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January 25, 2024

**Via Electronic Filing**

Rosemary Chiavetta, Secretary  
Secretary's Bureau  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, Second Floor  
Harrisburg, PA 17120

RE: **Columbia Water Company; Supplement No. 125 to Tariff Water – PA. P.U.C. No. 7; Compliance Tariff Issued January 25, 2024 – to Become Effective on January 27, 2024; Docket No. R-2023-3040258**

Dear Secretary Chiavetta,

Pursuant to the Commission's Opinion and Order at Docket No. R-2023-3040258, Columbia Water Company submits this compliance tariff implementing new, unified base rates for Columbia and Marietta division customers, implementing a STAS to reflect the 2024 Corporate Net Income Tax rate, and resetting the Distribution System Improvement Charge to 0%. This filing includes the following documents:

1. Supplement No. 125 to Tariff Water – Pa. P.U.C. No. 7 (including a redline copy).
2. Calculations and a Proof of Revenue supporting the base rates shown in Supplement No. 125.
3. Calculations showing the derivation of the new State Tax Adjustment Surcharge value.

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
January 25, 2024  
Page 2

Thank you for your attention to this matter. If you have questions regarding this filing, please contact me at (717) 236-1300.

Respectfully submitted,

*/s/ Whitney E. Snyder*

Whitney E. Snyder  
Thomas J. Sniscak  
Phillip D. Demanchick Jr.

*Counsel for Columbia Water Company*

WES/das  
Enclosure

cc: Paul Diskin ([pdiskin@pa.gov](mailto:pdiskin@pa.gov))  
Dan Searfoorce ([dsearfoorc@pa.gov](mailto:dsearfoorc@pa.gov))  
Sean Donnelly ([sdonnelly@pa.gov](mailto:sdonnelly@pa.gov))  
Per Certificate of Service

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COLUMBIA WATER COMPANY

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RATES, RULES, AND REGULATIONS GOVERNING  
THE DISTRIBUTION OF WATER IN WEST HEMPFIELD, RAPHO,  
EAST DONEGAL AND MANOR TOWNSHIPS AND  
THE BOROUGHS OF COLUMBIA AND MOUNTVILLE, AND MARIETTA  
LANCASTER COUNTY AND HELLAM TOWNSHIP, YORK COUNTY, PENNSYLVANIA

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Issued: ~~October 30, 2023~~January 25, 2024 Effective: ~~November 1, 2023~~January 27, 2024

By: David T. Lewis, President  
Columbia Water Company  
220 Locust Street  
Columbia, PA 17512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES RATES FOR ALL CUSTOMERS CONSISTENT WITH THE PUC'S ORDER AT DOCKET NO. ~~THE DISTRIBUTION SYSTEM IMPROVEMENT CHARGE. R-2023-3040258,~~ RESETS THE DSIC TO 0%, AND DECREASES THE STAS

See Page Two

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Issued: ~~October 20, 2023~~January 25, 2024 Effective: ~~November 1, 2023~~January 27, 2024

List of Changes Made by this Supplement

Change:

This tariff supplement increases rates for all customers consistent with the PUC's order at Docket No. R-2023-3040258, decreases the STAS, and resets the Distribution System Improvement Charge to 0%. ~~Tariff Supplement No. 124 increases the Distribution System Improvement Charge to 1.80%.~~

(C)

(C) Indicates Change

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Issued: January 25, 2024~~October 20, 2023~~ Effective: January 27, 2024~~November 1, 2023~~

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(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

THE COLUMBIA WATER COMPANY

Canceling Fifteenth Revised Page No. 4

SCHEDULE OF RATES APPLICABLE TO COLUMBIA RATE DISTRICT

27.	Distribution System Improvement Charge	53-55	Fourth Revised	
		56	Fifty-Third Revised	
		57	Twenty- <del>Eighth</del> <u>Ninth</u> Revised	(I) (D)

(I) Indicates Increase (C) Indicates Change

<b>Schedule of Rates – General Meter Rates</b> <b>Applicable to former Columbia and Marietta Rate Districts</b>	<span style="color: blue;">(C)</span>
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Customer Charge

<u>Size of Meter</u>	<u>Per Customer Unit Per Month</u>	
5/8"	<del>\$12.39</del> \$10.31	(I)
3/4"	<del>\$17.72</del> \$15.49	↓
1"	<del>\$28.38</del> \$25.82	↓
1-1/2"	<del>\$55.03</del> \$51.64	↓
2"	<del>\$87.02</del> \$82.62	↓
3"	<del>\$172.31</del> \$154.89	↓
4"	<del>\$268.26</del> \$258.15	↓
6"	<del>\$534.80</del> \$516.32	↓
8"	<del>\$854.65</del> \$826.10	↓
10"	<del>\$1,227.79</del>	↓
12"	<del>\$2,293.93</del> \$2,219.74	(I)

Output Charges (Billed to the nearest 100 gallons)

Price per 1,000 Gallons

For the First	10,000 gallons per month	<del>\$7.77</del> \$7.20	(I)
For the Next	240,000 gallons per month	<del>\$3.54</del> \$2.77	(I)
For all Over	250,000 gallons per month	<del>\$3.06</del> \$1.95	(I)

Special Provisions

(C)

When service is furnished through a single meter to a building containing eight or more apartment dwelling units or condominium dwelling units, or to a complex of buildings served at single-point meter service prescribed in Rule 19A, the first block rate shall be applied to usage equal to the number of apartment dwelling units or condominium dwelling units times 1,000 gallons per month and the balance of the use shall be billed at the applicable block rates in the regular manner.

For service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date the bill is mailed.

Late Charges

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

Issued: January 25, 2024 Effective: January 27, 2024 ~~Issued: March 7, 2018~~  
~~Effective: March 8, 2018~~

Supplement No. 91125  
 To Tariff – Water Pa. P.U.C. No. 7  
 Twelfth Thirteenth Revised Page No. 6  
 COLUMBIA WATER COMPANY Canceling Twelfth Eleventh Revised Page No. 6  
 Applicable to former Columbia and Marietta Rate Districts **SCHEDULE OF RATES**  
**APPLICABLE TO COLUMBIA RATE DISTRICT**

Supplement No. 125  
 To Tariff – Water Pa. P.U.C. No. 7  
 Thirteenth Revised Page No. 6  
 COLUMBIA WATER COMPANY Canceling Twelfth Revised Page No. 6  
 Applicable to former Columbia and Marietta Rate Districts

(C)

**Schedule of Rates – Fire Protection**  
**Applicable to former Columbia and Marietta Rate Districts**

(C)

Public: Quarterly

For 104 fire hydrants in Columbia Borough connecting to the piping system and existing as of June 20, 1948 \$5,200.00

For each additional fire hydrant installed ~~\$95.48~~ 386.00 (I)

Private:

Each fire hydrant directed connected to main on public highway	<del>\$463.22</del> <u>\$95.48</u>	(I)
Each 2-inch connection with the main	<del>\$579.04</del> <u>\$114.58</u>	(I)
Each 3-inch connection with the main	<del>\$694.86</del> <u>\$143.23</u>	(I)
Each 4-inch connection with the main	<del>\$1,389.65</del> <u>\$171.88</u>	(I)
Each 6-inch connection with the main	<del>\$2,474.07</del> <u>\$343.74</u>	(I)
Each 8-inch connection with the main	<del>\$386.00</del> <u>\$611.98</u>	(I)

Use of Public Fire Hydrants  
For Other than Fire Protection

Per Hour

For the first hour or fraction thereof	\$19.50
For each additional hour or fraction thereof	\$11.75

For service to federal, state or local governments; or to any government department, institution, or authority; the due date is not less than 30 days from the date the bill is mailed.

I) Indicates Increase

<u>Issued: January 25, 2024</u>	<u>Effective: January 27, 2024</u>
<del>Issued: March 7, 2018</del>	<del>Effective: March 8, 2018</del>



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Cancelling Second Revised Page No. 6A

COLUMBIA WATER COMPANY  
SCHEDULE OF FIRE PROTECTION RATES APPLICABLE TO THE EDTMA  
DISTRICT

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**SCHEDULE OF FLAT RATES**

**FIRE PROTECTION SERVICE**

Application

This Schedule is applicable to Public and Private Fire Protection Service to the service territory formerly known as the East Donegal Township Municipal Authority.

**PUBLIC FIRE PROTECTION SERVICE RATE**

Fire Hydrant Fee:	NONE
Fire Service Fee:	NONE

**PRIVATE FIRE PROTECTION SERVICE RATE**

Fire Hydrant Fee:	NONE
Fire Service Fee:	NONE

(C)

~~COLUMBIA WATER COMPANY  
SCHEDULE OF RATES APPLICABLE TO MARIETTA RATE DISTRICT  
FORMERLY MARIETTA GRAVITY WATER COMPANY SYSTEM~~

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~~SCHEDULE OF FLAT RATES~~

~~PUBLIC FIRE PROTECTION SERVICE~~

~~Application~~

~~This Schedule is Applicable to Public Fire Protection Service to the Borough of Marietta and East Donegal Township (Portion):~~

~~PUBLIC FIRE PROTECTION SERVICE RATE~~

	<del>Base Rate</del>	
	<del>Per Quarter</del>	
<del>Each Public Fire Hydrant:</del>	<del>\$86.82</del>	<del>(I)</del>

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(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

Issued: ~~March 7, 2018~~ January 25, 2024  
27, 2024

Effective: ~~March 8, 2018~~ January

~~COLUMBIA WATER COMPANY  
 SCHEDULE OF RATES APPLICABLE TO MARIETTA RATE DISTRICT  
 FORMERLY MARIETTA GRAVITY WATER COMPANY SYSTEM~~

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~~SCHEDULE OF FLAT RATES~~

~~PRIVATE FIRE PROTECTION SERVICE~~

~~Application~~

~~This Schedule is Applicable to Private Fire Protection Services.~~

~~PRIVATE FIRE PROTECTION SERVICE RATE~~

~~Each Private Fire Hydrant, Installed by Company:~~

<del>Base Rate Per Quarter</del>	
<del>\$86.82</del>	<del>(+)</del>

~~Each Private Fire Hydrant, Installed by Consumer:~~

<del>Base Rate Per Quarter</del>	
<del>\$69.94</del>	<del>(+)</del>

~~Automatic Sprinklers or Standpipe Connections Connected with Mains by Direct Line  
 Used Solely for Fire Protection Purposes:~~

	<del>Base Rate Per Quarter</del>	
<del>2-inch Service Line</del>	<del>\$114.58</del>	<del>(+)</del>
<del>3-inch Service Line</del>	<del>\$143.23</del>	<del>(D)</del>
<del>4-inch Service Line</del>	<del>\$171.88</del>	<del>(D)</del>
<del>6-inch Service Line</del>	<del>\$343.74</del>	<del>(D)</del>
<del>8-inch Service Line</del>	<del>\$611.98</del>	<del>(D)</del>

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~~COLUMBIA WATER COMPANY  
 SCHEDULE OF RATES APPLICABLE TO MARIETTA RATE DISTRICT  
 FORMERLY MARIETTA GRAVITY WATER COMPANY SYSTEM~~

~~SCHEDULE OF METERED RATES~~

~~APPLICATION~~

~~THIS SCHEDULE IS APPLICABLE TO ALL METERED CUSTOMERS~~

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~~METER RATES FOR ALL WATER USAGE~~

	<u>BASE RATES PER 1,000 GALLONS</u>	
<del>FIRST 1,000 GALLONS PER MONTH</del>	<del>\$8.86</del>	<del>(D)(C)</del>
<del>1,001—5,000 GALLONS PER MONTH</del>	<del>\$5.54</del>	<del>(D)(C)</del>
<del>5,001—50,000 GALLONS PER MONTH</del>	<del>\$2.10</del>	<del>(D)(C)</del>
<del>OVER 50,000 GALLONS PER MONTH</del>	<del>\$1.86</del>	<del>(D)(C)</del>

CUSTOMER CHARGE

~~IN ADDITION, ALL METERED CUSTOMERS SHALL PAY A MONTHLY CUSTOMER CHARGE BASED ON THE REQUIRED SIZE OF METER TO RENDER ADEQUATE SERVICE.~~ ~~(C)~~

<u>SIZE OF METER</u>	<u>CUSTOMER CHARGE PER MONTH</u>	
<del>5/8 OR 5/8 x 3/4 INCH</del>	<del>\$8.20</del>	<del>(+)</del>
<del>3/4 INCH</del>	<del>\$12.30</del>	<del>(+)</del>
<del>1 INCH</del>	<del>\$20.50</del>	<del>(+)</del>
<del>1 1/2 INCH</del>	<del>\$41.00</del>	<del>(+)</del>
<del>2 INCH</del>	<del>\$65.60</del>	<del>(+)</del>
<del>3 INCH</del>	<del>\$123.00</del>	<del>(+)</del>
<del>4 INCH</del>	<del>\$205.00</del>	<del>(+)</del>
<del>6 INCH</del>	<del>\$410.00</del>	<del>(+)</del>
<del>8 INCH</del>	<del>\$738.00</del>	<del>(+)</del>
<del>10 INCH</del>	<del>\$943.00</del>	<del>(+)</del>

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

**State Tax Adjustment Surcharge**

In addition to the charges provided in this tariff, a surcharge of -0.2807% will apply to all charges for service rendered on or after the effective date of this tariff supplement. (D) (E)

The above surcharge will be recomputed, using the same elements prescribed by the Commission:

- a. Whenever any of the tax rates used in the calculation of the surcharge are changed;
- b. Whenever the utility makes effective any increased or decreased rates; and
- c. On March 31, 2002, and each year thereafter.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one then in effect, the Company will, and, if the recomputed surcharge is more than the one then in effect, the Company may submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

(C) Indicates Change

Issued: ~~January 10, 2023~~ January 25, 2024  
2024

Effective: January 20, ~~2023~~ 7,

## 27. Distribution System Improvement Charge (DSIC)

**Customer Notice:** Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert shall also be included with the first billing.

**Residual E-Factor Recovery Upon Reset to Zero:** The utility shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. The utility can collect or credit the residual over/under collection balance when the DSIC rate is reset to zero. The utility shall refund any over-collection to customers and is entitled to recover any under-collections as set forth in the Audit/Reconciliation Section. Once the utility determines the specific amount of the residual over or under collection amount after the DSIC rate is reset to zero, the utility shall file a tariff supplement with supporting data to address that residual amount. The tariff supplement shall be served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the supplement.

**Public Fire Protection:** The DSIC will not apply to public fire protection customers.

27.1 In addition to the charges provided in this tariff, a distribution system improvement charge of ~~4.80~~0% will apply to all charges for service, except public fire protection on or after the effective date of this tariff shown below.

(~~I~~D)

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

Issued: January 25, 2024 Effective: January 27, 2024 ~~Issued: October 20, 2023~~  
~~Effective: November 1, 2023~~

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COLUMBIA WATER COMPANY

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RATES, RULES, AND REGULATIONS GOVERNING  
THE DISTRIBUTION OF WATER IN WEST HEMPFIELD, RAPHO,  
EAST DONEGAL AND MANOR TOWNSHIPS AND  
THE BOROUGHS OF COLUMBIA AND MOUNTVILLE, AND MARIETTA  
LANCASTER COUNTY AND HELLAM TOWNSHIP, YORK COUNTY, PENNSYLVANIA

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Issued: January 25, 2024

Effective: January 27, 2024

By: David T. Lewis, President  
Columbia Water Company  
220 Locust Street  
Columbia, PA 17512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES RATES FOR ALL CUSTOMERS  
CONSISTENT WITH THE PUC'S ORDER AT DOCKET NO. R-2023-3040258, RESETS  
THE DSIC TO 0%, AND DECREASES THE STAS

See Page Two

List of Changes Made by this Supplement

Change:

This tariff supplement increases rates for all customers consistent with the PUC's order at Docket No. R-2023-3040258, decreases the STAS, and resets the Distribution System Improvement Charge to 0%.

(C)

(C) Indicates Change



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PENNVEST Surcharge (cont'd)	5A	First Revised	
Schedule of Rates – Fire Protection	6	Fourteenth Revised	(I),(C)
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(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

<b>Schedule of Rates – General Meter Rates</b> <b>Applicable to former Columbia and Marietta Rate Districts</b>	(C)
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Customer Charge

<u>Size of Meter</u>	<u>Per Customer Unit Per Month</u>	
5/8"	\$12.39	(I)
3/4"	\$17.72	I
1"	\$28.38	I
1-1/2"	\$55.03	I
2"	\$87.02	I
3"	\$172.31	I
4"	\$268.26	I
6"	\$534.80	I
8"	\$854.65	I
10"	\$1,227.79	I
12"	\$2,293.93	(I)

<u>Output Charges</u> (Billed to the nearest 100 gallons)	<u>Price per 1,000 Gallons</u>	
For the First 10,000 gallons per month	\$7.77	(I)
For the Next 240,000 gallons per month	\$3.54	(I)
For all Over 250,000 gallons per month	\$3.06	(I)

Special Provisions

When service is furnished through a single meter to a building containing eight or more apartment dwelling units or condominium dwelling units, or to a complex of buildings served at single-point meter service prescribed in Rule 19A, the first block rate shall be applied to usage equal to the number of apartment dwelling units or condominium dwelling units times 1,000 gallons per month and the balance of the use shall be billed at the applicable block rates in the regular manner.

For service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date the bill is mailed.

Late Charges

A late charge of one and one-quarter percent (1-1/4%) simple interest per month will be applied to the unpaid balance after the due date. The due date is not less than 20 days from the date the bill is mailed.

In addition, all rates for water service are subject to the State Tax Adjustment Surcharge (see page 7).

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

COLUMBIA WATER COMPANY

Applicable to former Columbia and Marietta Rate Districts

(C)

**Schedule of Rates – Fire Protection**  
**Applicable to former Columbia and Marietta Rate Districts**

(C)

Public:

Quarterly

For 104 fire hydrants in Columbia Borough connecting to the piping system and existing as of June 20, 1948

\$5,200.00

For each additional fire hydrant installed

\$386.00

(I)

Private:

Each fire hydrant directed connected to main on public highway

\$463.22

(I)

Each 2-inch connection with the main

\$579.04

(I)

Each 3-inch connection with the main

\$694.86

(I)

Each 4-inch connection with the main

\$1,389.65

(I)

Each 6-inch connection with the main

\$2,474.07

(I)

Each 8-inch connection with the main

\$386.00

(I)

Use of Public Fire Hydrants  
For Other than Fire Protection

Per Hour

For the first hour or fraction thereof

\$19.50

For each additional hour or fraction thereof

\$11.75

For service to federal, state or local governments; or to any government department, institution, or authority; the due date is not less than 30 days from the date the bill is mailed.

In addition, all rates for water service are subject to the State Tax Adjustment Surcharge. (see page 7).

I) Indicates Increase

Issued: January 25, 2024

Effective: January 27, 2024

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Issued: January 25, 2024

Effective: January 27, 2024

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Issued: January 25, 2024

Effective: January 27, 2024

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(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

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Issued: January 25, 2024

Effective: January 27, 2024

**State Tax Adjustment Surcharge**

In addition to the charges provided in this tariff, a surcharge of -0.07% will apply to all charges for service rendered on or after the effective date of this tariff supplement. (D)

The above surcharge will be recomputed, using the same elements prescribed by the Commission:

- a. Whenever any of the tax rates used in the calculation of the surcharge are changed;
- b. Whenever the utility makes effective any increased or decreased rates; and
- c. On March 31, 2002, and each year thereafter.

The above recalculation will be submitted to the Commission within 10 days after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one then in effect, the Company will, and, if the recomputed surcharge is more than the one then in effect, the Company may submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be 10 days after filing.

(C) Indicates Change

**27. Distribution System Improvement Charge (DSIC)**

**Customer Notice:** Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert shall also be included with the first billing.

**Residual E-Factor Recovery Upon Reset to Zero:** The utility shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. The utility can collect or credit the residual over/under collection balance when the DSIC rate is reset to zero. The utility shall refund any over-collection to customers and is entitled to recover any under-collections as set forth in the Audit/Reconciliation Section. Once the utility determines the specific amount of the residual over or under collection amount after the DSIC rate is reset to zero, the utility shall file a tariff supplement with supporting data to address that residual amount. The tariff supplement shall be served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the supplement.

**Public Fire Protection:** The DSIC will not apply to public fire protection customers.

27.1 In addition to the charges provided in this tariff, a distribution system improvement charge of 0% will apply to all charges for service, except public fire protection on or after the effective date of this tariff shown below. (D)



PRESENTATION OF RATES

	<b>Per Order <u>Prior to Scale Back</u></b>	<b>Per Order <u>With Scale Back</u></b>
<b>Service Charge (monthly):</b>		
5/8"	\$12.45	\$12.39
3/4"	\$17.80	\$17.72
1"	\$28.51	\$28.38
1 1/2"	\$55.28	\$55.03
2"	\$87.41	\$87.02
3"	\$173.08	\$172.31
4"	\$269.46	\$268.26
6"	\$537.19	\$534.80
8"	\$858.46	\$854.65
10"	\$1,233.27	\$1,227.79
12"	\$2,304.16	\$2,293.93
 <b>Consumption Charge</b>		
Rate Block		
First 10 Kgal	\$7.81	\$7.77
Next 240 Kgal	\$3.55	\$3.54
Over 250 Kgal	\$3.07	\$3.06
 <b>Fire Protection - Annual Charges</b>		
<u>Public Hydrants</u>		
Grandfathered	\$386.00	\$386.00
	\$50.00	\$50.00
 <u>Private Fire</u>		
up to 2"	\$463.22	\$463.22
3"	\$579.04	\$579.04
4"	\$694.86	\$694.86
6"	\$1,389.65	\$1,389.65
8"	\$2,474.07	\$2,474.07
Addtl Hydrant	\$386.00	\$386.00

Columbia Water Company

REVENUE RECONCILIATION/CHECK

Service Charge:		Number of Bills	Per Order	
			Rate	Revenue
Monthly	5/8"	120,696	\$12.39	\$1,495,993
	3/4"	948	\$17.72	\$16,799
	1"	2,040	\$28.38	\$57,902
	1 1/2"	840	\$55.03	\$46,229
	2"	1,728	\$87.02	\$150,374
	3"	204	\$172.31	\$35,152
	4"	192	\$268.26	\$51,507
	6"	24	\$534.80	\$12,835
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
<b>Total Service Charges</b>				<b>\$1,866,791</b>
<b>Consumption Charge</b>				
	<u>Rate Block</u>	<u>Use (kgal)</u>		
	First 10 Kgal	447,856	\$7.77	\$3,479,995
	Next 240 Kgal	161,579	\$3.54	\$571,616
	Over 250 Kgal	171,443	\$3.06	<u>\$524,689</u>
<b>Total Consumption Charges</b>				<b>\$4,576,301</b>
<b>Fire Protection - Annual Charges</b>				
	<u>Public Hydrants</u>	712	\$386.00	\$274,832
	Grandfathered	416	\$50.00	\$20,800
	<u>Private Fire</u>			
	up to 2"	24	\$463.22	\$11,117
	3"	0	\$579.04	\$0
	4"	13	\$694.86	\$9,033
	6"	46	\$1,389.65	\$63,924
	8"	13	\$2,474.07	\$32,163
	Addtl Hydrant	21	\$386.00	<u>\$8,106</u>
	Total Private Fire			\$124,343
	Total Private & Public Fire			<u>\$419,975</u>
<b>TOTAL RATE REVENUE</b>				<b>\$6,863,067</b>
Add PENNVEST Surcharge Revenue				\$1,308,122
Add Miscellaneous Revenue				\$44,893

**GRAND TOTAL OPERATING REVENUE**

Per PUC Order

Difference

	<b>\$8,216,082</b>
	\$8,216,107
	-\$25

Columbia Water Company

REVENUE RECONCILIATION/CHECK - COLUMBIA DIVISION - RESIDENTIAL

Service Charge:		Number of Bills	Per Order	
			Rate	Revenue
Monthly	5/8"	104,400	\$12.39	\$1,294,009
	3/4"	48	\$17.72	\$851
	1"	816	\$28.38	\$23,161
	1 1/2"	48	\$55.03	\$2,642
	2"	60	\$87.02	\$5,221
	3"	0	\$172.31	\$0
	4"	0	\$268.26	\$0
	6"	0	\$534.80	\$0
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
	<b>Total Service Charges</b>			
<b>Consumption Charge</b>				
	Rate Block	<u>Use (kgal)</u>		
	First 10 Kgal	343,911	\$7.77	\$2,672,304
	Next 240 Kgal	23,364	\$3.54	\$82,654
	Over 250 Kgal	184	\$3.06	<u>\$562</u>
<b>Total Consumption Charges</b>				\$2,755,521
<b>GRAND TOTAL</b>				\$4,081,404

Columbia Water Company

REVENUE RECONCILIATION/CHECK - MARIETTA DIVISION - RESIDENTIAL

<b>Service Charge:</b>		Number of <u>Bills</u>	<u>Per Order</u>	
			<u>Rate</u>	<u>Revenue</u>
Monthly	5/8"	13,044	\$12.39	\$161,677
	3/4"	385	\$17.72	\$6,823
	1"	168	\$28.38	\$4,768
	1 1/2"	0	\$55.03	\$0
	2"	120	\$87.02	\$10,443
	3"	72	\$172.31	\$12,406
	4"	0	\$268.26	\$0
	6"	0	\$534.80	\$0
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
	<b>Total Service Charges</b>			
<b>Consumption Charge</b>				
	Rate Block	<u>Use (kgal)</u>		
	First 10 Kgal	63,724	\$7.77	\$495,158
	Next 240 Kgal	22,646	\$3.54	\$80,115
	Over 250 Kgal	8,950	\$3.06	<u>\$27,391</u>
<b>Total Consumption Charges</b>				\$602,663
<b>GRAND TOTAL</b>				\$798,780

Columbia Water Company

REVENUE RECONCILIATION/CHECK - COLUMBIA DIVISION - COMMERCIAL

<b>Service Charge:</b>		Number of <u>Bills</u>	<u>Per Order</u>	
			<u>Rate</u>	<u>Revenue</u>
Monthly	5/8"	2,585	\$12.39	\$32,040
	3/4"	146	\$17.72	\$2,587
	1"	744	\$28.38	\$21,117
	1 1/2"	648	\$55.03	\$35,662
	2"	1,140	\$87.02	\$99,205
	3"	84	\$172.31	\$14,474
	4"	84	\$268.26	\$22,534
	6"	0	\$534.80	\$0
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
<b>Total Service Charges</b>				\$227,621
<b>Consumption Charge</b>				
	Rate Block	<u>Use (kgal)</u>		
	First 10 Kgal	32,654	\$7.77	\$253,733
	Next 240 Kgal	92,569	\$3.54	\$327,480
	Over 250 Kgal	24,194	\$3.06	<u>\$74,044</u>
<b>Total Consumption Charges</b>				\$655,257
<b>GRAND TOTAL</b>				\$882,877

Columbia Water Company

REVENUE RECONCILIATION/CHECK - MARIETTA DIVISION - COMMERCIAL

Service Charge:		Number of Bills	Per Order	
			Rate	Revenue
Monthly	5/8"	415	\$12.39	\$5,144
	3/4"	358	\$17.72	\$6,344
	1"	108	\$28.38	\$3,065
	1 1/2"	24	\$55.03	\$1,321
	2"	108	\$87.02	\$9,398
	3"	12	\$172.31	\$2,068
	4"	12	\$268.26	\$3,219
	6"	0	\$534.80	\$0
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
	<b>Total Service Charges</b>			
<b>Consumption Charge</b>				
	Rate Block	<u>Use (kgal)</u>		
	First 10 Kgal	2,744	\$7.77	\$21,322
	Next 240 Kgal	7,004	\$3.54	\$24,778
	Over 250 Kgal	3,977	\$3.06	<u>\$12,171</u>
	<b>Total Consumption Charges</b>			\$58,271
<b>GRAND TOTAL</b>				\$88,831

Columbia Water Company

REVENUE RECONCILIATION/CHECK - COLUMBIA DIVISION - INDUSTRIAL

<b>Service Charge:</b>		Number of <u>Bills</u>	<u>Per Order</u>	
			<u>Rate</u>	<u>Revenue</u>
Monthly	5/8"	132	\$12.39	\$1,636
	3/4"	0	\$17.72	\$0
	1"	84	\$28.38	\$2,384
	1 1/2"	36	\$55.03	\$1,981
	2"	84	\$87.02	\$7,310
	3"	12	\$172.31	\$2,068
	4"	60	\$268.26	\$16,096
	6"	12	\$534.80	\$6,418
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
<b>Total Service Charges</b>				\$37,893
<b>Consumption Charge</b>				
Rate Block		<u>Use (kgal)</u>		
First 10 Kgal		2,052	\$7.77	\$15,942
Next 240 Kgal		8,124	\$3.54	\$28,740
Over 250 Kgal		71,926	\$3.06	<u>\$220,123</u>
<b>Total Consumption Charges</b>				\$264,805
<b>GRAND TOTAL</b>				\$302,697



Columbia Water Company

REVENUE RECONCILIATION/CHECK - MARIETTA DIVISION - INDUSTRIAL

Service Charge:		Number of Bills	Per Order	
			Rate	Revenue
Monthly	5/8"	0	\$12.39	\$0
	3/4"	0	\$17.72	\$0
	1"	0	\$28.38	\$0
	1 1/2"	0	\$55.03	\$0
	2"	12	\$87.02	\$1,044
	3"	0	\$172.31	\$0
	4"	0	\$268.26	\$0
	6"	12	\$534.80	\$6,418
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
<b>Total Service Charges</b>				\$7,462
<b>Consumption Charge</b>				
	Rate Block	<u>Use (kgal)</u>		
	First 10 Kgal	64	\$7.77	\$497
	Next 240 Kgal	540	\$3.54	\$1,910
	Over 250 Kgal	59,359	\$3.06	<u>\$181,664</u>
<b>Total Consumption Charges</b>				\$184,071
<b>GRAND TOTAL</b>				\$191,533

Columbia Water Company

REVENUE RECONCILIATION/CHECK - COLUMBIA DIVISION - PUBLIC AUTHORITIES

<b>Service Charge:</b>		Number of <u>Bills</u>	<u>Per Order</u>	
			<u>Rate</u>	<u>Revenue</u>
Monthly	5/8"	96	\$12.39	\$1,190
	3/4"	0	\$17.72	\$0
	1"	84	\$28.38	\$2,384
	1 1/2"	84	\$55.03	\$4,623
	2"	192	\$87.02	\$16,708
	3"	24	\$172.31	\$4,135
	4"	24	\$268.26	\$6,438
	6"	0	\$534.80	\$0
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
	<b>Total Service Charges</b>			
<b>Consumption Charge</b>				
Rate Block	<u>Use (kgal)</u>			
First 10 Kgal	2,445	\$7.77	\$18,998	
Next 240 Kgal	5,842	\$3.54	\$20,666	
Over 250 Kgal	24	\$3.06	\$74	
<b>Total Consumption Charges</b>				\$39,739
<b>GRAND TOTAL</b>				\$75,218

Columbia Water Company

REVENUE RECONCILIATION/CHECK - MARIETTA DIVISION - PUBLIC AUTHORITIES

<b>Service Charge:</b>		Number of <u>Bills</u>	<u>Per Order</u>	
			<u>Rate</u>	<u>Revenue</u>
Monthly	5/8"	24	\$12.39	\$297
	3/4"	12	\$17.72	\$213
	1"	36	\$28.38	\$1,022
	1 1/2"	0	\$55.03	\$0
	2"	12	\$87.02	\$1,044
	3"	0	\$172.31	\$0
	4"	12	\$268.26	\$3,219
	6"	0	\$534.80	\$0
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
	<b>Total Service Charges</b>			
<b>Consumption Charge</b>				
	Rate Block	<u>Use (kgal)</u>		
	First 10 Kgal	263	\$7.77	\$2,042
	Next 240 Kgal	1,490	\$3.54	\$5,273
	Over 250 Kgal	2,830	\$3.06	<u>\$8,660</u>
	<b>Total Consumption Charges</b>			\$15,975
<b>GRAND TOTAL</b>				<b>\$21,770</b>

Columbia Water Company

REVENUE RECONCILIATION/CHECK - COLUMBIA DIVISION - FIRE PROTECTION

**Fire Protection - Annual Charges**

		Per Order	
		Rate	Revenue
<u>Public Hydrants</u>	596	\$386.00	\$230,056
Grandfathered	416	\$50.00	\$20,800
Private Fire			
up to 2"	16	\$463.22	\$7,411
3"	0	\$579.04	\$0
4"	11	\$694.86	\$7,644
6"	35	\$1,389.65	\$48,638
8"	11	\$2,474.07	\$27,215
Addtl Hydrant	0	\$386.00	\$0
Total Private Fire			\$90,907
<b>GRAND TOTAL</b>			<u>\$341,763</u>

Columbia Water Company

REVENUE RECONCILIATION/CHECK - MARIETA DIVISION - FIRE PROTECTION

**Fire Protection - Annual Charges**

		Per Order	
		Rate	Revenue
<u>Public Hydrants</u>	116	\$386.00	\$44,776
Private Fire			
up to 2"	8	\$463.22	\$3,706
3"	0	\$579.04	\$0
4"	2	\$694.86	\$1,390
6"	11	\$1,389.65	\$15,286
8"	2	\$2,474.07	\$4,948
Addtl Hydrant	21	\$386.00	<u>\$8,106</u>
Total Private Fire			\$33,436
<b>GRAND TOTAL</b>			<u><u>\$78,212</u></u>

COLUMBIA WATER COMPANY

Calculation of State Tax Adjustment surcharge:

Corporate Income tax rate reductions to 8.49 from 8.99

Last filed PA Corporate Net Income 2022	1,252,203
Decrease in Corporate net income tax rate effective January 1, 2024 (8.49-8.99)/(100%-8.49%)	-0.546%
Estimated Decrease in 2024 Corporate Net Income Tax 1252203 x -.00546	-6,842
Excess Credit applied for 2023 -See Recon STAS 2023	1403
Adjusted STAS for 2024 (Net of Excess credit)	-5,439
Projected Sales of water for Period January 1, 2024 through December 31, 2024( based on CWC projections) 8216082 x 11/12 New Rates + Est Jan old rates 485291	8,016,700
Reduction { \$5,439) / 8.016,700	-0.07%

**STAS Reconciliation for Columbia Water Company  
For the 2023 year**

Billed Revenue for 2023	5,823,498
Surcharge Rate 2023 STAS	-0.28%
STAS Credit for 2023 calculated.	-16,306
STAS Credit - Actual for 2023 See CWC schedule	-17,709
Excess STAS credit for 2023	<b>1,403</b>

REVENUE ID 1000036651  
 TAX YEAR END 12312022 NAME COLUMBIA WATER COMPANY  
**RCT-101 07-22 PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2022**

**SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)**

<b>Sales Factor</b>		<b>Special Apportionment</b>	
Sales - PA	1A	Numerator	2A
Sales - Total	1B	Denominator	2B
Sales Factor	1C	Special Apportionment	2C
	0		0
	0		0
	1.000000		0.000000

**SECTION C: PA CORPORATE NET INCOME TAX**

USE WHOLE DOLLARS ONLY

1. Income or loss from federal return on a separate-company basis.	1	966155
<b>2. DEDUCTIONS:</b>		
2A. Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	0
2B. Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	0
2C. Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	510791
2D. Other (from REV-860, Schedule OD) See instructions.	2D	0
<b>TOTAL DEDUCTIONS</b> - Add Lines 2A through 2D and enter the result on Line 2.	2	510791
<b>3. ADDITIONS:</b>		
3A. Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	125095
3B. Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	671744
3C. Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3C	0
3D. Other (from REV-860, Schedule OA) See instructions.	3D	0
<b>TOTAL ADDITIONS</b> - Add Lines 3A through 3D and enter the result on Line 3.	3	796839
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	1252203
5. Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5).	6	1252203
7. Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8. Income or loss apportioned to PA (Line 6 times Line 7).	8	1252203
9. Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	0
10. PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	1252203
11. Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	0
12. PA taxable income or loss (Line 10 minus Line 11).	12	1252203
13. Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	0
14. PA corporate net income tax ((Line 12 - Line 13) times 0.0999). If Line 12 is less than zero, enter "0".	14	125095
15. Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sch C-7; must include REV-803).	15	0
16. Tax Liability (Line 14 minus line 15).	16	125095
17. Credit for CNI Tax Withholding (from PA Schedule CP, line 16).	17	0
18. Estimated Payments & Credits on Deposit.	18	75000
19. Restricted Credits (cannot exceed line 16).	19	0
20. Tax Due/Overpayment (Line 16 minus lines 17, 18 and 19.)	20	50095





Columbia Water Company

REVENUE RECONCILIATION/CHECK

Service Charge:		Number of Bills	Per Order	
			Rate	Revenue
Monthly	5/8"	120,696	\$12.39	\$1,495,993
	3/4"	948	\$17.72	\$16,799
	1"	2,040	\$28.38	\$57,902
	1 1/2"	840	\$55.03	\$46,229
	2"	1,728	\$87.02	\$150,374
	3"	204	\$172.31	\$35,152
	4"	192	\$268.26	\$51,507
	6"	24	\$534.80	\$12,835
	8"	0	\$854.65	\$0
	10"	0	\$1,227.79	\$0
	12"	0	\$2,293.93	\$0
	<b>Total Service Charges</b>			
<b>Consumption Charge</b>				
	<u>Rate Block</u>	<u>Use (kgal)</u>		
	First 10 Kgal	447,856	\$7.77	\$3,479,995
	Next 240 Kgal	161,579	\$3.54	\$571,616
	Over 250 Kgal	171,443	\$3.06	\$524,689
<b>Total Consumption Charges</b>				\$4,576,301
<b>Fire Protection - Annual Charges</b>				
			<u>Rate</u>	<u>Revenue</u>
	<u>Public Hydrants</u>	712	\$386.00	\$274,832
	Grandfathered	416	\$50.00	\$20,800
	<u>Private Fire</u>			
	up to 2"	24	\$463.22	\$11,117
	3"	0	\$579.04	\$0
	4"	13	\$694.86	\$9,033
	6"	46	\$1,389.65	\$63,924
	8"	13	\$2,474.07	\$32,163
	Addtl Hydrant	21	\$386.00	\$8,106
	Total Private Fire			\$124,343
	Total Private & Public Fire			\$419,975
<b>TOTAL RATE REVENUE</b>				\$6,863,067
	Add PENNVEST Surcharge Revenue			\$1,308,122
	Add Miscellaneous Revenue			\$44,893
<b>GRAND TOTAL OPERATING REVENUE</b>				<b>\$8,216,082</b>

COLUMBIA WATER COMPANY  
 BILLED REVENUE FOR STAS RECONCILIATION  
 JANUARY TO DECEMBER 2023  
 (EXCLUDES EAST DONEGAL DIVISION)

<u>MONTH</u>	<u>BILLED REVENUE</u>	<u>STAS CREDIT</u>	<u>NET REVENUES</u>
1/31/2023	473,825.93	(1,012.04)	472,813.89
2/28/2023	445,094.31	(1,247.30)	443,847.01
3/31/2023	400,490.33	(1,122.84)	399,367.49
4/30/2023	459,923.79	(1,287.96)	458,635.83
5/31/2023	470,244.24	(1,276.78)	468,967.46
6/30/2023	596,914.81	(2,246.79)	594,668.02
7/31/2023	492,487.21	(1,378.99)	491,108.22
8/31/2023	487,960.19	(1,370.13)	486,590.06
9/30/2023	557,528.51	(2,145.44)	555,383.07
10/31/2023	453,424.95	(1,278.58)	452,146.37
11/30/2023	451,231.50	(1,265.06)	449,966.44
12/31/2023	534,372.25	(2,076.99)	532,295.26
	5,823,498.02 ✓	(17,708.90) ✓	5,805,789.12

+12  
 485,291

0.28%

\*June, Sept and Dec  
 includes fire service revenue  
 .84% quarterly STAS

\*\*Billed revenue numbers include  
 water and meter charges only

## CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

### BY ELECTRONIC MAIL ONLY:

Barrett C. Sheridan, Esquire  
Erin L. Gannon, Esquire  
Office of Consumer Advocate  
555 Walnut Street  
5th Floor Forum Place Harrisburg, PA 17101  
[BSheridan@paoca.org](mailto:BSheridan@paoca.org)  
[EGannon@paoca.org](mailto:EGannon@paoca.org)

Carrie B. Wright, Esquire  
Pennsylvania Public Utility Commission  
Bureau of Investigation and Enforcement  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120  
[carwright@pa.gov](mailto:carwright@pa.gov)

Steven C. Gray, Esquire  
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Dated this 25<sup>th</sup> day of January, 2024