Petitioner's Exhibit No. 1-R

INDIANA-AMERICAN WATER COMPANY, INC.

CAUSE NUMBERS 45609 SEI-1 and
45609 SEI-1 S1

REBUTTAL TESTIMONY

OF

GREGORY D. SHIMANSKY

ON

SERVICE ENHANCEMENT IMPROVEMENTS

SPONSORING ATTACHMENT GDS-1R AND GDS-3R

REBUTTAL TESTIMONY
OF
GREGORY D. SHIMANSKY

Background

Q. Please state your name and business address.

A. My name is Gregory D. Shimansky, and my business address is 153 N. Emerson Avenue, Greenwood, IN 46143.

Q. Are you the same Gregory Shimansky who has submitted testimony in both the main docket and subdocket in this Cause?

A. Yes.

Q. What is the purpose for your rebuttal testimony?

A. I will respond to portions of the testimony of Mr. Seals and Ms. Stull. I am organizing my testimony to include (1) rebuttal issues on approved plan improvements; (2) rebuttal issues on replacement improvements; (3) rebuttal issues applicable to both approved plan and replacement improvements. As on direct, my rebuttal testimony is organized so that it can be offered in both the main docket and the subdocket. I am sponsoring Attachment GDS-1R, which is an update of Attachment GDS-1, as adjusted for the changes accepted on rebuttal and Attachment GDS-3R, which is an update of Attachment GDS-3, as adjusted for the changes accepted on rebuttal.

1. Approved Plan Improvements

Q. What is the issue to which you wish to respond that is unique to the main docket investments that are part of the approved plan?

A. The Company and the Office of Utility Consumer Counselor ("OUCC") are generally in agreement on the SEI rate that is calculated for purposes of the main docket in this proceeding. Both the Company and Ms. Stull recommend an SEI rate for the approved plan improvements of $0.91 per meter equivalency. We do have disagreement (some of which I address in Section 3 of my testimony), but none of those disagreements affect the rate. They are nonetheless important issues that should be determined by the Commission for purposes of future proceedings. The first issue relates to the application of the 25% threshold set forth in Ind. Code §8-1-31.7-9(f)(3). Ms. Stull testifies that the 25% threshold applies at the individual project basis, and she contends that the Company exceeds 25% on one of those projects. She is wrong on both points.

Q. Why is she wrong that the 25% threshold applies on an individual project basis?

A. Because she is not applying the language of the statute as written. Indiana Code § 8-1-31.7-9(f)(3) states:

> Actual costs that exceed by more than twenty-five percent (25%) of the projected costs set forth in the eligible utility's plan approved under this section require specific justification by the eligible utility and specific approval by the Commission before being authorized in the next general rate case filed by the eligible utility with the commission.

She quotes this provision but then draws a conclusion which is inconsistent with the language.

Q. What do you mean?

A. She states that if the 25% threshold were to apply "in aggregate", the statute would say so. Specifically, she concludes that if this were meant to apply in the "aggregate", the statute "would simply have referred to the plan itself and not the components of the plan as set forth in the plan." (Public's Ex. 1, p. 6.) But the statute does not refer to projects or improvements at all. Instead, it refers to the plan itself. If the costs exceed 25% of "the projected costs set forth in the eligible utility's plan", this section is triggered. In other words, the 25% provision applies at the plan level, and not the individual project or improvement level. Our plan included four different improvements. Our Petition in Cause No. 45609 was for "approval of [Indiana American's] plan [singular]." It was one plan that included improvements in four operations. We did not file four separate plans. Therefore, the statute by its terms applied in the aggregate because those are the costs set forth in the "plan."

Q. She also contends that one of the individual projects exceeds the cost estimate by more than 25%. Is she correct?

A. No. She reaches that conclusion by adding post in-service carrying charges[1] ("PISCC") and deferred depreciation. She claims these are "project costs" that are included in my schedules as such (Public's Exhibit No. 1, p. 5) and she infers that these costs should therefore be included for purposes of the 25% threshold. She is

[1] I note that Ms. Stull frequently uses post in-service AFUDC to describe these charges. The statute is clear that these are post in-service carrying charges.

wrong. Neither did I refer to PISCC and deferred depreciation as "project costs" on direct nor were they included in the original estimates.

Q. What do you mean that you did not refer to these as "project costs" on direct?

A. Attachment GDS-1, Schedule 5 begins with the total actual costs of these improvements as provided by Mr. Hoffman and is labeled "Water Plant Additions Subject to SEI (From Attachment SSH-1)." If the 25% threshold applied at the project or improvement level, this is the number that would be used. To this, I subtract retirements, add cost of removal, and add PISCC and deferred depreciation and property taxes to arrive at "Net Investor Supplied Water SEI Additions." Ms. Stull is comparing to this net number and not comparing to the project cost.

Q. What do you mean that PISCC and deferred depreciation were not included in the original cost estimate?

A. There was no estimation of PISCC and deferred depreciation in the individual estimated costs that made up the estimated costs of our plan. That is because PISCC are merely a function of rate of return and passage of time following the placement in service of the improvement and the implementation of rates. Indeed, PISCC will continue on the 20% that is deferred, by statute. I note the same is true of retirements, cost of removal, and deferred property tax. These costs were not included in the cost estimate and do not count against the 25% threshold.

2. <u>Replacement Improvements</u>

Q. What are the issues to which you wish to respond concerning the replacement improvements?

A. There are two categories. First, I wish to respond to Ms. Stull's exclusion of PISCC and deferred depreciation. Second, there are recommendations from both Ms. Stull and Mr. Seals concerning excluding improvements and concerning future filings.

Q. Ms. Stull excludes PISCC and deferred depreciation on the replacement projects, claiming the Company was not authorized by the Order in Cause No. 45609 to accrue and defer these amounts. What is your response?

A. I disagree. The authorization comes from the statute itself. Indiana Code § 8-1-37-9(f) (emphasis added) provides:

> If the Commission approves an eligible utility's plan under this section ***or if approval is not otherwise required***, the Commission shall approve a rider authorizing timely recovery of the eligible utility's service enhancement improvement costs . . . The following apply to the utility's timely recovery . . .(2) Twenty percent (20%) of the eligible utility's service enhancement improvement costs, including depreciation, allowance for funds used during construction, and post in-service carrying costs, compounded monthly and based on the overall costs of capital most recently approved by the Commission, shall be deferred and recovered by the eligible utility as part of its next general rate case filed by the eligible utility with the Commission.

This plainly applies to replacement projects, because it states "if approval is otherwise not required." We could not possibly recover the depreciation and PISCC on these replacement improvements unless that deferral and accrual has been authorized by the statute itself. In other words, the authorization comes from the statute directly. I would note that this is also consistent with the relief sought and granted in the Order in Cause No. 45609.

Q. What do you mean the authority to accrue and defer is consistent with the relief sought and granted in Cause No. 45609?

A. Please see pages 6-8 of the Order. It describes the proposed accounting and ratemaking relief and it notes my testimony concerning "eligible additions." At page 7 it indicates that "Mr. Shimansky testified that Petitioner proposes to accrue PISCC on all eligible additions beginning with the month after the investment is placed in service until the date that investment is included in rates for recovery." We were merely seeking what the statute already provides.

Q. Does Ms. Stull point out any calculation errors or data anomalies in testimony?

A. Yes. On page 13 of Ms. Stull's Exhibit No. 2, lines 7 and 8 she says, "the workpapers provided to support these amounts reveals that there are anomalies in the calculations." She goes on to claim that certain deferred costs are in excess of the amount of replacement costs incurred.

Q. What does Ms. Stull suggest for adjustments to the petitioner's request?

A. She recommends, on page 14 line 3, that "these costs be excluded from the calculation of the SEI 1- S1 charge."

Q. Do you agree with Ms. Stull's analysis and conclusion?

A. No. This is a simple case of Ms. Stull reading the incorrect workpapers. The footnote on the bottom of page 13 of her testimony on SEI 1 – S1 references "Petitioner's Workpaper GDS-2." Therein lies the problem. On December 9, 2022, Indiana American filed Corrected Workpaper GDS-2 R1. In this workpaper, the issue brought up by Ms. Stull was corrected and any repeat deferred costs were fixed. It is obvious that Ms. Stull comes to this conclusion incorrectly by using workpapers filed before the correction. Therefore, Ms. Stull's characterization that the costs are "clearly overstated and should be disallowed" should not be given consideration as these costs were not in fact overstated.

Q. What are the other issues concerning replacement improvements to which you wish to respond?

A. I wish to respond to the proposals by Ms. Stull and Mr. Seals to exclude some of the improvements and by Mr. Seals regarding information that would be included in future filings.

Q. How do you respond to their requests to exclude some improvements?

A. To eliminate controversy, we are accepting the recommendations of Ms. Stull and Mr. Seals, as I will explain here:

1. <u>Improvements Not in Service</u>. Mr. Seals is correct that the improvements at the old Charlestown water treatment plant have been retired when the plant was retired. These improvements are therefore not eligible for SEI. It was an oversight that they were included.

2. <u>Wastewater Improvements</u>. Ms. Stull is correct that we inadvertently included in the calculation of the water SEI charge improvements to our wastewater systems. This was an error. Technically, we could request that an SEI be established for our

wastewater customers, but the amount would be immaterial.

3. Improvements That Are Allegedly Not "Replacements" or That Allegedly Do Not Further Environmental Health or Safety. While we would disagree with Mr. Seals' position on these issues, these are small investments and so we do not object to them being excluded.

Q. Mr. Seals makes recommendations concerning information that should be provided in future SEI cases concerning replacement improvements. What is your response?

A. Mr. Seals requests that we provide a citation to the regulation or law applicable and that we include the district where the improvement has been made. Where there is a regulation or law applicable to a replacement, we do not object to providing that information and will do so. I would note that replacement improvements are not the same as "requirements." Accordingly, there will not always be a statute or regulation which we can cite. We have no objection to providing the individual district where the replacement was made.

Q. Is there any further issue concerning replacements to which you wish to respond?

A. Yes. Ms. Stull purports to reserve the right to conduct a more thorough "prudency review" as a part of the ensuing general rate case. Public's Exhibit No. 2, p. 8. I understand that the components of rate base are reviewed in every general rate case. But our relief in this case is dependent upon a finding that the replacement is for "plant or equipment to maintain existing health, safety, or environmental projection for the eligible utility's customers, employees, or the public." Ind. Code §8-1-31.7-7(2). The time period for reviewing these particular improvements is extended through the creation of a subdocket. The OUCC can certainly review rate base in any case, but any "prudency" review must overcome the Commission's finding that the replacements approved in the SEI were made to "maintain existing health, safety, or environmental protection."

3. Issues Common to Both Approved Plan and Replacement Improvements

Q. What are the issues applicable to both the approved plan improvements and the replacement improvements?

A. Ms. Stull recommends that costs of removal ("COR") not be included in the calculation, and she recommends that the SEI charge not be applicable to Lowell and River's Edge.

Q. Should costs of removal be included in the calculation?

A. Yes. We have calculated the net cost included in the SEI calculation in the same fashion as we have done in our DSIC cases for twenty years. We offset the cost of the improvement by the original cost of any assets that are being replaced, and we include the costs of removal. Ms. Stull accepts the offset for the retirement, but she proposes we not include the additional costs related to costs of removal. If her position were to be accepted, then there should be a reduction to accumulated depreciation equal to the original costs of the retired asset. Pursuant to the Uniform

System of Accounts we are to debit accumulated depreciation and credit utility plant in service for the original cost of the depreciable asset when it is retired. Ms. Stull's treatment only picks up the reduction for the original cost, fails to recognize the cost of removal, and ignores the reduction to depreciation reserve. My recommendation is we treat retirements precisely as we do in the DSIC and that her proposals be rejected.

Q. Ms. Stull alleges that costs of removal has not been funded by shareholders and that the Company should therefore not earn a return on cost of removal. (Public's Exhibit No. 2, p. 9). Is she correct?

A. No. It is true that, in theory, the costs of removal should be recovered through depreciation rates over time. That recovery, however, is recognized as a reduction to the Company's net original cost rate base because the offsetting credit entry to the recording of depreciation expense is accumulated depreciation. In other words, the amounts that the Company has invested in Utility Plant in Service is reduced by the amount that, in theory, has been recovered from customers through depreciation expense. When the asset is actually retired and cost of removal is incurred, the actual cost that is incurred is recorded by debiting accumulated depreciation and thereby increasing rate base. While the anticipated cost of removal that has been recovered through depreciation expense has not been "funded" by shareholders, that reality is reflected by reducing net original cost rate base until those fund are actually spent. Once they are actually spent, that reduction to net original cost rate base is eliminated.

Q. What is your response to the exclusion of Lowell and River's Edge from the SEI?

A. The effect on the total SEI would be negligible, if any. Given that the Commission agreed with Ms. Stull in our most recent DSIC, we will remove Lowell and River's Edge from the calculation.

Q. Does this conclude your rebuttal testimony?

A. Yes, at this time.

DMS 24943245v2

VERIFICATION

I, Gregory Shimansky, Director Rates & Regulatory, American Water Works Service Company, Inc., affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.

January 24, 2023

Gregory Shimansky

Cause No. 45609 SEI-1 REBUTTAL
Indiana American Water Company
REBUTTAL Attachment GDS-1R

FILED
January 24, 2023
INDIANA UTILITY
REGULATORY COMMISSION

Indiana-American Water Company
Cause No. XXXXX
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Link In Page

Net SEI Additions:

Additions Subject to SEI:	
Less: Retirements:	
Plus: Cost of Removal: *(Cost of Removal less Salvage)*	
Less: Reimbursement by INDOT, Others:	
Net Investor Supplied SEI Additions:	$0

Total Reconciliation Revenues):	$0

Additions and Retirements by Account (Pre-Approved Project Category):

Account	Account Description	Additions	Cost of Removals	Salvage	Retirement	CIAC	Total Net
I10-580004-01	I10-580004-01						
304100	Structures and Improvements	(747)	747	-	22,613	-	(22,613)
304200	Structures and Improvements	(1,494)	1,494	-	47,974	-	(47,974)
304300	Structures and Improvements	(4,481)	4,481	-	74,589	-	(74,589)
304400	Structures and Improvements	(1,867)	1,867	-	6,488	-	(6,488)
304500	Structures and Improvements	(5,228)	5,228	-	48,724	-	(48,724)
304600	Structures and Improvements	(747)	747	-	12,707	-	(12,707)
304610	Structures and Improvements	2,730,857	-	-	-	-	2,730,857
304800	Structures and Improvements	(373)	373	-	10,203	-	(10,203)
307000	Wells & Springs	(373)	373	-	3,000	-	(3,000)
309000	Supply Mains	(747)	747	-	9,372	-	(9,372)
311200	Pumping Equipment	(2,988)	2,988	-	83,620	-	(83,620)
311300	Pumping Equipment	(373)	373	-	1,016	-	(1,016)
311500	Pumping Equipment	(373)	373	-	976	-	(976)
311520	Pumping Equipment	(2,241)	2,241	-	29,574	-	(29,574)
311530	Pumping & WT Equipment	2,135,200	-	-	-	-	2,135,200
320100	WT Equipment	2,318,128	6,722	-	38,641	-	2,286,209
320190	WT Equipment	3,081,883	-	-	-	-	3,081,883
320191	WT Equipment	5,432,446	-	-	-	-	5,432,446
320192	WT Equipment	4,997,012	-	-	-	-	4,997,012
320200	WT Equipment	246,551	-	-	-	-	246,551
334130	Electric meter	(373)	373	-	7,113	-	(7,113)
334300	Vault	(373)	373	-	6,273	-	(6,273)
340100	Office Furniture & Equip	(1,867)	1,867	-	3,470	-	(3,470)
340230	Comp & Periph Equip	(2,241)	2,241	-	15,966	-	(15,966)
340325	Software	(1,120)	1,120	-	24,691	-	(24,691)
343000	Tools and Small Equipment	(2,614)	2,614	-	3,701	-	(3,701)
344000	Laboratory Equipment	(1,120)	1,120	-	3,320	-	(3,320)
346190	Remote Control & Instrument	(1,867)	1,867	-	29,132	-	(29,132)
347000	Misc Equipment	(1,494)	1,494	-	1,741	-	(1,741)
I10-580004-01 Total		21,660,651	47,801	-	508,863	-	21,199,590
I10-750014-01		-	-	-	-	-	-
304300	Structures and Improvements	109,722	49,500	-	4,037	-	155,185
320100	WT Equipment	2,558,963	-	-	-	-	2,558,963
I10-750014-01 Total		2,668,685	49,500	-	4,037	-	2,714,147
I10-750020-01		-	-	-	-	-	-
303200	Land & Land Rights	74,800	-	-	-	-	74,800
304300	Structures and Improvements	214,335	15,816	-	185,535	-	44,615
311200	Pumping Equipment	49,766	7,908	-	9,230	-	48,444
311530	Charlestown plant piping	17,081	7,908	-	311,135	-	(286,146)
320100	WT Equipment	12,408,942	-	-	-	-	12,408,942
320191	WT Equipment	31,015	-	-	-	-	31,015
320193	WT Equipment	6,688	15,816	-	89,516	-	(67,013)
320200	WT Equipment	4,550	-	-	-	-	4,550
340100	Office Furniture & Equip	1,649	-	-	-	-	1,649
344000	Laboratory Equipment	606	-	-	-	-	606
346190	Remote Control & Instrument	36,425	-	-	-	-	36,425
304800	Structures and Improvements	-	23,723	-	21,540	-	2,183
304500	Structures and Improvements	-	7,908	-	178,329	-	(170,421)
I10-750020-01 Total		12,845,858	79,078	-	795,286	-	12,129,649
I10-750020-02 Project		-	-	-	-	-	-
303200	Land & Land Rights	186,356	-	-	-	-	186,356
303600	Land & Land Rights	1,065	-	-	-	-	1,065
I10-750020-02 Total		187,421	-	-	-	-	187,421
I10-900049-01		-	-	-	-	-	-
320100	WT Equipment	6,880,772	13 672	-	3,075	-	6 891 369
304300	Structures and Improvements	-	-	-	-	-	-
320193	WT Equipment	-	34 180	-	388 419	-	(354 239)
I10-900049-01 Total		6,880,772	47 852	-	391 495	-	6 537 130
I10-900049-02		-	-	-	-	-	-
303200	Land & Land Rights	808,398	-	-	-	-	808,398
I10-900049-02 Total		808,398	-	-	-	-	808,398
Grand Total		44,674,946	221,243	-	1,687,702	-	43,208,487

Depreciation Rates:

Account Description	Account	Annual Depreciation Rate
Land and Land Rights WT	303400	0.00%
Struct & Imp Supply	304100	3.22%
Struct & Imp Pumping	304200	2.63%
Struct & Imp WT	304300	2.48%
Struct & Imp T&D	304400	2.77%
Struct & Imp General	304500	3.75%
Struct & Imp Offices	304600	3.66%
Struct & Imp Store Shop Ga	304700	2.08%
Struct & Imp Misc	304800	1.45%
Collect & Impounding	305000	1.24%
Wells & Springs	307000	2.77%
Power Generation Equip	310000	2.28%
Pump Equipment Electric	311200	1.39%
Pump Eqp Other	311500	3.00%
Pump Eqp SOS & Pumping	311520	3.00%
Pump Eqp Wtr Treatment	311530	3.00%
Pump Eqp T&D	311540	3.00%
WT Equip Non-Media	320100	2.31%
	304610	3.69%
	309000	1.42%
	311300	4.39%
	320192	2.69%
	334130	4.48%
	334300	2.93%
	340230	20.00%
	340325	20.00%
WT Equipment Set Basin Cl	320190	2.69%
WT Equipment Chemical Fe	320193	2.69%
WT Equipment Filter Media	320200	9.40%
TD Mains Not Classified	331001	1.70%
TD Mains 6in to 8in	331200	1.70%
Office Furniture & Equip	340100	5.00%
Tools,Shop,Garage Equip	343000	4.00%
Laboratory Equipment	344000	6.67%
Power Operated Equipment	345000	2.25%
Remote Control & Instrume	346190	6.67%
Misc Equipment	347000	5.00%

Revenue Class	Total Revenue Requirement as of 6/24/2020
Residential Revenue	$119,652,188
Commercial and Other Pub	55,952,376
Industrial Revenue	15,523,433
Grand Total - Revenue	$191,127,997

Class of Capital	4/30/2020	Settlement Cost
Long Term Debt	$463,799,134	5.19%
Accumulated Deferred Inve	223,526,407	0.00%
Job Development Investme	344,492	8.35%
Other Capital Elements	80,657	0.00%
Common Equity	531,771,238	9.80%
Total Capitalization	$1,219,521,928	

Meter Equivalents	as of 6/30/2021	Annualize
3,590,963	302,943.66	3,635,323.94
329,628	11,512.67	138,152.01
85,479	1,470.17	17,642.07
548,591	5,727.81	68,733.71
87,737	496.34	5,956.11
84,478	271.78	3,261.30
77,321	130.00	1,560.00
27,806	28.00	336.00
9,337	6.00	72.00
0	0.00	
4,841,339	322,586	3,871,037

Meter Equivalents for the 12 Months Ended June 30, 2021

Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 6/30/2021	AWWA Equivalent Meter Flow-Based Ratio
5/8"	3,590,963	1.0
3/4"	4,863	1.5
1"	131,851	2.5
1 1/2"	17,096	5.0
2"	68,574	8.0
3"	5,849	15.0
4"	3,379	25.0
6"	1,546	50.0
8"	348	80.0
10"	72	130.0
12"	0	215.0
	3,824,541	

Additions and Retirements by Project (Replacement Project Category):

Project Number	Project Description	Pre-Approved/ Replacement	In-Service Date	Additions	Cost of Removals	Salvage	Retirement	CIAC	Total Net	Associated	Depr Rate
R10-01K3.19-P-4031	MOR Filtration Plant	Replacement	5/31/22	172,430	-	-	-	-	172,430	340300	10.00%
T10-0185-P-1000	SIOTC Backwash Improvements	Replacement	12/22/21	27,092	-	-	-	-	27,092	340300	10.00%
T10-0184-P-1000	SIO Charleston WTF Improvements	Replacement	6/29/22	103,040	-	-	-	-	103,040	340300	10.00%
R10-70Q1.21-P-0030	NWI BP Chlorine Improvements	Replacement	6/17/22	41,293	4,218	-	4,112	-	41,399	311500	3.00%
R10-70Q1.20-P-0019	TH Rework High Service Pump#17	Replacement	12/29/20	26,701	2,721	-	8,227	-	21,195	311500	3.00%
R10-70Q1.20-P-0016	Replace Motor on TH HIgh Serv Pump	Replacement	1/28/21	17,084	1,643	-	14,313	-	4,413	311500	3.00%
R10-70Q1.20-P-0023	Rebuilt Pump#1 at Allendale Booster	Replacement	12/29/20	11,761	1,232	-	395	-	12,598	311500	3.00%
R10-47Q1.21-P-0014	Well 13 bearings, pump, clean	Replacement	12/29/21	58,457	12,753	-	15,035	-	56,176	307000	2.77%
R10-47Q1.22-P-0002	DF well 15 pump replacement	Replacement	5/26/22	44,752	17,831	-	10,084	-	52,499	311500	3.00%
R10-47Q1.21-P-0020	HH well 11 rpl pump bowl/sec of pip	Replacement	12/29/21	19,702	4,294	-	3,687	-	20,309	307000	2.77%
R10-47Q1.20-P-0017	DF high service pump #2	Replacement	10/29/20	9,616	2,056	-	11,966	-	(293)	311500	3.00%
R10-47Q1.20-P-0016	HH high serv pump #2	Replacement	10/29/20	8,858	1,894	-	6,708	-	4,043	311500	3.00%
R10-47Q1.21-P-0019	Mac Allister generator batteries	Replacement	4/28/22	8,758	2,004	-	9,915	-	846	307000	2.77%
R10-47Q1.20-P-0011	DF Well #16	Replacement	6/29/20	-	1,983	-	3,989	-	(2,006)	311500	3.00%
R10-47Q1.21-P-0011	DF cla vlv rpr HSP#1	Replacement	10/27/21	8,525	860	-	860	-	8,525	311500	3.00%
R10-47Q1.21-P-0009	BBC repair backwash pump	Replacement	5/26/21	7,426	1,667	-	1,454	-	7,639	311500	3.00%
R10-47Q1.22-P-0003	DF well 13 VFD Rpl	Replacement	4/28/22	6,643	1,550	-	2,622	-	5,571	307000	2.77%
R10-47Q1.20-P-0008	HH hig pressure rel valve	Replacement	6/29/20	-	1,039	-	-	-	1,039	331001	1.70%
R10-47Q1.22-P-0007	Living Waters DF hypo pump	Replacement	5/26/22	2,127	487	-	498	-	2,116	311500	3.00%
R10-47Q1.21-P-0018	Rotork parts for DF	Replacement	4/28/22	2,348	522	-	937	-	1,932	320100	2.31%
R10-90Q1.20-P-0020	B.P. Backwash Improvements	Replacement	12/21/20	293,976	13,890	-	-	-	307,865	345000	2.25%
R10-90Q1.20-P-0038	BP HS6 Discharge Piping Replacement	Replacement	4/26/22	121,751	32,098	-	96,567	-	57,283	304100 anc	3.53%
R10-90Q1.20-P-0011	Repl Basin Drain Pump-BP	Replacement	1/28/21	87,130	50,322	-	5 322	-	132 130	311500	3.00%
R10-90Q1.21-P-0005	Low Service #3 OD Pump Rebuild	Replacement	6/15/22	75,620	15,921	-	64,326	-	27,215	311200 anc	2.33%
R10-90Q1.20-P-0059	Manual Transfer Switch Generator BP	Replacement	2/5/21	66,220	6,692	-	7,309	-	65,603	304800	1.45%
R10-90Q1.20-P-0034	O.D. Backwash Pump 3 Actuator	Replacement	11/5/20	65,876	2,991	-	34,079	-	34,788	311200	1.39%
R10-90Q1.20-P-0029	B.P. Replace Shaft and Bearings #7	Replacement	11/24/20	44,895	40,670	-	7,183	-	78,382	311500	3.00%
R10-90Q1.21-P-0002	Phosphate Pump Replacement	Replacement	8/13/21	40,817	1,886	-	-	-	42,703	347000	5.00%
R10-90Q1.21-P-0007	5 MGD HS Pump OD	Replacement	4/14/21	33,301	1,561	-	-	-	34,862	311200	1.39%
R10-90Q1.20-P-0032	65th & Miss. #3 Pump Seals	Replacement	9/14/20	21,750	3,179	-	4 134	-	20,795	311500	3.00%
R10-90Q1.21-P-0031	NWI 13th & Jennings;	Replacement	4/29/22	20,164	4,507	-	13,701	-	10,971	304302	2.52%
R10-90Q1.20-P-0023	B.P. #7 H.S. Actuator	Replacement	12/30/20	17,378	15,705	-	2,538	-	30,545	311540	3.00%
R10-90Q1.21-P-0054	MLK Motor Bearing Rebuild	Replacement	5/17/22	16,865	1,300	-	12,725	-	5,440	311200	1.39%
R10-90Q1.21-P-0045	Vacuum System OD	Replacement	4/26/22	16,244	4,000	-	6,597	-	13,647	345000	2.25%
R10-90Q1.21-P-0016	Basin Pump Support and Drive Shaft	Replacement	7/14/21	15,908	3,282	-	-	-	19,190	345000	2.25%
R10-01L6.20-P-0012	Floc VFD Replacement Project	Replacement	12/4/20	15,902	735	-	10,618	-	6,019	346190	6.67%
R10-90Q1.21-P-0008	Replace Bearings Blower OD	Replacement	5/17/21	15,832	750	-	827	-	15,755	345000	2.25%
R10-90Q1.20-P-0043	Pre Chlorine Booster Pump and Drive	Replacement	2/1/21	15,285	2,245	-	1,262	-	16,269	311500	3.00%
R10-90Q1.20-P-0036	Turbidimeters - OD	Replacement	11/30/20	13,809	10,460	-	7,489	-	14,781	311500	3.00%
R10-90Q1.21-P-0009	Rapid Mix OD Motor Rebuild	Replacement	6/14/21	11,778	550	-	-	-	12,327	345000	2.25%
R10-90Q1.21-P-0023	MLK Pump 3 Motor Refurb	Replacement	7/14/21	9,475	2,037	-	-	-	11,512	345000	2.25%
R10-90Q1.20-P-0028	O.D. Recycler 36" Valve Stop Replac	Replacement	7/30/20	9,180	8,300	-	4,095	-	13,384	304500	3.75%
R10-01L6.20-P-0017	Recycle VFD Comm Replacements	Replacement	12/7/20	7,640	355	-	4,330	-	3,664	346190	6.67%
R10-90Q1.21-P-0028	Pump 1 VFD Replacement Shorewood	Replacement	9/7/21	7,183	395	-	-	-	7,578	345000	2.25%
R10-90Q1.20-P-0060	Soft Start 41st Carolina	Replacement	12/3/20	7,169	343	-	192	-	7,319	311200	1.39%
R10-90Q1.20-P-0049	Check Valve Pump 2 Miller	Replacement	2/5/21	6,726	309	-	303	-	6,732	311200	1.39%
R10-90Q1.21-P-0033	Packing Replacement OD Floc	Replacement	9/7/21	6,370	304	-	-	-	6,674	345000	2.25%
R10-90Q1.21-P-0048	Rotork Actuator Replace OD Recycle	Replacement	4/12/22	5,750	672	-	3,445	-	2,977	346190	6.67%
R10-90Q1.20-P-0007	Raw Water Turbidimeter - BP	Replacement	11/30/20	5,639	-	-	-	-	5,639	304300	2.48%
R10-90Q1.20-P-0031	B.P. Fluoride/Ammonia Pumps	Replacement	7/30/20	5,297	4,759	-	2,520	-	7,535	311500	3.00%
R10-90Q1.20-P-0042	Flouride Sensor and Pump Upgrades	Replacement	12/14/20	4,994	233	-	2,828	-	2,398	304300	2.48%
R10-90Q1.21-P-0029	Replacement Vacuum Prime Ball Check	Replacement	10/12/21	4,792	376	-	-	-	5,168	347000	5.00%
R10-90Q1.21-P-0035	Pump 3 41st Carolina Rebuild	Replacement	9/7/21	4,613	220	-	-	-	4,833	345000	2.25%
R10-90Q1.19-P-0067	Chlorine Analyzers - OD	Replacement	8/31/20	4,442	4,189	-	3,242	-	5,390	320193	2.69%
R10-90Q1.20-P-0054	BP/OD Analyzers	Replacement	1/30/21	4,428	3,752	-	5,502	-	2,678	311500	3.00%
R10-90Q1.20-P-0024	B.P. Lab Analyzers	Replacement	7/30/20	3,213	-	-	-	-	3,213	344000	6.67%
R10-60Q1.20-P-0037	Pressure Transducer Rpl Stony Crk B	Replacement	10/28/20	4,224	38	-	-	-	4,262	347000	5.00%
R10-90Q1.20-P-0049	Wells 7 - 8 PLC Replace RW	Replacement	1/22/21	4,284	326	-	3,975	-	430	310000	2.28%
R10-45Q1.20-P-0004	High Service Pump Replace Somerset	Replacement	8/26/20	23,343	2,324	-	1,235	-	24,432	311200	1.39%
R10-45Q1.21-P-0011	Well pump replacements Wabash plant	Replacement	1/26/22	19,066	1,840	-	2,741	-	18,165	304100	3.22%
R10-80Q1.21-P-0002	Filter 2 Actuators	Replacement	6/16/21	28,358	8,549	-	5,840	-	31,067	320100	2.31%
R10-80Q1.20-P-0002	Filter 1 Actuators	Replacement	7/9/20	26,920	2,707	-	1,545	-	28,083	320100	2.31%
R10-80Q1.20-P-0003	HS #3 Motor	Replacement	7/9/20	21,760	3,437	-	1,841	-	23,355	311500	3.00%
R10-80Q1.20-P-0011	Well #2 Pump & Pipe	Replacement	12/24/20	14,849	4,542	-	3,596	-	15,794	307000	2.77%
R10-80Q1.20-P-0008	Well #1Motor	Replacement	8/28/20	8,919	2,659	-	2,659	-	8,919	307000	2.77%
R10-80Q1.20-P-0010	Well #1 Pump	Replacement	12/24/20	7,822	1,775	-	1,761	-	7,836	307000	2.77%
R10-80Q1.20-P-0005	Well #1 Motor	Replacement	8/12/21	7,350	2,233	-	2,553	-	7,030	307000	2.77%
R10-80Q1.21-P-0004	Well #1 Capacitor Bank	Replacement	11/29/21	6,315	1,916	-	969	-	7,262	307000	2.77%
R10-80Q1.22-P-0006	Fluoride Deion Relocation	Replacement	6/23/22	4,587	1,057	-	2,325	-	3,319	320100	2.31%
R10-01Q1.21-P-0007	NBG Clearwell Bypass (Zube)	Replacement	Est 5/28/22	74,125	-	-	-	-	74,125	320100	2.31%
R10-85Q1.21-P-0005	Filter Valve Replacement	Replacement	11/23/21	24,519	3,912	-	354	-	28,077	311500	3.00%
R10-85Q1.21-P-0010	RPL Well #1 Pump	Replacement	10/25/21	13,200	2,101	-	5,530	-	9,771	311500	3.00%
R10-85Q1.20-P-0009	RPL Water Line Chemical Feed Buildi	Replacement	12/28/20	10,549	486	-	5,931	-	5,104	304100	3.22%
R10-85Q1.20-P-0010	Electrical upgrade for Filters	Replacement	12/28/20	7,573	343	-	3,218	-	4,699	304100	3.22%
R10-85Q1.21-P-0013	Well #1 Pump Replacement	Replacement	1/19/22	6,861	666	-	3,602	-	3,925	307000	2.77%
R10-85Q1.21-P-0006	RPL Backwash Meter	Replacement	9/23/21	5,339	1,824	-	3,767	-	3,396	310000	2.28%
R10-85Q1.22-P-0005	NEW Lab Spectrophotometer for water	Replacement	3/29/22	4,880	-	-	-	-	4,880	344000	6.67%
R10-85Q1.21-P-0009	RPL Water Line Chemical Feed Bldg	Replacement	10/25/21	5,299	249	-	2,402	-	3,146	304100	3.22%
R10-85Q1.20-P-0002	RPL Effluent Valve	Replacement	2/16/21	4,284	681	-	2,227	-	2,738	320200	9.40%
R10-75Q1.19-P-0016	Replace 4 filter flow control valve	Replacement	7/1/21	348,122	1,674	-	-	-	349,796	346190	6.67%
R10-75Q1.20-P-0010	Charlestown Well field Electrical	Replacement	2/1/21	120,952	-	-	-	-	120,952	304100	3.22%
R10-75Q1.20-P-0001	Atkins MCC	Replacement	11/1/20	84,013	47,793	-	13,637	-	118,169	346190	6.67%
R10-55Q1.22-P-0005	New motor for well 1 East side	Replacement	5/4/22	14,100	694	-	10,133	-	4,660	304100	3.22%
R10-55Q1.20-P-0022	WRE 2 new pump column and check val	Replacement	12/21/20	11,781	566	-	4,290	-	8,057	304500	3.75%
R10-55Q1.20-P-0007	Replace WRE well 2 motor	Replacement	6/30/20	-	501	-	-	-	501	304100	3.22%
R10-55Q1.20-P-0026	New pump for well 1 Sugar Creek	Replacement	12/29/21	9,676	445	-	5,908	-	4,212	304100	3.22%
R10-55Q1.20-P-0012	London Rd well 4 pump repair	Replacement	6/30/20	-	432	-	-	-	432	304100	3.22%
R10-55Q1.21-P-0016	New VFD for Marlin Well 5	Replacement	11/10/21	7,692	365	-	6,750	-	1,307	304100	3.22%
R10-55Q1.21-P-0024	New motor for Marlin well 5	Replacement	12/29/21	5,945	273	-	-	-	6,218	304500	3.75%
R10-55Q1.21-P-0007	London Rd Well 3 Pump	Replacement	6/16/21	5,794	229	-	12,291	-	(6,218)	304100	3.22%
R10-55Q1.20-P-0011	Replaced Well pump WRE 3	Replacement	6/23/20	-	289	-	-	-	289	304100 anc	3.22%
R10-55Q1.22-P-0002	New west well 1 pump	Replacement	3/1/22	5,068	245	-	3,186	-	2,128	304100	3.22%
R10-55Q1.21-P-0019	Repair #6 well pump	Replacement	12/29/21	4,527	215	-	2,802	-	1,940	304100	3.22%
R10-55Q1.20-P-0010	Replace check valve well3 WR East	Replacement	6/23/20	-	192	-	-	-	192	304100	3.22%
R10-65Q1.20-P-0011	Replace High Service #3 at BRWTP	Replacement	9/18/20	20,690	1,106	-	4,497	-	17,299	311500	3.00%
R10-65Q1.20-P-0012	Replace High Service #1 Motor at BR	Replacement	10/5/20	9,709	346	-	683	-	9,373	311500	3.00%
R10-65Q1.20-P-0017	Replace pump and column pipe on Wel	Replacement	2/16/21	7,409	592	-	3,791	-	4,210	311520	3.00%
R10-65Q1.20-P-0009	Replace Pump on Well #4	Replacement	10/5/20	6,310	345	-	5,002	-	1,653	347000	5.00%
R10-25Q1.21-P-0011	Low Service & G st Roads	Replacement	12/8/21	23,780	2,321	-	-	-	26,101	304500	3.75%
R10-50Q1.20-P-0006	Replace Flow Meters at MCO at wells	Replacement	11/5/20	31,862	3,009	-	284	-	34,587	307000	2.77%
R10-50Q1.20-P-0004	Replace Aerator Pipe MCO	Replacement	9/29/20	12,315	1,146	-	4,461	-	9,001	320100	2.31%
R10-50Q1.20-P-0008	Aerator Replacement Tubing Liabilit	Replacement	12/28/20	11,173	1,141	-	654	-	11,659	311500	3.00%
R10-50Q1.21-P-0012	MCO WELL#1 Rpr Pump/REpl Column Pip	Replacement	11/30/21	8,134	817	-	343	-	8,607	311500	3.00%
R10-50Q1.21-P-0009	4" DeZurik Butterfly valves repl WA	Replacement	9/28/21	3,460	346	-	124	-	3,682	320100	2.31%
R10-50Q1.22-P-0004	Rebuild Aertor Blower on Aerator	Replacement	5/25/22	3,579	365	-	156	-	3,788	320100	2.31%
R10-70Q1.20-P-0022	Repl TH High Serv #17 starter w/VFD	Replacement	6/15/21	49,774	4,905	-	8,208	-	46,470	311500	3.00%
R10-70Q1.20-P-0024	Upgrade/Replace TH hoist/cranes ins	Replacement	1/28/21	23,061	2,335	-	-	-	25,396	345000	2.25%
R10-70Q1.20-P-0004	Repl 2 Rotork Actuator-C#3 Influent	Replacement	8/14/20	19,275	1,943	-	8,854	-	12,365	320192	2.69%
R10-70Q1.21-P-0019	Repl Peerless Pmp Shrine Hill Bstr	Replacement	12/30/21	18,135	1,804	-	211	-	19,729	311500	3.00%
R10-70Q1.21-P-0018	Rpl Sull Well #5 Pump	Replacement	9/29/21	15,051	1,527	-	3,162	-	13,415	311500	3.00%
R10-70Q1.20-P-0006	Repl Ammonium Sulf Feed Pump#2 T.H.	Replacement	12/29/20	11,464	1,085	-	1,166	-	11,383	311530	3.00%
R10-70Q1.20-P-0011	Repl Lift Station Pump TH Plant	Replacement	6/25/20	(0)	1,102	-	-	-	1,102	311500	3.00%
R10-70Q1.21-P-0013	Rpl aged Rotork Actuator /Basins 3&	Replacement	12/1/21	10,514	1,050	-	1,050	-	10,514	345000	2.25%
R10-70Q1.20-P-0018	TH Repl rotork actuator for cell#1	Replacement	12/29/20	9,765	996	-	493	-	10,267	320100	2.31%
R10-70Q1.20-P-0015	Replace TH Lab Incubator	Replacement	11/3/20	8,045	765	-	4,717	-	4,093	344000	6.67%
R10-70Q1.20-P-0012	Repl Cla-Valve Farmersburg	Replacement	9/10/20	5,729	582	-	165	-	6,146	331001	1.70%
R10-70Q1.22-P-0002	Rpl flow trans pressure filter #5 T	Replacement	3/30/22	2,467	252	-	190	-	2,529	346000	6.67%
R10-70Q1.22-P-0006	Rpl damaged flouride tank trns pmp	Replacement	4/28/22	1,572	160	-	-	-	1,732	347000	5.00%
R10-70Q1.22-P-0005	Spare trns pmp for phosphate tanks	Replacement	4/28/22	1,124	117	-	-	-	1,241	347000	5.00%
R10-70Q1.22-P-0016	New PAPR resp sys chang chlor cylin	Replacement	5/27/22	484	-	-	-	-	484	347000	5.00%
R10-47Q1.21-P-0003	DF Living waters OSEC B pack genera	Replacement	5/26/21	29,955	6,799	-	11,160	-	25,595	320100	2.31%
R10-47Q1.20-P-0015	DF Hypo Unit pack generator	Replacement	11/24/20	28,686	10,196	-	-	-	38,882	320100	2.31%
R10-47Q1.20-P-0019	HH analyzer repl pump & parts	Replacement	10/29/20	3,403	728	-	666	-	3,465	311500	3.00%
R10-90Q1.21-P-0018	BP Low Service Actuators	Replacement	12/15/21	88,191	4,039	-	10,280	-	81,949	345000	2.25%
R10-90Q1.20-P-0010	Coagulant Upgrade - OD	Replacement	11/24/20	51,904	30,473	-	256	-	82,121	320100	2.31%
R10-01L6.20-P-0015	Shorewood PLC Replacement	Replacement	2/8/21	48,177	4,558	-	4,184	-	48,551	346190	6.67%
R10-90Q1.20-P-0033	O.D. Residual Pumps	Replacement	11/24/20	9,030	8,033	-	3,664	-	13,398	311500	3.00%
R10-01L6.20-P-0010	Control Panel Removal and Installat	Replacement	2/2/21	7,273	715	-	2 227	-	5,761	346190	6.67%
R10-90Q1.20-P-0047	Electrical Upgrade Replace Cloth Wi	Replacement	11/11/20	6,994	325	-	3,879	-	3,440	304500	3.75%
R10-10Q1.20-P-0062	Carbon Exchange	Replacement	12/21/20	94,002	3,548	-	75,058	-	22,493	320100	2.31%
R10-10Q1.21-P-0047	Russiaville Media Replacement	Replacement	12/21/21	58,051	36,265	-	64	-	94,251	320200	9.40%
R10-01Q1.19-P-0012	NOB/TER Well Electrolysis Investiga	Replacement	10/26/20	127,047	-	-	-	-	127,047	307000	2.77%
R10-60Q1.21-P-0014	Backwash Pump & Motor Rpl Wayne St	Replacement	3/24/22	45,456	1,284	-	27,820	-	18,921	311200	1.39%
R10-60Q1.20-P-0022	Exterior Conduit Relo/Repl WRN WTF	Replacement	5/19/20	-	-	-	-	-	-	304100	3.22%
R10-60Q1.20-P-0016	Filter 1 Eff Valve Rpl Wayne St WTF	Replacement	5/19/20	-	-	-	-	-	-	311500	3.00%
R10-60Q1.20-P-0031	Packing Drain Rpl Screen Inst W1.3.	Replacement	7/28/20	13.757	3.520	-	4.294	-	12.983	311500	3.00%
R10-60Q1.21-P-0016	CL Scrubber Discharge Sensor Rpl WR	Replacement	7/29/21	10,561	727	-	-	-	11,288	320193	2.69%
R10-60Q1.21-P-0003	BS Flow Meter Replace Connor St	Replacement	3/29/21	10,202	1,255	-	743	-	10,714	311500	3.00%
R10-60Q1.21-P-0002	RW Well 8 VFD Replacement	Replacement	3/29/21	9,785	463	-	6,020	-	4,228	311500	3.00%
R10-60Q1.22-P-0010	Wayne St WTF - Hypo Bldg RestRm Hea	Replacement	6/27/22	6,426	804	-	5,989	-	1,242	304100	3.22%
R10-60Q1.21-P-0009	Well 8 Motor Replacement RW	Replacement	2/23/21	4,831	380	-	536	-	4,676	311200	1.39%
R10-60Q1.21-P-0008	Well 4 Motor Replacement WR	Replacement	2/23/21	4,831	380	-	7,651	-	(2,440)	311200	1.39%
R10-60Q1.20-P-0028	Chlorine Booster Pump Replace WRN	Replacement	6/24/20	-	254	-	1,735	-	(1,481)	311530	3.00%
R10-60Q1.20-P-0040	Pump 1 VFD Rpl Stony Creek BS	Replacement	9/28/20	3,445	1,882	-	1 370	-	3,957	310000	2.28%
R10-60Q1.20-P-0032	Packing Drain Rpl Screen Instl W 7,	Replacement	8/26/20	3,068	828	-	1 174	-	2,722	311500	3.00%
R10-60Q1.22-P-0011	WRN Well #1 â€" Motor REPL	Replacement	5/25/22	2,631	946	-	3,380	-	197	311500	3.00%
R10-11L1.20-P-0003	Sheridan Lift Station Controls Upgr	Replacement	2/25/21	180,304	-	-	-	-	180,304	380500	6.98%
R10-11Q1.20-P-0007	Plant Generator Replacement	Replacement	6/15/21	109.235	7,764	-	20,915	-	96,083	354200	2.61%
R10-11Q1.20-P-0005	Sludge Beds	Replacement	12/22/20	50,137	5,997	-	16,237	-	39,898	354200	2.61%
R10-11Q1.20-P-0006	Digester Improvement	Replacement	2/16/21	43,614	5,275	-	7,529	-	41,361	354200	2.61%
R10-11Q1.21-P-0002	Pump Removal & Replacement	Replacement	5/17/21	8,681	2,583	-	59,288	-	(48,024)	371100	3.70%
R10-11Q1.21-P-0010	Sheridan WW REPLC Sewage Lift Pump	Replacement	2/15/22	8.181	563	-	2.071	-	6.674	354200	2.61%
R10-11Q1.21-P-0013	REPLC Lab Equipment	Replacement	3/9/22	3,842	479	-	1,046	-	3,275	394000	6.67%
R10-11Q1.21-P-0005	Valve Actuator	Replacement	8/16/21	3,073	239	-	837	-	2,475	380625	6.98%
R10-11Q1.22-P-0002	REPLC Chlorine Room Heater	Replacement	3/3/22	2,737	407	-	837	-	2,307	354500	2.57%
R10-11Q1.22-P-0003	REPLC Lab Equipment Analyzers	Replacement	3/3/22	2,292	285	-	-	-	2,578	394000	6.67%
R10-45Q1.21-P-0006	Lagoon Valve Replacement Plant 1	Replacement	7/23/21	30,368	7,008	-	534	-	36,842	311530	3.00%
R10-45Q1.22-P-0006	Control Panel Rpl Office Generator	Replacement	4/27/22	1,129	11	-	616	-	523	304600	3.66%
R10-46Q1.20-P-0003	Repl. East Aeration blower motor	Replacement	5/7/20	-	-	-	-	-	-	311530	3.00%
R10-46Q1.20-P-0007	Repl. Backflow PRZ fill station	Replacement	11/16/20	6,510	4,234	-	2.607	-	8,137	347000	5.00%
R10-01L1.20-P-0011	Warsaw Fiber Modem Replacement	Replacement	2/25/21	5,858	194	-	605	-	5,448	320100	2.31%
R10-46Q1.20-P-0010	Rpl Backwash pump #1 VFD	Replacement	10/15/20	5,036	2,492	-	4,078	-	3,450	311500	3.00%
R10-01Q1.20-P-0005	NBG NTOC Filter #1 Media Replacemen	Replacement	6/9/20	-	-	-	-	-	-	320200	9.40%
R10-80Q1.21-P-0008	Potassium Permanganate Tank Scale	Replacement	10/28/21	5,368	2,007	-	3,490	-	3,884	304500	3.75%
R10-01Q1.21-P-0002	NPDES Outfall Construction (Zube)	Replacement	Est 5/27/22	82,346	10,349	-	0	-	92,695	304300	2.48%
R10-01Q1.20-P-0016	SIO Charlestown Flouride System	Replacement	10/1/21	118,540	-	-	-	-	118,540	304300	2.48%
R10-75Q1.21-P-0006	Binford VFD	Replacement	7/1/21	14,106	-	-	-	-	14,106	304500	3.75%
R10-75Q1.20-P-0013	CL-17sc analyzers and Turbidimeter	Replacement	2/1/21	10,068	-	-	-	-	10,068	344000	6.67%
R10-75Q1.20-P-0008	Silver Hills improvements	Replacement	11/1/20	8,263	7,348	-	1,966	-	13,645	346190	6.67%
R10-01M1.21-P-0019	2024506 Jeffersonville WTP Electric	Replacement	7/16/21	4,818	-	-	-	-	4,818	304500	3.75%
R10-55Q1.20-P-0020	Replace OSEC cell unit at London Rd	Replacement	12/18/20	48,296	2,320	-	39,206	-	11,410	304100	3.22%
R10-55Q1.21-P-0002	New OSEC cell W3T369970 8	Replacement	2/26/21	48,007	2,288	-	39,206	-	11,089	304100	3.22%
R10-55Q1.20-P-0018	Repair work for Marlin lighting str	Replacement	11/13/20	26,861	1,290	-	23,714	-	4,437	304100	3.22%
R10-55Q1.20-P-0019	Replace New Whiteland booster pump/	Replacement	11/13/20	10,100	455	-	6.609	-	3,946	304100	3.22%
R10-55Q1.20-P-0017	Replace instrumentation London Rd	Replacement	11/4/20	4,734	212	-	2,822	-	2,124	304100	3.22%
R10-58Q1.20-P-0008	Chemical Metering Pump	Replacement	9/25/20	4,553	-	-	6,398	-	(1,845)	320193	2.69%
R10-58Q1.20-P-0003	Transfer Switch for Generator	Replacement	5/27/20	-	-	-	-	-	-	311520	3.00%
R10-58Q1.22-P-0004	Chlorine Probe Depolox FC2 Free	Replacement	3/4/22	1,219	478	-	2.784	-	(1,086)	320100	2.31%
R10-65Q1.20-P-0008	Replace Back Wash Flow Meter	Replacement	8/24/20	9,323	439	-	3,191	-	6,571	304500	3.75%
R10-65Q1.21-P-0003	Replaced raw water Mag Meter	Replacement	4/16/21	9,139	439	-	7,332	-	2,246	346190	6.67%
R10-65Q1.21-P-0007	Replaced fluoride pump at BR	Replacement	7/28/21	4,737	44	-	-	-	4,781	344000	6.67%
R10-65Q1.21-P-0008	Replaced fluoride sensor, card, ante	Replacement	9/1/21	4,453	708	-	-	-	5,161	346190	6.67%
R10-65Q1.21-P-0009	Replace bulk fuel level sensor at B	Replacement	11/15/21	3,206	185	-	1,848	-	1,543	346190	6.67%
R10-65Q1.22-P-0004	General electrical replacement/addi	Replacement	5/2/22	2,585	179	-	-	-	2,764	304500	3.75%
R10-15Q1.20-P-0016	Install & Labor Valves and FIlters	Replacement	12/23/20	190 147	19,385	-	-	-	209 532	346190	6.67%
R10-15Q1.20-P-0014	Conventional Filter Valves and Actu	Replacement	12/23/20	172,649	17,579	-	-	-	190,228	346190	6.67%
R10-15Q1.22-P-0008	Muncie GAC 2022	Replacement	5/25/22	157,313	-	-	-	-	157,313	320200	9.40%
R10-15Q1.21-P-0002	Muncie GAC	Replacement	4/20/21	127,360	12,868	-	11,873	-	128,355	320100	2.31%
R10-15Q1.20-P-0002	Muncie GAC Exchange	Replacement	6/6/20	4,664	12,389	-	-	-	17,053	320200	9.40%
R10-01Q1.21-P-0003	MUN Tank Access Safety	Replacement	1/28/22	128,514	-	-	4,469	-	124,045	304300	2.48%
R10-15Q1.21-P-0005	Lab Equipment Upgrade	Replacement	12/16/21	50,579	4,920	-	3,791	-	51,708	320100	2.31%
R10-15Q1.20-P-0022	Fence row cleanout and replace	Replacement	12/23/20	45,203	4,608	-	-	-	49,811	304500	3.75%
R10-15Q1.20-P-0004	Upgrade Lab Equipment	Replacement	10/22/20	26,418	2,623	-	-	-	29,041	344000	6.67%
R10-15Q1.21-P-0010	Update Flocculator and Gear Boxes	Replacement	9/2/21	24,776	2,521	-	4,406	-	22,890	311500	3.00%
R10-15Q1.21-P-0018	ClearWell Monitoring Upgrades	Replacement	12/2/21	22,305	2,228	-	-	-	24,533	346000	6.67%
R10-15Q1.21-P-0022	Basin Algae Control System	Replacement	11/18/21	19,040	1,909	-	1,426	-	19,523	320100	2.31%
R10-01Q1.20-P-0014	RIC Tank Access Safety	Replacement	11/10/21	171,698	-	-	-	-	171,698	304800	1.45%
R10-25Q1.21-P-0004	Analyzer & Equipment	Replacement	12/30/21	54,118	8,461	-	-	-	62,578	344000	6.67%
R10-01L3.19-P-0006	Richmond HMI Computer Replacement	Replacement	10/13/20	32,764	811	-	34,699	-	(1,124)	320100	2.31%
R10-25Q1.20-P-0005	G St Well Projects	Replacement	12/29/20	23,366	3,635	-	6,135	-	20,865	307000	2.77%
R10-25Q1.20-P-0012	Analizer	Replacement	12/23/20	13,848	1,242	-	-	-	15,090	344000	6.67%
R10-01L3.21-P-0002	Richmond Scada Improvements	Replacement	12/30/21	12,792	2,002	-	-	-	14,794	340325	20.00%
R10-25Q1.21-P-0009	Carbon Exhaust	Replacement	12/29/21	8,723	1,385	-	-	-	10,108	304500	3.75%
			Grand Total	5,784,493	708,762	-	1,055,923	-	5,437,333		

Revenue Requirement Calculation for All Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Line Number	Description	Eligible for Property Taxes	Pre-Approved Plan Investments	Replacement Investments	Total
1	Water Plant Additions Subject to SEI (From Sch-5 and Sch-9):	*	$45,051,785	$5,784,493	$50,836,278
2	Less: Water Retirements (From Sch-5 and Sch-9):	*	1,699,681	1,055,923	2,755,604
3	Plus: Cost of Removal (Cost of Removal less Salvage) (From Sch-5 and Sch-9):	*	224,231	708,762	932,993
4	Plus: PISCC, Deferred Depreciation, Deferred Property Tax Reg Asset		1,699,931	988,117	2,688,049
5	Net Investor Supplied Water SEI Additions (Line 1 - Line 2 + Line 3 - Line 4):		$45,276,266	$6,425,450	$51,701,716
6					
7	Pre-Tax Rate of Return (From Rebuttal Attachment GDS-1 Schedule 13):		7.74%	7.74%	7.74%
8	Pre-Tax Return on Additions (From Sch-5 and Sch-9):		$3,503,136	$497,153	$4,000,289
9					
10	Property Taxes on Water SEI Additions (From Sch-5 and Sch-9):		$955,223	$148,474	$1,103,697
11					
12	Depreciation on Water SEI Additions (From Sch-5 and Sch-9):		$1,038,504	$277,132	$1,315,636
13	Amortization of Deferred Asset		$43,820	$40,033	$83,852
14			$1,082,324	$317,165	$1,399,489
15					
16	Total SEI Revenues to Determine SEI Per Meter Rate (Line 8 + Line 11 + Line 13):		$5,540,683	$962,791	$6,503,474
17					

Fixed Charge Calculation for All Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Calculation of SEI Charge
Calculation of SEI Fixed Charge Rate Based on Meter Size
Using Meter Billing Units for the Twelve Months Ended October 31, 2022

Line	Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 10/31/2022*	AWWA Equivalent Meter Flow-Based Ratio	Meter Equivalents	Annualized SEI Revenue All Projects	Pre-Approved Plan Investments Meter Size	Replacement Investments Meter Size	Total Meter Size
1	**SEI Revenue (Per Line 15 of Rebuttal Attachment GDS-1, Schedule 1):**					$5,540,683	$962,791	$6,503,474
2	**80% of the Revenue Rider, with 20% being held in a Regulatory Asset**					**$ 4,432,546**	**$ 770,233**	**$ 5,202,779**
3	**Monthly Rate per Equivalent 5/8" Meter (Total Revenue/Total Meter Equivalents):**					$0.92	$0.16	$1.08
	Illustration of potential rates							
4	5/8"	3,573,095	1.0	3,573,095	$3,850,878.65	$0.92	$0.16	$1.08
5	3/4"	4,829	1.5	7,244	7,806.63	1.38	0.24	1.62
6	1"	131,568	2.5	328,921	354,492.37	2.30	0.40	2.69
7	1 1/2"	16,995	5.0	84,977	91,583.49	4.59	0.80	5.39
8	2"	68,388	8.0	547,104	589,637.51	7.35	1.28	8.62
9	3"	5,862	15.0	87,937	94,773.29	13.77	2.39	16.17
10	4"	3,351	25.0	83,774	90,286.64	22.95	3.99	26.94
11	6"	1,546	50.0	77,283	83,290.69	45.91	7.98	53.89
12	8"	348	80.0	27,806	29,967.30	73.46	12.76	86.22
13	10"	72	130.0	9,337	10,062.78	119.36	20.74	140.11
14	12"	0	215.0	0	-	$197.41	$34.30	$231.71
15	Total	3,806,054		4,827,476	$5,202,779.36			
16								
17	**20% of the Revenue Rider being held in a Regulatory Asset**					**$ 1,108,137**	**$ 192,558**	**$ 1,300,695**
18								

Note: The American Water Works Association (AWWA) standard Equivalent Meter Flow-Based Ratio is used at the basis for calculation. For example, the safe operating capacity of a 5/8 inch meter is 20 gallons per minute, which is used as the base ratio of 1.0. In contrast to this, a two inch meter has a safe operating capacity of 160 gallons per minute. Thus, on a continuity basis, a two inch meter is the equivalent of eight 5/8 inch meters, and thus the equivalent flow ratio for a two inch meter is 8.0.

Depreciation Calculation for All Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation for SEI Projects

Line Number	Account Number	Account Description	SEI Additions	Less: Retirements	Net SEI Additions	Weighted Avg Depreciation Rate	Depreciation Expense
1							
2							
3		Pre-Approved Investments	45,051,785	1,699,680	43,352,104	2.37%	1,026,710
4		Replacements Investment	5,784,493	1,055,923	6,840,416	4.01%	273,985
2							
3		**Grand Total:**	**$50,836,278**	**$2,755,603**	**$50,192,521**		**$1,300,695**

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Property Taxes
Based on 2021 Property Taxes Payable in 2022
Property Taxes Calculation for All Investments

Rebuttal Attachment GDS-1R
Schedule 4

Indiana Property Taxes
(Indiana - American Water Co.)

	2021 Payable in 2022				
Current Parcel	**May 10th**	**Nov. 13th**	**Total Payment**	**Total Assessment**	**Tax Rate**
Pre-Approved Plan Investments	3,590,020	1,383,040	2,769,155	86,194,340	3.21%
Replacement Investments	294,887	294,679	589,566	21,838,822	2.70%
	3,884,907	1,677,719	3,358,721	108,033,162	3.11%
				Weighted Average	**3.11%**

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Revenue Requirement Calculation for Pre-Approved Plan Investments only

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Line Number	Description	Eligible for Property Taxes	I10-750014 Southern Filter Backwash Residuals Management Improvements	I10-580004 Mooresville Filtration Improvements	I10-750020 Charlestown Filtration Improvements	I10-900049 Northwest Borman Park Chlorine and Chemical Storage Improvements	Total
1	Water Plant Additions Subject to SEI (From Attachment SSH-1):	*	$2,668,685	$21,660,651	$13,033,278	$7,689,171	$45,051,785
2	Less: Water Retirements (From Attachment SSH-1):	*	4,037	508,863	795,286	391,495	$1,699,681
3	Plus: Cost of Removal (Cost of Removal less Salvage) (From Attachment SSH-1):	*	$49,500	$47,801	$79,078	$47,852	$224,231
4	Plus: PISCC, Deferred Depreciation, Deferred Property Tax Reg Asset		186,887	867,156	397,316	248,572	$1,699,931
5	Net Investor Supplied Water SEI Additions (Line 1 - Line 2 + Line 3 - Line 4):		$2,901,035	$22,066,745	$12,714,386	$7,594,100	$45,276,266
6							
7	Pre-Tax Rate of Return (From Attachment GDS-1R Schedule 13):		7.74%	7.74%	7.74%	7.74%	7.74%
8	Pre-Tax Return on Additions (Line 5 X Line7):		$224,460	$1,707,359	$983,743	$587,574	$3,503,136
9							
10	Weighted Avg Property Tax Muni Rate (From Attachment GDS-1R Schedule 8):		3.00%	1.33%	2.59%	3.58%	3.23%
11	Property Taxes on Water SEI Additions (Lines 1-3 X Line10):		$82,269	$284,883	$322,207	$265,864	$955,223
12							
13	Depreciation on Water SEI Additions (From Attachment GDS-1R Schedule 7):		$2,691	$608,837	$276,844	$150,132	$1,038,504
14	Amortization of Deferred Asset		$4,758	$24,960	$8,988	$5,114	$43,820
15			$7,448	$633,798	$285,832	$155,246	$1,082,324
16							
17	Total SEI Revenues to Determine SEI Per Meter Rate (Line 8 + Line 11 + Line 13):		$314,177	$2,626,039	$1,591,782	$1,008,684	$5,540,683
18							

Fixed Charge Calculation for Pre-Approved Plan Investments only

Indiana-American Water Company
Calculation of SEI Charge
Cause No. 45609 SEI-1 2022
Calculation of SEI Fixed Charge Rate Based on Meter Size
Using Meter Billing Units for the Twelve Months Ended October 31, 2022

Line	Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 10/31/2022*	AWWA Equivalent Meter Flow-Based Ratio	Meter Equivalents	Annualized SEI Revenue All Projects	(Projects listed in order of estimated close dates. Subject to change) I10-750014 SEI Charge by Meter Size	I10-580004 SEI Charge by Meter Size	I10-750020 SEI Charge by Meter Size	I10-900049 SEI Charge by Meter Size	Total Meter Size
1	**SEI Revenue (Per Line 15 of Attachment GDS-1R, Schedule 5):**					$314,177	$2,626,039	$1,591,782	$1,008,684	$5,540,683
2	**80% of the Revenue Rider, with 20% being held in a Regulatory Asset**					**$ 251,342**	**$ 2,100,831**	**$ 1,273,426**	**$ 806,947**	**$ 4,432,546**
3	**Monthly Rate per Equivalent 5/8" Meter (Total Revenue/Total Meter Equivalents):**					$0.05	$0.44	$0.26	$0.17	$0.92
	Illustration of potential rates									
4	5/8"	3,573,095	1.0	3,573,095	$3,280,784.45	$0.05	$0.44	$0.26	$0.17	$0.92
5	3/4"	4,829	1.5	7,244	6,650.92	0.08	0.65	0.40	0.25	1.38
6	1"	131,568	2.5	328,921	302,012.39	0.13	1.09	0.66	0.42	2.30
7	1 1/2"	16,995	5.0	84,977	78,025.23	0.26	2.18	1.32	0.84	4.59
8	2"	68,388	8.0	547,104	502,346.02	0.42	3.48	2.11	1.34	7.35
9	3"	5,862	15.0	87,937	80,742.80	0.78	6.53	3.96	2.51	13.77
10	4"	3,351	25.0	83,774	76,920.37	1.30	10.88	6.59	4.18	22.95
11	6"	1,546	50.0	77,283	70,960.12	2.60	21.76	13.19	8.36	45.91
12	8"	348	80.0	27,806	25,530.86	4.17	34.81	21.10	13.37	73.46
13	10"	72	130.0	9,337	8,573.06	6.77	56.57	34.29	21.73	119.36
14	12"	0	215.0	0	-	$11.19	$93.56	$56.71	$35.94	$197.41
15	Total	3,806,054		4,827,476	$4,432,546.22					
16										
17										
18	**20% of the Revenue Rider being held in a Regulatory Asset**					**$ 62,835**	**$ 525,208**	**$ 318,356**	**$ 201,737**	**$ 1,108,137**
19										

Note: The American Water Works Association (AWWA) standard Equivalent Meter Flow-Based Ratio is used at the basis for calculation. For example, the safe operating capacity of a 5/8 inch meter is 20 gallons per minute, which is used as the base ratio of 1.0. In contrast to this, a two inch meter has a safe operating capacity of 160 gallons per minute. Thus, on a continuity basis, a two inch meter is the equivalent of eight 5/8 inch meters, and thus the equivalent flow ratio for a two inch meter is 8.0.

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation for SEI Projects

Line Number	Account Number	Account Description	SEI Additions	Less: Retirements	Net SEI Additions	Depreciation Rate	Depreciation Expense	
1	**I10-750014**	**SIOTC Backwash Improvements**						
2	304200	Struct & Imp Pumping	$0	$0	$0	2.63%	$0	*
3	304300	Struct & Imp WT	109,722	4,037	105,685	2.52%	2,660	**
4	305000	Collect & Impounding	0	0	0	1.24%	0	
5	311200	Pump Equipment Electric	0	0	0	1.39%	0	
6	320191	WT Equipment Filter Plant Piping (IN)	0	0	0	2.69%	0	
7	320100	WT Equipment	2,558,963	0		2.31%	0	
8	346190	Remote Control & Instrument	0	0	0	6.67%	0	
9		**Sub-Total:**	**$2,668,685**	**$4,037**	**$105,685**	**2.52%**	**$2,660**	
10	**I10-580004**	**MOR Filtration Plant**						
11	303400	Land and Land Rights WT	$0	0	$0	0.00%	$0	
12	304100	Struct & Imp Supply	(747)	22,613	(23,360)	3.22%	(752)	
13	304200	Struct & Imp Pumping	(1,494)	47,974	(49,468)	2.63%	(1,303)	*
14	304300	Struct & Imp WT	(4,481)	74,589	(79,071)	2.52%	(1,990)	**
15	304400	Struct & Imp T&D	(1,867)	6,488	(8,355)	2.77%	(231)	
16	304500	Struct & Imp General	(5,228)	48,724	(53,953)	3.75%	(2,023)	
17	304600	Struct & Imp Offices	(747)	12,707	(13,453)	3.66%	(492)	
18	304700	Struct & Imp Store,Shop,Garage	0	0	0	2.08%	0	
19	304800	Struct & Imp Misc	(373)	10,203	(10,576)	1.45%	(153)	
20	304610		2,730,857	0	2,730,857	3.69%	100,769	
21	309000	Supply Mains	(747)	9,372	(10,119)	1.42%	(144)	
22	311300	Pumping Equipment	(373)	1,016	(1,390)	4.39%	(61)	
23	311500	Pumping Equipment	(373)	976	(1,349)	3.00%	(40)	
24	311530		2,135,200	0	2,135,200	3.00%	64,056	
25	320192		4,997,012	0	4,997,012	2.69%	134,420	
26	334130	Electric meter	(373)	7,113	(7,486)	4.48%	(335)	
27	334300	Vault	(373)	6,273	(6,646)	2.93%	(195)	
28	340230	Comp & Periph Equip	(2,241)	15,966	(18,207)	20.00%	(3,641)	
29	340325	Software	(1,120)	24,691	(25,811)	20.00%	(5,162)	
30	307000	Wells & Springs	(373)	3,000	(3,373)	2.77%	(93)	
31	310000	Power Generation Equip	0	0	0	2.28%	0	
32	311200	Pump Equipment Electric	(2,988)	83,620	(86,608)	1.39%	(1,204)	
33	311520	Pump Eqp SOS & Pumping	(2,241)	29,574	(31,815)	3.00%	(954)	
34	320100	WT Equip Non-Media	2,318,128	38,641	2,279,487	2.31%	52,656	
35	320190	WT Equipment Set Basin,Clear Well	3,081,883	0	3,081,883	2.69%	82,903	
36	320191	WT Equipment Filter Plant Piping (IN)	5,432,446	0	5,432,446	2.69%	146,133	
37	320193	WT Equipment Chemical Feed (IN)	753,678	23,958	729,720	2.69%	19,629	
38	320200	WT Equipment Filter Media	246,551	0	246,551	9.40%	23,176	
39	340100	Office Furniture & Equip	(1,867)	3,470	(5,338)	5.00%	(267)	
40	343000	Tools,Shop,Garage Equip	(2,614)	3,701	(6,315)	4.00%	(253)	
41	344000	Laboratory Equipment	(1,120)	3,320	(4,441)	6.67%	(296)	
42	345000	Power Operated Equipment	0	0	0	2.25%	0	
43	346190	Remote Control & Instrument	(1,867)	29,132	(31,000)	6.67%	(2,068)	
44	347000	Misc Equipment	(1,494)	$1,741	(3,235)	5.00%	(162)	
45		**Sub-Total:**	**$21,660,651**	**$508,862**	**$21,151,789**	**2.85%**	**$601,923**	
46	**I10-750020**	**SIO Charlestown WTF Improvements**						
47	304300	Struct & Imp WT	$214,335	$185,535	$28,800	2.52%	$725	**
48	303200		$261,156	$0	$261,156	0.00%	$0	
49	303600		$1,065	$0	$1,065	0.00%	$0	
50	310000	Power Generation Equip	0	0	0	2.28%	0	
51	311200	Pump Equipment Electric	49,766	9,230	40,536	1.39%	563	
52	311530	Pump Eqp Wtr Treatment	17,081	311,135	(294,054)	3.00%	(8,822)	
53	320100		12,408,942	0	12,408,942	2.31%	286,647	
54	320190	WT Equipment Set Basin,Clear Well	0	0	0	2.69%	0	
55	320191	WT Equipment Filter Plant Piping (IN)	31,015	0	31,015	2.69%	834	
56	320193	WT Equipment Chemical Feed (IN)	6,688	89,516	(82,828)	2.69%	(2,228)	
57	320200	WT Equipment Filter Media	4,550	0	4,550	9.40%	428	
58	304800		0	21,540	(21,540)	1.45%	(312)	
59	304500		0	178,329	(178,329)	3.75%	(6,687)	
60	340100		1,649	0	1,649	5.00%	82	
61	344000	Laboratory Equipment	606	0	606	6.67%	40	
62	346190	Remote Control & Instrument	36,425	0	36,425	6.67%	2,430	
63		**Sub-Total:**	**$13,033,278**	**$795,286**	**$12,237,992**	**2.24%**	**$273,700**	
64	**I10-900049**	**NWI BP Chlorine Improvements**						
65	303400	Land and Land Rights WT	$0	$0	$0	0.00%	$0	$0
	303200		$808,398	$0	$808,398	0.00%	$0	##
	320100		$6,880,772	$3,075	$6,877,697	2.31%	$158,875	
66	304300	Struct & Imp WT	0	0	0	2.52%	0	**
67	311200	Pump Equipment Electric	0	0	0	1.39%	0	

68	320193	WT Equipment Chemical Feed (IN)	0	388,419	(388,419)	2.69%	(10,448)
69	346190	Remote Control & Instrument	0	0	0	6.67%	0
70		**Sub-Total:**	**$7,689,171**	**$391,495**	**$7,297,676**	**2.03%**	**$148,427**
71	**I10-700014**	**TER Mecca East Pressure Zone Impr**					
72	303400	Land and Land Rights WT	$0	$0	$0	0.00%	$0
73	304200	Struct & Imp Pumping	0	0	0	2.63%	0 *
74	304400	Struct & Imp T&D	0	0	0	2.77%	0
75	310000	Power Generation Equip	0	0	0	2.28%	0
76	311200	Pump Equipment Electric	0	0	0	1.39%	0
77	311500	Pump Eqp Other	0	0	0	3.00%	0
78	311540	Pump Eqp T&D	0	0	0	3.00%	0
79	331001	TD Mains Not Classified	0	0	0	1.70%	0
80	331200	TD Mains 6in to 8in	0	0	0	1.70%	0
81	346190	Remote Control & Instrument	0	0	0	6.67%	0
82		**Sub-Total:**	**$0**	**$0**	**$0**		**$0**
83							
84		**Grand Total:**	**$45,051,785**	**$1,699,680**	**$40,793,142**	2.52%	**$1,026,710**

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation Rate for 304200 and 304300

Line Number	Subsidiary Account	Account Description	NARUC Account	Utility Plant In Service Per Books 12/31/2016	Proposed Annual Depreciation Rate	Total Proposed Depreciation Expense	
9	304200	Struct & Imp Pumping - Johnson County	304.20	4,058,379.00	2.62%	106,430.00	
10	304200	Struct & Imp Pumping - Carter Street	304.20	3,598,452.59	2.59%	93,045.00	
11	304200	Struct & Imp Pumping - Northwest	304.20	9,875,306.79	2.82%	278,199.00	
12	304200	Struct & Imp Pumping - Hertzsch and Babb	304.20	2,870,781.64	2.69%	77,342.00	
13	304200	Struct & Imp Pumping - Other	304.20	5,459,573.70	2.31%	126,158.00	
14				25,862,493.72	**2.63%**	681,174.00	*
15							
16	304300	Struct & Imp WT - Johnson County	304.30	5,688,776.95	2.45%	139,203.00	
17	304300	Struct & Imp WT - Carter Street	304.30	5,211,502.87	2.85%	148,482.00	
18	304300	Struct & Imp WT - White River and Buck Creek	304.30	4,853,731.80	3.22%	156,289.00	
19	304300	Struct & Imp WT - Northwest	304.30	20,372,644.68	2.39%	486,829.00	
20	304300	Struct & Imp WT - Middle Fork and Main Station	304.30	4,052,722.77	2.69%	108,973.00	
21	304300	Struct & Imp WT - Hertzsch and Babb	304.30	13,002,029.38	2.50%	325,613.00	
22	304300	Struct & Imp WT - Warsaw	304.30	4,587,342.60	2.53%	116,275.00	
23	304300	Struct & Imp WT - West Lafayette	304.30	8,282,595.53	2.51%	208,212.00	
24	304300	Struct & Imp WT - Other	304.30	6,387,283.92	2.08%	133,220.00	
25				72,438,630.50	2.52%	1,823,096.00	**

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Property Taxes
Based on 2021 Property Taxes Payable in 2022

Rebuttal Att

Indiana Property Taxes
(Indiana - American Water Co.)

1 - County
2 - Township
4 - School
5 - Other

Property Taxes Calculation for Pre-Approved Plan Investments onl

						2021 Payable in 2022			
County	Municipality	Tax Type:		Map Location	Current Parcel	May 10th	Nov. 13th	Total Payment	Total Assessment
Clark	Jeffersonville City	1, 2, 4	P Prop	19-50000-1341	10-009-7410	$ 4,998.45	$ 4,998.45	$ 9,996.90	$ 333,230.00
Clark	Jeffersonville City-I.F.W.	1, 2, 4	P Prop	19-51000-1660	10-010-7410	$ 43,855.20	$ 43,855.20	$ 87,710.40	$ 2,923,680.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00006-0851	10-19-01-100-347.000-009	$ 34,548.00	$ 34,548.00	$ 69,096.00	$ 2,303,200.00
Clark	Jeffersonville City-I.F.W.	1, 2, 4	R	19-00031-0300	10-19-00-101-234.000-010	$ 904.50	$ 904.50	$ 1,809.00	$ 60,300.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00053-0341	10-19-00-301-248.000-009	$ 7,263.00	$ 7,263.00	$ 14,526.00	$ 484,200.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00114-0031	10-19-01-200-677.000-009	$ 217.00	$ 217.00	$ 434.00	$ 21,700.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00114-0731	10-19-00-400-078.000-009	$ 6,420.00	$ 6,420.00	$ 12,840.00	$ 428,000.00
						$ 98,206.15	$ 98,206.15	$ 196,412.30	$ 6,554,310.00
Morgan	Mooresville Town	1, 2, 4	P Prop	021-85-00-000-018-0	55-105-00150-85	$ 18,351.20	$ 18,351.20	$ 36,702.40	$ 2,762,590.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-25-340-006-0	55-01-25-340-006.000-005	$ 201.94	$ 201.94	$ 403.88	$ 30,400.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-235-009-0	55-01-35-235-009.000-005	$ 7.31	$ 7.31	$ 14.62	$ 1,100.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-235-010-0	55-01-35-235-010.000-005	$ 19.93	$ 19.93	$ 39.86	$ 3,000.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-001-0	55-01-35-280-001.000-005	$ 45.17	$ 45.17	$ 90.34	$ 6,800.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-002-0	55-01-35-280-002.000-005	$ 1,434.83	$ 1,434.83	$ 2,869.66	$ 216,000.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-004-0	55-01-35-280-004.000-005	$ 9.30	$ 9.30	$ 18.60	$ 1,400.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-005-0	55-01-35-280-005.000-005	$ 14.62	$ 14.62	$ 29.24	$ 2,200.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-006-0	55-01-35-280-006.000-005	$ 37.20	$ 37.20	$ 74.40	$ 5,600.00
						$ 20,121.50	$ 20,121.50	$ 40,243.00	$ 3,029,090.00
Clark	Charlestown		P Prop			$ 174,776.09	$ 174,776.09	$ 349,552.18	$ 13,515,890.00
						$ 174,776.09	$ 174,776.09	$ 349,552.18	$ 13,515,890.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0037-0013	45-08-07-280-001.000-004	$ 2,813.82	$ 2,813.82	$ 5,627.64	$ 146,200.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0050-0029	45-08-10-436-002.000-004	$ 3,481.69	$ 3,481.69	$ 6,963.38	$ 183,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0052-0013	45-08-11-302-005.000-004	$ 11,710.15	$ 11,350.15	$ 23,060.30	$ 625,500.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0052-0022	45-08-11-302-003.000-004	$ 6,459.76	$ 6,099.76	$ 12,559.52	$ 330,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0052-0023	45-08-11-302-004.000-004	$ 10,240.83	$ 9,880.83	$ 20,121.66	$ 543,000.00
Lake	Gary-Calumet	1, 2, 4	R	0	45-08-20-476-005.000-003	$ 3,231.00	$ 2,871.00	$ 6,102.00	$ 177,400.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0145-0025	45-03-26-351-001.000-004	$ 632.09	$ 632.09	$ 1,264.18	$ 23,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-41-0080-0007	45-09-06-305-005.000-004	$ 706.89	$ 706.89	$ 1,413.78	$ 27,900.00
Lake	Gary-Calumet	1, 2, 4	R	25-42-0249-0001	45-08-27-161-001.000-004	$ 759.57	$ 579.57	$ 1,339.14	$ 31,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-43-0041-0002	45-08-09-476-001.000-004	$ 2,201.16	$ 2,201.16	$ 4,402.32	$ 111,800.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0055-0002	45-08-04-407-003.000-004	$ 12,089.27	$ 12,089.27	$ 24,178.54	$ 667,000.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0003	45-08-04-430-003.000-004	$ 93.83	$ 93.83	$ 187.66	$ 5,100.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0004	45-08-04-430-004.000-004	$ 93.83	$ 93.83	$ 187.66	$ 5,100.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0005	45-08-04-430-005.000-004	$ 68.89	$ 68.89	$ 137.78	$ 3,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0006	45-08-04-430-006.000-004	$ 68.89	$ 68.89	$ 137.78	$ 3,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0007	45-08-04-430-007.000-004	$ 68.89	$ 68.89	$ 137.78	$ 3,700.00

Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0008	45-08-04-430-008.000-004	$ 63.55	$ 63.55	$ 127.10	$ 3,400.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0010	45-08-04-430-011.000-004	$ 63.08	$ 63.08	$ 126.16	$ 2,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0011	45-08-04-430-018.000-004	$ 1,045.28	$ 1,045.28	$ 2,090.56	$ 46,900.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0020	45-08-04-430-009.000-004	$ 8.00	$ 3.00	$ 11.00	$ 100.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0046-0007	45-09-06-303-006.000-004	$ 901.03	$ 901.03	$ 1,802.06	$ 38,800.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0341-0024	45-08-21-479-012.000-004	$ 1,273.49	$ 913.49	$ 2,186.98	$ 39,500.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0508-0012	45-08-15-401-001.000-004	$ 368.00	$ 3.00	$ 371.00	$ 10,000.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0508-0013	45-08-15-401-002.000-004	$ 368.00	$ 3.00	$ 371.00	$ 10,000.00
Lake	Gary-Calumet	1, 2, 4	R	25-47-0325-0001	45-08-27-328-001.000-004	$ 1,478.31	$ 1,118.31	$ 2,596.62	$ 51,000.00
Lake	Gary-Calumet	1, 2, 4	P Prop	25-950072	45-704-95007-20	$ 748,559.64	$ 748,559.64	$ 1,497,119.28	$ 42,030,300.00
						$ 808,848.94	$ 805,773.94	$ 1,614,622.88	$ 45,122,600.00
					Pre-Approved Plan (first)	1,101,953	1,098,878	2,200,830	68,221,890
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	P Prop	0-18-0000262920	84-00-00-277-145.000-002	$ 266,112.57	$ 266,112.57	$ 532,225.14	$ 16,830,850.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0616301001	84-06-16-301-001.000-002	$ 1,217.44	$ 1,217.44	$ 2,434.88	$ 77,000.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0616352001	84-06-16-352-001.000-002	$ 494.89	$ 494.89	$ 989.78	$ 31,300.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0616377001	84-06-16-377-001.000-002	$ 1,222.19	$ 1,222.19	$ 2,444.38	$ 77,300.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0621126002	84-06-21-126-002.000-002	$ 12,792.68	$ 12,792.68	$ 25,585.36	$ 809,100.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0621126003	84-06-21-126-003.000-002	$ 858.53	$ 858.53	$ 1,717.06	$ 54,300.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0621126004	84-06-21-126-004.000-002	$ 754.19	$ 754.19	$ 1,508.38	$ 47,700.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0623251001	84-06-23-251-001.000-002	$ 453.77	$ 453.77	$ 907.54	$ 28,700.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0625129002	84-06-25-129-002.000-002	$ 256.14	$ 256.14	$ 512.28	$ 16,200.00
							284,162	568,325	17,972,450
						$ 3,590,020.44	$ 1,383,040.08	$ 2,769,155.16	$ 86,194,340.00

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Revenue Requirement Calculation for Replacement Investment

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Line Number	Description	Eligible for Property Taxes	Replacement Projects	Total
1	Water Plant Additions Subject to SEI (From Attachment DH-1R):	*	$5,784,493	$5,784,493
2	Less: Water Retirements (From Attachment DH-1R):	*	1,055,923	1,055,923
3	Plus: Cost of Removal (Cost of Removal less Salvage) (From Attachment DH-1R):	*	708,762	708,762
4	Plus: PISCC, Deferred Depreciation, Deferred Property Tax Reg Asset		988,117	988,117
5	Net Investor Supplied Water SEI Additions (Line 1 - Line 2 + Line 3 - Line 4):		$6,425,450	$6,425,450
6				
7	Pre-Tax Rate of Return (From Attachment GDS-1R Schedule 13):		7.74%	7.74%
8	Pre-Tax Return on Additions (Line 5 X Line7):		$497,153	$497,153
9				
10	Weighted Avg Property Tax Muni Rate (From Attachment GDS-1R Schedule 12):		2.70%	2.70%
11	Property Taxes on Water SEI Additions (Lines 1-3 X Line10):		$148,474	$148,474
12				
13	Depreciation on Water SEI Additions (From Attachment GDS-1R Schedule 11):		$277,132	$277,132
14	Amortization of Deferred Asset		$40,033	$40,033
15			$317,165	$317,165
16				
17	Total SEI Revenues to Determine SEI Per Meter Rate (Line 8 + Line 11 + Line 13):		$962,791	$962,791
18				

Fixed Charge Calculation for Replacement Investments

Indiana-American Water Company
Calculation of SEI Charge
Cause No. 45609 SEI-1 2022
Calculation of SEI Fixed Charge Rate Based on Meter Size
Using Meter Billing Units for the Twelve Months Ended October 31, 2022

Line	Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 10/31/2022*	AWWA Equivalent Meter Flow-Based Ratio	Meter Equivalents	Annualized SEI Revenue Replacements	Replacement Projects	Total Meter Size
1	**SEI Revenue (Per Line 15 of Attachment GDS-1R, Schedule 9):**					$962,791	$962,791
2	**80% of the Revenue Rider, with 20% being held in a Regulatory Asset**					**$ 770,233**	**$ 770,233**
3	**Monthly Rate per Equivalent 5/8" Meter (Total Revenue/Total Meter Equivalents):**					$0.16	$0.16
	Illustration of potential rates						
4	5/8"	3,573,095	1.0	3,573,095	$570,094.21	$0.16	$0.16
5	3/4"	4,829	1.5	7,244	1,155.71	0.24	0.24
6	1"	131,568	2.5	328,921	52,479.98	0.40	0.40
7	1 1/2"	16,995	5.0	84,977	13,558.26	0.80	0.80
8	2"	68,388	8.0	547,104	87,291.49	1.28	1.28
9	3"	5,862	15.0	87,937	14,030.49	2.39	2.39
10	4"	3,351	25.0	83,774	13,366.27	3.99	3.99
11	6"	1,546	50.0	77,283	12,330.57	7.98	7.98
12	8"	348	80.0	27,806	4,436.44	12.76	12.76
13	10"	72	130.0	9,337	1,489.72	20.74	20.74
14	12"	0	215.0	0	-	$34.30	$34.30
15	Total	3,806,054		4,827,476	$770,233.14		
16							
17							
18	**20% of the Revenue Rider being held in a Regulatory Asset**					**$ 192,558**	**$ 192,558**
19							

Note: The American Water Works Association (AWWA) standard Equivalent Meter Flow-Based Ratio is used at the basis for calculation. For example, the safe operating capacity of a 5/8 inch meter is 20 gallons per minute, which is used as the base ratio of 1.0. In contrast to this, a two inch meter has a safe operating capacity of 160 gallons per minute. Thus, on a continuity basis, a two inch meter is the equivalent of eight 5/8 inch meters, and thus the equivalent flow ratio for a two inch meter is 8.0.

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation for SEI Projects

Line Number	Account Project Number	Project Description	SEI Additions	Less: Retirements	Net SEI Additions	Depreciation Rate	Depreciation Expense
1	R10-01K3.19-P-4031	MOR Filtration Plant	$172,430	$0	$172,430	10.00%	$17,243
2	T10-0185-P-1000	SIOTC Backwash Improvements	27,092	0	27,092	10.00%	2,709
3	T10-0184-P-1000	SIO Charleston WTF Improvements	103,040	0	103,040	10.00%	10,304
4	R10-70Q1.21-P-0030	NWI BP Chlorine Improvements	41,293	4111.65	45,404	3.00%	1,362
5	R10-70Q1.20-P-0019	TH Rework High Service Pump#17	26,701	8226.65	34,928	3.00%	1,048
6	R10-70Q1.20-P-0016	Replace Motor on TH HIgh Serv Pump	17,084	14312.95	31,397	3.00%	942
7	R10-70Q1.20-P-0023	Rebuilt Pump#1 at Allendale Booster	11,761	395.49	12,157	3.00%	365
8	R10-47Q1.21-P-0014	Well 13 bearings, pump, clean	58,457	15034.52	73,492	2.77%	2,036
9	R10-47Q1.22-P-0002	DF well 15 pump replacement	44,752	10083.56	54,836	3.00%	1,645
10	R10-47Q1.21-P-0020	HH well 11 rpl pump bowl/sec of pip	19,702	3687.01	23,389	2.77%	648
11	R10-47Q1.20-P-0017	DF high service pump #2	9,616	11965.56	21,582	3.00%	647
12	R10-47Q1.20-P-0016	HH high serv pump #2	8,858	6708.28	15,566	3.00%	467
13	R10-47Q1.21-P-0019	Mac Allister generator batteries	8,758	9914.76	18,672	2.77%	517
14	R10-47Q1.20-P-0011	DF Well #16	-	3989.09	3,989	3.00%	120
15	R10-47Q1.21-P-0011	DF cla vlv rpr HSP#1	8,525	859.5	9,384	3.00%	282
16	R10-47Q1.21-P-0009	BBC repair backwash pump	7,426	1453.94	8,880	3.00%	266
17	R10-47Q1.22-P-0003	DF well 13 VFD Rpl	6,643	2621.73	9,265	2.77%	257
18	R10-47Q1.20-P-0008	HH hig pressure rel valve	-	0	0	1.70%	0
19	R10-47Q1.22-P-0007	Living Waters DF hypo pump	2,127	498.46	2,625	3.00%	79
20	R10-47Q1.21-P-0018	Rotork parts for DF	2,348	937.08	3,285	2.31%	76
21	R10-90Q1.20-P-0020	B.P. Backwash Improvements	293,976	0	293,976	2.25%	6,614
22	R10-90Q1.20-P-0038	BP HS6 Discharge Piping Replacement	121,751	96566.76	218,318	3.53%	7,707
23	R10-90Q1.20-P-0011	Repl Basin Drain Pump-BP	87,130	5322.06	92,452	3.00%	2,774
24	R10-90Q1.21-P-0005	Low Service #3 OD Pump Rebuild	75,620	64325.78	139,946	2.33%	3,261
25	R10-90Q1.20-P-0059	Manual Transfer Switch Generator BP	66,220	7309.14	73,530	1.45%	1,066
26	R10-90Q1.20-P-0034	O.D. Backwash Pump 3 Actuator	65,876	34078.98	99,955	1.39%	1,389
27	R10-90Q1.20-P-0029	B.P. Replace Shaft and Bearings #7	44,895	7183.41	52,079	3.00%	1,562
28	R10-90Q1.21-P-0002	Phosphate Pump Replacement	40,817	0	40,817	5.00%	2,041
29	R10-90Q1.21-P-0007	5 MGD HS Pump OD	33,301	0	33,301	1.39%	463
30	R10-90Q1.20-P-0032	65th & Miss. #3 Pump Seals	21,750	4133.92	25,884	3.00%	777
31	R10-90Q1.21-P-0031	NWI 13th & Jennings;	20,164	13700.79	33,865	2.52%	853
32	R10-90Q1.20-P-0023	B.P. #7 H.S. Actuator	17,378	2538.21	19,916	3.00%	597
33	R10-90Q1.21-P-0054	MLK Motor Bearing Rebuild	16,865	12725.09	29,590	1.39%	411
34	R10-90Q1.21-P-0045	Vacuum System OD	16,244	6596.53	22,840	2.25%	514
35	R10-90Q1.21-P-0016	Basin Pump Support and Drive Shaft	15,908	0	15,908	2.25%	358
36	R10-01L6.20-P-0012	Floc VFD Replacement Project	15,902	10618.21	26,520	6.67%	1,769
37	R10-90Q1.21-P-0008	Replace Bearings Blower OD	15,832	827.06	16,659	2.25%	375
38	R10-90Q1.20-P-0043	Pre Chlorine Booster Pump and Drive	15,285	1261.86	16,547	3.00%	496
39	R10-90Q1.20-P-0036	Turbidimeters - OD	11,809	7488.86	19,298	3.00%	579
40	R10-90Q1.21-P-0009	Rapid Mix OD Motor Rebuild	11,778	0	11,778	2.25%	265
41	R10-90Q1.21-P-0023	MLK Pump 3 Motor Refurb	9,475	0	9,475	2.25%	213
42	R10-90Q1.20-P-0028	O.D. Recycler 36" Valve Step Replac	9,180	4095.3	13,275	3.75%	498
43	R10-01L6.20-P-0017	Recycle VFD Comm Replacements	7,640	4330.4	11,970	6.67%	798
44	R10-90Q1.21-P-0028	Pump 1 VFD Replacement Shorewood	7,183	0	7,183	2.25%	162
45	R10-90Q1.20-P-0060	Soft Start 41st Carolina	7,169	192.37	7,361	1.39%	102
46	R10-90Q1.20-P-0049	Check Valve Pump 2 Miller	6,726	302.66	7,029	1.39%	98
47	R10-90Q1.21-P-0033	Packing Replacement OD Floc	6,370	0	6,370	2.25%	143
48	R10-90Q1.21-P-0048	Rotork Actuator Replace OD Recycle	5,750	3444.57	9,195	6.67%	613
49	R10-90Q1.20-P-0007	Raw Water Turbidimeter - BP	5,639	0	5,639	2.48%	140
50	R10-90Q1.20-P-0031	B.P. Fluoride/Ammonia Pumps	5,297	2520.39	7,817	3.00%	235
51	R10-90Q1.20-P-0042	Flouride Sensor and Pump Upgrades	4,994	2828.2	7,822	2.48%	194
52	R10-90Q1.21-P-0029	Replacement Vacuum Prime Ball Check	4,792	0	4,792	5.00%	240
53	R10-90Q1.21-P-0035	Pump 3 41st Carolina Rebuild	4,613	0	4,613	2.25%	104
54	R10-90Q1.19-P-0067	Chlorine Analyzers - OD	4,442	3241.86	7,684	2.69%	207
55	R10-90Q1.20-P-0054	BP/OD Analyzers	4,428	5502.18	9,930	3.00%	298
56	R10-90Q1.20-P-0024	B.P. Lab Analyzers	3,213	0	3,213	6.67%	214
57	R10-60Q1.20-P-0037	Pressure Transducer Rpl Stony Crk B	4,224	0	4,224	5.00%	211
58	R10-60Q1.20-P-0049	Wells 7 - 8 PLC Replace RW	4,079	3975.23	8,054	2.28%	184
59	R10-45Q1.20-P-0004	High Service Pump Replace Somerset	23,343	1234.84	24,578	1.39%	342
60	R10-45Q1.21-P-0011	Well pump replacements Wabash plant	19,066	2740.78	21,807	3.22%	702
61	R10-80Q1.21-P-0002	Filter 2 Actuators	28,358	5839.9	34,198	2.31%	790
62	R10-80Q1.20-P-0002	Filter 1 Actuators	26,920	1544.55	28,465	2.31%	658
63	R10-80Q1.20-P-0003	HS #3 Motor	21,760	1840.61	23,600	3.00%	708
64	R10-80Q1.20-P-0011	Well #2 Pump & Pipe	14,849	3596.03	18,445	2.77%	511
65	R10-80Q1.20-P-0008	Well #1Motor	8,919	2659.13	11,578	2.77%	321
66	R10-80Q1.20-P-0010	Well #1 Pump	7,822	1761.43	9,583	2.77%	265
67	R10-80Q1.21-P-0005	Well #1 Motor	7,350	2553.21	9,903	2.77%	274
68	R10-80Q1.21-P-0006	Well #1 Capacitor Bank	6,315	969.06	7,284	2.77%	202
69	R10-80Q1.22-P-0006	Fluoride Room Relocation	4,587	2324.75	6,912	2.31%	160
70	R10-01Q1.21-P-0007	NBG Clearwell Bypass (Zube)	74,125	0	74,125	2.31%	1,712

71	R10-85Q1.21-P-0005	Filter Valve Replacement	24,519	353.67	24,873	3.00%	746
72	R10-85Q1.21-P-0010	RPL Pump Well #3	13,200	5529.63	18,730	3.00%	562
73	R10-85Q1.20-P-0009	RPL Water Line Chemical Feed Buildi	10,549	5931.16	16,481	3.22%	531
74	R10-85Q1.20-P-0010	Electrical upgrade for Filters	7,573	3217.69	10,791	3.22%	347
75	R10-85Q1.21-P-0013	Well #1 Pump Replacement	6,861	3601.66	10,463	2.77%	290
76	R10-85Q1.21-P-0006	RPL Backwash Meter	5,339	3767	9,106	2.28%	208
77	R10-85Q1.22-P-0005	NEW Lab Spectrophotometer for water	4,880	0	4,880	6.67%	326
78	R10-85Q1.21-P-0009	RPL Water Line Chemical Feed Bldg	5,299	2402.3	7,701	3.22%	248
79	R10-85Q1.20-P-0002	RPL Effluent Valve	4,284	2227.42	6,512	9.40%	612
80	R10-75Q1.19-P-0016	Replace 4 filter Flow control valve	348,122	0	348,122	6.67%	23,220
81	R10-75Q1.20-P-0010	Charlestown Well field Electrical	120,952	0	120,952	3.22%	3,895
82	R10-75Q1.20-P-0009	Atkins MCC	84,013	13636.96	97,650	6.67%	6,513
83	R10-55Q1.22-P-0005	New motor for well 1 East side	14,100	10133.48	24,234	3.22%	780
84	R10-55Q1.20-P-0022	WRE 2 new pump column and check val	11,781	4289.55	16,071	3.75%	603
85	R10-55Q1.20-P-0007	Replace WRE well 2 motor	-	0	0	3.22%	0
86	R10-55Q1.21-P-0026	New pump for well 1 Sugar Creek	9,676	5908.08	15,584	3.22%	502
87	R10-55Q1.20-P-0012	London Rd well 4 pump repair	-	0	0	3.22%	0
88	R10-55Q1.21-P-0016	New VFD for Marlin Well 5	7,692	6749.8	14,442	3.22%	465
89	R10-55Q1.21-P-0024	New motor for Marlin well 5	5,945	0	5,945	3.75%	223
90	R10-55Q1.21-P-0007	London Rd Well 3 Pump	5,794	12290.82	18,085	3.22%	582
91	R10-55Q1.20-P-0011	Replaced Well pump WRE 3	-	0	0	2.52%	0
92	R10-55Q1.22-P-0003	New west well 1 pump	5,068	3186	8,254	3.22%	266
93	R10-55Q1.21-P-0019	Repair #6 well pump	4,527	2801.64	7,328	3.22%	236
94	R10-55Q1.20-P-0010	Replace check valve well3 WR East	-	0	0	3.22%	0
95	R10-65Q1.20-P-0011	Replace High Service #3 at BRWTP	20,690	4496.91	25,187	3.00%	756
96	R10-65Q1.20-P-0012	Replace High Service #1 Motor at BR	9,709	683.16	10,393	3.00%	312
97	R10-65Q1.20-P-0017	Replace pump and column pipe on Wel	7,409	3791.05	11,200	3.00%	336
98	R10-65Q1.20-P-0009	Replace Pump on Well #4	6,310	5002.07	11,312	5.00%	566
99	R10-25Q1.21-P-0011	Low Service & G st Roads	23,780	0	23,780	3.75%	892
100	R10-50Q1.20-P-0006	Replace Flow Meters at MCO at wells	31,862	283.75	32,146	2.77%	890
101	R10-50Q1.20-P-0004	Replace Aerator Pipe MCO	12,315	4460.79	16,776	2.31%	388
102	R10-50Q1.20-P-0008	Aerator Replacement Tubing Liabilit	11,173	654.1	11,827	3.00%	355
103	R10-50Q1.21-P-0012	MCO WEll#1 Rpr Pump/REpl Column Pip	8,134	343.44	8,477	3.00%	254
104	R10-50Q1.21-P-0009	4" DeZurik Butterfly valves repl WA	3,460	124.31	3,585	2.31%	83
105	R10-50Q1.22-P-0004	**Rebuild Aertor Blower on Aerator**	3,579	155.51	3,734	2.31%	86
106	R10-70Q1.20-P-0022	Repl TH High Serv #17 starter w/VFD	49,774	8208.09	57,982	3.00%	1,739
107	R10-70Q1.20-P-0024	Upgrade/Replace TH hoist/cranes ins	23,061	0	23,061	2.25%	519
108	R10-70Q1.20-P-0004	Repl 2 Rotork Actuator-C#3 Influent	19,275	8853.67	28,129	2.69%	757
109	R10-70Q1.21-P-0019	Repl Peerless Pmp Shrine Hill Bstr	18,135	210.74	18,346	3.00%	550
110	R10-70Q1.21-P-0018	Rpl Sull Well #5 Pump	15,051	3162.2	18,213	3.00%	546
111	R10-70Q1.20-P-0006	Repl Ammonium Sulf Feed Pump#2 T.H.	11,464	1165.62	12,629	3.00%	379
112	R10-70Q1.20-P-0011	Repl Lift Station Pump TH Plant	(0)	0	(0)	3.00%	0
113	R10-70Q1.21-P-0013	Rpl aged Rotork Actuator /Basins 3&	10,514	1050	11,564	2.25%	260
114	R10-70Q1.20-P-0018	TH Repl rotork actuator for cell#1	9,765	493.49	10,258	2.31%	237
115	R10-70Q1.20-P-0015	Replace TH Lab Incubator	8,045	4717.24	12,762	6.67%	851
116	R10-70Q1.20-P-0012	Repl Cla-Valve Farmersburg	5,729	164.97	5,894	1.70%	100
117	R10-70Q1.22-P-0002	Rpl flow trans pressure filter #5 T	2,467	190.23	2,658	6.67%	177
118	R10-70Q1.22-P-0006	Rpl damaged flouride tank trns pmp	1,572	0	1,572	5.00%	79
119	R10-70Q1.22-P-0005	Spare trns pmp for phosphate tanks	1,124	0	1,124	5.00%	56
120	R10-70Q1.22-P-0016	New PAPR resp sys chang chlor cylin	484	0	484	5.00%	24
121	R10-47Q1.21-P-0003	DF Living waters OSEC B pack genera	29,955	11159.61	41,115	2.31%	950
122	R10-47Q1.20-P-0015	DF Hypo Unit pack generator	28,686	0	28,686	2.31%	663
123	R10-47Q1.20-P-0019	HH analyzer repl pump & parts	3,403	666.09	4,070	3.00%	122
124	R10-90Q1.21-P-0018	BP Low Service Actuators	88,191	10280.39	98,471	2.25%	2,216
125	R10-90Q1.20-P-0010	Coagulant Upgrade - OD	51,904	255.56	52,159	2.31%	1,205
126	R10-01L6.20-P-0015	Shorewood PLC Replacement	48,177	4184.33	52,362	6.67%	3,493
127	R10-90Q1.20-P-0033	O.D. Residual Pumps	9,030	3664.48	12,694	3.00%	381
128	R10-01L6.20-P-0010	Control Panel Removal and Installat	7,273	2227.33	9,501	6.67%	634
129	R10-90Q1.20-P-0047	Electrical Upgrade Replace Cloth Wi	6,994	3879.08	10,873	3.75%	408
130	R10-10Q1.20-P-0062	Carbon Exchange	94,002	75057.54	169,060	2.31%	3,905

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Property Taxes
Based on 2020 Property Taxes Payable in 2021

Rebuttal Attachment GDS-1R
Schedule 12

Indiana Property Taxes
(Indiana - American Water Co.)

Property Taxes Calculation for Replacement Investments

		2021 Payable in 2022				
County	**Municipality**	**Avg. May 10th**	**Avg. Nov. 13th**	**Avg. Total Payment**	**Avg. Total Assessment**	**Tax Rate**
Clark	Charlestown	$ 25,074.33	$ 25,071.90	$ 50,146.22	$ 1,951,284.29	2.57%
Porter	Chesterton	$ 8,830.34	$ 8,825.34	$ 17,655.68	$ 705,767.50	2.50%
Montgomery	Crawfordsville	$ 40,421.67	$ 40,421.67	$ 80,843.34	$ 2,270,023.33	3.56%
Howard	Kokomo	$ 14,757.77	$ 14,755.41	$ 29,513.18	$ 983,753.60	3.00%
Morgan	Mooresville	$ 2,238.29	$ 2,236.90	$ 4,475.19	$ 336,565.56	1.33%
Delaware	Muncie City	$ 44,172.14	$ 44,165.59	$ 88,337.73	$ 2,945,593.75	3.00%
Warrick	Newburgh	$ 7,913.57	$ 7,913.57	$ 15,827.15	$ 726,446.67	2.18%
Wabash	Noble	$ 8,169.53	$ 8,166.20	$ 16,335.73	$ 1,261,878.33	1.29%
Hamilton	Noblesville	$ 13,321.44	$ 13,319.58	$ 26,641.02	$ 1,093,359.44	2.44%
Wayne	Richmond City	$ 15,041.32	$ 15,040.90	$ 30,082.22	$ 1,015,852.58	2.96%
Vigo	Riley	$ 3,818.29	$ 3,638.29	$ 7,456.58	$ 291,095.00	2.56%
Jackson	Seymour City	$ 26,650.02	$ 26,650.02	$ 53,300.05	$ 1,983,520.00	2.69%
Shelby	Shelbyville	$ 20,893.19	$ 20,893.19	$ 41,786.39	$ 1,448,000.00	2.89%
Hamilton	Sheridan	$ 8,961.17	$ 8,958.61	$ 17,919.78	$ 582,353.33	3.08%
Vigo	Terre Haute	$ 26,028.37	$ 26,027.46	$ 52,055.83	$ 1,646,868.18	3.16%
Wabash	Wabash	$ 9,881.08	$ 9,880.08	$ 19,761.15	$ 1,099,265.00	1.80%
Kosciusko	Warsaw	$ 18,714.29	$ 18,714.29	$ 37,428.57	$ 1,497,195.71	2.50%
					Weighted Average	**2.70%**
		$ 294,886.81	**$ 294,679.01**	**$ 589,565.82**	**$ 21,838,822.28**	**2.70%**

Used for all Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Rate of Return Calculation
Based on Actual Capital figures as of October 31, 2022. ROE as Approved in Cause No. 45142

Line Number	Class of Capital	Amount as of 10/31/2022	Percent of Total	(%) Cost	Weighted Cost	Pre-Tax Weighted Cost
1.	Long Term Debt	$ 557,834,343	38.09%	4.73%	1.80%	1.80%
2.						
3.	Accumulated Deferred Investment Tax Credits - Pre 1971	263,433,226	17.99%	0.00%	0.00%	0.00%
4.						
5.	Job Development Investment Tax Credits (JDITC) - Post 1970	617,419	0.04%	7.47%	0.00%	0.00%
6.						
7.	Other Capital Elements	(15,922,394)	-1.09%	0.00%	0.00%	0.00%
8.						
9.	Common Equity	658,396,350	44.96%	9.80%	4.41%	5.93%
10.						
11.	Total Capitalization	$ 1,464,358,944	100.00%		6.21%	7.74%
12.						
13.	**Tax Gross-Up Calculation:**					
14	Gross Revenue Change		100.0000%			
15	Less: Uncollectible Expense		1.0167%			
16	Total Before Gross Income and IURC Fees (Line 14 - Line 15)		98.9833%			
17						
18	Less: IURC Fee IURC Fee Rate for 2018/2019 Rate: 0.1202041%	0.1202%	0.1190%			
19	Total Before Gross Income Taxes (Line 16 - Line 18)		98.8643%			
20						
21	Less: State Income Tax	4.9000%	4.8444%			
22	Less: Utility Receipts Tax	0.0000%	0.0000%			
23	Total before Federal Income Taxes (Line 19 - Line 21 - Line 22)		94.0199%			
24						
25	Less: Federal Income Taxes (21% X Line 23)	21.00%	19.7442%			
26						
27	Total after Income Taxes (Line 23 - Line 25)		74.2757%			
28						
29	Gross Revenue Conversion Factor (1 / Line 27)		134.6335%			
30	**Expenses Tax Gross-Up Calculation:**					
31	Gross Revenue Change		100.0000%			
32	Less: Uncollectible Expense		1.0167%			
33	Total Before Gross Income and IURC Fees (Line 14 - Line 15)		98.9833%			
34						
35	Less: IURC Fee IURC Fee Rate for 2018/2019 Rate: 0.1202041%	0.1202%	0.1190%			
36	Total Before Gross Income Taxes (Line 16 - Line 18)		98.8643%			
37						
38	Less: State Income Tax	0.0000%	0.0000%			
39	Less: Utility Receipts Tax	0.0000%	0.0000%			
40	Total before Federal Income Taxes (Line 19 - Line 21 - Line 22)		98.8643%			
41						
42	Less: Federal Income Taxes (21% X Line 23)	0.00%	0.0000%			
43						
44	Total after Income Taxes (Line 23 - Line 25)		98.8643%			
45						
46	Gross Revenue Conversion Factor (1 / Line 27)		101.1487%			

Calculation of Blended Indiana State Income Tax Rate:

Description	Rate Year	Income Tax Rate	Number of Months at Rate	Percentage of Months at Rate	Weighted Rate
4.90% Tax Rate Effective 7/1/2021 - 6/30/2022	2021	4.90%	12	100.0%	4.9000%
					4.9000%

Gross Up and ROE from Final Order Cause No. 45142.

Calculation for JDITC Cost Percent				
Debt	$557,834,343	45.87%	4.73%	2.17%
Equity	658,396,350	54.13%	9.80%	5.31%
	1,216,230,693.25	100.00%		7.47%

Cause No. 45609 SEI-1 REBUTTAL
Indiana American Water Company
REBUTTAL Attachment GDS-3R

SEI Deferral Summary

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
PISCC, Depreciation, and Property Tax Deferral

	Deferred PISCC	Deferred Depreciation	Accrued Property Taxes
Pre-Approved Projects:			
Mooresville Filtration 580004	$ 608,398	$ 258,757	
Southern Filter 750014	$ 137,694	$ 49,193	
Charleston Filtration 750020	$ 295,995	$ 101,321	
Northwest Borman Park 900049	$ 194,548	$ 54,025	
Subtotal Pre-Approved (first category)	$ 1,236,635	$ 463,296	$ -
Recurring (second category)	$ 599,294	$ 388,823	
Total SEI 10/31/2022	**$ 1,835,930**	**$ 852,119**	**$ -**
			- Nothing booked or recorded yet

TOTAL	
$	867,156
$	186,887
$	397,316
$	248,572
$	1,699,931
$	988,117
$	**2,688,049**

Cause No. 45609 SEI-1 REBUTTAL
Indiana American Water Company
REBUTTAL Attachment GDS-1R

Indiana-American Water Company
Cause No. XXXXX
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Link to Page

Net SEI Additions:

Additions Subject to SEI:	
Less: Retirements:	
Plus: Cost of Removal: (Cost of Removal less Salvage)	
Less: Reimbursement by INDOT, Others:	
Net Investor Supplied SEI Additions:	$0

Total Reconciliation Revenues\:	$0

Additions and Retirements by Account (Pre-Approved Project Category):

Account	Account Description	Additions	Cost of Removals	Salvage	Retirement	CIAC	Total Net
I10-S80004-01	I10-S80004-01						
304100	Structures and Improvements	(747)	747	-	22,613	-	(22,613)
304200	Structures and Improvements	(1,494)	1,494	-	47,974	-	(47,974)
304300	Structures and Improvements	(4,481)	4,481	-	74,589	-	(74,589)
304400	Structures and Improvements	(1,867)	1,867	-	6,488	-	(6,488)
304500	Structures and Improvements	(5,228)	5,228	-	48,724	-	(48,724)
304600	Structures and Improvements	(747)	747	-	12,707	-	(12,707)
304610	Structures and Improvements	2,730,857	-	-	-	-	2,730,857
304800	Structures and Improvements	(373)	373	-	10,203	-	(10,203)
307000	Wells & Springs	(373)	373	-	3,000	-	(3,000)
309000	Supply Mains	(747)	747	-	9,372	-	(9,372)
311200	Pumping Equipment	(2,988)	2,988	-	83,620	-	(83,620)
311300	Pumping Equipment	(373)	373	-	1,016	-	(1,016)
311500	Pumping Equipment	(373)	373	-	976	-	(976)
311520	Pumping Equipment	(2,241)	2,241	-	29,574	-	(29,574)
311530	Pumping & WT Equipment	2,135,200	-	-	-	-	2,135,200
320100	WT Equipment	2,318,128	6,722	-	38,641	-	2,286,209
320190	WT Equipment	3,081,883	-	-	-	-	3,081,883
320191	WT Equipment	5,432,446	-	-	-	-	5,432,446
320192	WT Equipment	4,997,012	-	-	-	-	4,997,012
320200	WT Equipment	246,551	-	-	-	-	246,551
334130	Electric meter	(373)	373	-	7,113	-	(7,113)
334300	Vault	(373)	373	-	6,273	-	(6,273)
340100	Office Furniture & Equip	(1,867)	1,867	-	3,470	-	(3,470)
340230	Comp & Periph Equip	(2,241)	2,241	-	15,966	-	(15,966)
340325	Software	(1,120)	1,120	-	24,691	-	(24,691)
343000	Tools and Small Equipment	(2,614)	2,614	-	3,701	-	(3,701)
344000	Laboratory Equipment	(1,120)	1,120	-	3,320	-	(3,320)
346190	Remote Control & Instrument	(1,867)	1,867	-	29,132	-	(29,132)
347000	Misc Equipment	(1,494)	1,494	-	1,741	-	(1,741)
I10-S80004-01 Total		21,660,651	47,801	-	508,863	-	21,199,590
I10-750014-01							
304300	Structures and Improvements	109,722	49,500	-	4,037	-	155,185
320100	WT Equipment	2,558,963	-	-	-	-	2,558,963
I10-750014-01 Total		2,668,685	49,500	-	4,037	-	2,714,147
I10-750020-01							
303200	Land & Land Rights	74,800	-	-	-	-	74,800
304300	Structures and Improvements	214,335	15,816	-	185,535	-	44,615
311200	Pumping Equipment	49,766	7,908	-	9,230	-	48,444
311530	Charlestown plant piping	17,081	7,908	-	311,135	-	(286,146)
320100	WT Equipment	12,408,942	-	-	-	-	12,408,942
320191	WT Equipment	31,015	-	-	-	-	31,015
320193	WT Equipment	6,688	15,816	-	89,516	-	(67,013)
320200	WT Equipment	4,550	-	-	-	-	4,550
340100	Office Furniture & Equip	1,649	-	-	-	-	1,649
344000	Laboratory Equipment	606	-	-	-	-	606
346190	Remote Control & Instrument	36,425	-	-	-	-	36,425
304800	Structures and Improvements	-	23,723	-	21,540	-	2,183
304500	Structures and Improvements	-	7,908	-	128,329	-	(120,421)
I10-750020-01 Total		12,845,858	79,078	-	795,286	-	12,129,649
I10-750020-02 Project							
303200	Land & Land Rights	186,356	-	-	-	-	186,356
303600	Land & Land Rights	1,065	-	-	-	-	1,065
I10-750020-02 Total		187,421	-	-	-	-	187,421
I10-900049-01							
320100	WT Equipment	6,880,772	13,672	-	3,075	-	6,891,369
304300	Structures and Improvements	-	-	-	-	-	-
320193	WT Equipment	-	34,180	-	388,419	-	(354,239)
I10-900049-01 Total		6,880,772	47,852	-	391,495	-	6,537,130
I10-900049-02							
303200	Land & Land Rights	808,398	-	-	-	-	808,398
I10-900049-02 Total		808,398	-	-	-	-	808,398
Grand Total		44,674,946	221,243	-	1,687,702	-	43,208,487

Depreciation Rates:

Account Description	Account	Annual Depreciation Rate
Land and Land Rights WT	303400	0.00%
Struct & Imp Supply	304100	3.22%
Struct & Imp Pumping	304200	2.63%
Struct & Imp WT	304300	2.48%
Struct & Imp T&D	304400	2.77%
Struct & Imp General	304500	3.75%
Struct & Imp Offices	304600	3.66%
Struct & Imp Store Shop Gr	304700	2.08%
Struct & Imp Misc	304800	1.45%
Collect & Impounding	305000	1.24%
Wells & Springs	307000	2.77%
Power Generation Equip	310000	2.28%
Pump Equipment Electric	311200	1.39%
Pump Eqp Other	311500	3.00%
Pump Eqp SOS & Pumping	311520	3.00%
Pump Eqp Wtr Treatment	311530	3.00%
Pump Eqp T&D	311540	3.00%
WT Equip Non-Media	320100	2.31%
	304610	3.69%
	309000	1.42%
	311300	4.93%
	320192	2.69%
	334130	4.48%
	334300	2.93%
	340230	20.00%
	340325	20.00%
WT Equipment Set Basin Cl	320190	2.69%
WT Equipment Chemical Fe	320193	2.69%
WT Equipment Filter Media	320200	9.40%
TD Mains Not Classified	331001	1.70%
TD Mains 6in to 8in	331200	1.70%
Office Furniture & Equip	340100	5.00%
Tools,Shop,Garage Equip	343000	4.00%
Laboratory Equipment	344000	6.67%
Power Operated Equipment	345000	2.25%
Remote Control & Instrument	346190	6.67%
Misc Equipment	347000	5.00%

Revenue Class	Total Revenue Requirement as of 6/24/2020
Residential Revenue	$119,652,188
Commercial and Other Pub	55,952,376
Industrial Revenue	15,523,433
Grand Total - Revenue	$191,127,997

Class of Capital	4/30/2020	Settlement Cost
Long Term Debt	$463,799,134	5.19%
Accumulated Deferred Inc	223,526,407	0.00%
Job Development Investme	344,492	8.35%
Other Capital Elements	80,657	0.00%
Common Equity	531,771,238	9.80%
Total Capitalization	$1,219,521,928	

Meter Equivalents	as of 6/30/2021	Annualize
3,590,963	302,943.66	3,635,323.94
226,628	11,512.67	138,152.01
85,479	1,470.17	17,642.07
548,591	5,727.81	68,733.71
87,737	496.34	5,956.11
84,478	271.78	3,261.30
77,321	130.00	1,560.00
27,806	28.00	336.00
9,337	6.00	72.00
0	0.00	-
4,841,339	322,586	3,871,037

Meter Equivalents for the 12 Months Ended June 30, 2021

Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 6/30/2021	AWWA Equivalent Meter Flow-Based Ratio
5/8"	3,590,963	1.0
3/4"	4,863	1.5
1"	131,851	2.5
1 1/2"	17,096	5.0
2"	68,574	8.0
3"	5,849	15.0
4"	3,379	25.0
6"	1,546	50.0
8"	348	80.0
10"	72	130.0
12"	0	215.0
	3,824,541	

Additions and Retirements by Project (Replacement Project Category):

Project Number	Project Description	Pre-Approved/ Replacement	In-Service Date	Additions	Cost of Removals	Salvage	Retirement	CIAC	Total Net	Associated Account	Depr Rate
R10-01K3.19-P-4031	MOR Filtration Plant	Replacement	5/31/22	172,430	-	-	-	-	172,430	340300	10.00%
T10-0185-P-1000	SIOTC Backwash Improvements	Replacement	12/22/21	27,092	-	-	-	-	27,092	340300	10.00%
T10-0184-P-1000	SIO Charleston WTF Improvements	Replacement	6/29/22	109,040	-	-	-	-	109,040	340300	10.00%
R10-70Q1.21-P-0030	NWI BP Chlorine Improvements	Replacement	6/17/22	41,293	4,218	-	4,112	-	41,399	311500	3.00%
R10-70Q1.20-P-0019	TH Rework High Service Pump#17	Replacement	12/29/20	26,701	2,721	-	8,227	-	21,195	311500	3.00%
R10-70Q1.20-P-0016	Replace Motor on TH High Serv Pump	Replacement	1/28/21	17,084	1,643	-	14,313	-	4,413	311500	3.00%
R10-70Q1.20-P-0023	Rebuilt Pump#1 at Allendale Booster	Replacement	12/29/20	11,761	1,232	-	395	-	12,598	311500	3.00%
R10-47Q1.21-P-0014	Well 13 bearings, pump, clean	Replacement	12/29/21	58,457	12,753	-	15,035	-	56,176	307000	2.77%
R10-47Q1.22-P-0002	DF well 15 pump replacement	Replacement	5/26/22	44,752	17,831	-	10,084	-	52,499	311500	3.00%
R10-47Q1.21-P-0020	HH well 11 rpl pump bowl/sec of pip	Replacement	12/29/21	19,702	4,294	-	3,687	-	20,309	307000	2.77%
R10-47Q1.20-P-0017	DF high service pump #2	Replacement	10/29/20	9,616	2,056	-	11,966	-	(293)	311500	3.00%
R10-47Q1.20-P-0016	HH high serv pump #2	Replacement	10/29/20	8,858	1,894	-	6,708	-	4,043	311500	3.00%
R10-47Q1.21-P-0019	Mac Allister generator batteries	Replacement	4/28/22	8,758	2,004	-	9,915	-	846	307000	2.77%
R10-47Q1.20-P-0011	DF Well #16	Replacement	6/29/20	-	1,983	-	3,989	-	(2,006)	311500	3.00%
R10-47Q1.21-P-0011	DF cla vlv rpr HSP#1	Replacement	10/27/21	8,525	860	-	860	-	8,525	311500	3.00%
R10-47Q1.21-P-0009	BBC repair backwash pump	Replacement	5/26/21	7,426	1,667	-	1,454	-	7,639	311500	3.00%
R10-47Q1.22-P-0003	DF well 13 VFD Rpl	Replacement	4/28/22	6,643	1,550	-	2,622	-	5,571	307000	2.77%
R10-47Q1.20-P-0008	HH hg pressure rel valve	Replacement	6/29/20	-	1,039	-	-	-	1,039	331001	1.70%
R10-47Q1.22-P-0007	Living Waters DF hypo pump	Replacement	5/26/22	2,127	487	-	498	-	2,116	311500	3.00%
R10-47Q1.21-P-0018	Rotork parts for DF	Replacement	4/28/22	2,348	522	-	937	-	1,932	320100	2.31%
R10-90Q1.20-P-0020	B.P. Backwash Improvements	Replacement	12/21/20	293,976	13,890	-	-	-	307,865	345000	2.25%
R10-90Q1.20-P-0038	BP HS6 Discharge Piping Replacement	Replacement	4/26/22	121,751	32,098	-	96,567	-	57,283	304100 and	3.53%
R10-90Q1.20-P-0011	Repl Basin Drain Pump-BP	Replacement	1/28/21	87,130	50,322	-	5,322	-	132,130	311500	3.00%
R10-90Q1.21-P-0005	Low Service #3 OD Pump Rebuild	Replacement	6/15/22	75,620	15,921	-	64,326	-	27,215	311200 and	2.33%
R10-90Q1.20-P-0059	Manual Transfer Switch Generator BP	Replacement	2/5/21	66,220	6,692	-	7,309	-	65,603	304800	1.45%
R10-90Q1.20-P-0034	O.D. Backwash Pump 3 Actuator	Replacement	11/5/20	65,876	2,991	-	34,079	-	34,788	311200	1.39%
R10-90Q1.20-P-0029	B.P. Replace Shaft and Bearings #7	Replacement	11/24/20	44,895	40,670	-	7,183	-	78,382	311500	3.00%
R10-90Q1.21-P-0002	Phosphate Pump Replacement	Replacement	8/13/21	40,817	1,886	-	-	-	42,703	347000	5.00%
R10-90Q1.21-P-0007	5 MGD HS Pump OD	Replacement	4/14/21	33,301	1,561	-	-	-	34,862	311200	1.39%
R10-90Q1.20-P-0032	65th & Miss. #3 Pump Seals	Replacement	9/14/20	21,750	3,179	-	4,134	-	20,795	311500	3.00%
R10-90Q1.21-P-0031	NWI 13th & Jennings;	Replacement	4/29/22	20,164	4,507	-	13,701	-	10,971	304302	2.52%
R10-90Q1.20-P-0023	B.P. #7 H.S. Actuator	Replacement	12/30/20	17,378	15,705	-	2,538	-	30,545	311540	3.00%
R10-90Q1.21-P-0054	MLK Motor Bearing Rebuild	Replacement	5/17/22	16,865	1,300	-	12,725	-	5,440	311200	1.39%
R10-90Q1.21-P-0045	Vacuum System OD	Replacement	4/26/22	16,244	4,000	-	6,597	-	13,647	345000	2.25%
R10-90Q1.21-P-0016	Basin Pump Support and Drive Shaft	Replacement	7/14/21	15,908	3,282	-	-	-	19,190	345000	2.25%
R10-01L6.20-P-0012	Floc VFD Replacement Project	Replacement	12/4/20	15,902	735	-	10,618	-	6,019	346190	6.67%
R10-90Q1.21-P-0008	Replace Bearings Blower OD	Replacement	5/17/21	15,832	750	-	827	-	15,755	345000	2.25%
R10-90Q1.20-P-0043	Pre Chlorine Booster Pump and Drive	Replacement	2/1/21	15,285	2,245	-	1,262	-	16,269	311500	3.00%
R10-90Q1.20-P-0036	Turbidimeters - OD	Replacement	11/30/20	11,809	10,460	-	7,489	-	14,781	311500	3.00%
R10-90Q1.21-P-0009	Rapid Mix OD Motor Rebuild	Replacement	6/14/21	11,778	550	-	-	-	12,327	345000	2.25%
R10-90Q1.21-P-0023	MLK Pump 3 Motor Refurb	Replacement	7/14/21	9,475	2,037	-	-	-	11,512	345000	2.25%
R10-90Q1.20-P-0028	O.D. Recycler 36" Valve Step Replac	Replacement	7/30/20	9,180	8,300	-	4,095	-	13,384	304500	3.75%
R10-01L6.20-P-0017	Recycle VFD Comm Replacements	Replacement	12/7/20	7,640	355	-	4,330	-	3,664	346190	6.67%
R10-90Q1.21-P-0028	Pump 1 VFD Replacement Shorewood	Replacement	9/7/21	7,183	395	-	-	-	7,578	345000	2.25%
R10-90Q1.20-P-0060	Soft Start 41st Carolina	Replacement	12/3/20	7,169	343	-	192	-	7,319	311200	1.39%
R10-90Q1.20-P-0049	Check Valve Pump 2 Miller	Replacement	2/5/21	6,726	309	-	303	-	6,732	311200	1.39%
R10-90Q1.21-P-0033	Packing Replacement OD Floc	Replacement	9/7/21	6,370	304	-	-	-	6,674	345000	2.25%
R10-90Q1.21-P-0048	Rotork Actuator Replace OD Recycle	Replacement	4/12/22	5,750	671	-	3,445	-	2,977	346190	6.67%
R10-90Q1.20-P-0007	Raw Water Turbidimeter - BP	Replacement	11/30/20	5,639	-	-	-	-	5,639	304300	2.48%
R10-90Q1.20-P-0031	B.P. Fluoride/Ammonia Pumps	Replacement	7/30/20	5,297	4,759	-	2,520	-	7,535	311500	3.00%
R10-90Q1.20-P-0042	Flouride Sensor and Pump Upgrades	Replacement	12/14/20	4,994	233	-	2,828	-	2,398	304300	2.48%
R10-90Q1.21-P-0029	Replacement Vacuum Prime Ball Check	Replacement	10/12/21	4,792	376	-	-	-	5,168	347000	5.00%
R10-90Q1.21-P-0035	Pump 3 41st Carolina Rebuild	Replacement	9/7/21	4,613	220	-	-	-	4,833	345000	2.25%
R10-90Q1.19-P-0067	Chlorine Analyzers - OD	Replacement	8/31/20	4,442	4,189	-	3,242	-	5,390	320193	2.69%
R10-90Q1.20-P-0054	BP/OD Analyzers	Replacement	1/30/21	4,428	3,752	-	5,502	-	2,678	311500	3.00%
R10-90Q1.20-P-0024	B.P. Lab Analyzers	Replacement	7/30/20	3,213	-	-	-	-	3,213	344000	6.67%
R10-60Q1.20-P-0037	Pressure Transducer Rpl Stony Crk B	Replacement	10/28/20	4,224	38	-	-	-	4,262	347000	5.00%
R10-60Q1.20-P-0049	Wells 7 - 8 PLC Replace RW	Replacement	1/22/21	4,079	326	-	3,975	-	430	310000	2.28%
R10-45Q1.20-P-0004	High Service Pump Replace Somerset	Replacement	8/26/20	23,343	2,324	-	1,235	-	24,432	311200	1.39%
R10-45Q1.21-P-0011	Well pump replacements Wabash plant	Replacement	1/26/22	19,066	1,840	-	2,741	-	18,165	304100	3.22%
R10-80Q1.21-P-0002	Filter 2 Actuators	Replacement	6/16/21	28,358	8,549	-	5,840	-	31,067	320100	2.31%
R10-80Q1.20-P-0002	Filter 1 Actuators	Replacement	7/9/20	26,920	2,707	-	1,545	-	28,083	320100	2.31%
R10-80Q1.20-P-0003	HS #3 Motor	Replacement	7/9/20	21,760	3,437	-	1,841	-	23,355	311500	3.00%
R10-80Q1.20-P-0011	Well #2 Pump & Pipe	Replacement	12/24/20	14,849	4,542	-	3,596	-	15,794	307000	2.77%
R10-80Q1.20-P-0008	Well #1Motor	Replacement	8/28/20	8,919	2,659	-	2,659	-	8,919	307000	2.77%
R10-80Q1.20-P-0010	Well #1 Pump	Replacement	12/24/20	7,822	1,775	-	1,761	-	7,836	307000	2.77%
R10-80Q1.21-P-0005	Well #1 Motor	Replacement	8/12/21	7,350	2,233	-	2,553	-	7,030	307000	2.77%
R10-80Q1.21-P-0006	Well #1 Capacitor Bank	Replacement	11/29/21	6,315	1,916	-	969	-	7,262	307000	2.77%
R10-80Q1.22-P-0006	Fluoride Room Relocation	Replacement	6/23/22	4,587	1,057	-	2,325	-	3,319	320100	2.31%
R10-01Q1.21-P-0007	NBG Clearwell Bypass (Zube)	Replacement	Est 5/28/22	74,125	-	-	-	-	74,125	320100	2.31%
R10-85Q1.21-P-0005	Filter Valve Replacement	Replacement	11/23/21	24,519	3,912	-	354	-	28,077	311500	3.00%
R10-85Q1.21-P-0010	RPL Pump Well #3	Replacement	10/25/21	13,200	2,101	-	5,530	-	9,771	311500	3.00%
R10-85Q1.20-P-0009	RPL Water Line Chemical Feed Buildi	Replacement	12/28/20	10,549	486	-	5,931	-	5,104	304100	3.22%
R10-85Q1.20-P-0010	Electrical upgrade for Filters	Replacement	12/28/20	7,573	343	-	3,218	-	4,699	304100	3.22%
R10-85Q1.21-P-0013	Well #1 Pump Replacement	Replacement	1/19/22	6,861	666	-	3,602	-	3,925	307000	2.77%
R10-85Q1.21-P-0006	RPL Backwash Meter	Replacement	9/23/21	5,339	1,824	-	3,767	-	3,396	310000	2.28%
R10-85Q1.22-P-0005	NEW Lab Spectrophotometer for water	Replacement	3/29/22	4,880	-	-	-	-	4,880	344000	6.67%
R10-85Q1.21-P-0009	RPL Water Line Chemical Feed Bldg	Replacement	10/25/21	5,299	249	-	2,402	-	3,146	304100	3.22%
R10-85Q1.20-P-0002	RPL Effluent Valve	Replacement	2/16/21	4,284	681	-	2,227	-	2,738	320200	9.40%
R10-75Q1.19-P-0016	Replace 4 filter Flow control valve	Replacement	11/1/20	348.122	1,674	-	-	-	349.796	346190	6.67%
R10-75Q1.20-P-0010	Charlestown Well field Electrical	Replacement	2/1/21	120,952	-	-	-	-	120,952	304100	3.22%
R10-75Q1.20-P-0009	Atkins MCC	Replacement	11/1/20	84,013	47,793	-	13,637	-	118,169	346190	6.67%
R10-55Q1.22-P-0005	New motor for well 1 East side	Replacement	5/4/22	14,100	694	-	10,133	-	4,660	304100	3.22%
R10-55Q1.20-P-0022	WRE 2 new pump column and check val	Replacement	12/21/20	11,781	566	-	4,290	-	8,057	304500	3.75%
R10-55Q1.20-P-0007	Replace WRE well 2 motor	Replacement	6/30/20	-	501	-	-	-	501	304100	3.22%
R10-55Q1.21-P-0026	New pump for well 1 Sugar Creek	Replacement	12/29/21	9,676	445	-	5,908	-	4,212	304100	3.22%
R10-55Q1.20-P-0012	London Rd well 4 pump repair	Replacement	6/30/20	-	432	-	-	-	432	304100	3.22%
R10-55Q1.21-P-0016	New VFD for Marlin Well 5	Replacement	11/10/21	7,692	365	-	6,750	-	1,307	304100	3.22%
R10-55Q1.21-P-0024	New motor for Marlin well 5	Replacement	12/29/21	5,945	273	-	-	-	6,218	304500	3.75%
R10-55Q1.21-P-0007	London Rd Well 3 Pump	Replacement	6/16/21	5,794	279	-	12,291	-	(6,218)	304100	3.22%
R10-55Q1.20-P-0011	Replaced Well pump WRE 3	Replacement	6/23/20	-	289	-	-	-	289	pre-approve	2.52%
R10-55Q1.22-P-0003	New west well 1 pump	Replacement	3/1/22	5,068	245	-	3,186	-	2,128	304100	3.22%
R10-55Q1.21-P-0019	Repair #6 well pump	Replacement	12/29/21	4,527	215	-	2,802	-	1,940	304100	3.22%
R10-55Q1.20-P-0010	Replace check valve well3 WR East	Replacement	6/23/20	-	192	-	-	-	192	304100	3.22%
R10-65Q1.20-P-0011	Replace High Service #3 at BRWTP	Replacement	9/18/20	20,690	1,106	-	4,497	-	17,299	311500	3.00%
R10-65Q1.20-P-0012	Replace High Service #1 Motor at BR	Replacement	10/5/20	9,709	346	-	683	-	9,373	311500	3.00%
R10-65Q1.20-P-0017	Replace pump and column pipe on Wel	Replacement	2/16/21	7,409	592	-	3,791	-	4,210	311520	3.00%
R10-65Q1.20-P-0009	Replace Pump on Well #4	Replacement	10/5/20	6,310	345	-	5.002	-	1,653	347000	5.00%
R10-25Q1.21-P-0011	Low Service & G st Roads	Replacement	12/8/21	23,780	2,321	-	-	-	26,101	304500	3.75%
R10-50Q1.20-P-0006	Replace Flow Meters at MCO at wells	Replacement	11/5/20	31,862	3,009	-	284	-	34,587	307000	2.77%
R10-50Q1.20-P-0004	Replace Aerator Pipe MCO	Replacement	9/29/20	12,315	1,146	-	4.461	-	9,001	320100	2.31%
R10-50Q1.20-P-0008	Aerator Replacement Tubing Liabilit	Replacement	12/28/20	11,173	1,141	-	654	-	11,659	311500	3.00%
R10-50Q1.21-P-0012	MCO WEll#1 Rpr Pump/REpl Column Pip	Replacement	11/30/21	8,134	817	-	343	-	8,607	311500	3.00%
R10-50Q1.21-P-0009	4" DeZurik Butterfly valves repl WA	Replacement	9/28/21	3,460	346	-	124	-	3,682	320100	2.31%
R10-50Q1.22-P-0004	Rebuild Aertor Blower on Aerator	Replacement	5/25/22	3,579	365	-	156	-	3,788	320100	2.31%
R10-70Q1.20-P-0022	Repl TH High Serv #17 starter w/VFD	Replacement	6/15/21	49,774	4,905	-	8,208	-	46,470	311500	3.00%
R10-70Q1.20-P-0024	Upgrade/Replace TH hoist/cranes ins	Replacement	1/28/21	23,061	2,335	-	-	-	25,396	345000	2.25%
R10-70Q1.20-P-0004	Repl 2 Rotork Actuator-C#3 Influent	Replacement	8/14/20	19,275	1,943	-	8,854	-	12,365	320192	2.69%
R10-70Q1.21-P-0019	Repl Peerless Pmp Shrine Hill Bstr	Replacement	12/30/21	18,135	1,804	-	211	-	19,729	311500	3.00%
R10-70Q1.21-P-0018	Rpl Sull Well #5 Pump	Replacement	9/29/21	15,051	1,527	-	3,162	-	13,415	311500	3.00%
R10-70Q1.20-P-0006	Repl Ammonium Sulf Feed Pump#2 T.H.	Replacement	12/29/20	11,464	1,085	-	1,166	-	11,383	311530	3.00%
R10-70Q1.20-P-0011	Repl Lift Station Pump TH Plant	Replacement	6/25/20	(0)	1,102	-	-	-	1,102	311500	3.00%
R10-70Q1.21-P-0013	Rpl aged Rotork Actuator /Basins 3&	Replacement	12/1/21	10,514	1,050	-	1,050	-	10,514	345000	2.25%
R10-70Q1.20-P-0018	TH Repl rotork actuator for cell#1	Replacement	12/29/20	9,765	996	-	493	-	10,267	320100	2.31%
R10-70Q1.20-P-0015	Replace TH Lab Incubator	Replacement	11/3/20	8,045	765	-	4,717	-	4,093	344000	6.67%
R10-70Q1.20-P-0012	Repl Cla-Valve Farmersburg	Replacement	9/10/20	5,729	582	-	165	-	6,146	331001	1.70%
R10-70Q1.22-P-0002	Rpl flow trans pressure filter #5 T	Replacement	3/30/22	2,467	252	-	190	-	2,529	346000	6.67%
R10-70Q1.22-P-0006	Rpl damaged flouride tank trns pmp	Replacement	4/28/22	1,572	160	-	-	-	1,732	347000	5.00%
R10-70Q1.22-P-0005	Spare trns pmp for phosphate tanks	Replacement	4/28/22	1,124	117	-	-	-	1,241	347000	5.00%
R10-70Q1.22-P-0016	New PAPR resp sys chang chlor cylin	Replacement	5/27/22	484	-	-	-	-	484	347000	5.00%
R10-47Q1.21-P-0003	DF Living waters OSEC B pack genera	Replacement	5/26/21	29,955	6,799	-	11,160	-	25,595	320100	2.31%
R10-47Q1.20-P-0015	DF Hypo Unit pack generator	Replacement	11/24/20	28,686	10,196	-	-	-	38,882	320100	2.31%
R10-47Q1.20-P-0019	HH analyzer repl pump & parts	Replacement	10/29/20	3,403	728	-	666	-	3,465	311500	3.00%
R10-90Q1.21-P-0018	BP Low Service Actuators	Replacement	12/15/21	88,191	4,039	-	10,280	-	81,949	345000	2.25%
R10-90Q1.20-P-0010	Coagulant Upgrade - OD	Replacement	11/24/20	51,904	30,473	-	256	-	82,121	320100	2.31%
R10-01L6.20-P-0015	Shorewood PLC Replacement	Replacement	2/8/21	48,177	4,558	-	4,184	-	48,551	346190	6.67%
R10-90Q1.20-P-0033	O.D. Residual Pumps	Replacement	11/24/20	9,030	8,033	-	3,664	-	13,398	311500	3.00%
R10-01L6.20-P-0010	Control Panel Removal and Installat	Replacement	2/2/21	7,273	715	-	2,227	-	5,761	346190	6.67%
R10-90Q1.20-P-0047	Electrical Upgrade Replace Cloth Wi	Replacement	11/11/20	6,994	325	-	3,879	-	3,440	304500	3.75%
R10-10Q1.20-P-0062	Carbon Exchange	Replacement	12/21/20	94,002	3,548	-	75,058	-	22,493	320100	2.31%
R10-10Q1.21-P-0047	Russiaville Media Replacement	Replacement	12/21/21	58,051	36,265	-	64	-	94,251	320200	9.40%
R10-01Q1.19-P-0012	NOB/TER Well Electrolysis Investiga	Replacement	10/26/20	127,047	-	-	-	-	127,047	307000	2.77%
R10-60Q1.21-P-0014	Backwash Pump & Motor Rpl Wayne St	Replacement	3/24/22	45,456	1,284	-	27,820	-	18,921	311200	1.39%
R10-60Q1.20-P-0022	Exterior Conduit Relo/Repl WRN WTF	Replacement	5/19/20	-	-	-	-	-	-	304100	3.22%
R10-60Q1.20-P-0016	Filter 1 Eff Valve Rpl Wayne St WTF	Replacement	5/19/20	-	-	-	-	-	-	311500	3.00%
R10-60Q1.20-P-0031	Packing Drain Rpl Screen Inst W1.3.	Replacement	7/28/20	13.757	3.520	-	4.294	-	12.983	311500	3.00%
R10-60Q1.21-P-0016	CL Scrubber Discharge Sensor Rpl WR	Replacement	7/29/21	10,561	727	-	-	-	11,288	320193	2.69%
R10-60Q1.21-P-0003	BS Flow Meter Replace Connor St	Replacement	3/29/21	10,202	1,255	-	743	-	10,714	311500	3.00%
R10-60Q1.21-P-0002	RW Well 8 VFD Replacement	Replacement	3/29/21	9,785	463	-	6,020	-	4,228	311500	3.00%
R10-60Q1.22-P-0010	Wayne St WTF - Hypo Bldg RestRm Hea	Replacement	6/27/22	6,426	804	-	5,989	-	1,242	304100	3.22%
R10-60Q1.21-P-0009	Well 8 Motor Replacement RW	Replacement	2/23/21	4,831	380	-	536	-	4,676	311200	1.39%
R10-60Q1.21-P-0008	Well 4 Motor Replacement WR	Replacement	2/23/21	4,831	380	-	7,651	-	(2,440)	311200	1.39%
R10-60Q1.20-P-0028	Chlorine Booster Pump Replace WRN	Replacement	6/24/20	-	254	-	1,735	-	(1,481)	311530	3.00%
R10-60Q1.20-P-0040	Pump 1 VFD Rpl Stony Creek BS	Replacement	9/28/20	3,445	1,882	-	1,370	-	3,957	310000	2.28%
R10-60Q1.20-P-0032	Packing Drain Rpl Screen Instl W 7,	Replacement	8/26/20	3,068	828	-	1,174	-	2,722	311500	3.00%
R10-60Q1.22-P-0011	WRN Well #1 â€“ Motor REPL	Replacement	5/25/22	2,631	946	-	3,380	-	197	311500	3.00%
R10-11L1.20-P-0003	Sheridan Lift Station Controls Upgr	Replacement	2/25/21	180,304	-	-	-	-	180,304	380500	6.98%
R10-11Q1.20-P-0007	Plant Generator Replacement	Replacement	6/15/21	109.235	7,764	-	20,915	-	96,083	354200	2.61%
R10-11Q1.20-P-0005	Sludge Beds	Replacement	12/22/20	50,137	5,997	-	16,237	-	39,898	354200	2.61%
R10-11Q1.20-P-0006	Digester Improvement	Replacement	2/16/21	43,614	5,275	-	7,529	-	41,361	354200	2.61%
R10-11Q1.21-P-0002	Pump Removal & Replacement	Replacement	5/17/21	8,681	2,583	-	59,288	-	(48,024)	371100	3.70%
R10-11Q1.21-P-0010	Sheridan WW REPLC Sewage Lift Pump	Replacement	2/15/22	8.181	563	-	2.071	-	6.674	354200	2.61%
R10-11Q1.21-P-0013	REPLC Lab Equipment	Replacement	3/9/22	3,842	479	-	1,046	-	3,275	394000	6.67%
R10-11Q1.21-P-0005	Valve Actuator	Replacement	8/16/21	3,073	239	-	837	-	2,475	380625	6.98%
R10-11Q1.22-P-0002	REPLC Chlorine Room Heater	Replacement	3/3/22	2,737	407	-	837	-	2,307	354500	2.57%
R10-11Q1.22-P-0003	REPLC Lab Equipment Analyzers	Replacement	3/3/22	2,292	285	-	-	-	2,578	394000	6.67%
R10-45Q1.21-P-0006	Lagoon Valve Replacement Plant 1	Replacement	7/23/21	30,368	7,008	-	534	-	36,842	311530	3.00%
R10-45Q1.22-P-0006	Control Panel Rpl Office Generator	Replacement	4/27/22	1,129	11	-	616	-	523	304600	3.66%
R10-46Q1.20-P-0003	Repl. East Aeration blower motor	Replacement	5/7/20	-	-	-	-	-	-	311530	3.00%
R10-46Q1.20-P-0007	Repl. Backflow PRZ fill station	Replacement	11/16/20	6,510	4,234	-	2.607	-	8,137	347000	5.00%
R10-01L1.20-P-0011	Warsaw Fiber Modem Replacement	Replacement	2/25/21	5,858	194	-	605	-	5,448	320100	2.31%
R10-46Q1.20-P-0010	Rpl Backwash pump #1 VFD	Replacement	10/15/20	5,036	2,492	-	4,078	-	3,450	311500	3.00%
R10-01Q1.20-P-0005	NBG NTOC Filter #1 Media Replacemen	Replacement	6/9/20	-	-	-	-	-	-	320200	9.40%
R10-80Q1.21-P-0008	Potassium Permanganate Tank Scale	Replacement	10/28/21	5,368	2,007	-	3,490	-	3,884	304500	3.75%
R10-01Q1.21-P-0002	NPDES Outfall Construction (Zube)	Replacement	Est 5/27/22	82,346	10,349	-	0	-	92,695	304300	2.48%
R10-01Q1.20-P-0016	SIO Charlestown Flouride System	Replacement	10/1/21	118,540	-	-	-	-	118,540	304300	2.48%
R10-75Q1.20-P-0006	Binford VFD	Replacement	7/1/21	14,106	-	-	-	-	14,106	304500	3.75%
R10-75Q1.20-P-0013	CL-17sc analyzers and Turbidimeter	Replacement	2/1/21	10,068	-	-	-	-	10,068	344000	6.67%
R10-75Q1.20-P-0008	Silver Hills improvements	Replacement	11/1/20	8,263	7,348	-	1,966	-	13,645	346190	6.67%
R10-01M1.21-P-0019	2024506 Jeffersonville WTP Electric	Replacement	7/16/21	4,818	-	-	-	-	4,818	304500	3.75%
R10-55Q1.20-P-0020	Replace OSEC cell unit at London Rd	Replacement	12/18/20	48,296	4,230	-	39,206	-	13,410	304100	3.22%
R10-55Q1.21-P-0002	New OSEC cell W3T369970 B	Replacement	2/26/21	48,007	2,288	-	39,206	-	11,089	304100	3.22%
R10-55Q1.20-P-0018	Repair work for Marlin lighting str	Replacement	11/13/20	26,861	1,290	-	23,714	-	4,437	304100	3.22%
R10-55Q1.20-P-0019	Replace new Whiteland booster pump/	Replacement	11/13/20	10,100	455	-	6,609	-	3,946	304100	3.22%
R10-55Q1.20-P-0017	Replace instrumentation London Rd	Replacement	11/4/20	4,734	212	-	2,822	-	2,124	304100	3.22%
R10-58Q1.20-P-0008	Chemical Metering Pump	Replacement	9/25/20	4,553	-	-	6,398	-	(1,845)	320193	2.69%
R10-58Q1.20-P-0003	Transfer Switch for Generator	Replacement	5/7/20	-	-	-	-	-	-	311520	3.00%
R10-58Q1.22-P-0004	Chlorine Probe Depolice FC2 Free	Replacement	3/4/22	1,219	478	-	2,784	-	(1,086)	320100	2.31%
R10-65Q1.20-P-0008	Replace Back Wash Flow Meter	Replacement	8/24/20	9,323	439	-	3,191	-	6,571	304500	3.75%
R10-65Q1.21-P-0003	Replaced raw water Mag Meter	Replacement	4/16/21	9,139	439	-	2,332	-	7,246	346190	6.67%
R10-65Q1.21-P-0007	Replaced flouride pump at BR	Replacement	7/28/21	4,737	44	-	-	-	4,781	344000	6.67%
R10-65Q1.21-P-0008	Replaced flouride sensor, card, ante	Replacement	9/1/21	4,453	708	-	-	-	5,161	346190	6.67%
R10-65Q1.21-P-0006	Replace bulk fuel level sensor at B	Replacement	11/15/21	3,206	185	-	1,848	-	1,543	346190	6.67%
R10-65Q1.22-P-0004	General electrical replacement/addi	Replacement	5/2/22	2,585	179	-	-	-	2,764	304500	3.75%
R10-65Q1.20-P-0016	Install & Labor Valves and Filters	Replacement	12/23/20	190,147	19,385	-	-	-	209,532	346190	6.67%
R10-15Q1.20-P-0014	Conventional Filter Valves and Actu	Replacement	12/23/20	172,649	17,579	-	-	-	190,228	346190	6.67%
R10-15Q1.20-P-0008	Muncie GAC 2022	Replacement	5/25/22	152,313	-	-	-	-	152,313	320200	9.40%
R10-15Q1.20-P-0002	Muncie GAC	Replacement	4/20/21	127,960	12,868	-	11,873	-	128,955	320100	2.31%
R10-15Q1.22-P-0002	Muncie GAC Exchange	Replacement	6/6/20	4,664	12,389	-	-	-	17,053	320200	9.40%
R10-01Q1.21-P-0003	MUN Tank Access Safety	Replacement	1/28/22	128,514	-	-	4,469	-	124,045	304300	2.48%
R10-15Q1.21-P-0005	Lab Equipment Upgrade	Replacement	12/16/21	50,579	4,920	-	3,791	-	51,708	320100	2.31%
R10-15Q1.20-P-0022	Fence row cleanout and replace	Replacement	12/23/20	45,203	4,608	-	-	-	49,811	304500	3.75%
R10-15Q1.20-P-0004	Upgrade Lab Equipment	Replacement	10/22/20	26,418	2,623	-	-	-	29,041	344000	6.67%
R10-15Q1.20-P-0010	Update Flocculator and Gear Boxes	Replacement	9/2/21	24,776	2,521	-	4,406	-	22,890	311500	3.00%
R10-15Q1.21-P-0018	ClearWell Monitoring Upgrades	Replacement	12/2/21	22,305	2,228	-	-	-	24,533	346000	6.67%
R10-15Q1.21-P-0022	Basin Algae Control System	Replacement	11/18/21	19,040	1,909	-	1,426	-	19,523	320100	2.31%
R10-20Q1.20-P-0014	RIC Tank Access Safety	Replacement	11/10/21	171,698	-	-	-	-	171,698	304800	1.45%
R10-25Q1.20-P-0004	Analyzer & Equipment	Replacement	12/30/21	54,118	8,461	-	-	-	62,578	344000	6.67%
R10-01L3.19-P-0006	Richmond HMI Computer Replacement	Replacement	10/13/20	32,764	813	-	34,699	-	(1,124)	320100	2.31%
R10-25Q1.20-P-0005	G St Well Projects	Replacement	12/29/20	23,366	3,635	-	6,135	-	20,865	307000	2.77%
R10-25Q1.20-P-0012	Analizer	Replacement	12/23/20	13,848	1,242	-	-	-	15,090	344000	6.67%
R10-01L3.21-P-0002	Richmond Scada Improvements	Replacement	12/30/21	12,792	2,002	-	-	-	14,794	340325	20.00%
R10-25Q1.20-P-0009	Carbon Exhaust	Replacement	5/27/21	8,723	1,385	-	-	-	10,108	304500	3.75%
			Grand Total	5,784,493	708,762	-	1,055,923	-	5,437,333		

Revenue Requirement Calculation for All Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Line Number	Description	Eligible for Property Taxes	Pre-Approved Plan Investments	Replacement Investments	Total
1	Water Plant Additions Subject to SEI (From Sch-5 and Sch-9):	*	$45,051,785	$5,784,493	$50,836,278
2	Less: Water Retirements (From Sch-5 and Sch-9):	*	1,699,681	1,055,923	2,755,604
3	Plus: Cost of Removal (Cost of Removal less Salvage) (From Sch-5 and Sch-9):	*	224,231	708,762	932,993
4	Plus: PISCC, Deferred Depreciation, Deferred Property Tax Reg Asset		1,699,931	988,117	2,688,049
5	Net Investor Supplied Water SEI Additions (Line 1 - Line 2 + Line 3 - Line 4):		$45,276,266	$6,425,450	$51,701,716
6					
7	Pre-Tax Rate of Return (From Rebuttal Attachment GDS-1 Schedule 13):		7.74%	7.74%	7.74%
8	Pre-Tax Return on Additions (From Sch-5 and Sch-9):		$3,503,136	$497,153	$4,000,289
9					
10	Property Taxes on Water SEI Additions (From Sch-5 and Sch-9):		$955,223	$148,474	$1,103,697
11					
12	Depreciation on Water SEI Additions (From Sch-5 and Sch-9):		$1,038,504	$277,132	$1,315,636
13	Amortization of Deferred Asset		$43,820	$40,033	$83,852
14			$1,082,324	$317,165	$1,399,489
15					
16	Total SEI Revenues to Determine SEI Per Meter Rate (Line 8 + Line 11 + Line 13):		$5,540,683	$962,791	$6,503,474
17					

Fixed Charge Calculation for All Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Calculation of SEI Charge
Calculation of SEI Fixed Charge Rate Based on Meter Size
Using Meter Billing Units for the Twelve Months Ended October 31, 2022

Line	Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 10/31/2022*	AWWA Equivalent Meter Flow-Based Ratio	Meter Equivalents	Annualized SEI Revenue All Projects	Pre-Approved Plan Investments Meter Size	Replacement Investments Meter Size	Total Meter Size
1	**SEI Revenue (Per Line 15 of Rebuttal Attachment GDS-1, Schedule 1):**					$5,540,683	$962,791	$6,503,474
2	**80% of the Revenue Rider, with 20% being held in a Regulatory Asset**					**$ 4,432,546**	**$ 770,233**	**$ 5,202,779**
3	**Monthly Rate per Equivalent 5/8" Meter (Total Revenue/Total Meter Equivalents):**					$0.92	$0.16	$1.08
	Illustration of potential rates							
4	5/8"	3,573,095	1.0	3,573,095	$3,850,878.65	$0.92	$0.16	$1.08
5	3/4"	4,829	1.5	7,244	7,806.63	1.38	0.24	1.62
6	1"	131,568	2.5	328,921	354,492.37	2.30	0.40	2.69
7	1 1/2"	16,995	5.0	84,977	91,583.49	4.59	0.80	5.39
8	2"	68,388	8.0	547,104	589,637.51	7.35	1.28	8.62
9	3"	5,862	15.0	87,937	94,773.29	13.77	2.39	16.17
10	4"	3,351	25.0	83,774	90,286.64	22.95	3.99	26.94
11	6"	1,546	50.0	77,283	83,290.69	45.91	7.98	53.89
12	8"	348	80.0	27,806	29,967.30	73.46	12.76	86.22
13	10"	72	130.0	9,337	10,062.78	119.36	20.74	140.11
14	12"	0	215.0	0	-	$197.41	$34.30	$231.71
15	Total	3,806,054		4,827,476	$5,202,779.36			
16								
17	**20% of the Revenue Rider being held in a Regulatory Asset**					**$ 1,108,137**	**$ 192,558**	**$ 1,300,695**
18								

Note: The American Water Works Association (AWWA) standard Equivalent Meter Flow-Based Ratio is used at the basis for calculation. For example, the safe operating capacity of a 5/8 inch meter is 20 gallons per minute, which is used as the base ratio of 1.0. In contrast to this, a two inch meter has a safe operating capacity of 160 gallons per minute. Thus, on a continuity basis, a two inch meter is the equivalent of eight 5/8 inch meters, and thus the equivalent flow ratio for a two inch meter is 8.0.

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation for SEI Projects

Line Number	Account Number	Account Description	SEI Additions	Less: Retirements	Net SEI Additions	Weighted Avg Depreciation Rate	Depreciation Expense
1							
2							
3		Pre-Approved Investments	45,051,785	1,699,680	43,352,104	2.37%	1,026,710
4		Replacements Investment	5,784,493	1,055,923	6,840,416	4.01%	273,985
2							
3		**Grand Total:**	**$50,836,278**	**$2,755,603**	**$50,192,521**		**$1,300,695**

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Property Taxes
Based on 2021 Property Taxes Payable in 2022
Property Taxes Calculation for All Investments

Rebuttal Attachment GDS-1R
Schedule 4

Indiana Property Taxes
(Indiana - American Water Co.)

	2021 Payable in 2022				
Current Parcel	**May 10th**	**Nov. 13th**	**Total Payment**	**Total Assessment**	**Tax Rate**
Pre-Approved Plan Investments	3,590,020	1,383,040	2,769,155	86,194,340	3.21%
Replacement Investments	294,887	294,679	589,566	21,838,822	2.70%
	3,884,907	1,677,719	3,358,721	108,033,162	3.11%
				Weighted Average	**3.11%**

Rı

Revenue Requirement Calculation for Pre-Approved Plan Investments only

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Line Number	Description	Eligible for Property Taxes	I10-750014 Southern Filter Backwash Residuals Management Improvements	I10-580004 Mooresville Filtration Improvements	I10-750020 Charlestown Filtration Improvements	I10-900049 Northwest Borman Park Chlorine and Chemical Storage Improvements	Total
1	Water Plant Additions Subject to SEI (From Attachment SSH-1):	*	$2,668,685	$21,660,651	$13,033,278	$7,689,171	$45,051,785
2	Less: Water Retirements (From Attachment SSH-1):	*	4,037	508,863	795,286	391,495	$1,699,681
3	Plus: Cost of Removal (Cost of Removal less Salvage) (From Attachment SSH-1):	*	$49,500	$47,801	$79,078	$47,852	$224,231
4	Plus: PISCC, Deferred Depreciation, Deferred Property Tax Reg Asset		186,887	867,156	397,316	248,572	$1,699,931
5	Net Investor Supplied Water SEI Additions (Line 1 - Line 2 + Line 3 - Line 4):		$2,901,035	$22,066,745	$12,714,386	$7,594,100	$45,276,266
6							
7	Pre-Tax Rate of Return (From Attachment GDS-1R Schedule 13):		7.74%	7.74%	7.74%	7.74%	7.74%
8	Pre-Tax Return on Additions (Line 5 X Line7):		$224,460	$1,707,359	$983,743	$587,574	$3,503,136
9							
10	Weighted Avg Property Tax Muni Rate (From Attachment GDS-1R Schedule 8):		3.00%	1.33%	2.59%	3.58%	3.23%
11	Property Taxes on Water SEI Additions (Lines 1-3 X Line10):		$82,269	$284,883	$322,207	$265,864	$955,223
12							
13	Depreciation on Water SEI Additions (From Attachment GDS-1R Schedule 7):		$2,691	$608,837	$276,844	$150,132	$1,038,504
14	Amortization of Deferred Asset		$4,758	$24,960	$8,988	$5,114	$43,820
15			$7,448	$633,798	$285,832	$155,246	$1,082,324
16							
17	Total SEI Revenues to Determine SEI Per Meter Rate (Line 8 + Line 11 + Line 13):		$314,177	$2,626,039	$1,591,782	$1,008,684	$5,540,683
18							

Fixed Charge Calculation for Pre-Approved Plan Investments only

Indiana-American Water Company
Calculation of SEI Charge
Cause No. 45609 SEI-1 2022
Calculation of SEI Fixed Charge Rate Based on Meter Size
Using Meter Billing Units for the Twelve Months Ended October 31, 2022

Line	Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 10/31/2022*	AWWA Equivalent Meter Flow-Based Ratio	Meter Equivalents	Annualized SEI Revenue All Projects	(Projects listed in order of estimated close dates. Subject to change) I10-750014 SEI Charge by Meter Size	I10-580004 SEI Charge by Meter Size	I10-750020 SEI Charge by Meter Size	I10-900049 SEI Charge by Meter Size	Total Meter Size
1	**SEI Revenue (Per Line 15 of Attachment GDS-1R, Schedule 5):**					$314,177	$2,626,039	$1,591,782	$1,008,684	$5,540,683
2	**80% of the Revenue Rider, with 20% being held in a Regulatory Asset**					**$ 251,342**	**$ 2,100,831**	**$ 1,273,426**	**$ 806,947**	**$ 4,432,546**
3	**Monthly Rate per Equivalent 5/8" Meter (Total Revenue/Total Meter Equivalents):**					$0.05	$0.44	$0.26	$0.17	$0.92
	Illustration of potential rates									
4	5/8"	3,573,095	1.0	3,573,095	$3,280,784.45	$0.05	$0.44	$0.26	$0.17	$0.92
5	3/4"	4,829	1.5	7,244	6,650.92	0.08	0.65	0.40	0.25	1.38
6	1"	131,568	2.5	328,921	302,012.39	0.13	1.09	0.66	0.42	2.30
7	1 1/2"	16,995	5.0	84,977	78,025.23	0.26	2.18	1.32	0.84	4.59
8	2"	68,388	8.0	547,104	502,346.02	0.42	3.48	2.11	1.34	7.35
9	3"	5,862	15.0	87,937	80,742.80	0.78	6.53	3.96	2.51	13.77
10	4"	3,351	25.0	83,774	76,920.37	1.30	10.88	6.59	4.18	22.95
11	6"	1,546	50.0	77,283	70,960.12	2.60	21.76	13.19	8.36	45.91
12	8"	348	80.0	27,806	25,530.86	4.17	34.81	21.10	13.37	73.46
13	10"	72	130.0	9,337	8,573.06	6.77	56.57	34.29	21.73	119.36
14	12"	0	215.0	0	-	$11.19	$93.56	$56.71	$35.94	$197.41
15	Total	3,806,054		4,827,476	$4,432,546.22					
16										
17										
18	**20% of the Revenue Rider being held in a Regulatory Asset**					**$ 62,835**	**$ 525,208**	**$ 318,356**	**$ 201,737**	**$ 1,108,137**
19										

Note: The American Water Works Association (AWWA) standard Equivalent Meter Flow-Based Ratio is used at the basis for calculation. For example, the safe operating capacity of a 5/8 inch meter is 20 gallons per minute, which is used as the base ratio of 1.0. In contrast to this, a two inch meter has a safe operating capacity of 160 gallons per minute. Thus, on a continuity basis, a two inch meter is the equivalent of eight 5/8 inch meters, and thus the equivalent flow ratio for a two inch meter is 8.0.

Depreciation Calculation for Pre-Approved Plan Investments only

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation for SEI Projects

Line Number	Account Number	Account Description	SEI Additions	Less: Retirements	Net SEI Additions	Depreciation Rate	Depreciation Expense	
1	**I10-750014**	**SIOTC Backwash Improvements**						
2	304200	Struct & Imp Pumping	$0	$0	$0	2.63%	$0	*
3	304300	Struct & Imp WT	109,722	4,037	105,685	2.52%	2,660	**
4	305000	Collect & Impounding	0	0	0	1.24%	0	
5	311200	Pump Equipment Electric	0	0	0	1.39%	0	
6	320191	WT Equipment Filter Plant Piping (IN)	0	0	0	2.69%	0	
7	320100	WT Equipment	2,558,963	0		2.31%	0	
8	346190	Remote Control & Instrument	0	0	0	6.67%	0	
9		**Sub-Total:**	**$2,668,685**	**$4,037**	**$105,685**	**2.52%**	**$2,660**	
10	**I10-580004**	**MOR Filtration Plant**						
11	303400	Land and Land Rights WT	$0	0	$0	0.00%	$0	
12	304100	Struct & Imp Supply	(747)	22,613	(23,360)	3.22%	(752)	
13	304200	Struct & Imp Pumping	(1,494)	47,974	(49,468)	2.63%	(1,303)	*
14	304300	Struct & Imp WT	(4,481)	74,589	(79,071)	2.52%	(1,990)	**
15	304400	Struct & Imp T&D	(1,867)	6,488	(8,355)	2.77%	(231)	
16	304500	Struct & Imp General	(5,228)	48,724	(53,953)	3.75%	(2,023)	
17	304600	Struct & Imp Offices	(747)	12,707	(13,453)	3.66%	(492)	
18	304700	Struct & Imp Store,Shop,Garage	0	0	0	2.08%	0	
19	304800	Struct & Imp Misc	(373)	10,203	(10,576)	1.45%	(153)	
20	304610		2,730,857	0	2,730,857	3.69%	100,769	
21	309000	Supply Mains	(747)	9,372	(10,119)	1.42%	(144)	
22	311300	Pumping Equipment	(373)	1,016	(1,390)	4.39%	(61)	
23	311500	Pumping Equipment	(373)	976	(1,349)	3.00%	(40)	
24	311530		2,135,200	0	2,135,200	3.00%	64,056	
25	320192		4,997,012	0	4,997,012	2.69%	134,420	
26	334130	Electric meter	(373)	7,113	(7,486)	4.48%	(335)	
27	334300	Vault	(373)	6,273	(6,646)	2.93%	(195)	
28	340230	Comp & Periph Equip	(2,241)	15,966	(18,207)	20.00%	(3,641)	
29	340325	Software	(1,120)	24,691	(25,811)	20.00%	(5,162)	
30	307000	Wells & Springs	(373)	3,000	(3,373)	2.77%	(93)	
31	310000	Power Generation Equip	0	0	0	2.28%	0	
32	311200	Pump Equipment Electric	(2,988)	83,620	(86,608)	1.39%	(1,204)	
33	311520	Pump Eqp SOS & Pumping	(2,241)	29,574	(31,815)	3.00%	(954)	
34	320100	WT Equip Non-Media	2,318,128	38,641	2,279,487	2.31%	52,656	
35	320190	WT Equipment Set Basin,Clear Well	3,081,883	0	3,081,883	2.69%	82,903	
36	320191	WT Equipment Filter Plant Piping (IN)	5,432,446	0	5,432,446	2.69%	146,133	
37	320193	WT Equipment Chemical Feed (IN)	753,678	23,958	729,720	2.69%	19,629	
38	320200	WT Equipment Filter Media	246,551	0	246,551	9.40%	23,176	
39	340100	Office Furniture & Equip	(1,867)	3,470	(5,338)	5.00%	(267)	
40	343000	Tools,Shop,Garage Equip	(2,614)	3,701	(6,315)	4.00%	(253)	
41	344000	Laboratory Equipment	(1,120)	3,320	(4,441)	6.67%	(296)	
42	345000	Power Operated Equipment	0	0	0	2.25%	0	
43	346190	Remote Control & Instrument	(1,867)	29,132	(31,000)	6.67%	(2,068)	
44	347000	Misc Equipment	(1,494)	$1,741	(3,235)	5.00%	(162)	
45		**Sub-Total:**	**$21,660,651**	**$508,862**	**$21,151,789**	**2.85%**	**$601,923**	
46	**I10-750020**	**SIO Charlestown WTF Improvements**						
47	304300	Struct & Imp WT	$214,335	$185,535	$28,800	2.52%	$725	**
48	303200		$261,156	$0	$261,156	0.00%	$0	
49	303600		$1,065	$0	$1,065	0.00%	$0	
50	310000	Power Generation Equip	0	0	0	2.28%	0	
51	311200	Pump Equipment Electric	49,766	9,230	40,536	1.39%	563	
52	311530	Pump Eqp Wtr Treatment	17,081	311,135	(294,054)	3.00%	(8,822)	
53	320100		12,408,942	0	12,408,942	2.31%	286,647	
54	320190	WT Equipment Set Basin,Clear Well	0	0	0	2.69%	0	
55	320191	WT Equipment Filter Plant Piping (IN)	31,015	0	31,015	2.69%	834	
56	320193	WT Equipment Chemical Feed (IN)	6,688	89,516	(82,828)	2.69%	(2,228)	
57	320200	WT Equipment Filter Media	4,550	0	4,550	9.40%	428	
58	304800		0	21,540	(21,540)	1.45%	(312)	
59	304500		0	178,329	(178,329)	3.75%	(6,687)	
60	340100		1,649	0	1,649	5.00%	82	
61	344000	Laboratory Equipment	606	0	606	6.67%	40	
62	346190	Remote Control & Instrument	36,425	0	36,425	6.67%	2,430	
63		**Sub-Total:**	**$13,033,278**	**$795,286**	**$12,237,992**	**2.24%**	**$273,700**	
64	**I10-900049**	**NWI BP Chlorine Improvements**						
65	303400	Land and Land Rights WT	$0	$0	$0	0.00%	$0	$0
	303200		$808,398	$0	$808,398	0.00%	$0	##
	320100		$6,880,772	$3,075	$6,877,697	2.31%	$158,875	
66	304300	Struct & Imp WT	0	0	0	2.52%	0	**
67	311200	Pump Equipment Electric	0	0	0	1.39%	0	

68	320193	WT Equipment Chemical Feed (IN)	0	388,419	(388,419)	2.69%	(10,448)	
69	346190	Remote Control & Instrument	0	0	0	6.67%	0	
70		**Sub-Total:**	**$7,689,171**	**$391,495**	**$7,297,676**	**2.03%**	**$148,427**	
71	**I10-700014**	**TER Mecca East Pressure Zone Impr**						
72	303400	Land and Land Rights WT	$0	$0	$0	0.00%	$0	
73	304200	Struct & Imp Pumping	0	0	0	2.63%	0	*
74	304400	Struct & Imp T&D	0	0	0	2.77%	0	
75	310000	Power Generation Equip	0	0	0	2.28%	0	
76	311200	Pump Equipment Electric	0	0	0	1.39%	0	
77	311500	Pump Eqp Other	0	0	0	3.00%	0	
78	311540	Pump Eqp T&D	0	0	0	3.00%	0	
79	331001	TD Mains Not Classified	0	0	0	1.70%	0	
80	331200	TD Mains 6in to 8in	0	0	0	1.70%	0	
81	346190	Remote Control & Instrument	0	0	0	6.67%	0	
82		**Sub-Total:**	**$0**	**$0**	**$0**		**$0**	
83								
84		**Grand Total:**	**$45,051,785**	**$1,699,680**	**$40,793,142**	2.52%	**$1,026,710**	

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation Rate for 304200 and 304300

Line Number	Subsidiary Account	Account Description	NARUC Account	Utility Plant In Service Per Books 12/31/2016	Proposed Annual Depreciation Rate	Total Proposed Depreciation Expense	
9	304200	Struct & Imp Pumping - Johnson County	304.20	4,058,379.00	2.62%	106,430.00	
10	304200	Struct & Imp Pumping - Carter Street	304.20	3,598,452.59	2.59%	93,045.00	
11	304200	Struct & Imp Pumping - Northwest	304.20	9,875,306.79	2.82%	278,199.00	
12	304200	Struct & Imp Pumping - Hertzsch and Babb	304.20	2,870,781.64	2.69%	77,342.00	
13	304200	Struct & Imp Pumping - Other	304.20	5,459,573.70	2.31%	126,158.00	
14				25,862,493.72	**2.63%**	681,174.00	*
15							
16	304300	Struct & Imp WT - Johnson County	304.30	5,688,776.95	2.45%	139,203.00	
17	304300	Struct & Imp WT - Carter Street	304.30	5,211,502.87	2.85%	148,482.00	
18	304300	Struct & Imp WT - White River and Buck Creek	304.30	4,853,731.80	3.22%	156,289.00	
19	304300	Struct & Imp WT - Northwest	304.30	20,372,644.68	2.39%	486,829.00	
20	304300	Struct & Imp WT - Middle Fork and Main Station	304.30	4,052,722.77	2.69%	108,973.00	
21	304300	Struct & Imp WT - Hertzsch and Babb	304.30	13,002,029.38	2.50%	325,613.00	
22	304300	Struct & Imp WT - Warsaw	304.30	4,587,342.60	2.53%	116,275.00	
23	304300	Struct & Imp WT - West Lafayette	304.30	8,282,595.53	2.51%	208,212.00	
24	304300	Struct & Imp WT - Other	304.30	6,387,283.92	2.08%	133,220.00	
25				72,438,630.50	2.52%	1,823,096.00	**

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Property Taxes
Based on 2021 Property Taxes Payable in 2022

Rebuttal Att

Indiana Property Taxes
(Indiana - American Water Co.)

1 - County
2 - Township
4 - School
5 - Other

Property Taxes Calculation for Pre-Approved Plan Investments onl

County	Municipality	Tax Type:		Map Location	Current Parcel	May 10th	Nov. 13th	Total Payment	Total Assessment
						2021 Payable in 2022			
Clark	Jeffersonville City	1, 2, 4	P Prop	19-50000-1341	10-009-7410	$ 4,998.45	$ 4,998.45	$ 9,996.90	$ 333,230.00
Clark	Jeffersonville City-I.F.W.	1, 2, 4	P Prop	19-51000-1660	10-010-7410	$ 43,855.20	$ 43,855.20	$ 87,710.40	$ 2,923,680.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00006-0851	10-19-01-100-347.000-009	$ 34,548.00	$ 34,548.00	$ 69,096.00	$ 2,303,200.00
Clark	Jeffersonville City-I.F.W.	1, 2, 4	R	19-00031-0300	10-19-00-101-234.000-010	$ 904.50	$ 904.50	$ 1,809.00	$ 60,300.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00053-0341	10-19-00-301-248.000-009	$ 7,263.00	$ 7,263.00	$ 14,526.00	$ 484,200.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00114-0031	10-19-01-200-677.000-009	$ 217.00	$ 217.00	$ 434.00	$ 21,700.00
Clark	Jeffersonville City-O.F.W.	1, 2, 4	R	19-00114-0731	10-19-00-400-078.000-009	$ 6,420.00	$ 6,420.00	$ 12,840.00	$ 428,000.00
						$ 98,206.15	$ 98,206.15	$ 196,412.30	$ 6,554,310.00
Morgan	Mooresville Town	1, 2, 4	P Prop	021-85-00-000-018-0(	55-105-00150-85	$ 18,351.20	$ 18,351.20	$ 36,702.40	$ 2,762,590.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-25-340-006-0(	55-01-25-340-006.000-005	$ 201.94	$ 201.94	$ 403.88	$ 30,400.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-235-009-0(	55-01-35-235-009.000-005	$ 7.31	$ 7.31	$ 14.62	$ 1,100.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-235-010-0(	55-01-35-235-010.000-005	$ 19.93	$ 19.93	$ 39.86	$ 3,000.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-001-0(	55-01-35-280-001.000-005	$ 45.17	$ 45.17	$ 90.34	$ 6,800.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-002-0(	55-01-35-280-002.000-005	$ 1,434.83	$ 1,434.83	$ 2,869.66	$ 216,000.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-004-0(	55-01-35-280-004.000-005	$ 9.30	$ 9.30	$ 18.60	$ 1,400.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-005-0(	55-01-35-280-005.000-005	$ 14.62	$ 14.62	$ 29.24	$ 2,200.00
Morgan	Mooresville Town	1, 2, 4	R	021-01-35-280-006-0(	55-01-35-280-006.000-005	$ 37.20	$ 37.20	$ 74.40	$ 5,600.00
						$ 20,121.50	$ 20,121.50	$ 40,243.00	$ 3,029,090.00
Clark	Charlestown		P Prop			$ 174,776.09	$ 174,776.09	$ 349,552.18	$ 13,515,890.00
						$ 174,776.09	$ 174,776.09	$ 349,552.18	$ 13,515,890.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0037-0013	45-08-07-280-001.000-004	$ 2,813.82	$ 2,813.82	$ 5,627.64	$ 146,200.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0050-0029	45-08-10-436-002.000-004	$ 3,481.69	$ 3,481.69	$ 6,963.38	$ 183,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0052-0013	45-08-11-302-005.000-004	$ 11,710.15	$ 11,350.15	$ 23,060.30	$ 625,500.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0052-0022	45-08-11-302-003.000-004	$ 6,459.76	$ 6,099.76	$ 12,559.52	$ 330,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0052-0023	45-08-11-302-004.000-004	$ 10,240.83	$ 9,880.83	$ 20,121.66	$ 543,000.00
Lake	Gary-Calumet	1, 2, 4	R	0	45-08-20-476-005.000-003	$ 3,231.00	$ 2,871.00	$ 6,102.00	$ 177,400.00
Lake	Gary-Calumet	1, 2, 4	R	25-40-0145-0025	45-03-26-351-001.000-004	$ 632.09	$ 632.09	$ 1,264.18	$ 23,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-41-0080-0007	45-09-06-305-005.000-004	$ 706.89	$ 706.89	$ 1,413.78	$ 27,900.00
Lake	Gary-Calumet	1, 2, 4	R	25-42-0249-0001	45-08-27-161-001.000-004	$ 759.57	$ 579.57	$ 1,339.14	$ 31,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-43-0041-0002	45-08-09-476-001.000-004	$ 2,201.16	$ 2,201.16	$ 4,402.32	$ 111,800.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0055-0002	45-08-04-407-003.000-004	$ 12,089.27	$ 12,089.27	$ 24,178.54	$ 667,000.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0003	45-08-04-430-003.000-004	$ 93.83	$ 93.83	$ 187.66	$ 5,100.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0004	45-08-04-430-004.000-004	$ 93.83	$ 93.83	$ 187.66	$ 5,100.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0005	45-08-04-430-005.000-004	$ 68.89	$ 68.89	$ 137.78	$ 3,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0006	45-08-04-430-006.000-004	$ 68.89	$ 68.89	$ 137.78	$ 3,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0007	45-08-04-430-007.000-004	$ 68.89	$ 68.89	$ 137.78	$ 3,700.00

Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0008	45-08-04-430-008.000-004	$ 63.55	$ 63.55	$ 127.10	$ 3,400.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0010	45-08-04-430-011.000-004	$ 63.08	$ 63.08	$ 126.16	$ 2,700.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0011	45-08-04-430-018.000-004	$ 1,045.28	$ 1,045.28	$ 2,090.56	$ 46,900.00
Lake	Gary-Calumet	1, 2, 4	R	25-44-0056-0020	45-08-04-430-009.000-004	$ 8.00	$ 3.00	$ 11.00	$ 100.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0046-0007	45-09-06-303-006.000-004	$ 901.03	$ 901.03	$ 1,802.06	$ 38,800.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0341-0024	45-08-21-479-012.000-004	$ 1,273.49	$ 913.49	$ 2,186.98	$ 39,500.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0508-0012	45-08-15-401-001.000-004	$ 368.00	$ 3.00	$ 371.00	$ 10,000.00
Lake	Gary-Calumet	1, 2, 4	R	25-46-0508-0013	45-08-15-401-002.000-004	$ 368.00	$ 3.00	$ 371.00	$ 10,000.00
Lake	Gary-Calumet	1, 2, 4	R	25-47-0325-0001	45-08-27-328-001.000-004	$ 1,478.31	$ 1,118.31	$ 2,596.62	$ 51,000.00
Lake	Gary-Calumet	1, 2, 4	P Prop	25-950072	45-704-95007-20	$ 748,559.64	$ 748,559.64	$ 1,497,119.28	$ 42,030,300.00
						$ 808,848.94	$ 805,773.94	$ 1,614,622.88	$ 45,122,600.00
					Pre-Approved Plan (first)	1,101,953	1,098,878	2,200,830	68,221,890
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	P Prop	0-18-0000262920	84-00-00-277-145.000-002	$ 266,112.57	$ 266,112.57	$ 532,225.14	$ 16,830,850.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0616301001	84-06-16-301-001.000-002	$ 1,217.44	$ 1,217.44	$ 2,434.88	$ 77,000.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0616352001	84-06-16-352-001.000-002	$ 494.89	$ 494.89	$ 989.78	$ 31,300.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0616377001	84-06-16-377-001.000-002	$ 1,222.19	$ 1,222.19	$ 2,444.38	$ 77,300.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0621126002	84-06-21-126-002.000-002	$ 12,792.68	$ 12,792.68	$ 25,585.36	$ 809,100.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0621126003	84-06-21-126-003.000-002	$ 858.53	$ 858.53	$ 1,717.06	$ 54,300.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0621126004	84-06-21-126-004.000-002	$ 754.19	$ 754.19	$ 1,508.38	$ 47,700.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0623251001	84-06-23-251-001.000-002	$ 453.77	$ 453.77	$ 907.54	$ 28,700.00
Vigo	Terre Haute City - Harrison Twp	1, 2, 4	R	1-18-0625129002	84-06-25-129-002.000-002	$ 256.14	$ 256.14	$ 512.28	$ 16,200.00
							284,162	568,325	17,972,450
						$ 3,590,020.44	$ 1,383,040.08	$ 2,769,155.16	$ 86,194,340.00

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Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of SEI Water Revenue Requirement

Line Number	Description	Eligible for Property Taxes	Replacement Projects	Total
1	Water Plant Additions Subject to SEI (From Attachment DH-1R):	*	$5,784,493	$5,784,493
2	Less: Water Retirements (From Attachment DH-1R):	*	1,055,923	1,055,923
3	Plus: Cost of Removal (Cost of Removal less Salvage) (From Attachment DH-1R):	*	708,762	708,762
4	Plus: PISCC, Deferred Depreciation, Deferred Property Tax Reg Asset		988,117	988,117
5	Net Investor Supplied Water SEI Additions (Line 1 - Line 2 + Line 3 - Line 4):		$6,425,450	$6,425,450
6				
7	Pre-Tax Rate of Return (From Attachment GDS-1R Schedule 13):		7.74%	7.74%
8	Pre-Tax Return on Additions (Line 5 X Line7):		$497,153	$497,153
9				
10	Weighted Avg Property Tax Muni Rate (From Attachment GDS-1R Schedule 12):		2.70%	2.70%
11	Property Taxes on Water SEI Additions (Lines 1-3 X Line10):		$148,474	$148,474
12				
13	Depreciation on Water SEI Additions (From Attachment GDS-1R Schedule 11):		$277,132	$277,132
14	Amortization of Deferred Asset		$40,033	$40,033
15			$317,165	$317,165
16				
17	Total SEI Revenues to Determine SEI Per Meter Rate (Line 8 + Line 11 + Line 13):		$962,791	$962,791
18				

Fixed Charge Calculation for Replacement Investments

Indiana-American Water Company
Calculation of SEI Charge
Cause No. 45609 SEI-1 2022
Calculation of SEI Fixed Charge Rate Based on Meter Size
Using Meter Billing Units for the Twelve Months Ended October 31, 2022

Line	Meter Size	Meter Billing Units by Meter Size For the 12 Months Ended 10/31/2022*	AWWA Equivalent Meter Flow-Based Ratio	Meter Equivalents	Annualized SEI Revenue Replacements	Replacement Projects	Total Meter Size
1	**SEI Revenue (Per Line 15 of Attachment GDS-1R, Schedule 9):**					$962,791	$962,791
2	**80% of the Revenue Rider, with 20% being held in a Regulatory Asset**					**$ 770,233**	**$ 770,233**
3	**Monthly Rate per Equivalent 5/8" Meter (Total Revenue/Total Meter Equivalents):**					$0.16	$0.16
	Illustration of potential rates						
4	5/8"	3,573,095	1.0	3,573,095	$570,094.21	$0.16	$0.16
5	3/4"	4,829	1.5	7,244	1,155.71	0.24	0.24
6	1"	131,568	2.5	328,921	52,479.98	0.40	0.40
7	1 1/2"	16,995	5.0	84,977	13,558.26	0.80	0.80
8	2"	68,388	8.0	547,104	87,291.49	1.28	1.28
9	3"	5,862	15.0	87,937	14,030.49	2.39	2.39
10	4"	3,351	25.0	83,774	13,366.27	3.99	3.99
11	6"	1,546	50.0	77,283	12,330.57	7.98	7.98
12	8"	348	80.0	27,806	4,436.44	12.76	12.76
13	10"	72	130.0	9,337	1,489.72	20.74	20.74
14	12"	0	215.0	0	-	$34.30	$34.30
15	Total	3,806,054		4,827,476	$770,233.14		
16							
17							
18	**20% of the Revenue Rider being held in a Regulatory Asset**					**$ 192,558**	**$ 192,558**
19							

Note: The American Water Works Association (AWWA) standard Equivalent Meter Flow-Based Ratio is used at the basis for calculation. For example, the safe operating capacity of a 5/8 inch meter is 20 gallons per minute, which is used as the base ratio of 1.0. In contrast to this, a two inch meter has a safe operating capacity of 160 gallons per minute. Thus, on a continuity basis, a two inch meter is the equivalent of eight 5/8 inch meters, and thus the equivalent flow ratio for a two inch meter is 8.0.

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Calculation of Depreciation for SEI Projects

Line Number	Account Project Number	Project Description	SEI Additions	Less: Retirements	Net SEI Additions	Depreciation Rate	Depreciation Expense
1	R10-01K3.19-P-4031	MOR Filtration Plant	$172,430	$0	$172,430	10.00%	$17,243
2	T10-0185-P-1000	SIOTC Backwash Improvements	27,092	0	27,092	10.00%	2,709
3	T10-0184-P-1000	SIO Charleston WTF Improvements	103,040	0	103,040	10.00%	10,304
4	R10-70Q1.21-P-0030	NWI BP Chlorine Improvements	41,293	4111.65	45,404	3.00%	1,362
5	R10-70Q1.20-P-0019	TH Rework High Service Pump#17	26,701	8226.65	34,928	3.00%	1,048
6	R10-70Q1.20-P-0016	Replace Motor on TH HIgh Serv Pump	17,084	14312.95	31,397	3.00%	942
7	R10-70Q1.20-P-0023	Rebuilt Pump#1 at Allendale Booster	11,761	395.49	12,157	3.00%	365
8	R10-47Q1.21-P-0014	Well 13 bearings, pump, clean	58,457	15034.52	73,492	2.77%	2,036
9	R10-47Q1.22-P-0002	DF well 15 pump replacement	44,752	10083.56	54,836	3.00%	1,645
10	R10-47Q1.21-P-0020	HH well 11 rpl pump bowl/sec of pip	19,702	3687.01	23,389	2.77%	648
11	R10-47Q1.20-P-0017	DF high service pump #2	9,616	11965.56	21,582	3.00%	647
12	R10-47Q1.20-P-0016	HH high serv pump #2	8,858	6708.28	15,566	3.00%	467
13	R10-47Q1.21-P-0019	Mac Allister generator batteries	8,758	9914.76	18,672	2.77%	517
14	R10-47Q1.20-P-0011	DF Well #16	-	3989.09	3,989	3.00%	120
15	R10-47Q1.21-P-0011	DF cla vlv rpr HSP#1	8,525	859.5	9,384	3.00%	282
16	R10-47Q1.21-P-0009	BBC repair backwash pump	7,426	1453.94	8,880	3.00%	266
17	R10-47Q1.22-P-0003	DF well 13 VFD Rpl	6,643	2621.73	9,265	2.77%	257
18	R10-47Q1.20-P-0008	HH hig pressure rel valve	-	0	0	1.70%	0
19	R10-47Q1.22-P-0007	Living Waters DF hypo pump	2,127	498.46	2,625	3.00%	79
20	R10-47Q1.21-P-0018	Rotork parts for DF	2,348	937.08	3,285	2.31%	76
21	R10-90Q1.20-P-0020	B.P. Backwash Improvements	293,976	0	293,976	2.25%	6,614
22	R10-90Q1.20-P-0038	BP HS6 Discharge Piping Replacement	121,751	96566.76	218,318	3.53%	7,707
23	R10-90Q1.20-P-0011	Repl Basin Drain Pump-BP	87,130	5322.06	92,452	3.00%	2,774
24	R10-90Q1.21-P-0005	Low Service #3 OD Pump Rebuild	75,620	64325.78	139,946	2.33%	3,261
25	R10-90Q1.20-P-0059	Manual Transfer Switch Generator BP	66,220	7309.14	73,530	1.45%	1,066
26	R10-90Q1.20-P-0034	O.D. Backwash Pump 3 Actuator	65,876	34078.98	99,955	1.39%	1,389
27	R10-90Q1.20-P-0029	B.P. Replace Shaft and Bearings #7	44,895	7183.41	52,079	3.00%	1,562
28	R10-90Q1.21-P-0002	Phosphate Pump Replacement	40,817	0	40,817	5.00%	2,041
29	R10-90Q1.21-P-0007	5 MGD HS Pump OD	33,301	0	33,301	1.39%	463
30	R10-90Q1.20-P-0032	65th & Miss. #3 Pump Seals	21,750	4133.92	25,884	3.00%	777
31	R10-90Q1.21-P-0031	NWI 13th & Jennings;	20,164	13700.79	33,865	2.52%	853
32	R10-90Q1.20-P-0023	B.P. #7 H.S. Actuator	17,378	2538.21	19,916	3.00%	597
33	R10-90Q1.21-P-0054	MLK Motor Bearing Rebuild	16,865	12725.09	29,590	1.39%	411
34	R10-90Q1.21-P-0045	Vacuum System OD	16,244	6596.53	22,840	2.25%	514
35	R10-90Q1.21-P-0016	Basin Pump Support and Drive Shaft	15,908	0	15,908	2.25%	358
36	R10-01L6.20-P-0012	Floc VFD Replacement Project	15,902	10618.21	26,520	6.67%	1,769
37	R10-90Q1.21-P-0008	Replace Bearings Blower OD	15,832	827.06	16,659	2.25%	375
38	R10-90Q1.20-P-0043	Pre Chlorine Booster Pump and Drive	15,285	1261.86	16,547	3.00%	496
39	R10-90Q1.20-P-0036	Turbidimeters - OD	11,809	7488.86	19,298	3.00%	579
40	R10-90Q1.21-P-0009	Rapid Mix OD Motor Rebuild	11,778	0	11,778	2.25%	265
41	R10-90Q1.21-P-0023	MLK Pump 3 Motor Refurb	9,475	0	9,475	2.25%	213
42	R10-90Q1.20-P-0028	O.D. Recycler 36" Valve Step Replac	9,180	4095.3	13,275	3.75%	498
43	R10-01L6.20-P-0017	Recycle VFD Comm Replacements	7,640	4330.4	11,970	6.67%	798
44	R10-90Q1.21-P-0028	Pump 1 VFD Replacement Shorewood	7,183	0	7,183	2.25%	162
45	R10-90Q1.20-P-0060	Soft Start 41st Carolina	7,169	192.37	7,361	1.39%	102
46	R10-90Q1.20-P-0049	Check Valve Pump 2 Miller	6,726	302.66	7,029	1.39%	98
47	R10-90Q1.21-P-0033	Packing Replacement OD Floc	6,370	0	6,370	2.25%	143
48	R10-90Q1.21-P-0048	Rotork Actuator Replace OD Recycle	5,750	3444.57	9,195	6.67%	613
49	R10-90Q1.20-P-0007	Raw Water Turbidimeter - BP	5,639	0	5,639	2.48%	140
50	R10-90Q1.20-P-0031	B.P. Fluoride/Ammonia Pumps	5,297	2520.39	7,817	3.00%	235
51	R10-90Q1.20-P-0042	Flouride Sensor and Pump Upgrades	4,994	2828.2	7,822	2.48%	194
52	R10-90Q1.21-P-0029	Replacement Vacuum Prime Ball Check	4,792	0	4,792	5.00%	240
53	R10-90Q1.21-P-0035	Pump 3 41st Carolina Rebuild	4,613	0	4,613	2.25%	104
54	R10-90Q1.19-P-0067	Chlorine Analyzers - OD	4,442	3241.86	7,684	2.69%	207
55	R10-90Q1.20-P-0054	BP/OD Analyzers	4,428	5502.18	9,930	3.00%	298
56	R10-90Q1.20-P-0024	B.P. Lab Analyzers	3,213	0	3,213	6.67%	214
57	R10-60Q1.20-P-0037	Pressure Transducer Rpl Stony Crk B	4,224	0	4,224	5.00%	211
58	R10-60Q1.20-P-0049	Wells 7 - 8 PLC Replace RW	4,079	3975.23	8,054	2.28%	184
59	R10-45Q1.20-P-0004	High Service Pump Replace Somerset	23,343	1234.84	24,578	1.39%	342
60	R10-45Q1.21-P-0011	Well pump replacements Wabash plant	19,066	2740.78	21,807	3.22%	702
61	R10-80Q1.21-P-0002	Filter 2 Actuators	28,358	5839.9	34,198	2.31%	790
62	R10-80Q1.20-P-0002	Filter 1 Actuators	26,920	1544.55	28,465	2.31%	658
63	R10-80Q1.20-P-0003	HS #3 Motor	21,760	1840.61	23,600	3.00%	708
64	R10-80Q1.20-P-0011	Well #2 Pump & Pipe	14,849	3596.03	18,445	2.77%	511
65	R10-80Q1.20-P-0008	Well #1Motor	8,919	2659.13	11,578	2.77%	321
66	R10-80Q1.20-P-0010	Well #1 Pump	7,822	1761.43	9,583	2.77%	265
67	R10-80Q1.21-P-0005	Well #1 Motor	7,350	2553.21	9,903	2.77%	274
68	R10-80Q1.21-P-0006	Well #1 Capacitor Bank	6,315	969.06	7,284	2.77%	202
69	R10-80Q1.22-P-0006	Fluoride Room Relocation	4,587	2324.75	6,912	2.31%	160
70	R10-01Q1.21-P-0007	NBG Clearwell Bypass (Zube)	74,125	0	74,125	2.31%	1,712

71	R10-85Q1.21-P-0005	Filter Valve Replacement	24,519	353.67	24,873	3.00%	746
72	R10-85Q1.21-P-0010	RPL Pump Well #3	13,200	5529.63	18,730	3.00%	562
73	R10-85Q1.20-P-0009	RPL Water Line Chemical Feed Buildi	10,549	5931.16	16,481	3.22%	531
74	R10-85Q1.20-P-0010	Electrical upgrade for Filters	7,573	3217.69	10,791	3.22%	347
75	R10-85Q1.21-P-0013	Well #1 Pump Replacement	6,861	3601.66	10,463	2.77%	290
76	R10-85Q1.21-P-0006	RPL Backwash Meter	5,339	3767	9,106	2.28%	208
77	R10-85Q1.22-P-0005	NEW Lab Spectrophotometer for water	4,880	0	4,880	6.67%	326
78	R10-85Q1.21-P-0009	RPL Water Line Chemical Feed Bldg	5,299	2402.3	7,701	3.22%	248
79	R10-85Q1.20-P-0002	RPL Effluent Valve	4,284	2227.42	6,512	9.40%	612
80	R10-75Q1.19-P-0016	Replace 4 filter Flow control valve	348,122	0	348,122	6.67%	23,220
81	R10-75Q1.20-P-0010	Charlestown Well field Electrical	120,952	0	120,952	3.22%	3,895
82	R10-75Q1.20-P-0009	Atkins MCC	84,013	13636.96	97,650	6.67%	6,513
83	R10-55Q1.22-P-0005	New motor for well 1 East side	14,100	10133.48	24,234	3.22%	780
84	R10-55Q1.20-P-0022	WRE 2 new pump column and check val	11,781	4289.55	16,071	3.75%	603
85	R10-55Q1.20-P-0007	Replace WRE well 2 motor	-	0	0	3.22%	0
86	R10-55Q1.21-P-0026	New pump for well 1 Sugar Creek	9,676	5908.08	15,584	3.22%	502
87	R10-55Q1.20-P-0012	London Rd well 4 pump repair	-	0	0	3.22%	0
88	R10-55Q1.21-P-0016	New VFD for Marlin Well 5	7,692	6749.8	14,442	3.22%	465
89	R10-55Q1.21-P-0024	New motor for Marlin well 5	5,945	0	5,945	3.75%	223
90	R10-55Q1.21-P-0007	London Rd Well 3 Pump	5,794	12290.82	18,085	3.22%	582
91	R10-55Q1.20-P-0011	Replaced Well pump WRE 3	-	0	0	2.52%	0
92	R10-55Q1.22-P-0003	New west well 1 pump	5,068	3186	8,254	3.22%	266
93	R10-55Q1.21-P-0019	Repair #6 well pump	4,527	2801.64	7,328	3.22%	236
94	R10-55Q1.20-P-0010	Replace check valve well3 WR East	-	0	0	3.22%	0
95	R10-65Q1.20-P-0011	Replace High Service #3 at BRWTP	20,690	4496.91	25,187	3.00%	756
96	R10-65Q1.20-P-0012	Replace High Service #1 Motor at BR	9,709	683.16	10,393	3.00%	312
97	R10-65Q1.20-P-0017	Replace pump and column pipe on Wel	7,409	3791.05	11,200	3.00%	336
98	R10-65Q1.20-P-0009	Replace Pump on Well #4	6,310	5002.07	11,312	5.00%	566
99	R10-25Q1.21-P-0011	Low Service & G st Roads	23,780	0	23,780	3.75%	892
100	R10-50Q1.20-P-0006	Replace Flow Meters at MCO at wells	31,862	283.75	32,146	2.77%	890
101	R10-50Q1.20-P-0004	Replace Aerator Pipe MCO	12,315	4460.79	16,776	2.31%	388
102	R10-50Q1.20-P-0008	Aerator Replacement Tubing Liabilit	11,173	654.1	11,827	3.00%	355
103	R10-50Q1.21-P-0012	MCO WEll#1 Rpr Pump/REpl Column Pip	8,134	343.44	8,477	3.00%	254
104	R10-50Q1.21-P-0009	4" DeZurik Butterfly valves repl WA	3,460	124.31	3,585	2.31%	83
105	R10-50Q1.22-P-0004	**Rebuild Aertor Blower on Aerator**	3,579	155.51	3,734	2.31%	86
106	R10-70Q1.20-P-0022	Repl TH High Serv #17 starter w/VFD	49,774	8208.09	57,982	3.00%	1,739
107	R10-70Q1.20-P-0024	Upgrade/Replace TH hoist/cranes ins	23,061	0	23,061	2.25%	519
108	R10-70Q1.20-P-0004	Repl 2 Rotork Actuator-C#3 Influent	19,275	8853.67	28,129	2.69%	757
109	R10-70Q1.21-P-0019	Repl Peerless Pmp Shrine Hill Bstr	18,135	210.74	18,346	3.00%	550
110	R10-70Q1.21-P-0018	Rpl Sull Well #5 Pump	15,051	3162.2	18,213	3.00%	546
111	R10-70Q1.20-P-0006	Repl Ammonium Sulf Feed Pump#2 T.H.	11,464	1165.62	12,629	3.00%	379
112	R10-70Q1.20-P-0011	Repl Lift Station Pump TH Plant	(0)	0	(0)	3.00%	0
113	R10-70Q1.21-P-0013	Rpl aged Rotork Actuator /Basins 3&	10,514	1050	11,564	2.25%	260
114	R10-70Q1.20-P-0018	TH Repl rotork actuator for cell#1	9,765	493.49	10,258	2.31%	237
115	R10-70Q1.20-P-0015	Replace TH Lab Incubator	8,045	4717.24	12,762	6.67%	851
116	R10-70Q1.20-P-0012	Repl Cla-Valve Farmersburg	5,729	164.97	5,894	1.70%	100
117	R10-70Q1.22-P-0002	Rpl flow trans pressure filter #5 T	2,467	190.23	2,658	6.67%	177
118	R10-70Q1.22-P-0006	Rpl damaged flouride tank trns pmp	1,572	0	1,572	5.00%	79
119	R10-70Q1.22-P-0005	Spare trns pmp for phosphate tanks	1,124	0	1,124	5.00%	56
120	R10-70Q1.22-P-0016	New PAPR resp sys chang chlor cylin	484	0	484	5.00%	24
121	R10-47Q1.21-P-0003	DF Living waters OSEC B pack genera	29,955	11159.61	41,115	2.31%	950
122	R10-47Q1.20-P-0015	DF Hypo Unit pack generator	28,686	0	28,686	2.31%	663
123	R10-47Q1.20-P-0019	HH analyzer repl pump & parts	3,403	666.09	4,070	3.00%	122
124	R10-90Q1.21-P-0018	BP Low Service Actuators	88,191	10280.39	98,471	2.25%	2,216
125	R10-90Q1.20-P-0010	Coagulant Upgrade - OD	51,904	255.56	52,159	2.31%	1,205
126	R10-01L6.20-P-0015	Shorewood PLC Replacement	48,177	4184.33	52,362	6.67%	3,493
127	R10-90Q1.20-P-0033	O.D. Residual Pumps	9,030	3664.48	12,694	3.00%	381
128	R10-01L6.20-P-0010	Control Panel Removal and Installat	7,273	2227.33	9,501	6.67%	634
129	R10-90Q1.20-P-0047	Electrical Upgrade Replace Cloth Wi	6,994	3879.08	10,873	3.75%	408
130	R10-10Q1.20-P-0062	Carbon Exchange	94,002	75057.54	169,060	2.31%	3,905

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Property Taxes
Based on 2020 Property Taxes Payable in 2021

Rebuttal Attachment GDS-1R
Schedule 12

Indiana Property Taxes
(Indiana - American Water Co.)

Property Taxes Calculation for Replacement Investments

		2021 Payable in 2022				
County	**Municipality**	**Avg. May 10th**	**Avg. Nov. 13th**	**Avg. Total Payment**	**Avg. Total Assessment**	**Tax Rate**
Clark	Charlestown	$ 25,074.33	$ 25,071.90	$ 50,146.22	$ 1,951,284.29	2.57%
Porter	Chesterton	$ 8,830.34	$ 8,825.34	$ 17,655.68	$ 705,767.50	2.50%
Montgomery	Crawfordsville	$ 40,421.67	$ 40,421.67	$ 80,843.34	$ 2,270,023.33	3.56%
Howard	Kokomo	$ 14,757.77	$ 14,755.41	$ 29,513.18	$ 983,753.60	3.00%
Morgan	Mooresville	$ 2,238.29	$ 2,236.90	$ 4,475.19	$ 336,565.56	1.33%
Delaware	Muncie City	$ 44,172.14	$ 44,165.59	$ 88,337.73	$ 2,945,593.75	3.00%
Warrick	Newburgh	$ 7,913.57	$ 7,913.57	$ 15,827.15	$ 726,446.67	2.18%
Wabash	Noble	$ 8,169.53	$ 8,166.20	$ 16,335.73	$ 1,261,878.33	1.29%
Hamilton	Noblesville	$ 13,321.44	$ 13,319.58	$ 26,641.02	$ 1,093,359.44	2.44%
Wayne	Richmond City	$ 15,041.32	$ 15,040.90	$ 30,082.22	$ 1,015,852.58	2.96%
Vigo	Riley	$ 3,818.29	$ 3,638.29	$ 7,456.58	$ 291,095.00	2.56%
Jackson	Seymour City	$ 26,650.02	$ 26,650.02	$ 53,300.05	$ 1,983,520.00	2.69%
Shelby	Shelbyville	$ 20,893.19	$ 20,893.19	$ 41,786.39	$ 1,448,000.00	2.89%
Hamilton	Sheridan	$ 8,961.17	$ 8,958.61	$ 17,919.78	$ 582,353.33	3.08%
Vigo	Terre Haute	$ 26,028.37	$ 26,027.46	$ 52,055.83	$ 1,646,868.18	3.16%
Wabash	Wabash	$ 9,881.08	$ 9,880.08	$ 19,761.15	$ 1,099,265.00	1.80%
Kosciusko	Warsaw	$ 18,714.29	$ 18,714.29	$ 37,428.57	$ 1,497,195.71	2.50%
					Weighted Average	**2.70%**
		$ 294,886.81	**$ 294,679.01**	**$ 589,565.82**	**$ 21,838,822.28**	**2.70%**

Used for all Investments

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
Rate of Return Calculation
Based on Actual Capital figures as of October 31, 2022. ROE as Approved in Cause No. 45142

Line Number	Class of Capital	Amount as of 10/31/2022	Percent of Total	(%) Cost	Weighted Cost	Pre-Tax Weighted Cost
1.	Long Term Debt	$ 557,834,343	38.09%	4.73%	1.80%	1.80%
2.						
3.	Accumulated Deferred Investment Tax Credits - Pre 1971	263,433,226	17.99%	0.00%	0.00%	0.00%
4.						
5.	Job Development Investment Tax Credits (JDITC) - Post 1970	617,419	0.04%	7.47%	0.00%	0.00%
6.						
7.	Other Capital Elements	(15,922,394)	-1.09%	0.00%	0.00%	0.00%
8.						
9.	Common Equity	658,396,350	44.96%	9.80%	4.41%	5.93%
10.						
11.	Total Capitalization	$ 1,464,358,944	100.00%		6.21%	7.74%
12.						
13.	**Tax Gross-Up Calculation:**					
14	Gross Revenue Change		100.0000%			
15	Less: Uncollectible Expense		1.0167%			
16	Total Before Gross Income and IURC Fees (Line 14 - Line 15)		98.9833%			
17						
18	Less: IURC Fee IURC Fee Rate for 2018/2019 Rate: 0.1202041%	0.1202%	0.1190%			
19	Total Before Gross Income Taxes (Line 16 - Line 18)		98.8643%			
20						
21	Less: State Income Tax	4.9000%	4.8444%			
22	Less: Utility Receipts Tax	0.0000%	0.0000%			
23	Total before Federal Income Taxes (Line 19 - Line 21 - Line 22)		94.0199%			
24						
25	Less: Federal Income Taxes (21% X Line 23)	21.00%	19.7442%			
26						
27	Total after Income Taxes (Line 23 - Line 25)		74.2757%			
28						
29	Gross Revenue Conversion Factor (1 / Line 27)		134.6335%			
30	**Expenses Tax Gross-Up Calculation:**					
31	Gross Revenue Change		100.0000%			
32	Less: Uncollectible Expense		1.0167%			
33	Total Before Gross Income and IURC Fees (Line 14 - Line 15)		98.9833%			
34						
35	Less: IURC Fee IURC Fee Rate for 2018/2019 Rate: 0.1202041%	0.1202%	0.1190%			
36	Total Before Gross Income Taxes (Line 16 - Line 18)		98.8643%			
37						
38	Less: State Income Tax	0.0000%	0.0000%			
39	Less: Utility Receipts Tax	0.0000%	0.0000%			
40	Total before Federal Income Taxes (Line 19 - Line 21 - Line 22)		98.8643%			
41						
42	Less: Federal Income Taxes (21% X Line 23)	0.00%	0.0000%			
43						
44	Total after Income Taxes (Line 23 - Line 25)		98.8643%			
45						
46	Gross Revenue Conversion Factor (1 / Line 27)		101.1487%			

Calculation of Blended Indiana State Income Tax Rate:

Description	Rate Year	Income Tax Rate	Number of Months at Rate	Percentage of Months at Rate	Weighted Rate
4.90% Tax Rate Effective 7/1/2021 - 6/30/2022	2021	4.90%	12	100.0%	4.9000%
					4.9000%

Gross Up and ROE from Final Order Cause No. 45142.

Calculation for JDITC Cost Percent				
Debt	$557,834,343	45.87%	4.73%	2.17%
Equity	658,396,350	54.13%	9.80%	5.31%
	1,216,230,693.25	100.00%		7.47%

Cause No. 45609 SEI-1 REBUTTAL
Indiana American Water Company
REBUTTAL Attachment GDS-3R

FILED
January 24, 2023
INDIANA UTILITY
REGULATORY COMMISSION

SEI Deferral Summary

Indiana-American Water Company
Cause No. 45609 SEI-1 2022
Service Enhancement Improvement Charge
PISCC, Depreciation, and Property Tax Deferral

	Deferred PISCC	Deferred Depreciation	Accrued Property Taxes
Pre-Approved Projects:			
Mooresville Filtration 580004	$ 608,398	$ 258,757	
Southern Filter 750014	$ 137,694	$ 49,193	
Charleston Filtration 750020	$ 295,995	$ 101,321	
Northwest Borman Park 900049	$ 194,548	$ 54,025	
Subtotal Pre-Approved (first category)	$ 1,236,635	$ 463,296	$ -
Recurring (second category)	$ 599,294	$ 388,823	
Total SEI 10/31/2022	**$ 1,835,930**	**$ 852,119**	**$ -**
			- Nothing booked or recorded yet

TOTAL
$ 867,156
$ 186,887
$ 397,316
$ 248,572
$ 1,699,931
$ 988,117
$ 2,688,049