



**PERIODIC REVIEW
INVESTOR OWNED UTILITY (WATER / WASTEWATER)**

State Form 56428 (R / 1-19)
INDIANA UTILITY REGULATORY COMMISSION

Aqua Indiana

YEAR OF REPORT
December 31, 2022

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)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service.....	F-6	\$ 5,496,641	\$ 130,568,180
	Less: Disallowed Plant (1).....			
108.1	Accumulated Depreciation.....	F-7	820,048	36,831,380
110.1	Accumulated Amortization.....	F-7		
271	Contributions In Aid of Construction.....	F-21	1,635,181	28,498,203
252	Advances for Construction.....	F-20	144,551	2,327,526
	Subtotal.....		2,896,860	62,911,070
	Plus or Minus:			
114	Acquisition Adjustments (2).....			
115	Accumulated Amortization of Acquisition Adjustments (2).....			
272	Accumulated Amortization of CIAC.....	F-22	255,360	515,869
	Materials and Supplies (M&S) (3)			
	Working Capital Allowance (4).....			
	Other (Specify):			
Line #	Description			
1	Rate Base		3,152,220	63,426,940
2	Net Operating Income (NOI)		\$156,017	\$4,406,395
3	Actual Rate of Return (Line 2 / 1)		4.95%	6.95%
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 & Authorized ROR (Line 3 - 6)		4.95%	6.95%
8	Actual ROR % Over/(Under Earned) (Line 7 / 6)			

NOTES:

- (1) 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-5 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)**

	Water	Wastewater
Current year O & M expenses, excl. taxes and depr.	\$ 771,063	
Less: power purchased & purchased water/treatment	426,494	
Total Working Capital Expenses	344,569	
Divide by: 45 day factor	8	8
Total Working Capital (if positive)	\$ 43,071	

- (5) Enter NOI granted in last rate case
Add: NOI granted in Subsequent Tracker Proceeding(s) and list Associated Cause No.

Cause No.	Water	Wastewater

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.	Water	Wastewater

Total Authorized Rate Base		

NOTES: