\$ 27,258	\$ (16,354)	\$ 160,993	\$ 51,494	\$ 109,499
6	Other Pumping Equipment	365	\$ -	\$ (0)	\$ 0	\$ 251	\$ 41	\$ 210	\$ 251	\$ 41	\$ 210
7	Structures & Improvements - Transmission	371	\$ 2,877,263	\$ 464,610	\$ 2,412,653	\$ 385,128	\$ 77,966	\$ 307,162	\$ 3,262,391	\$ 542,576	\$ 2,719,814
8	Structures & Improvements - General	390	\$ -	\$ -	\$ -	\$ 6,321	\$ -	\$ 6,321	\$ 6,321	\$ -	\$ 6,321
9	Tools, Shop and Garage Equipment	394	\$ -	\$ (0)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 0
10	Laboratory Equipment	395	\$ -	\$ (0)	\$ 0	\$ 4,539	\$ 667	\$ 3,872	\$ 4,539	\$ 667	\$ 3,872
11	Communication Equipment	397	\$ 15,418	\$ 2,490	\$ 12,928	\$ 8,971	\$ 2,959	\$ 6,012	\$ 24,389	\$ 5,448	\$ 18,940
12	Power Generation Equipment	Power Gen - Collect	\$ 527,261	\$ 85,140	\$ 442,121	\$ (76,092)	\$ (10,758)	\$ (65,334)	\$ 451,169	\$ 74,382	\$ 376,787
13	Retire Life Auto	Various	\$ -	\$ -	\$ -	\$ -	\$ 970	\$ (970)	\$ -	\$ 970	\$ (970)
14	Grand Total		<u>\$ 4,007,067</u>	<u>\$ 647,047</u>	<u>\$ 3,360,020</u>	<u>\$ 173,985</u>	<u>\$ 40,096</u>	<u>\$ 133,889</u>	<u>\$ 4,181,052</u>	<u>\$ 687,143</u>	<u>\$ 3,493,910</u>
15	Adjustment to Plant							<u>\$ 133,889</u>			

Notes and Source:

Cols. A-C: Schedule B-1, columns G-I
Cols. D-F: Company's response to LA-DR-74
Col. G: Col. A + Col. D
Col. H: Col. B + Col. E
Col. I: Col. G - Col. H

Line No.	Description	Account Number	Projects Not in Service by 6/30/2023			
			Funding Project Number	Projected 2023 Plant Additions	Projected 2023 Retirements	Net Projected 2023 Plant Additions
		(A)	(B)	(C)	(D)	(E)
1	P5210200:Lift Station Rep/Repl-SC	351	C.P5210200124.000001	\$ 28,201	\$ 3,824	\$ 24,377
2	Bashaw LS Confined Space Blower	351	C.P5210200124.000005	\$ 13,859	\$ 2,238	\$ 11,621
3	Replace Bashaw LS discharge valve	351	C.P5210200124.000004	\$ 3,505	\$ 566	\$ 2,939
4	SIC Sewer Rehab	352.2	C.P5210200118.000011	\$ (354,616)	\$ (57,647)	\$ (296,969)
5	Gravity Main Survey Blanket	352.2	C.P5210200118.000012	\$ (35,109)	\$ (5,669)	\$ (29,439)
6	Sunbury Rd. Spot Repair	352.2	C.P5210200118.000013	\$ 4,201	\$ (2,953)	\$ 7,154
7	P5210200:Grav Main&Manhole Repl-SC	352.2	C.P5210200118.000001	\$ 9,564	\$ 717	\$ 8,847
8	Emrick Rd Sewer Extension 997	353	C.P5210200997.000005	\$ 153,689	\$ -	\$ 153,689
9	BLWWTP Construct Belt Press Buildin	361	C.P5210200720.000004	\$ 10,670	\$ (82)	\$ 10,752
10	Facility Security Improvements	361	C.P5210200720.000006	\$ -	\$ -	\$ -
11	P5210200:Rep/Repl Pumping Equip-SC	363	C.P5210200518.000001	\$ (1,243)	\$ 11,416	\$ (12,659)
12	BL/HR IPS & RAS Pumps Assemblies	363	C.P5210200518.000009	\$ (752)	\$ (923)	\$ 171
13	HRWW Clarifiers 1 & 2 Supply Valve	363	C.P5210200518.000012	\$ (3,624)	\$ (833)	\$ (2,791)
14	BLWW IPS Pump 1 Discharge Valve	363	C.P5210200518.000013	\$ 16,698	\$ 6,915	\$ 9,783
15	BLWW Aeration Tank Gates (5)	363	C.P5210200518.000014	\$ (39,701)	\$ (6,411)	\$ (33,290)
16	HRWW RAS Pump Replacement	363	C.P5210200518.000016	\$ (4,541)	\$ 779	\$ (5,319)
17	LDWW Effluent Meter	363	C.P5210200518.000017	\$ (91)	\$ 378	\$ (469)
18	BLWW Hypo Day Tank	363	C.P5210200518.000018	\$ (418)	\$ 57	\$ (474)
19	Replace Defective Pump	363	C.P5210200518.000020	\$ 39,445	\$ 14,908	\$ 24,538
20	LDWW Decant Pump Replacement	363	C.P5210200518.000021	\$ 1,061	\$ 315	\$ 746
21	BLWW RAS Pump Chec Valves (2)	363	C.P5210200518.000022	\$ 4,068	\$ 657	\$ 3,411
22	HRWWTP UV Conversion	365	C.P5210200599.000008	\$ 251	\$ 41	\$ 210
23	Replace LS Pumps	371	C.P5210200511.000016	\$ (63,694)	\$ (6,810)	\$ (56,884)
24	WWTP Cell Dialers	371	C.P5210200511.000019	\$ 9,899	\$ 1,404	\$ 8,495
25	UNSPECIFIED SIC PROJECTS	371	C.P5210200511.000024	\$ 31,864	\$ 16,206	\$ 15,658
26	HRWW Blower #2 Replacement	371	C.P5210200511.000027	\$ (12,120)	\$ (8,397)	\$ (3,724)
27	LDWW Add Circular Clarifier	371	C.P5210200511.000031	\$ 355,947	\$ 57,477	\$ 298,470
28	HRWW Yard Hydrants	371	C.P5210200511.000033	\$ (3,193)	\$ (646)	\$ (2,547)
29	BLWW Clarifier 3 & 4 Gate Operators	371	C.P5210200511.000034	\$ 915	\$ 339	\$ 577
30	HRWW RAS & WAS Mag Meters	371	C.P5210200511.000035	\$ (334)	\$ 2,668	\$ (3,002)
31	LDWW RAS Pump Hoist System	371	C.P5210200513.000002	\$ (3,363)	\$ (1,076)	\$ (2,287)
32	BLWW Disc Filter Backwash Flush Pip	371	C.P5210200515.000021	\$ (2,380)	\$ (646)	\$ (1,734)
33	BLWW Walkway Gratings	371	C.P5210200511.000008	\$ 3,944	\$ -	\$ 3,944
34	LDWW IPS Wet Well Blower	371	C.P5210200511.000017	\$ 2,816	\$ 1,009	\$ 1,807
35	LDWW Backflow Preventer	371	C.P5210200511.000041	\$ 2,608	\$ 149	\$ 2,459
36	BLWW Screener Improvements	371	C.P5210200512.000004	\$ 5,784	\$ 4,596	\$ 1,187
37	Unspecified WWTP Projects	371	C.P5210200515.000020	\$ 2,222	\$ 891	\$ 1,330
38	BLWW Disc Filter Backwash Improveme	371	C.P5210200515.000023	\$ 3,744	\$ -	\$ 3,744
39	LDWW Filter Bldg Heater	371	C.P5210200515.000026	\$ 3,849	\$ 311	\$ 3,539
40	Replacement Floor Gratings	371	C.P5210540512.000004	\$ 4,540	\$ 3,696	\$ 844
41	HRWW Digester Air Piping & Diffuser	371	C.P5210200511.000039	\$ 3,917	\$ 633	\$ 3,285
42	BLWW Driveway Replacement	371	C.P5210200515.000025	\$ 35,074	\$ 5,664	\$ 29,410
43	LDWW Non-Pot Yard Piping/Valves	371	C.P5210200511.000043	\$ 3,090	\$ 499	\$ 2,591
44	HRWW New Chain Link Fence	390	C.P5210200799.000004	\$ 6,321	\$ -	\$ 6,321
45	Portable Sludge Press Heater	395	C.P5210200615.000005	\$ 4,539	\$ 667	\$ 3,872
46	P5210200:R/R SCADA/AutoDistCon-NS	397	C.P5210200510.000001	\$ 9,287	\$ (2,262)	\$ 11,549
47	HRWW SCADA System	397	C.P5210200510.000004	\$ (316)	\$ 5,221	\$ (5,537)
48	Replace HR WWTP Generator	Power Gen - Collect	C.P5210200761.000004	\$ (55,248)	\$ (8,921)	\$ (46,327)
49	REPLACE BLWWTP GENERATOR	Power Gen - Collect	C.P5210200761.000004	\$ (20,681)	\$ (3,339)	\$ (17,342)
50	HRWW Chemical Feed	Power Gen - Collect	C.P5210200761.000007	\$ (163)	\$ 1,503	\$ (1,666)
51	Retire Life Auto	Various	5210AUTORETIRE	\$ -	\$ 970	\$ (970)
52	Total Divisional Projects Not in Service as of June 30, 2023			\$ 173,985	\$ 40,096	\$ 133,889

Notes and Source:
Amounts calculated using data from the response to LA-DR-74

Aqua Ohio, Inc.
Service Center Plant Additions Not in Service as of June 30, 2023 and Updates Using Actuals
For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule B-6
Case No. 22-1096-ST-AIR
Page 1 of 3

No.	Description	Amount (A)	Reference
I. Plant in Service			
1	Service Center Plant Additions Not in Service as of June 30, 2023	\$ (492,865)	A
2	Service Center Plant Additions in Service by June 30, 2023 - Updated Projection	\$ (2,313,017)	B
3	Total Adjustment to Service Center Plant in Service	\$ (2,805,882)	
4	Allocation Factor for Wastewater Operations	2.83%	C
5	Total Adjustment to Service Center Plant in Service for Wastewater Operations	\$ (79,406)	

Notes and Source:

A: See page 2

B: See page 3

C: The wastewater operations allocation factor was taken from Schedule B-7.1 from Aqua's filing

D: See page 3

For the 12 Months Ended June 30, 2023

Line No.	Description	Account Number	Funding Project Number	Per Aqua Ohio Projected Service Center Additions (A)	Per Aqua Ohio Projected Service Center Retirements (B)	Per Aqua Ohio Net Projected Service Center Additions (C)	Adjustments (D)	Adjusted for Service Center Additions Not in Service by 6/30/2023 (E) = (C) + (D)
1	GIS/AIMS Funding	303	C.P5200000198.000004	\$ 414,348	\$ 52,204	\$ 362,144		\$ 362,144
2	Capital Meter Exchange Program	391-1	C.P5200000299.000004	\$ 25,523	\$ 3,216	\$ 22,307		\$ 22,307
3	Safety Projects	398	C.P5200000511.000005	\$ 37,500	\$ 4,725	\$ 32,775	\$ (32,775)	\$ -
4	CORP ACO Enhancements	391-3	C.P5200000720.000005	\$ 70,965	\$ 8,941	\$ 62,024	\$ (62,024)	\$ -
5	OHIO CORPORATE CENTER	391-3	C.P5200000720.000006	\$ 22,500	\$ 2,835	\$ 19,665	\$ (19,665)	\$ -
6	Replace Corporate vehicles	392-1	C.P5200000805.000006	\$ 21,975	\$ 2,769	\$ 19,206	\$ (19,206)	\$ -
7	AquaSpread - Applications	303	C.P5200000900.000010	\$ 527,368	\$ 66,444	\$ 460,924		\$ 460,924
8	AquaSpread - Customer	303	C.P5200000900.000011	\$ 100,480	\$ 12,660	\$ 87,820		\$ 87,820
9	AquaSpread - Infrastructure	303	C.P5200000900.000012	\$ 251,540	\$ 31,692	\$ 219,848		\$ 219,848
10	AquaSpread - IT Security	303	C.P5200000900.000013	\$ 369,139	\$ 46,508	\$ 322,631		\$ 322,631
11	AquaSpread - Network/Telecom	303	C.P5200000900.000014	\$ 200,470	\$ 25,257	\$ 175,213		\$ 175,213
12	AquaSpread - Service Desk	303	C.P5200000900.000015	\$ 28,835	\$ 3,633	\$ 25,202	\$ (25,202)	\$ -
13	CIS Acquisitions Integration	303	C.P5200000900.000019	\$ 36,550	\$ 4,605	\$ 31,945	\$ (31,945)	\$ -
14	Corp Aqua Workstation Refresh	303	C.P5200000900.000022	\$ 82,040	\$ 10,336	\$ 71,704		\$ 71,704
15	Corp MS EA Software 2019-2021	303	C.P5200000900.000024	\$ 119,270	\$ 15,027	\$ 104,243	\$ (104,243)	\$ 0
16	Customer Experience Program	303	C.P5200000900.000029	\$ 118,370	\$ 14,914	\$ 103,456		\$ 103,456
17	Engineering Software - OH	303	C.P5200000900.000037	\$ 15,000	\$ 1,890	\$ 13,110	\$ (13,110)	\$ -
18	FS-Asset Management Program	303	C.P5200000900.000044	\$ 242,085	\$ 30,501	\$ 211,584		\$ 211,584
19	FS-GIS Program	303	C.P5200000900.000046	\$ 667,650	\$ 84,118	\$ 583,532		\$ 583,532
20	INF - IT/OT Execution	303	C.P5200000900.000049	\$ 118,275	\$ 14,902	\$ 103,373		\$ 103,373
21	MS365 Roadmap	303	C.P5200000900.000055	\$ 38,480	\$ 4,848	\$ 33,632		\$ 33,632
22	PCs - Desktop/Laptop	303	C.P5200000900.000060	\$ 36,605	\$ 4,612	\$ 31,993		\$ 31,993
23	Powerplan Tax Provision	303	C.P5200000900.000062	\$ 202,825	\$ 25,554	\$ 177,271		\$ 177,271
24	Service Improvement Project	303	C.P5200000900.000075	\$ 82,835	\$ 10,436	\$ 72,399		\$ 72,399
25	Water Quality Data Mgmt System	303	C.P5200000900.000093	\$ 84,520	\$ 10,649	\$ 73,871		\$ 73,871
26	Acquisition Integration 2022	303	C.P5200000900.000107	\$ 73,101	\$ 9,210	\$ 63,891		\$ 63,891
27	Banner Enhancements 2022	303	C.P5200000900.000108	\$ 115,301	\$ 14,527	\$ 100,774		\$ 100,774
28	Field Services Enhancements 2022	303	C.P5200000900.000111	\$ 61,561	\$ 7,756	\$ 53,805		\$ 53,805
29	FIS Business Needs Support 2022	303	C.P5200000900.000112	\$ 153,901	\$ 19,390	\$ 134,511		\$ 134,511
30	IT Applications Upgrades 2022	303	C.P5200000900.000113	\$ 15,391	\$ 1,939	\$ 13,452		\$ 13,452
31	Qlik Enhancements 2022	303	C.P5200000900.000114	\$ 76,701	\$ 9,664	\$ 67,037		\$ 67,037
32	GRC Enhancements 2022	303	C.P5200000900.000119	\$ 7,673	\$ 967	\$ 6,706		\$ 6,706
33	IT/OT Execution 2022	303	C.P5200000900.000122	\$ 236,551	\$ 29,803	\$ 206,748		\$ 206,748
34	Internet Explorer End of Life	303	C.P5200000900.000123	\$ 3,841	\$ 484	\$ 3,357		\$ 3,357
35	Service Desk Ticketing System	303	C.P5200000900.000124	\$ 57,531	\$ 7,248	\$ 50,283		\$ 50,283
36	Cross Connection Control System	303	C.P5200000900.000125	\$ 3,835	\$ 483	\$ 3,352	\$ (3,352)	\$ -
37	Citrix Upgrade	303	C.P5200000900.000126	\$ 23,011	\$ 2,899	\$ 20,112	\$ (20,112)	\$ -
38	Contact Center Enhancements 2022	303	C.P5200000900.000127	\$ 61,361	\$ 7,731	\$ 53,630		\$ 53,630
39	OT Hardware Refresh 2022	303	C.P5200000900.000128	\$ 115,051	\$ 14,495	\$ 100,556		\$ 100,556
40	IT Network Refresh 2022	303	C.P5200000900.000129	\$ 46,021	\$ 5,798	\$ 40,223		\$ 40,223
41	AP Automation	303	C.P5200000900.000132	\$ 19,175	\$ 2,416	\$ 16,759	\$ (16,759)	\$ -
42	AquaSpread - Operations	303	C.P5200000900.000133	\$ 38,350	\$ 4,832	\$ 33,518	\$ (33,518)	\$ -
43	Powerplan Enhancements 2022	303	C.P5200000900.000134	\$ 4,602	\$ 580	\$ 4,022		\$ 4,022
44	Data Center Infrastructure	303	C.P5200000900.000135	\$ 38,350	\$ 4,832	\$ 33,518		\$ 33,518
45	MS Enterprise Agreement 2022	303	C.P5200000900.000136	\$ 118,890	\$ 14,979	\$ 103,911		\$ 103,911
46	SQL 2012 Upgrade/Replace	303	C.P5200000900.000137	\$ 7,670	\$ 966	\$ 6,704	\$ (6,704)	\$ -
47	Endpoint Encryption	303	C.P5200000900.000139	\$ 15,340	\$ 1,933	\$ 13,407		\$ 13,407
48	TimeTrack Enhancements	303	C.P5200000900.000140	\$ 46,020	\$ 5,798	\$ 40,222		\$ 40,222
49	Qlik Non-SIP Enhancements 2022	303	C.P5200000900.000141	\$ 76,700	\$ 9,664	\$ 67,036		\$ 67,036
50	Aqua Workstation Refresh 2023	303	C.P5200000900.000144	\$ 42,075	\$ 5,301	\$ 36,774	\$ (36,774)	\$ -
51	Microsoft Software - AQUA	303	C.P5200000900.000145	\$ 59,635	\$ 7,513	\$ 52,122	\$ (52,122)	\$ -
52	E-LEAK DETECTION TOOLS	394	C.P5200000901.000004	\$ 3,750	\$ 472	\$ 3,277		\$ 3,277
53	E-SAFETY TOOLS	394	C.P5200000901.000005	\$ 1,500	\$ 189	\$ 1,311	\$ (1,311)	\$ -
54	Corp Website Redesign	303	C.P5200000900.000025	\$ 162,328	\$ 20,452	\$ 141,876		\$ 141,876
55	Cust Comm Solution	303	C.P5200000900.000027	\$ 69,568	\$ 8,765	\$ 60,803		\$ 60,803
56	SAP PLANT MAINTENANCE	303	C.P5200000900.000070	\$ 57,531	\$ 7,248	\$ 50,283		\$ 50,283
57	Server 2012 Retirement	303	C.P5200000900.000073	\$ 5,922	\$ 746	\$ 5,176		\$ 5,176
58	Sharepoint Online	303	C.P5200000900.000099	\$ 16,067	\$ 2,024	\$ 14,043	\$ (14,043)	\$ -
59	Aqua Workstation Refresh 2022	303	C.P5200000900.000109	\$ 31,253	\$ 3,938	\$ 27,315		\$ 27,315
60	Customer Service Improvements	303	C.P5200000900.000110	\$ 21,072	\$ 2,655	\$ 18,417		\$ 18,417
61	Service Desk Enhancements 2022	303	C.P5200000900.000116	\$ 129	\$ 16	\$ 112		\$ 112
62	Security Risk Assessments 2022	303	C.P5200000900.000117	\$ 2,803	\$ 353	\$ 2,450		\$ 2,450
63	IT Voice Refresh 2022	303	C.P5200000900.000130	\$ 3,713	\$ 468	\$ 3,245		\$ 3,245
64	SIP Network Refresh	303	C.P5200000900.000131	\$ 18,509	\$ 2,332	\$ 16,177		\$ 16,177
65	Total Projected Service Center Plant Additions			\$ 5,826,930	\$ 734,142	\$ 5,092,789	\$ (492,865)	\$ 4,599,923
66	Adjustment						\$ (492,865)	

Notes and Source:

Col. A-C: Amounts from WPB-2.3z-aa from Aqua Ohio's Application

Col. D: Amounts not in service as of June 30, 2023 from the response to LA-DR-165

For the 12 Months Ended June 30, 2023

Line No.	Description	Account Number	Funding Project Number	Adjusted for SC Additions Not in Service (A)	Per Aqua Ohio			Adjustment (E)	Workpaper Do not print in final model (D) - (A)
					2023 Additions (B)	2023 Retirements (C)	July 2022-June 2023 Totals (D) = (B) + (C)		
1	GIS/AIMS Funding	303	C.P5200000198.000004	\$ 362,144	\$ 258,516	\$ (33,431)	\$ 223,085	\$ (139,059)	\$ (139,059)
2	Capital Meter Exchange Program	391-1	C.P5200000299.000004	\$ 22,307	\$ 27,955	\$ -	\$ 27,955	\$ 5,648	\$ 5,648
3	AquaSpread - Applications	303	C.P5200000900.000010	\$ 460,924	\$ 263,684	\$ -	\$ 263,684	\$ (197,240)	\$ (197,240)
4	AquaSpread - Customer	303	C.P5200000900.000011	\$ 87,820	\$ 57,076	\$ -	\$ 57,076	\$ (30,744)	\$ (30,744)
5	AquaSpread - Infrastructure	303	C.P5200000900.000012	\$ 219,848	\$ 136,590	\$ -	\$ 136,590	\$ (83,258)	\$ (83,258)
6	AquaSpread - IT Security	303	C.P5200000900.000013	\$ 322,631	\$ 209,291	\$ -	\$ 209,291	\$ (113,340)	\$ (113,340)
7	AquaSpread - Network/Telecom	303	C.P5200000900.000014	\$ 175,213	\$ 100,235	\$ -	\$ 100,235	\$ (74,978)	\$ (74,978)
8	Corp Aqua Workstation Refresh	303	C.P5200000900.000022	\$ 71,704	\$ 87	\$ -	\$ 87	\$ (71,616)	\$ (71,616)
9	Customer Experience Program	303	C.P5200000900.000029	\$ 103,456	\$ 224,708	\$ -	\$ 224,708	\$ 121,251	\$ 121,251
10	FS-Asset Management Program	303	C.P5200000900.000044	\$ 211,584	\$ 847,799	\$ -	\$ 847,799	\$ 636,214	\$ 636,214
11	FS-GIS Program	303	C.P5200000900.000046	\$ 583,532	\$ 635,635	\$ -	\$ 635,635	\$ 52,103	\$ 52,103
12	INF - IT/OT Execution	303	C.P5200000900.000049	\$ 103,373	\$ 14,162	\$ -	\$ 14,162	\$ (89,211)	\$ (89,211)
13	MS365 Roadmap	303	C.P5200000900.000055	\$ 33,632	\$ 53,578	\$ -	\$ 53,578	\$ 19,946	\$ 19,946
14	PCs - Desktop/Laptop	303	C.P5200000900.000060	\$ 31,993	\$ 2,295	\$ -	\$ 2,295	\$ (29,699)	\$ (29,699)
15	Powerplan Tax Provision	303	C.P5200000900.000062	\$ 177,271	\$ 300,000	\$ -	\$ 300,000	\$ 122,729	\$ 122,729
16	Service Improvement Project	303	C.P5200000900.000075	\$ 72,399	\$ 34,919	\$ -	\$ 34,919	\$ (37,480)	\$ (37,480)
17	Water Quality Data Mgmt System	303	C.P5200000900.000093	\$ 73,871	\$ 41,308	\$ -	\$ 41,308	\$ (32,563)	\$ (32,563)
18	Acquisition Integration 2022	303	C.P5200000900.000107	\$ 63,891	\$ 21,471	\$ -	\$ 21,471	\$ (42,420)	\$ (42,420)
19	Banner Enhancements 2022	303	C.P5200000900.000108	\$ 100,774	\$ 125,187	\$ -	\$ 125,187	\$ 24,413	\$ 24,413
20	Field Services Enhancements 2022	303	C.P5200000900.000111	\$ 53,805	\$ 59,900	\$ -	\$ 59,900	\$ 6,095	\$ 6,095
21	FIS Business Needs Support 2022	303	C.P5200000900.000112	\$ 134,511	\$ 650,781	\$ -	\$ 650,781	\$ 516,270	\$ 516,270
22	IT Applications Upgrades 2022	303	C.P5200000900.000113	\$ 13,452	\$ 27,634	\$ -	\$ 27,634	\$ 14,182	\$ 14,182
23	Qlik Enhancements 2022	303	C.P5200000900.000114	\$ 67,037	\$ 193,445	\$ -	\$ 193,445	\$ 126,407	\$ 126,407
24	GRC Enhancements 2022	303	C.P5200000900.000119	\$ 6,706	\$ 24,724	\$ -	\$ 24,724	\$ 18,017	\$ 18,017
25	IT/OT Execution 2022	303	C.P5200000900.000122	\$ 206,748	\$ 275,540	\$ -	\$ 275,540	\$ 68,792	\$ 68,792
26	Internet Explorer End of Life	303	C.P5200000900.000123	\$ 3,357	\$ 2,002	\$ -	\$ 2,002	\$ (1,355)	\$ (1,355)
27	Service Desk Ticketing System	303	C.P5200000900.000124	\$ 50,283	\$ 6,750	\$ -	\$ 6,750	\$ (43,533)	\$ (43,533)
28	Contact Center Enhancements 2022	303	C.P5200000900.000127	\$ 53,630	\$ 65,592	\$ -	\$ 65,592	\$ 11,962	\$ 11,962
29	OT Hardware Refresh 2022	303	C.P5200000900.000128	\$ 100,556	\$ 92,994	\$ -	\$ 92,994	\$ (7,561)	\$ (7,561)
30	IT Network Refresh 2022	303	C.P5200000900.000129	\$ 40,223	\$ 79,220	\$ -	\$ 79,220	\$ 38,997	\$ 38,997
31	Powerplan Enhancements 2022	303	C.P5200000900.000134	\$ 4,022	\$ 109,247	\$ -	\$ 109,247	\$ 105,225	\$ 105,225
32	Data Center Infrastructure	303	C.P5200000900.000135	\$ 33,518	\$ 51,119	\$ -	\$ 51,119	\$ 17,600	\$ 17,600
33	MS Enterprise Agreement 2022	303	C.P5200000900.000136	\$ 103,911	\$ 141,433	\$ -	\$ 141,433	\$ 37,522	\$ 37,522
34	Endpoint Encryption	303	C.P5200000900.000139	\$ 13,407	\$ 664	\$ -	\$ 664	\$ (12,743)	\$ (12,743)
35	TimeTrack Enhancements	303	C.P5200000900.000140	\$ 40,222	\$ 79,437	\$ -	\$ 79,437	\$ 39,215	\$ 39,215
36	Qlik Non-SIP Enhancements 2022	303	C.P5200000900.000141	\$ 67,036	\$ 42,872	\$ -	\$ 42,872	\$ (24,165)	\$ (24,165)
37	E-LEAK DETECTION TOOLS	394	C.P5200000901.000004	\$ 3,277	\$ 4,573	\$ -	\$ 4,573	\$ 1,295	\$ 1,295
38	Corp Website Redesign	303	C.P5200000900.000025	\$ 141,876	\$ 256,886	\$ -	\$ 256,886	\$ 115,010	\$ 115,010
39	Cust Comm Solution	303	C.P5200000900.000027	\$ 60,803	\$ 79,693	\$ -	\$ 79,693	\$ 18,890	\$ 18,890
40	SAP PLANT MAINTENANCE	303	C.P5200000900.000070	\$ 50,283	\$ 771,437	\$ -	\$ 771,437	\$ 721,155	\$ 721,155
41	Server 2012 Retirement	303	C.P5200000900.000073	\$ 5,176	\$ 13,809	\$ -	\$ 13,809	\$ 8,633	\$ 8,633
42	Aqua Workstation Refresh 2022	303	C.P5200000900.000109	\$ 27,315	\$ 69,879	\$ -	\$ 69,879	\$ 42,563	\$ 42,563
43	Customer Service Improvements	303	C.P5200000900.000110	\$ 18,417	\$ 23,006	\$ -	\$ 23,006	\$ 4,589	\$ 4,589
44	Service Desk Enhancements 2022	303	C.P5200000900.000116	\$ 112	\$ 168	\$ -	\$ 168	\$ 55	\$ 55
45	Security Risk Assessments 2022	303	C.P5200000900.000117	\$ 2,450	\$ 27,054	\$ -	\$ 27,054	\$ 24,604	\$ 24,604
46	IT Voice Refresh 2022	303	C.P5200000900.000130	\$ 3,245	\$ 55,401	\$ -	\$ 55,401	\$ 52,155	\$ 52,155
47	SIP Network Refresh	303	C.P5200000900.000131	\$ 16,177	\$ 19,204	\$ -	\$ 19,204	\$ 3,027	\$ 3,027
48	P5200000:Office Complex Imp/Ren-NS	391-3		\$ -	\$ (3,538)	\$ -	\$ (3,538)	\$ (3,538)	\$ (3,538)
49	Replace Engineering Pool Vehicle	392-1		\$ -	\$ 31,870	\$ -	\$ 31,870	\$ 31,870	\$ 31,870
50	Replace OH431	392-1		\$ -	\$ (738)	\$ -	\$ (738)	\$ (738)	\$ (738)
51	Acquisition Integration 2021	303		\$ -	\$ 145	\$ -	\$ 145	\$ 145	\$ 145
52	Banner Database Tech Upgrade	303		\$ -	\$ 616	\$ -	\$ 616	\$ 616	\$ 616
53	Corp aquaamerica.com update	303		\$ -	\$ 292	\$ -	\$ 292	\$ 292	\$ 292
54	Email Security	303		\$ -	\$ 16	\$ -	\$ 16	\$ 16	\$ 16
55	Powerplan Oracle Upgrade	303		\$ -	\$ 593	\$ -	\$ 593	\$ 593	\$ 593
56	Wireless Controllers Upgrade	303		\$ -	\$ 88	\$ -	\$ 88	\$ 88	\$ 88
57	Security Enhancements 2022	303		\$ -	\$ 73	\$ -	\$ 73	\$ 73	\$ 73
58	SIP-Contact Center Upgrade	303		\$ -	\$ 6,595	\$ -	\$ 6,595	\$ 6,595	\$ 6,595
59	SIP-Cyber Security Integration	303		\$ -	\$ 49,231	\$ -	\$ 49,231	\$ 49,231	\$ 49,231
60	SIP-Data Center Consolidation	303		\$ -	\$ 116,379	\$ -	\$ 116,379	\$ 116,379	\$ 116,379
61	SIP-Intranet Rebuild	303		\$ -	\$ 645	\$ -	\$ 645	\$ 645	\$ 645
62	SIP-Office Systems	303		\$ -	\$ 11,109	\$ -	\$ 11,109	\$ 11,109	\$ 11,109
63	SIP-Powerplan Build-Out	303		\$ -	\$ 25,452	\$ -	\$ 25,452	\$ 25,452	\$ 25,452
64	Time Tracking System	303		\$ -	\$ 4,584	\$ -	\$ 4,584	\$ 4,584	\$ 4,584
65	Retire Life Auto	Various		\$ -	\$ -	\$ (4,500.031)	\$ (4,500.031)	\$ (4,500.031)	\$ (4,500.031)
66	Total Projected Service Center Plant Addition:			\$ 4,599,923	\$ 6,820,369	\$ (4,533,463)	\$ 2,286,907	\$ (2,313,017)	\$ (2,313,017)
67	Adjustment							\$ (2,313,017)	

Notes and Source:

Col. A: See page 2, column E

Cols. B-D: Amounts from Aqua Ohio's response to LA-DR-165

Aqua Ohio, Inc.
Reserve for Accumulated Depreciation for Updated Plant in Service

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule B-7
Case No. 22-1096-ST-AIR
Page 1 of 1

No.	Description	Accumulated Depreciation Adjustment (A)	Rate Base Adjustment (B)	Reference
1	Reserve for Accumulated Depreciation for Plant Not in Service as of June 30, 2023	\$ (2,432)	\$ 2,432	A
2	Reserve for Accumulated Depreciation for Updated Plant Additions Using "9+3" Information	\$ 6,117	\$ (6,117)	B
3	Service Center Plant Additions Not in Service as of 6/30/2023 and Update Using "9+3" Information	\$ (9,119)	\$ 9,119	C
4	Total Adjustment to Reserve for Accumulated Depreciation	<u>\$ (5,433)</u>	<u>\$ 5,433</u>	

Notes and Source:

Col. A&B: Decreases to accumulated depreciation increase rate base. Increases to accumulated depreciation decrease rate base. Line 4 is a net increase to rate base for the net decrease to accumulated depreciation.

A: See Schedule C-3, page 2

B: See Schedule C-3, page 3

C: See Schedule C-3, page 4

Aqua Ohio, Inc.

Plant in Service - LDWW Add Circular Clarifier Project (Project Funding Number C.P5210200511.000031)

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0

Schedule B-14

Case No. 22-1096-ST-AIR

Page 1 of 1

Line No.	Description	Account Number	Projected Plant Additions (A)	Projected Plant Retirements (B)	Net Plant Additions (C)	Reference
	LDWW Add Circular Clarifier					
1	Updated Amounts as of 6/21/2023	371	\$ 3,196,469	\$ 516,154	\$ 2,680,315	A
2	Amounts from Response to LA-DR-74	371	\$ 3,065,947	\$ 495,078	\$ 2,570,869	B
3	Adjustment to Plant in Service		<u>\$ 130,522</u>	<u>\$ 21,076</u>	<u>\$ 109,446</u>	L2 - L1

Notes and Source

A: Updated project amounts provided by Aqua as of 6/21/2023

B: Updated projected amounts for the period April - June 2023 per the response to LA-DR-74

For the 12 Months Ended June 30, 2023

Line No.			Description	Acct. No.	Adjusted Plant in Service Per Aqua (A)	Plant Additions Not in Service by 6/30/2023 Schedule B-4 Adjustments (B)	Update Plant Additions Using "9+3" Information Schedule B-5 Adjustments (C)	Service Center Plant Additions Not in Service by 6/30/2023 and Update "9+3" Information Schedule B-6 Adjustments (D)	Plant in Service - LDWW Add Circular Clarifier Project Schedule B-14 Adjustment (E)	Total Plant in Service Adjustments (F)	Allocation % (G)	Total Allocated Plant in Service Adjustments (H) = (F) x (G)	Adjusted Plant in Service Per Sch. B (I) = (A) + (H)
WASTEWATER DIVISION:													
Intangible Plant:													
1	Organization	301	\$	12,947						\$ -	100.00%	\$ -	\$ 12,947
2	Franchises & Consents	302	\$	2,190						\$ -	100.00%	\$ -	\$ 2,190
3	Miscellaneous	303	\$	-						\$ -	100.00%	\$ -	\$ -
5	Total Intangible Plant		\$	15,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 15,137
Collection Plant													
6	Land & Land Rights	350	\$	-						\$ -	100.00%	\$ -	\$ -
7	Structures & Improvements	351	\$	232,170		\$ 38,937				\$ 38,937	100.00%	\$ 38,937	\$ 271,107
8	Power Generation Equipment	Unknown	\$	560,340						\$ -	100.00%	\$ -	\$ 560,340
9	Collection Sewers - Force	352.1	\$	634,960						\$ -	100.00%	\$ -	\$ 634,960
10	Collection Sewers - Gravity	352.2	\$	5,829,347		\$ (310,407)				\$ (310,407)	100.00%	\$ (310,407)	\$ 5,518,940
11	Special Collecting Structures	352.3	\$	-						\$ -	100.00%	\$ -	\$ -
12	Services to Customers	353	\$	384,050		\$ 153,689				\$ 153,689	100.00%	\$ 153,689	\$ 537,739
13	Flow Measuring Devices	354	\$	63,197						\$ -	100.00%	\$ -	\$ 63,197
14	Flow Measuring Installations	355	\$	-						\$ -	100.00%	\$ -	\$ -
15	Other Collection Plant Facilities	356	\$	-						\$ -	100.00%	\$ -	\$ -
16	Total Collection Plant		\$	7,704,063	\$ -	\$ (117,782)	\$ -	\$ -	\$ -	\$ (117,782)		\$ (117,782)	\$ 7,586,282
Pumping Plant:													
17	Land & Land Rights	360	\$	-						\$ -	100.00%	\$ -	\$ -
18	Structures & Improvements	361	\$	1,257,760		\$ 10,752				\$ 10,752	100.00%	\$ 10,752	\$ 1,268,511
19	Power Generation	Unknown	\$	66,283						\$ -	100.00%	\$ -	\$ 66,283
20	Receiving Wells	362	\$	-						\$ -	100.00%	\$ -	\$ -
21	Electric Pumping Equipment	363	\$	1,929,266	\$ (2,693)	\$ (16,354)				\$ (19,047)	100.00%	\$ (19,047)	\$ 1,910,219
22	Diesel Pumping Equipment	364	\$	-						\$ -	100.00%	\$ -	\$ -
23	Other Pumping Equipment	365	\$	131,578	\$ (67,082)	\$ 210				\$ (66,871)	100.00%	\$ (66,871)	\$ 64,707
24	Total Pumping Plant		\$	3,384,888	\$ (69,775)	\$ (5,392)	\$ -	\$ -	\$ -	\$ (75,167)		\$ (75,167)	\$ 3,309,721
Transmission & Disposal Plant:													
25	Land & Land Rights	370	\$	169,345						\$ -	100.00%	\$ -	\$ 169,345
26	Oxidation Lagoon Land	370.1	\$	-						\$ -	100.00%	\$ -	\$ -
27	Other Land & Land Rights	370.2	\$	-						\$ -	100.00%	\$ -	\$ -
28	Structures & Improvements	371	\$	3,812,289	\$ (18,126)	\$ 307,162		\$ 109,446		\$ 398,482	100.00%	\$ 398,482	\$ 4,210,772
29	Power Generation Equipment	Unknown	\$	46,565		\$ (65,334)				\$ (65,334)	100.00%	\$ (65,334)	\$ (18,769)
30	Treatment & Disposal Equipment	372	\$	11,769,087						\$ -	100.00%	\$ -	\$ 11,769,087
31	Treatment & Disposal Influent Lift Station	372.1	\$	-						\$ -	100.00%	\$ -	\$ -
32	Plant Sewers	373	\$	479,026						\$ -	100.00%	\$ -	\$ 479,026
33	Outfall Sewer Lines	374	\$	-						\$ -	100.00%	\$ -	\$ -
34	Other Treatment & Disposal Plant Equip	375	\$	-						\$ -	100.00%	\$ -	\$ -
35	Total Transmission and Distribution Plant		\$	16,276,312	\$ (18,126)	\$ 241,827	\$ -	\$ -	\$ 109,446	\$ 333,148		\$ 333,148	\$ 16,609,460
General Plant:													
36	Land & Land Rights	389	\$	-						\$ -	100.00%	\$ -	\$ -
37	Structures & Improvements	390	\$	738,117		\$ 6,321				\$ 6,321	100.00%	\$ 6,321	\$ 744,438
38	Office Furniture	390-1	\$	-						\$ -	100.00%	\$ -	\$ -
39	Office Furniture & Equipment	391-1	\$	-						\$ -	100.00%	\$ -	\$ -
40	Office Machines & Equipment	391-2	\$	-						\$ -	100.00%	\$ -	\$ -
41	Transportation Equipment	391-3	\$	257,095						\$ -	100.00%	\$ -	\$ 257,095
42	Stores Equipment	392	\$	3,029						\$ -	100.00%	\$ -	\$ 3,029
43	Tools, Shop and Garage Equipment	392-1	\$	180,069						\$ -	100.00%	\$ -	\$ 180,069
44	Laboratory Equipment	393	\$	104,563						\$ -	100.00%	\$ -	\$ 104,563
45	Power Operated Equipment	394	\$	508,241	\$ (1,677)					\$ (1,677)	100.00%	\$ (1,677)	\$ 506,564
46	Communication Equipment	395	\$	417,696	\$ (1,677)	\$ 3,872				\$ 2,195	100.00%	\$ 2,195	\$ 419,891
47	Miscellaneous Equipment	396	\$	469,699						\$ -	100.00%	\$ -	\$ 469,699
48	Communication Equipment	397	\$	5,761	\$ (3,601)	\$ 6,012				\$ 2,410	100.00%	\$ 2,410	\$ 8,171
49	Retire Life Auto	Various	\$	-	\$ (970)	\$ (970)				\$ (970)	100.00%	\$ (970)	\$ (970)
50	Total General Plant	Total	\$	2,684,269	\$ (6,956)	\$ 15,235	\$ -	\$ -	\$ -	\$ 8,280		\$ 8,280	\$ 2,692,549
51	Total Tangible Plant	Total	\$	30,049,532	\$ (94,856)	\$ 133,889	\$ -	\$ -	\$ 109,446	\$ 148,479		\$ 148,479	\$ 30,198,012
52	Total District	Total	\$	30,064,669	\$ (94,856)	\$ 133,889	\$ -	\$ -	\$ 109,446	\$ 148,479		\$ 148,479	\$ 30,213,149
SERVICE CENTER:													
Intangible Plant:													
53	Miscellaneous	303	\$	1,066,300			\$ 1,794,594			\$ 1,794,594	2.83%	\$ 50,787	\$ 1,117,087
54	Total Intangible Plant		\$	1,066,300	\$ -	\$ -	\$ -	\$ 1,794,594	\$ -	\$ 1,794,594		\$ 50,787	\$ 1,117,087
General Plant:													
55	Land & Land Rights	389	\$	19,634						\$ -	2.83%	\$ -	\$ 19,634
56	Structures & Improvements	390	\$	43,332						\$ -	2.83%	\$ -	\$ 43,332
57	Structures & Improvements - Leaseholds	390-1	\$	25,390						\$ -	2.83%	\$ -	\$ 25,390
58	Office Furniture and Equipment	391-1	\$	3,846			\$ 5,648			\$ 5,648	2.83%	\$ 160	\$ 4,006
59	Office Furniture and Equipment - Data Processing	391-2	\$	-						\$ -	2.83%	\$ -	\$ -
60	Office Furniture and Equipment - Computers	391-3	\$	44,823			\$ (85,227)			\$ (85,227)	2.83%	\$ (2,412)	\$ 42,411
61	Transportation Equipment - Fully Depreciated	392	\$	-						\$ -	2.83%	\$ -	\$ -
62	Transportation Equipment - Depreciable	392-1	\$	14,013			\$ 11,926			\$ 11,926	2.83%	\$ 338	\$ 14,351
63	Tools, Shop and Garage Equipment	394	\$	1,254			\$ (16)			\$ (16)	2.83%	\$ (0)	\$ 1,254
64	Laboratory Equipment	395	\$	-						\$ -	2.83%	\$ -	\$ -
65	Communication Equipment	397	\$	2,854						\$ -	2.83%	\$ -	\$ 2,854
66	Miscellaneous Equipment	398	\$	1,829			\$ (32,775)			\$ (32,775)	2.83%	\$ (928)	\$ 901
67	Retire Life Auto	Various	\$	-			\$ (4,500,031)			\$ (4,500,031)	2.83%	\$ (127,351)	\$ (127,351)
68	Total General Plant		\$	156,975	\$ -	\$ -	\$ (4,600,476)	\$ -	\$ -	\$ (4,600,476)		\$ (130,193)	\$ 26,781
69	Total Service Center Water		\$	1,223,275	\$ -	\$ -	\$ (2,805,882)	\$ -	\$ -	\$ (2,805,882)		\$ (79,406)	\$ 1,143,869
70	Total District and Service Center - Water		\$	31,287,945	\$ (94,856)	\$ 133,889	\$ (2,805,882)	\$ 109,446	\$ (2,657,403)	\$ -		\$ 69,073	\$ 31,357,017

Notes and Source

Col. A: Amounts from Schedule B-2.1 from Aqua's filing
Col. C: Exhibit LA-1, Schedule B-4
Col. D: Exhibit LA-1, Schedule B-5
Col. E: Exhibit LA-1, Schedule B-6

Col. G: Sum of Cols. B-F

Col. H: Allocation Factors from Company Schedule B-2.1

Aqua Ohio, Inc.
Accumulated Depreciation For Retirements

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule B-18
Case No. 22-1096-ST-AIR
Page 1 of 1

Line No.	Description	Amount
1	Adjustment to Accumulated Depreciation Related to Retirements	<u>\$ 834,205</u>

Aqua Ohio, Inc.
Depreciation Expense - Plant Additions Not in Service and Updates Using 9+3 Information
For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C-3
Case No. 22-1096-ST-AIR
Page 1 of 4

No.	Description	Amount (A)	Reference
1	Depreciation Expense for Plant Not in Service as of June 30, 2023	\$ (2,432)	A
2	Depreciation Expense for Updated Cost for Plant Additions in Service at 6/30/2023 Using 9+3 Information	\$ 6,117	B
3	Depreciation Expense for Service Center Plant Additions Not in Service as of 6/30/2023 and Updated 9+3 Information	\$ (9,119)	C
4	Total Adjustment to Depreciation Expense	<u>\$ (5,433)</u>	

Notes and Source:

A: See page 2
B: See page 3
C: See page 4

Aqua Ohio, Inc.
 Depreciation Expense - Plant Additions Not in Service as of 6/30/2023

Joint Exhibit 2.0
 Schedule C-3
 Case No. 22-1096-ST-AIR
 Page 2 of 4

For the 12 Months Ended June 30, 2023

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)
1	Collection Sewers - Gravity	352.2	\$ -	2.20%	\$ -	100.00%	\$ -
2	Structures & Improvements - Pumping	361	\$ -	2.10%	\$ -	100.00%	\$ -
3	Electric Pumping Equipment	363	\$ (2,693)	3.83%	\$ (103)	100.00%	\$ 103
4	Other Pumping Equipment	365	\$ (67,082)	2.50%	\$ (1,677)	100.00%	\$ 1,677
5	Structures & Improvements - Transmission	371	\$ (18,126)	2.10%	\$ (381)	100.00%	\$ 381
6	Tools, Shop and Garage Equipment	394	\$ (1,677)	4.00%	\$ (67)	100.00%	\$ 67
7	Laboratory Equipment	395	\$ (1,677)	5.00%	\$ (84)	100.00%	\$ 84
8	Communication Equipment	397	\$ -	6.67%	\$ -	100.00%	\$ -
9	Power Generation Equipment	Power Gen - Collect	\$ (3,601)	3.33%	\$ (120)	100.00%	\$ 120
10	Total		<u>\$ (94,856)</u>		<u>\$ (2,432)</u>		<u>\$ 2,432</u>

Notes and Source:

Col. A: Amounts from Schedule B-4

Col. B: Depreciation accrual rates from Schedule B-3.2 from Aqua Ohio's Application

Col. E: Rate base adjustment to Accumulated Depreciation is shown on Schedule B-7

Aqua Ohio, Inc.
 Depreciation Expense - Updated In-Service Plant Additions Using 9+3 Information
 For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
 Schedule C-3
 Case No. 22-1096-ST-AIR
 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)
1	Structures & Improvements	351	\$ 38,937	11.25%	\$ 4,379	100.00%	\$ (4,379)
2	Collection Sewers - Gravity	352.2	\$ (310,407)	2.20%	\$ (6,829)	100.00%	\$ 6,829
3	Services to Customers	353	\$ 153,689	2.54%	\$ 3,904	100.00%	\$ (3,904)
4	Structures & Improvements - Pumping	361	\$ 10,752	2.10%	\$ 226	100.00%	\$ (226)
5	Electric Pumping Equipment	363	\$ (16,354)	3.83%	\$ (626)	100.00%	\$ 626
6	Other Pumping Equipment	365	\$ 210	2.50%	\$ 5	100.00%	\$ (5)
7	Structures & Improvements - Transmission	371	\$ 307,162	2.10%	\$ 6,450	100.00%	\$ (6,450)
8	Structures & Improvements - General	390	\$ 6,321	3.00%	\$ 190	100.00%	\$ (190)
9	Tools, Shop and Garage Equipment	394	\$ -	4.00%	\$ -	100.00%	\$ -
10	Laboratory Equipment	395	\$ 3,872	5.00%	\$ 194	100.00%	\$ (194)
11	Communication Equipment	397	\$ 6,012	6.67%	\$ 401	100.00%	\$ (401)
12	Power Generation Equipment	Power Gen - Collect	\$ (65,334)	3.33%	\$ (2,176)	100.00%	\$ 2,176
13	Retire Life Auto	Various	\$ (970)	0.00%	\$ -	100.00%	\$ -
14	Total		<u>\$ 133,889</u>		<u>\$ 6,117</u>		<u>\$ (6,117)</u>

Notes and Source:

Col. A: Amounts from Schedule B-5

Col. B: Depreciation accrual rates from Schedule B-3.2 from Aqua Ohio's Application

Col. E: Rate base adjustment to Accumulated Depreciation is shown on Schedule B-7

Aqua Ohio, Inc.
Depreciation Expense - Service Center Plant Additions Not in Service as of 6/30/2023 and Update for Actual Costs

Joint Exhibit 2.0
Schedule C-3
Case No. 22-1096-ST-AIR
Page 4 of 4

For the 12 Months Ended June 30, 2023

Line No.	Description	Account Number	Adjustment to Plant in Service (A)	Allocation Factor for Wastewater 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)
1	Service Center Intangible Plant	303	\$ (2,706,749)	2.83%	\$ (76,601)	11.25%	\$ (8,615)	100.00%	\$ 8,615
2	Capital Meter Exchange Program	391-1	\$ 5,648	2.83%	\$ 160	5.00%	\$ 8	100.00%	\$ (8)
3	Service Center Office Furniture & Equipment - Computers	391-3	\$ (85,227)	2.83%	\$ (2,412)	20.00%	\$ (482)	100.00%	\$ 482
4	Transportation Equipment - Service Center	392-1	\$ 11,926	2.83%	\$ 338	9.00%	\$ 30	100.00%	\$ (30)
5	E-LEAK DETECTION TOOLS	394	\$ 1,295	2.83%	\$ 37	4.00%	\$ 1	100.00%	\$ (1)
6	Safety Projects	398	\$ (32,775)	2.83%	\$ (928)	6.67%	\$ (62)	100.00%	\$ 62
7	Total		<u>\$ (2,805,882)</u>		<u>\$ (79,406)</u>		<u>\$ (9,119)</u>		<u>\$ 9,119</u>
8	Adjustment to Depreciation Expense						<u>\$ (9,119)</u>		

Notes and Source:

Col. A: Amounts from Schedule B-6
Col. C: The water operations allocation factor was taken from Schedule B-7.1 from Aqua's filing
Col. D: Depreciation accrual rates from Schedule B-3.2 from Aqua Ohio's Application
Col. E: Rate base adjustment to Accumulated Depreciation is shown on Schedule B-7

For the 12 Months Ended June 30, 2023

Line No.	Description	Divisional (A)	Service Center (B)	Total (C)
I. Per Company				
1	Annualized Labor Expense	\$ 571,144	\$ 2,153,010	
2	Divisional Allocation	100.00%	3.203%	
3	Total Labor Annualized Expense	\$ 571,144	\$ 68,971	
4	O&M Allocation Percentage	99.60%	100.00%	
5	Total O&M Labor Expense	<u>\$ 568,859</u>	<u>\$ 68,971</u>	<u>\$ 637,830</u>
II. Adjusted				
6	Annualized Labor Expense	\$ 564,583	\$ 2,094,219	See Lines 19 and 22
7	Divisional Allocation	100.00%	3.203%	
8	Total Labor Annualized Expense	\$ 564,583	\$ 67,088	
9	O&M Allocation Percentage	99.60%	100.00%	
10	Total O&M Labor Expense	<u>\$ 562,325</u>	<u>\$ 67,088</u>	<u>\$ 629,413</u>
III. Adjustment				
11	Adjustment to Labor Expense	<u>\$ (6,534)</u>	<u>\$ (1,883)</u>	<u>\$ (8,417)</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	\$ 290,371	\$ 290,371	
13	Union Employees Overtime Labor - 14.50%	\$ 42,104	\$ 42,104	
14	Shift Differential Labor Water	\$ -	\$ -	
15	On call wages (Tiffin \$100/wk; Franklin \$100/wk)	\$ -	\$ -	
16	Total Union Employees Labor Expense	\$ 332,475	\$ 332,475	
17	Annualized Divisional Non-Union Employees Labor Expense	\$ 225,273	\$ 218,712	Workpaper
18	Annualized Divisional Non-Union Employees Incentive Comp.	\$ 13,396	\$ 13,396	
19	Total Annualized Divisional Labor Expense	<u>\$ 571,144</u>	<u>\$ 564,583</u>	To Lines 1 and 6
Ohio Service Center				
20	Annualized Service Center Labor Expense	\$ 2,018,460	\$ 1,959,668	Workpaper
21	Annualized Service Center Incentive Comp.	\$ 134,551	\$ 134,551	
22	Total Annualized Service Center Labor Expense	<u>\$ 2,153,010</u>	<u>\$ 2,094,219</u>	To Lines 1 and 6

Aqua Ohio, Inc.
Incentive Compensation Expense

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C-6
Case No. 22-1096-ST-AIR
Page 1 of 1

CONFIDENTIAL

Line No.	Description	Amount (A)	Reference
1	Adjustment to Incentive Compensation Expense	<u>\$ (9,228)</u>	A

Aqua Ohio, Inc.
Stock-Based Compensation Expense

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C-7
Case No. 22-1096-ST-AIR
Page 1 of 1

CONFIDENTIAL

Line No.	Description	Amount (A)	Reference
1	Adjustment to Remove Stock-Based Compensation Expense	<u>\$ (19,339)</u>	A

For the 12 Months Ended June 30, 2023

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>\$ (2,293)</u>	<u>\$ (536)</u>	<u>\$ (51)</u>	<u>\$ (227)</u>	<u>\$ (3,107)</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 Labor Expense	\$ (8,417)	\$ (522)	\$ (122)	\$ (51)	\$ (227)	\$ (922)	Sch. C-6
3	Adjustment to Incentive Compensation Related to PUCO Water Operations	\$ (9,228)	\$ (572)	\$ (134)	\$ -	\$ -	\$ (706)	Sch. C-7
4	Adjustment to Remove Stock-Based Compensation Expense	\$ (19,339)	\$ (1,199)	\$ (280)	\$ -	\$ -	\$ (1,479)	Sch. C-8
5	Total Adjustments to Payroll and Incentive and Stock-Based Compensation Expense	<u>\$ (36,984)</u>	<u>\$ (2,293)</u>	<u>\$ (536)</u>	<u>\$ (51)</u>	<u>\$ (227)</u>	<u>\$ (3,107)</u>	

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

For the 12 Months Ended June 30, 2023

Joint Exhibit 2.0
Schedule C-9
Case No. 22-1096-ST-AIR
Page 1 of 1

CONFIDENTIAL

Line No.	Description	Account Number	Amount (A)	Reference
1	Adjustment to Remove SERP Expense	923.2	<u>\$ (2,796)</u>	A

Notes and Source

A: Amount from the confidential response to LA-DR-22

Aqua Ohio, Inc.
Uncollectibles Expense

Joint Exhibit 2.0
Schedule C-10
Case No. 22-1096-ST-AIR
Page 1 of 1

For the 12 Months Ended June 30, 2023

Line No.	Description	Per Company (A)	Adjusted (B)	Adjustment (C) = (B) - (A)
1	Adjusted test year revenue	\$ 3,775,989	\$ 3,775,989	
2	Net charge off rate	1.34%	1.07%	
3	Adjusted test year uncollectible accounts expense	\$ 50,598	\$ 40,366	
4	Jurisdictional allocation percentage	100%	100%	
5	Jurisdictional amount	<u>\$ 50,598</u>	<u>\$ 40,366</u>	<u>\$ (10,232)</u>

Notes and Source:

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

Col. B, Line 2: Net charge off rate calculated below using information from the response to LA-DR-71

6	2019 Net Charge Off Rate	1.34%
7	2021 Net Charge Off Rate	0.87%
8	2022 Net Charge Off Rate	<u>1.00%</u>
9	Stipulated	<u>1.07%</u>

Aqua Ohio, Inc.
Interest Synchronization

Joint Exhibit 2.0
Schedule C-11
Case No. 22-1096-ST-AIR
Page 1 of 1

For the 12 Months Ended June 30, 2023

Line No.	Description	Per Company Amount (A)	Adjustment (B)	Reference
1	Adjusted Rate Base, per Staff	\$ 15,614,616	\$ 16,523,328	Schedule B
2	Weighted Cost of Debt, per Staff	<u>1.82%</u>	<u>1.83%</u>	Schedule D
3	Interest Deduction for Tax Purposes	<u>\$ 283,967</u>	<u>\$ 302,341</u>	L1 x L2
4	Interest Deduction per Company		<u>\$ 283,967</u>	Line 3
5	Increase/(Decrease) in Deductible Interest		\$ 18,374	L3 - L4
6	Federal Income Tax Rate		<u>21.00%</u>	
7	Increase (Decrease) to Income Tax Expense		<u><u>\$ (3,859)</u></u>	

Notes and Source

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

Aqua Ohio, Inc.
Rate Case Expense

Joint Exhibit 2.0
Schedule C-15
Case No. 22-1096-ST-AIR
Page 1 of 1

For the 12 Months Ended June 30, 2023

Line No.	Description	Per Aqua Ohio Application (A)	Adjusted* (B)	Adjustment (C) = (B) - (A)
Current Rate Case Expense				
1	Legal	\$ 50,000		
2	Corporate Rate Group	\$ 24,600		
3	Rate Of Return Studies	\$ -		
4	Cost Of Service Studies	\$ 26,000		
5	Printing And Postage	\$ -		
6	Miscellaneous	\$ 90,000		
7	Depreciation Study	\$ -		
8	Total Rate Case Expense	\$ 190,600	\$ 112,133	
9	Normalization Period - in Years	3	3	
10	Annual Rate Case Expense	\$ 63,533	\$ 37,378	\$ (26,156)
Prior Rate Case Expense				
11	Prior Rate Case Expense	\$ 134,280	\$ -	
12	Normalization Period - in Years	5	5	
13	Annual	\$ 26,856	\$ -	\$ (26,856)
14	Total Estimated Rate Case Expense	\$ 90,389	\$ 37,378	\$ (53,012)

Notes and Source:

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

Col. B: Actual rate case expense, including external auditor fees, to be recovered from ratepayers per stipulation

Aqua Ohio, Inc.
Operating Revenue

Joint Exhibit 2.0
Schedule C-16
Case No. 22-1096-ST-AIR
Page 1 of 1

For the 12 Months Ended June 30, 2023

Line No.	Description	Amount (A)	Reference
1	Adjustment to Decrease Operating Revenue	<u>\$ (46,150)</u>	A

Notes and Source

A: This adjustment was provided by Acadian Consulting Group

JOINT EXHIBIT 3.0

**Aqua Ohio Wastewater,
Inc.**

**P.U.C.O. Tariff No. 1 –
REDLINE**

Aqua Ohio Wastewater, 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. 1

D

Deposits to Secure Payment of Bills	3-2	4-5, 7, 9	11/21/17
Discontinuance of Service	3-2; 3-3	3-7; 1	11/21/17
Dishonored Payment Charge	4	See Sch. Rates	<u>XX/XX/XX</u> , 3/7/18, 11/21/17, 12/13/18

E

Explanation of Terms	3-1	1-4	11/21/17
Employee Identification	3-2	8	11/21/17

F

Final Bill	3-3	2	11/21/17
Formula-Summer/Winter Usage	4	2, <u>5</u>	<u>XX/XX/XX</u> , 09/21/22, 11/21/17

G

Grinder Pump Stations	3-6	5	11/21/17
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I

Installation-Grinder Pump Station	3-6	5	11/21/17
Installation-Service Line	3-6	1-2	11/21/17

M

Main Extension-General Maps	Appx. B 5	1-5	11/21/17 6/23/23, 3/7/18, 11/21/17, 12/13/18
Medical Certification	3-2	6-7	11/21/17
Meter-Definition of	3-1	2	11/21/17
Meter-Inability of Company to Read	3-3	1	11/21/17
Meter-Inaccurate or not registering	3-3	1-2	11/21/17
Meter-Minimum	4	See Sch. Rates	<u>XX/XX/X</u> , 09/21/22, 3/7/18, 11/21/17
Meter-Rates	4	See Sch. Rates	<u>XX/XX/XX</u> , 09/21/22, 3/7/18, 11/21/17
Meter-Tampering Shut off	3-2	4	11/21/17
Meter-Temporary Service	3-4	2	11/21/17

O

Off Premises, Use of Service	3-2	2-3	11/21/17
Outage	3-2	1-2	

Issued: **June 23, 2023**

Effective: **June 23, 2023**

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated **May 31, 2023** for Case No. **23-176-WS-ATA 22-1096-ST-AIR**

P.U.C.O. Tariff No. 1

P

Person-Definition of	3-1	2	11/21/17
Premises-Access to	3-2	4, 8	11/21/17
Premises-Definition of	3-1	3	11/21/17
Pressure, Water	3-2	1	11/21/17

R

Rates-Franklin Division <u>and Firestone Trace</u>	4	1-3	<u>XX/XX/XX</u> , 09/21/22, 6/12/20, 11/21/17
Rates-Former Firestone Trace	4	4-5	09/21/22, 3/7/18
Rates-Former Southwood Estates	4	6	<u>XX/XX/XX</u> , 09/21/22, 12/13/18
Reconnection of Service	3-2	7-8	11/21/17
Repair of Customer Facilities	3-2; 3-6	2; 1	11/21/17
Restoring Service-Requirements	3-2	7-8	11/21/17

S

Schedule of Rates	4	1-6	<u>XX/XX/XX</u> , 09/21/22, 2/11/21, 6/12/20, 12/23/19, 12/13/18, 3/7/18, 11/21/17,
Service-Application	3-4	1-2	11/21/17
Service-Bills and Payments	3-3	1-2	11/21/17
Service-Bills for Delinquent	3-3	1	11/21/17
Service-Bills for Mailing	3-3	1	11/21/17
Service-Bills for, When rendered	3-3	1	11/21/17
Service-Bills for, Where Paid	3-3	1	11/21/17
Service-Building Construction	3-6	1-2	11/21/17
Service-Calls After Hours	3-2	7-8	11/21/17
Service-Contracts for	3-4	1-2	11/21/17
Service-Customer Lines	3-6	1-5	11/21/17
Service-Deficiency or Failure	3-2	1	11/21/17
Service-Deposits	3-2	4-5, 7, 9	11/21/17
Service-Discontinuance	3-2; 3-3	3-7; 1	11/21/17
Service-Installation	3-6	1-2	11/21/17
Service-Maintenance and Repair	3-6	1	11/21/17
Service-Metered	3-3	1	11/21/17
Service-Reconnection	3-2	7-8	11/21/17
Service-Regulations	3-2	1-9	11/21/17
Service-Separate Meter Requirement	3-6	1	11/21/17
Service-Size and Type	4	See Sch. Rates	<u>XX/XX/XX</u> , 09/21/22, 3/7/18, 11/21/17, 12/13/18
Service-Temporary	3-2; 3-4	3; 2	11/21/17
Service-Temporarily Discontinue	3-3	2	11/21/17

Issued: ~~November 30, 2022~~

Effective: ~~November 30, 2022~~

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated ~~September 21, 2022~~ for Case No. ~~21-059622-1096~~-ST-AIR

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

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

P.U.C.O. Tariff No. 1

**Rates for customers in the area formerly served by Ohio American Water Company and
Former Firestone Trace**

GENERAL SEWER SERVICE
RATES AND CHARGES FOR FRANKLIN, ~~AND~~ PORTAGE COUNTY AND BATH TOWNSHIP
DISTRICTS

DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Consumption Charge Per 100 Gallons:

First 9,900gallons	\$ 1.2375 <u>1.3563</u>
Over 9,900 gallons	\$ 0.7637 <u>0.8341</u>

Unmetered Sewer Charge Monthly
Residential \$ ~~55.00~~ 60.00
Non-Residential \$ ~~55.00~~ 60.00

Charges for sewer service will be comprised of the applicable Sewer Consumption Charge calculated on the number or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

Issued: ~~November 30, 2022~~

Effective: ~~November 30, 2022~~

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated ~~September 21, 2022~~ for Case No. ~~21-059622-1096~~-ST-AIR

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

Section 4
~~Second-Third~~ Revised Sheet No. 2
Replaces ~~First-Second~~ Sheet No. 2
P.U.C.O. Tariff No. 1

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

SUMMER/WINTER SEWER USAGE FORMULA

This formula applies to Domestic sewer customers and Non-Domestic sewer customers providing service to apartment buildings that have five or more residential units in a building.

Definitions:

Winter Period is defined as the revenue periods of December, January, and February wherein the sewer customer's meter is read and/or estimated and billed.

Winter Period Average Usage is defined as the sum of the usage per the actual and/or estimated water meter registration during the Winter Period divided by three.

Summer Period is defined as the revenue period of May, June, July, August, and September wherein the sewer customer's meter is read and/or estimated and billed.

Non Summer Period is defined as the revenue periods of October through April wherein the sewer customer's meter is read and/or estimated and billed.

Formula Description:

The volume of sewer usage during the Summer Period months shall be considered to be equal to the lesser of the Winter Period Average Usage or actual usage. In the Summer Period, the lesser of the Winter Period Average Usage or actual usage as defined above will be billed at the tariff rates for General Sewer Service as listed on Section 4, Sheet No. 1.

For domestic customers who have not been provided service for all three Winter Period months and thus have not established a Winter Period Average Usage, the lesser of actual Summer Period usage or 6 Ccf (4,500 gallons) per month will be used for the Summer Period billings. The lesser of actual usage or 6 Ccf will be billed at the tariff rates at the General Sewer Service tariffs as listed on Section 4, Sheet No. 1.

For Non-Domestic customers who have not been provided service for all three Winter Period months and thus have not established a Winter Period Average Usage. This Summer/Winter Sewer Usage Formula shall not apply until the customer has an established Winter Usage Average.

In the Non-Summer Period, sewer customers will be billed for sewer service based on actual and/or estimated water meter registration and using the General Sewer Service tariff as listed on Section 4, Sheet No. 1.

Issued: ~~November 30, 2022~~

Effective: ~~November 30, 2022~~

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated ~~September 21, 2022~~ for Case No. ~~21-059622-1096~~-ST-AIR

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

Section 4
~~Third-Fourth~~ Revised Sheet No. 3
Replaces ~~Second-Third~~ Sheet No. 3
P.U.C.O. Tariff No. 1

**Rates for customers in the area formerly served by Ohio American Water Company and
Former firestone Trace, (cont.)**

RECONNECTION CHARGES

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of sewer 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

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-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

Issued: ~~September 21, 2022~~

Effective: ~~September 21, 2022~~

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated September 21, 2022 for Case No. ~~21-059622-1096~~-ST-AIR

Aqua Ohio Wastewater, Inc.

Section 4

6650 South Avenue
Boardman, OH 44512

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

P.U.C.O. Tariff No. 1

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

RESERVED FOR FUTURE USE

SEWER VOLUMETRIC RATES

For all consumption gallons per month..... Per 100 gallon
\$ 1.2550

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.~~

DISHONORED PAYMENT CHARGE

~~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.~~

ACCOUNT ACTIVATION CHARGE

~~An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours~~

RECONNECTION CHARGE

~~A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of sewer 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.~~

Issued: September 21, 2022

Effective: September 21, 2022

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated September 21, 2022 for Case No. 21-059622-1096-ST-AIR

P.U.C.O. Tariff No. 1

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

RESERVED FOR FUTURE USE

SYSTEM IMPROVEMENT SURCHARGE (SIC)

~~None.~~

SUMMER/WINTER SEWER USAGE FORMULA

~~This formula applies to Domestic sewer customers and Non-Domestic sewer customers providing service to apartment buildings that have five or more residential units in a building.~~

Definitions:

~~**Winter Period** is defined as the revenue periods of December, January, and February wherein the sewer customer's meter is read and/or estimated and billed.~~

~~**Winter Period Average Usage** is defined as the sum of the usage per the actual and/or estimated water meter registration during the Winter Period divided by three.~~

~~**Summer Period** is defined as the revenue period of May, June, July, August, and September wherein the sewer customer's meter is read and/or estimated and billed.~~

~~**Non-Summer Period** is defined as the revenue periods of October through April wherein the sewer customer's meter is read and/or estimated and billed.~~

Formula Description:

~~The volume of sewer usage during the Summer Period months shall be considered to be equal to the lesser of the Winter Period Average Usage or actual usage. In the Summer Period, the lesser of the Winter Period Average Usage or actual usage as defined above will be billed at the tariff rates for General Sewer Service as listed on Section 4, Sheet No. 1.~~

~~For domestic customers who have not been provided service for all three Winter Period months and thus have not established a Winter Period Average Usage, the lesser of actual Summer Period usage or 6 Ccf (4,500 gallons) per month will be used for the Summer Period billings. The lesser of actual usage or 6 Ccf will be billed at the tariff rates at the General Sewer Service tariffs as listed on Section 4, Sheet No. 1.~~

~~For Non-Domestic customers who have not been provided service for all three Winter Period months and thus have not established a Winter Period Average Usage, this Summer/Winter Sewer Usage Formula shall not apply until the customer has an established Winter Usage Average.~~

~~In the Non-Summer Period, sewer customers will be billed for sewer service based on actual and/or estimated water meter registration and using the General Sewer Service tariff as listed on Section 4, Sheet No. 4.~~

Issued: ~~September 21, 2022~~

Effective: ~~September 21, 2022~~

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated ~~September 21, 2022~~ for Case No. ~~21-059622-1096~~-ST-AIR

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

Section 4
~~First~~Second Sheet No. 6
Replaces ~~Original~~First Sheet No. 6

P.U.C.O. Tariff No. 1

Rates for sewer customers in the former Southwood Estates Located in Ashland, Ohio

RATES AND CHARGES FOR UNMETERED SERVICE

DOMESTIC SERVICE

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

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.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

RECONNECTION CHARGE

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of sewer 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued: **November 30, 2022**

Effective: **November 30, 2022**

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated **September 21, 2022** for Case No. **21-059622-1096**-ST-AIR

**Aqua Ohio Wastewater,
Inc.**

**P.U.C.O. Tariff No. 1 -
CLEAN**

P.U.C.O. Tariff No. 1

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P.U.C.O. Tariff No. 1

P

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Order Dated for Case No. 22-1096-ST-AIR

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

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

P.U.C.O. Tariff No. 1

**Rates for customers in the area formerly served by Ohio American Water Company and
Former Firestone Trace**

GENERAL SEWER SERVICE
RATES AND CHARGES FOR FRANKLIN, PORTAGE COUNTY AND BATH TOWNSHIP
DISTRICTS

DOMESTIC AND NON-DOMESTIC SERVICE

Sewer Consumption Charge Per 100 Gallons:

First 9,900gallons	\$ 1.3563
Over 9,900 gallons	\$ 0.8341

Unmetered Sewer Charge Monthly
Residential \$ 60.00
Non-Residential \$ 60.00

Charges for sewer service will be comprised of the applicable Sewer Consumption Charge calculated on the number or estimated units at the appropriate rate block in accordance with the Summer/Winter Usage Formula.

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

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

P.U.C.O. Tariff No. 1

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

SUMMER/WINTER SEWER USAGE FORMULA

This formula applies to Domestic sewer customers and Non-Domestic sewer customers providing service to apartment buildings that have five or more residential units in a building.

Definitions:

Winter Period is defined as the revenue periods of December, January, and February wherein the sewer customer's meter is read and/or estimated and billed.

Winter Period Average Usage is defined as the sum of the usage per the actual and/or estimated water meter registration during the Winter Period divided by three.

Summer Period is defined as the revenue period of May, June, July, August, and September wherein the sewer customer's meter is read and/or estimated and billed.

Non Summer Period is defined as the revenue periods of October through April wherein the sewer customer's meter is read and/or estimated and billed.

Formula Description:

The volume of sewer usage during the Summer Period months shall be considered to be equal to the lesser of the Winter Period Average Usage or actual usage. In the Summer Period, the lesser of the Winter Period Average Usage or actual usage as defined above will be billed at the tariff rates for General Sewer Service as listed on Section 4, Sheet No. 1.

For domestic customers who have not been provided service for all three Winter Period months and thus have not established a Winter Period Average Usage, the lesser of actual Summer Period usage or 6 Ccf (4,500 gallons) per month will be used for the Summer Period billings. The lesser of actual usage or 6 Ccf will be billed at the tariff rates at the General Sewer Service tariffs as listed on Section 4, Sheet No. 1.

For Non-Domestic customers who have not been provided service for all three Winter Period months and thus have not established a Winter Period Average Usage. This Summer/Winter Sewer Usage Formula shall not apply until the customer has an established Winter Usage Average.

In the Non-Summer Period, sewer customers will be billed for sewer service based on actual and/or estimated water meter registration and using the General Sewer Service tariff as listed on Section 4, Sheet No. 1.

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

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

P.U.C.O. Tariff No. 1

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

RECONNECTION CHARGES

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of sewer 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

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-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

Issued:

Effective:

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No. 22-1096-ST-AIR

Aqua Ohio Wastewater, 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. 1

RESERVED FOR FUTURE USE

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Aqua Ohio Wastewater, Inc.

6650 South Avenue
Boardman, OH 44512

Section 4
Second Revised Sheet No. 5
Replaces First Sheet No. 5

P.U.C.O. Tariff No. 1

RESERVED FOR FUTURE USE

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Order Dated for Case No. 22-1096-ST-AIR

P.U.C.O. Tariff No. 1

**Rates for sewer customers in the former Southwood Estates
Located in Ashland, Ohio**

RATES AND CHARGES FOR UNMETERED SERVICE

DOMESTIC SERVICE

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

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.

DISHONORED PAYMENT CHARGE

Provided a customer's payment from the customer's approved financial institution is properly processed by the Company, if a payment that has been received as payment for service is returned by the financial institution or is not recognized due to insufficient funds, a charge of fifteen dollars and seventy-one cents (\$15.71) will be assessed to cover the cost of processing this transaction.

ACCOUNT ACTIVATION CHARGE

An account activation charge of thirty-one dollars and seventy-six cents (\$31.76) will be charged for a service connection during the Company's regular business hours.

RECONNECTION CHARGE

A charge of fifty dollars and ninety-five cents (\$50.95) will be made for reconnect of sewer 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 fifty-five dollars and eighty-six cents (\$155.86). If sewer service has been physically disconnected, the Company shall bill the Customer for the out-of-pocket expenses incurred for the disconnection and reconnection.

SYSTEM IMPROVEMENT SURCHARGE (SIC)

None.

Issued:

Effective:

Issued by Robert L. Davis, President, Aqua Ohio Wastewater, Inc.
In accordance with the Public Utilities Commission of Ohio
Order Dated for Case No. 22-1096-ST-AIR

JOINT EXHIBIT 4.0

AQUA OHIO WASTEWATER, INC.
FORMER OHIO AMERICAN WATER COMPANY AND FORMERLY SERVED BY FIRESTONE TRACE
IMPORTANT NOTICE ABOUT YOUR WASTEWATER RATES

October 4, 2023

Dear Customer:

On December 30, 2022 the Company filed an Application (Case No. 22-1096-ST-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established on September 21, 2022 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$352,081 or 77.92% of the company total request) on . The new rates will be effective for services rendered on or after . The average residential bill will increase from \$43.31 to \$47.47 for former Ohio American Water Company (based on 3,500 gallons of consumption) per month or 14 cents per day. The average residential bill will increase from \$85.34 to \$92.23 for former Firestone Trace (based on 6,800 gallons of consumption) per month or 23 cents per day.

<u>Monthly Volume Used</u>	<u>Per 100 Gallon Rate</u>		New Rate (All)
	<u>Old Rate</u>	<u>Old Rate</u>	
	(Ohio American)	(Firestone)	
First 9,900 gallons	\$1.2375	\$1.2550	\$1.3563
Over 9,900 gallons	\$0.7637		\$0.8341

<u>Flat Rate</u>	<u>Old Monthly Rate</u>	<u>New Monthly Rate</u>
Flat Rate Residential	\$55.00	\$60.00
Flat Rate Non-Residential	\$55.00	\$60.00

Dishonored Payment Charge remains the same at \$15.71.

Reconnection Fee remains the same at \$50.95 during business hours and \$155.86 for other than regular business hours.

Account Activation Charge remains the same at \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

**AQUA OHIO WASTEWATER, INC.
FORMER SOUTHWOOD ESTATES
RATES FOR CUSTOMERS IN THE FORMER SOUTHWOOD ESTATES
IMPORTANT NOTICE ABOUT YOUR WASTEWATER RATES**

October 4, 2023

Dear Customer:

On December 30, 2022 the Company filed an Application (Case No. 22-1096-ST-AIR) with the Public Utilities Commission of Ohio (PUCO) to increase rates. The increase is to recover the increased capital investments incurred since the current rates were established on September 21, 2022 and provide for the recovery of ongoing operating and maintenance expenses. The PUCO granted an increase of (\$352,081 or 77.92% of the company total request) on . " There will be no increase in rates for wastewater customers in the former Southwood Estates service area at this time.

	Old Monthly <u>Rate</u>	New Monthly <u>Rate</u>
<u>Flat Rate</u>		
Flat Rate Residential	\$62.50	\$62.50

Dishonored Payment Charge remains the same at \$15.71.

Reconnection Fee remains the same at \$50.95 during business hours and \$155.86 for other than regular business hours.

Account Activation Charge remains the same at \$31.76.

For further information, contact Aqua Customer Service at (877) 987-2782.

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

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in

Case No(s). 22-1096-ST-AIR

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