

PERIODIC REVIEW

Instructions: In addition, please complete the following information. Pursuant to Indiana Code § 8-1-2-42.5 and consistent with the Commission's GAO 2018-01, during years in which a Periodic Review shall be completed, this schedule will be used to perform a Level 1 Periodic Review. A Level 2 review will be performed if the actual return exceeds authorized return by 10%.

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WASTEWATER UTILITY (d)
101	Utility Plant In Service.....	F-6		\$94,320,238
108.1	Less: Disallowed Plant (1).....			
	Accumulated Depreciation.....	F-7		25,368,471
110.1	Accumulated Amortization.....	F-7		
271	Contributions In Aid of Construction.....	F-21		22,938,077
252	Advances for Construction.....	F-20		680,225
	Subtotal.....			45,333,464
	Plus or Minus:			
114	Acquisition Adjustments (2).....			2,976,158
115	Accumulated Amortization of Acquisition Adjustments (2).....			1,890,419
272	Accumulated Amortization of CIAC.....	F-22		
	Materials and Supplies (M&S) (3)			
	Working Capital Allowance (4).....			
	Other (Specify):			
Line #	Description			
1	Rate Base			46,419,203
2	Net Operating Income (NOI)			\$3,865,737
3	ACTUAL Rate of Return (Line 2 / 1)			8.33%
4	IURC Authorized Net Operating Income(5)			-
5	IURC Authorized Rate Base(6)			\$ -
6	IURC Authorized Rate of Return (ROR) (Line 4 / 5)			
7	Difference between Actual and Authorized ROR (Line 3 - 6)			8.33%
8	Actual ROR % Over/(Under Earned) (Line 7 / 6)			

NOTES:

(1) Enter amount as a positive number. Also, please provide the Cause Number of the commission order that disallowed utility plant in rate base.

(2) Include only those Acquisition Adjustments that have been approved by the Commission. This cell does not automatically tie to page F-6 since some Acq. Adj. may not have been approved.

(3) M&S -if allowed in last rate case compute M&S based on a 13 month average.

(4) WORKING CAPITAL (*if approved in last rate case*)

Current year O & M expenses, excl. taxes and depr.

Less: power purchased & purchased waste disposal, if applicable

Total Working Capital Expenses

Divide by: 45 day factor

Total Working Capital (*if positive*)

Wastewater
\$4,689,403
642,103
4,047,300
8
\$505,912
Wastewater

(5) NOI granted in last rate case

Add: NOI granted in Subsequent Tracker Proceeding(s) and list Associated Cause No.

Cause No. _____

Cause No. _____

Cause No. _____

Total Authorized NOI _____

(6) Rate Base granted in last rate case

Add: Rate Base granted in Subsequent Tracker Proceeding(s) and list Assoc. Cause No.

Cause No. _____

Cause No. _____

Cause No. _____

Total Authorized Rate Base _____

NOTES: