

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	\$107,260,300
	Less: Disallowed Plant (1).....		
108.1	Accumulated Depreciation.....	F-7	30,772,688
110.1	Accumulated Amortization.....	F-7	
271	Contributions In Aid of Construction.....	F-21	25,956,311
252	Advances for Construction.....	F-20	5,308,955
	Subtotal.....		45,222,346
	Plus or Minus:		
114	Acquisition Adjustments (2).....		2,976,158
115	Accumulated Amortization of Acquisition Adjustments (2).....		2,120,557
272	Accumulated Amortization of CIAC.....	F-22	
	Materials and Supplies (M&S) (3)		
	Working Capital Allowance (4).....		
	Other (Specify): .....		
Line #	Description		
1	Rate Base		46,077,947
2	Net Operating Income (NOI)		\$3,292,428
3	ACTUAL Rate of Return (Line 2 / 1)		7.15%
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)		7.15%
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.	Wastewater
Less: power purchased & purchased waste disposal, if applicable	\$6,101,849
Total Working Capital Expenses	765,547
Divide by: 45 day factor	5,336,303
Total Working Capital (if positive)	8
	\$667,038
	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:

Line 4 add 3,494,537; Line 5 add 47,768,947; line 6 add 7.32%; Line 7 add -0.17%; Line 8 add -2.33%; Note (5) add 3,494,537; Note (6) add 47,768,947