

Indiana-American Water Company
Cause No. 45XXX
For the Twelve Months Ended April 30, 2020

Exhibit 1

Reference Identification	Description	Folder	File	Witness
REVREQ				
REVREQ1	Revenue Requirement	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement	Shimansky
REVREQ2	Proposed Rates Adjustments	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement	Shimansky
REVREQ3	Gross Revenue Conversion Factor	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement	Shimansky
REVREQ4	Fair Value Increment	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement	Shimansky
OPINC	Income Statement	Exhibits	INAWC 2018 Rate Case - Pro Forma Income Statement	Shimansky/Bowen
RB				
RB1	Rate Base	Exhibits/Rate Base	IN 2018 Rate Case - Pro Forma Rate Base	Shimansky
RB2	UPIS	Exhibits/Rate Base	IN 2018 Rate Case - Utility Plant in Service	Shimansky
RB3	BT SOP 98-01	Exhibits/Rate Base	IN 2018 Rate Case - BT SOP 98-01	Shimansky
RB4	Deferred Depreciation	Exhibits/Rate Base	IN 2018 Rate Case - Deferred Depreciation	Shimansky
RB5	Post AFUDC	Exhibits/Rate Base	IN 2018 Rate Case - Post In Service AFUDC	Shimansky
RB6	Accumulated Depreciation	Exhibits/Rate Base	IN 2018 Rate Case - Accumulated Depreciation	Shimansky
RB7	CIAC	Exhibits/Rate Base	IN 2018 Rate Case - Contributions in Aid of Construction	Shimansky
RB8	Customer Advances	Exhibits/Rate Base	IN 2018 Rate Case - Customer Advances for Construction	Shimansky
RB9	Northwest Billing Change	Exhibits/Rate Base	IN 2018 Rate Case - Northwest Billing Change	Shimansky
RB10	Somerset Capacity	Exhibits/Rate Base	IN 2018 Rate Case - Somerset Capacity Adjustment	Shimansky
RB11	Acquisitions Adjustment	Exhibits/Rate Base	IN 2018 Rate Case - Acquisition Adjustment Net	Shimansky
RB12	Wabash Billing Change	Exhibits/Rate Base	IN 2018 Rate Case - Wabash Billing Change	Shimansky
RB13	Materials and Supplies	Exhibits/Rate Base	IN 2018 Rate Case - Materials and Supplies	Shimansky
CC				
CC1	Capital Structure	Exhibits/Capital Structure	INAWC 2018 Rate Case - Capital Structure as of 4-30-2020	Rungren
CC2	Deferred Taxes	Exhibits/Capital Structure	IN 2018 Rate Case - Deferred Taxes	Wilde
REV				
REV1	Test Year Revenues at Present and Proposed Rates	Exhibits/Revenue	IN 2018 Rate Case - Test Year Revenues at Present and Proposed Rates	Rea
REV2	Water revenues/Other revenues	Exhibits/Revenue	IN 2018 Rate Case - Pro Forma Revenue Adjustments	Rea
OPER				
OM1	Purchased water	Exhibits/Expense	INAWC 2018 Rate Case - Purchased Water	Bowen
OM2	Fuel and power	Exhibits/Expense	INAWC 2018 Rate Case - Fuel and Power	Bowen
OM3	Chemical	Exhibits/Expense	INAWC 2018 Rate Case - Chemicals	Bowen
OM4	Waste Disposal	Exhibits/Expense	INAWC 2018 Rate Case - Waste Disposal	Bowen
OM5	Salaries and wages	Exhibits/Expense	INAWC 2018 Rate Case - Labor and Related	Bowen
OM6	Pensions	Exhibits/Expense	INAWC 2018 Rate Case - Pension	Shimansky
OM7	OPEB's	Exhibits/Expense	INAWC 2018 Rate Case - OPEBS	Shimansky
OM8	Group insurance	Exhibits/Expense	INAWC 2018 Rate Case - Labor and Related	Bowen
OM9	Other benefits	Exhibits/Expense	INAWC 2018 Rate Case - Labor and Related	Bowen

Cause 45142

Indiana-American Water Company
Cause No. 45XXX
For the Twelve Months Ended April 30, 2020

Exhibit Index

Exhibit 1

Reference Identification	Description	Folder	File	Witness
OM10	Support Services	Exhibits/Expense	INAWC 2018 Rate Case - Support Services	Bowen
OM11	Contracted services	Exhibits/Expense	INAWC 2018 Rate Case - Contract Services	Bowen
OM12	Building maintenance and services	Exhibits/Expense	INAWC 2018 Rate Case - Building Maintenance and Services	Bowen
OM13	Telecommunication expenses	Exhibits/Expense	INAWC 2018 Rate Case - Telecommunications Expense	Bowen
OM14	Postage, printing and stationery	Exhibits/Expense	INAWC 2018 Rate Case - Postage, Printing, & Stationery	Bowen
OM15	Office supplies and services	Exhibits/Expense	INAWC 2018 Rate Case - Office Supplies and Services	Bowen
OM16	Advertising & marketing expenses	Exhibits/Expense	INAWC 2018 Rate Case - Advertising & Marketing	Bowen
OM17	Employee related exp travel & entertainment	Exhibits/Expense	INAWC 2018 Rate Case - Employee Related Expense Travel & Entertainment	Bowen
OM18	Miscellaneous expenses	Exhibits/Expense	INAWC 2018 Rate Case - Miscellaneous Expense	Bowen
OM19	Rents	Exhibits/Expense	INAWC 2018 Rate Case - Rents	Bowen
OM20	Transportation	Exhibits/Expense	INAWC 2018 Rate Case - Transportation	Bowen
OM21	Uncollectible accounts exp	Exhibits/Expense	INAWC 2018 Rate Case - Uncollectibles	Bowen
OM22	Customer accounting	Exhibits/Expense	INAWC 2018 Rate Case - Customer Accounting	Bowen
OM23	Regulatory expense	Exhibits/Expense	INAWC 2018 Rate Case - Regulatory Expense	Bowen
OM24	Insurance other than group	Exhibits/Expense	INAWC 2018 Rate Case - Insurance Other than Group	Bowen
OM25	Maintenance service and supplies	Exhibits/Expense	INAWC 2018 Rate Case - Maintenance Supplies & Services	Bowen
DEPR1	Depreciation	Exhibits/Expense	INAWC 2018 Rate Case - Depreciation Expense	Shimansky
DEPR2	Amortization	Exhibits/Expense	INAWC 2018 Rate Case - Amortization Expense	Shimansky
OTX1	Property Taxes	Exhibits/Expense	INAWC 2018 Rate Case - Property Tax Expense	Bowen
OTX2	Payroll Taxes	Exhibits/Expense	INAWC 2018 Rate Case - Labor Related	Bowen
OTX3	Environmental Tax	Exhibits/Expense	INAWC 2018 Rate Case - Environmental Tax	Bowen
OTX4	Gross Receipts Tax	Exhibits/Expense	INAWC 2018 Rate Case - Gross Receipts Tax	Bowen
OTX5	Utility Reg Assessment	Exhibits/Expense	INAWC 2018 Rate Case - Utility Reg Assessment Tax	Bowen
TX1	Federal and State Income Taxes	Exhibits/Expense	INAWC 2018 Rate Case - Income Tax Expense-State and Federal	Shimansky
FS				
FS1	Balance Sheet	Exhibits	INAWC 2018 Rate Case - Inc Stmt, Balance Sheet, Cash Flows	Shimansky
FS2	Income Statement	Exhibits	INAWC 2018 Rate Case - Inc Stmt, Balance Sheet, Cash Flows	Shimansky
FS3	Statement of Cash Flows	Exhibits	INAWC 2018 Rate Case - Inc Stmt, Balance Sheet, Cash Flows	Shimansky

Cause 45142

Indiana-American Water Company
Cause No. 45XXX
For the Twelve Months Ended April 30, 2020

Workpaper Index

Workpapers

Reference Identification	WP	Description	Folder	File
REVREQ				
REVREQ1		Revenue Requirement	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement
REVREQ2		Proposed Rates Adjustments	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement
REVREQ3		Gross Revenue Conversion Factor	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement
REVREQ4		Fair Value Increment	Exhibits	INAWC 2018 Rate Case - Pro Forma Revenue Requirement
OPINC		Income Statement	Exhibits	INAWC 2018 Rate Case - Pro Forma Income Statement
	REVREQ SUMMARY	IN Summary Model	Exhibits	IN Summary Model
RB				
RB1		Rate Base	Exhibits/Rate Base	IN 2018 Rate Case - Pro Forma Rate Base
RB2		UPIS	Exhibits/Rate Base	IN 2018 Rate Case - Utility Plant in Service
	RB2 WP1	UPIS Support	Exhibits/Rate Base	IN 2018 UPIS_Support
	RB2 WP2	SCEP 2018-2020 Support	Exhibits/Rate Base	SCEP 2018 to 2020_Support
RB3		BT SOP 98-01	Exhibits/Rate Base	IN 2018 Rate Case - BT SOP 98-01
RB4		Deferred Depreciation	Exhibits/Rate Base	IN 2018 Rate Case - Deferred Depreciation
RB5		Post AFUDC	Exhibits/Rate Base	IN 2018 Rate Case - Post In Service AFUDC
RB6		Accumulated Depreciation	Exhibits/Rate Base	IN 2018 Rate Case - Accumulated Depreciation
	RB6 WP1	Accumulated Depreciation Support	Exhibits/Rate Base	IN 2018 AccumDepr_Support
RB7		CIAC	Exhibits/Rate Base	IN 2018 Rate Case - Contributions in Aid of Construction
RB8		Customer Advances	Exhibits/Rate Base	IN 2018 Rate Case - Customer Advances for Construction
RB9		Northwest Billing Change	Exhibits/Rate Base	IN 2018 Rate Case - Northwest Billing Change
RB10		Somerset Capacity	Exhibits/Rate Base	IN 2018 Rate Case - Somerset Capacity Adjustment
RB11		Acquisitions Adjustment	Exhibits/Rate Base	IN 2018 Rate Case - Acquisition Adjustment Net
RB12		Wabash Billing Change	Exhibits/Rate Base	IN 2018 Rate Case - Wabash Billing Change
RB13		Materials and Supplies	Exhibits/Rate Base	IN 2018 Rate Case - Materials and Supplies
CC				
CC1		Capital Structure	Exhibits/Capital Structure	INAWC 2018 Rate Case - Capital Structure as of 4-30-2020
CC2		Deferred Taxes	Exhibits/Capital Structure	IN 2018 Rate Case - Deferred Taxes
REV				
REV1		Test Year Revenues at Present and Proposed Rates	Exhibits/Revenue	IN 2018 Rate Case - Test Year Revenues at Present and Proposed Rates
REV2		Pro Forma Revenue Adjustments - Water, WW & Other	Exhibits/Revenue	IN 2018 Rate Case - Pro Forma Revenue Adjustments
	REV2 WP1	Water Workpaper	Exhibits/Revenue	IN 2018 Rate Case - Water Workpaper
	REV2 WP2	Wastewater Workpaper	Exhibits/Revenue	IN 2018 Rate Case - Wastewater Workpaper
	REV2 WP3	Average Use	Exhibits/Revenue	IN Average Use 2008-2018 Workpaper
	REV2 WP4	Bill Analysis - Water & Wastewater	Exhibits/Revenue	IN Bill Analysis 2017 (Water & Wastewater)
	REV2 WP5	Bill Analysis - Fire	Exhibits/Revenue	IN Bill Analysis 2017 (Fire)
	REV2 WP6	Other Operating Revenues	Exhibits/Revenue	IN Other Operating Revenues Workpaper
OPER				
OM1		Purchased water	Exhibits/Expense	INAWC 2018 Rate Case - Purchased Water
OM2		Fuel and power	Exhibits/Expense	INAWC 2018 Rate Case - Fuel and Power
OM3		Chemical	Exhibits/Expense	INAWC 2018 Rate Case - Chemicals
OM4		Waste Disposal	Exhibits/Expense	INAWC 2018 Rate Case - Waste Disposal
OM5		Salaries and wages	Exhibits/Expense	INAWC 2018 Rate Case - Labor and Related

Cause 45142

Indiana-American Water Company
Cause No. 45XXX
For the Twelve Months Ended April 30, 2020

Workpaper Index

Workpapers

Reference Identification	WP	Description	Folder	File
OM6		Pensions	Exhibits/Expense	INAWC 2018 Rate Case - Pension
OM7		OPEB's	Exhibits/Expense	INAWC 2018 Rate Case - OPEBS
OM8		Group insurance	Exhibits/Expense	INAWC 2018 Rate Case - Labor and Related
OM9		Other benefits	Exhibits/Expense	INAWC 2018 Rate Case - Labor and Related
OM10		Support Services	Exhibits/Expense	INAWC 2018 Rate Case - Support Services
OM11		Contracted services	Exhibits/Expense	INAWC 2018 Rate Case - Contract Services
OM12		Building maintenance and services	Exhibits/Expense	INAWC 2018 Rate Case - Building Maintenance and Services
OM13		Telecommunication expenses	Exhibits/Expense	INAWC 2018 Rate Case - Telecommunications Expense
OM14		Postage, printing and stationery	Exhibits/Expense	INAWC 2018 Rate Case - Postage, Printing, & Stationery
OM15		Office supplies and services	Exhibits/Expense	INAWC 2018 Rate Case - Office Supplies and Services
OM16		Advertising & marketing expenses	Exhibits/Expense	INAWC 2018 Rate Case - Advertising & Marketing
OM17		Employee related exp travel & entertainment	Exhibits/Expense	INAWC 2018 Rate Case - Employee Related Expense Travel & Entertainment
OM18		Miscellaneous expenses	Exhibits/Expense	INAWC 2018 Rate Case - Miscellaneous Expense
OM19		Rents	Exhibits/Expense	INAWC 2018 Rate Case - Rents
OM20		Transportation	Exhibits/Expense	INAWC 2018 Rate Case - Transportation
OM21		Uncollectible accounts exp	Exhibits/Expense	INAWC 2018 Rate Case - Uncollectibles
OM22		Customer accounting	Exhibits/Expense	INAWC 2018 Rate Case - Customer Accounting
OM23		Regulatory expense	Exhibits/Expense	INAWC 2018 Rate Case - Regulatory Expense
OM24		Insurance other than group	Exhibits/Expense	INAWC 2018 Rate Case - Insurance Other than Group
OM25		Maintenance service and supplies	Exhibits/Expense	INAWC 2018 Rate Case - Maintenance Supplies & Services
	OM WP1	Inflation	Exhibits/Expense	Inflation_Workpaper
	OM10 WP1	Support Services - support	Exhibits/Expense	INAWC 2018 Rate Case - Support Services _ Support
DEPR1		Depreciation	Exhibits/Expense	INAWC 2018 Rate Case - Depreciation Expense
DEPR2		Amortization	Exhibits/Expense	INAWC 2018 Rate Case - Amortization Expense
OTX1		Property Taxes	Exhibits/Expense	INAWC 2018 Rate Case - Property Tax Expense
OTX2		Payroll Taxes	Exhibits/Expense	INAWC 2018 Rate Case - Labor Related
OTX3		Environmental Tax	Exhibits/Expense	INAWC 2018 Rate Case - Environmental Tax
OTX4		Gross Receipts Tax	Exhibits/Expense	INAWC 2018 Rate Case - Gross Receipts Tax
OTX5		Utility Reg Assessment	Exhibits/Expense	INAWC 2018 Rate Case - Utility Reg Assessment Tax
TX1		Federal and State Income Taxes	Exhibits/Expense	INAWC 2018 Rate Case - Income Tax Expense-State and Federal
FS				
FS1		Balance Sheet	Exhibits	INAWC 2018 Rate Case - Inc Stmt, Balance Sheet, Cash Flows
FS2		Income Statement	Exhibits	INAWC 2018 Rate Case - Inc Stmt, Balance Sheet, Cash Flows
FS3		Statement of Cash Flows	Exhibits	INAWC 2018 Rate Case - Inc Stmt, Balance Sheet, Cash Flows
ACQ				
	ACQ1	Charlestown Acquisition	Exhibits/Acquisitions	Charlestown Acquisition
	ACQ2	Georgetown Acquisition	Exhibits/Acquisitions	Georgetown Acquisition
	ACQ3	Sheridan Acquisition	Exhibits/Acquisitions	Sheridan Acquisition
RCNLD				
	RCNLD1	RCNLD Summary, Detail & Comparison	Exhibits/RCNLD	IN 2018 Rate Case - RCNLD
	RCNLD2	Continuing Property Records as of December 2017	Exhibits/RCNLD	IN CPR_123117

Cause 45142

Indiana-American Water Company
Cause No. 45XXX
For the Twelve Months Ended April 30, 2020

Workpaper Index

Workpapers

Reference Identification	WP	Description	Folder	File
	RCNLD3	Retirements for 2015-2017	Exhibits/RCNLD	Retirements 3YR 2015_2017
SUPPORT				
	SUPPORT 1	Rate Case Constants	Exhibits/Data to Compile Exhibits	INAWC 2018 Rate Case Constants
	SUPPORT 2	Base Year Income Statement and Balance Sheet	Exhibits/Data to Compile Exhibits	IN 2018 Rate Case - Base File
	SUPPORT 3	Customer Count as of December 2017	Exhibits/Data to Compile Exhibits	IN Customer Counts 2017.12
	OM5 WP1	Estimated Resources by Maintenance Activity	Exhibits/Expense	INAWC Estimated Resources by Maintenance Activity

Indiana-American Water Company
Cause No. 45XXX
Calculation of Proposed Revenue Increase
Based on Pro Forma Operating Results
and Rate Base

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Step 1			Step 2		
		Total Company	Total Water	Total Wastewater	Total Company	Total Water	Total Wastewater
1							
2	Present Rate Utility Operating Income:						
3							
4	Operating Revenue at Present Rates:	\$222,183,182	\$220,813,092	\$1,370,090	\$240,456,851	\$239,086,761	\$1,370,090
5							
6	Less: Deductions:						
7	Operating and Maintenance:	\$82,645,603	\$81,922,684	\$722,919	\$82,831,409	\$82,105,624	\$725,785
8	Depreciation & Cost of Removal	48,122,367	47,843,568	278,799	53,542,730	53,255,999	286,731
9	Amortization:	612,699	610,907	1,792	612,699	610,907	1,792
10	General Taxes:	17,319,762	17,193,200	126,562	17,584,382	17,453,739	130,643
11	State Income Taxes:	3,456,261	3,448,335	7,926	4,009,468	3,986,461	23,007
12	Federal Income Taxes:	11,158,457	11,137,373	21,084	13,088,358	13,014,355	74,003
13	Total Deductions:	\$163,315,149	\$162,156,067	\$1,159,082	\$171,669,046	\$170,427,085	\$1,241,961
14							
15	Pro Forma Present Rate Utility Operating Income:	\$58,868,033	\$58,657,025	\$211,008	\$68,787,805	\$68,659,676	\$128,129
16							
17							
18							
19							
20							
21	Revenue Requirement and Rate Increase Request:						
22							
23	Net Original Cost Rate Base	\$1,065,478,370	\$1,059,296,983	\$6,181,387	\$1,222,170,152	\$1,216,042,881	\$6,127,271
24	Rate of Return	6.73%	6.73%	6.73%	6.82%	6.82%	6.82%
25							
26	Net Operating Income Required (Line 23 x Line 24)	\$71,706,694	\$71,290,687	\$416,007	\$83,352,004	\$82,934,124	\$417,880
27							
28	Add: Fair Value Increment (1993 purchase of Indiana Cities)	450,903	450,903	0	425,054	425,054	0
29							
30	Total Fair Value Increment	\$450,903	\$450,903	\$0	\$425,054	\$425,054	\$0
31							
32	Net Operating Income Required, Including Fair Value Increment (Line 26 + Line 30)	\$72,157,597	\$71,741,590	\$416,007	\$83,777,058	\$83,359,178	\$417,880
33							
34	Less: Pro Forma Net Operating Income Based on Current Rates (Line 15)	\$58,868,033	\$58,657,025	\$211,008	\$68,787,805	\$68,659,676	\$128,129
35							
36	Increase in Net Operating Income Required (Line 32 - Line 34)	\$13,289,564	\$13,084,565	\$204,999	\$14,989,253	\$14,699,502	\$289,751
37							
38	Gross Revenue Conversion Factor	137.5039%	137.5039%	137.5039%	137.5039%	137.5039%	137.5039%
39							
40	Rate Increase Request (Line 36 x Line 38)	\$18,273,669	\$17,991,787	\$281,882	\$20,610,808	\$20,212,389	\$398,419
41							
42	Revenue Requirement (Line 40 + Line 4)	\$240,456,851	\$238,804,879	\$1,651,972	\$261,067,659	\$259,299,150	\$1,768,509
43							
44	Percentage Increase over Operating Revenue at Present Rates (Line 40 / Line 4)	8.22%	8.15%	20.57%	8.57%	8.45%	29.08%

Indiana-American Water Company
Cause No. 45XXX
Proposed Rate Adjustments due to Revenue Conversion

Type of Filing: <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Revised			Percent of Total Gross Revenue Conversion Factor (GRCF %)	Step 1			Percent of Total Gross Revenue Conversion Factor (GRCF %)	Step 2		
Line Number	Description	Total Company		Total Water	Total Wastewater	Total Company		Total Water	Total Wastewater	
1										
2	Calculate Total Amount of Gross Up									
3	Total Requested Increase in Revenues		\$18,273,669	\$17,991,787	\$281,882		\$20,610,808	\$20,212,389	\$398,419	
4	Total Requested Increase in Net Operating Income		13,289,564	13,084,565	204,999		14,989,253	14,699,502	289,751	
5	Total Gross Up Embedded in Requested Increase (Line 3 - Line 4)		\$4,984,105	\$4,907,222	\$76,883		\$5,621,555	\$5,512,887	\$108,668	
6										
7	Proposed Rate Adjustments due to Gross Up									
8	Operating and Maintenance Expenses (Line 3 x GRCF % Line 8)	1.0168%	185,806	182,940	2,866	1.0168%	209,571	205,520	4,051	
9	General Taxes - IURC (Line 3 x GRCF % Line 9)	0.1325%	24,212	23,839	373	0.1325%	27,309	26,781	528	
10	General Taxes - Utility Receipts (Line 3 x GRCF % Line 9)	1.3156%	240,408	236,700	3,708	1.3156%	271,156	265,914	5,242	
11	State Income Taxes (Line 3 x GRCF % Line 10)	5.4779%	1,001,013	985,572	15,441	5.4779%	1,129,039	1,107,214	21,825	
13	Federal Income Taxes (Line 3 x GRCF % Line 11)	19.3320%	3,532,665	3,478,172	54,493	19.3320%	3,984,481	3,907,459	77,022	
	Total Proposed Rate Adjustments due to Gross Up									
14	(Sum Lines 8 through 13, ties to Line 5)	27.2748%	\$4,984,104	\$4,907,223	\$76,881	27.2748%	\$5,621,556	\$5,512,888	\$108,668	
15										
16	Operating Income Increase (Line 3 - Line 14, ties to Line 4)		\$13,289,565	\$13,084,564	\$205,001		\$14,989,252	\$14,699,501	\$289,751	

Indiana-American Water Company
Cause No. 45XXX
Calculation of Gross Revenue Conversion Factor

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Gross Revenue Conversion Factor Calculation	Step 1		Step 2	
		Total Rate	Gross Revenue Conversion Factor Calculation	Total Rate	Gross Revenue Conversion Factor Calculation
1	Gross revenue Change		100.0000%		100.0000%
2	Less: Bad Debt Rate/ Uncollectible Expense	1.0168%	1.0168%	1.0168%	1.0168%
3	Net Income After Uncollectibles		98.9832%		98.9832%
3					
4	Less: IURC Fee IURC Fee Rate per 6/14/2017 Invoice Rate: 0.1338381%	0.1338%	0.1325%	0.1338%	0.1325%
5	Net Income After Uncollectibles & IURC Fees		98.8507%		98.8507%
6					
7	Less: State Income Tax	5.5416%	5.4779%	5.5416%	5.4779%
8	Less: Utility Receipts Tax	1.4000%	1.3156%	1.4000%	1.3156% (a)
9	Net Income After Uncollectibles, IURC Fees, and State Taxes		92.0572%		92.0572%
10					
11	Less: Federal income Tax	21.00%	19.3320%	21.00%	19.3320%
12					
13	Net Income After Uncollectibles, IURC Fees, State Taxes, & Federal Taxes		72.7252%		72.7252%
14					
15	Gross Revenue Conversion Factor (Line 1 / Line 14)		137.5039%		137.5039%

(a) The Utility Receipts Tax calculation has been adjusted to exclude Sales for Resale revenues. Sales for Resale represent 4.9394% of Total Operating Present Rate Revenues. Therefore, Utilities Receipts Tax has been calculated based on 95.0606% (100% - 4.9394%) of Line 5.

IAWC Financial Exhibit REVREQ
Schedule REVREQ4Indiana-American Water Company
Cause No. 45XXX
Calculation of Proposed Fair Value IncrementType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Previously Approved Fair Value Increment
1	Acquisition Adjustment:	
2	1993 Purchase of Indiana Cities	\$17,412,009
3	Total Acquisition Adjustment:	<u>\$17,412,009</u>
4		
5	Less:	
6	1993 Purchase of Indiana Cities Accumulated Amortization	10,712,108
7	Total Accumulated Amortization:	<u>10,712,108</u>
8		
9	Acquisition Adjustment Net of Accumulated Amortization as of April 30, 2019:	<u>\$6,699,901</u>
10		
11		
12	1993 Purchase of Indiana Cities Accumulated Amortization	11,179,545
13	Total Accumulated Amortization:	<u>11,179,545</u>
14		
15	Acquisition Adjustment Net of Accumulated Amortization as of April 30, 2020:	<u>\$6,232,464</u>
16		
17	Times:	
18	Rate of Return as of April 30, 2019:	6.73%
19	Rate of Return as of April 30, 2020:	<u>6.82%</u>
20		
21	Fair Value Increment as of April 30, 2019:	<u>\$450,903</u>
22		
23	Fair Value Increment as of April 30, 2020:	<u>\$425,054</u>
24		
25		

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Income Statement
For The Total Company

District: Total Company

Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference:

Line Number	Description	Reference to Supporting Schedules	Base Year Ended 12/31/2017	Adjustments	Present Rates Step 1	Proposed Rate Adjustments	Proposed Rates Step 1	Adjustments	Present Rates Step 2	Proposed Rate Adjustments	Proposed Rates Step 2
1.	Operating Revenues:	REV2	\$222,515,256	(\$332,074)	\$222,183,182	\$18,273,669	\$240,456,851	\$0	\$240,456,851	\$20,610,808	\$261,067,659
2.											
3.	Operating Expenses:										
4.	Operation and Maintenance:										
5.	Purchased Water	OM1	378,491	120,295	498,786	0	498,786	0	498,786	0	498,786
6.	Fuel & Power	OM2	7,174,327	84,212	7,258,539	0	7,258,539	0	7,258,539	0	7,258,539
7.	Chemicals	OM3	1,553,688	404,827	1,958,515	0	1,958,515	0	1,958,515	0	1,958,515
8.	Waste Disposal	OM4	1,222,370	328,879	1,551,249	0	1,551,249	0	1,551,249	0	1,551,249
9.	Salaries and Wages	OM5	15,699,420	3,428,771	19,128,191	0	19,128,191	0	19,128,191	0	19,128,191
10.	Pension	OM6	1,846,048	(738,055)	1,107,993	0	1,107,993	0	1,107,993	0	1,107,993
11.	OPEB	OM7	255,343	184,769	440,112	0	440,112	0	440,112	0	440,112
12.	Group Insurance	OM8	3,207,748	707,174	3,914,922	0	3,914,922	0	3,914,922	0	3,914,922
13.	Other Benefits	OM9	1,101,551	309,908	1,411,459	0	1,411,459	0	1,411,459	0	1,411,459
14.	Support Services	OM10	19,006,297	1,187,247	20,193,544	0	20,193,544	0	20,193,544	0	20,193,544
15.	Contract Services	OM11	1,420,029	1,004,436	2,424,465	0	2,424,465	0	2,424,465	0	2,424,465
16.	Building Maintenance & Services	OM12	1,054,748	53,545	1,108,293	0	1,108,293	0	1,108,293	0	1,108,293
17.	Telecommunications	OM13	815,801	41,415	857,216	0	857,216	0	857,216	0	857,216
18.	Postage, Printing, & Stationary	OM14	44,817	3,664	48,481	0	48,481	0	48,481	0	48,481
19.	Office Supplies & Services	OM15	544,624	102,076	646,700	0	646,700	0	646,700	0	646,700
20.	Advertising & Marketing	OM16	100,687	(29,186)	71,501	0	71,501	0	71,501	0	71,501
21.	Employee Related Expense	OM17	407,334	20,694	428,028	0	428,028	0	428,028	0	428,028
22.	Miscellaneous Expense	OM18	2,522,710	229,128	2,751,838	0	2,751,838	0	2,751,838	0	2,751,838
23.	Rents	OM19	569,514	(194,429)	375,085	0	375,085	0	375,085	0	375,085
24.	Transportation	OM20	921,565	(6,628)	914,937	0	914,937	0	914,937	0	914,937
25.	Uncollectible Accounts	OM21	2,317,269	(58,183)	2,259,086	185,806	2,444,892	0	2,444,892	209,571	2,654,463
26.	Customer Accounting	OM22	2,849,836	1,164,204	4,014,040	0	4,014,040	0	4,014,040	0	4,014,040
27.	Regulatory Expense	OM23	387,854	337,967	725,821	0	725,821	0	725,821	0	725,821
28.	Insurance Other Than Group	OM24	1,746,379	428,783	2,175,162	0	2,175,162	0	2,175,162	0	2,175,162
29.	Maintenance Supplies & Services	OM25	5,928,101	453,539	6,381,640	0	6,381,640	0	6,381,640	0	6,381,640
30.											
31.	Total Operation & Maintenance Expense: (Sum Lines 5 through 29)		\$73,076,551	\$9,569,052	\$82,645,603	\$185,806	\$82,831,409	\$0	\$82,831,409	\$209,571	\$83,040,980
32.											
33.	Depreciation	DEPR1	48,054,562	67,805	48,122,367	0	48,122,367	5,420,363	53,542,730	0	53,542,730
34.	Amortization	DEPR2	535,287	77,412	612,699	0	612,699	0	612,699	0	612,699
35.	General Taxes	OTX1-OTX5	15,684,056	1,635,706	17,319,762	264,620	17,584,382	0	17,584,382	298,465	17,882,847
36.											
37.	Operating Expenses before Income Tax: (Sum Lines 31 through 35)		\$137,350,456	\$11,349,975	\$148,700,431	\$450,426	\$149,150,857	\$5,420,363	\$154,571,220	\$508,036	\$155,079,256
38.											
39.	Operating Income before Income Tax: (Line 1 - Line 37)		\$85,164,800	(\$11,682,049)	\$73,482,751	\$17,823,243	\$91,305,994	(\$5,420,363)	\$85,885,631	\$20,102,772	\$105,988,403
40.											
41.	State Income Tax										
42.	Current State Income Tax	TX1	2,908,627	(721,527)	2,187,100	1,001,013	3,188,113	(447,806)	2,740,307	1,129,039	3,869,346
43.	Deferred State Income Tax	TX1	1,269,161	0	1,269,161	0	1,269,161	0	1,269,161	0	1,269,161
44.	Federal Tax										
45.	Current Federal Income Tax	TX1	10,248,509	(10,476,652)	(228,143)	3,532,665	3,304,522	(1,602,764)	1,701,758	3,984,481	5,686,239
46.	Deferred Federal Income Tax	TX1	11,423,608	0	11,423,608	0	11,423,608	0	11,423,608	0	11,423,608
47.	Investment Tax Credits	TX1	(37,008)	0	(37,008)	0	(37,008)	0	(37,008)	0	(37,008)
48.											
49.	Total Operating Expenses: (Line 37 + Sum Lines 42 through 47)		\$163,163,353	\$151,796	\$163,315,149	\$4,984,104	\$168,299,253	\$3,369,793	\$171,669,046	\$5,621,556	\$177,290,602
50.											
51.	Net Utility Operating Income: (Line 1 - Line 49)		\$59,351,903	(\$483,870)	\$58,868,033	\$13,289,565	\$72,157,598	(\$3,369,793)	\$68,787,805	\$14,989,252	\$83,777,057

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Income Statement
For The Total Water Districts

District: Total Water

Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference:

Line Number	Description	Reference to Supporting Schedules	Base Year Ended 12/31/2017	Adjustments	Present Rates Step 1	Proposed Rate Adjustments	Proposed Rates Step 1	Adjustments	Present Rates Step 2	Proposed Rate Adjustments	Proposed Rates Step 2
1.	Operating Revenues:	REV2	\$222,066,289	(\$1,253,197)	\$220,813,092	\$18,273,669	\$239,086,761	\$0	\$239,086,761	\$20,610,808	\$259,697,569
2.											
3.	Operating Expenses:										
4.	Operation and Maintenance:										
5.	Purchased Water	OM1	378,491	120,295	498,786	0	498,786	0	498,786	0	498,786
6.	Fuel & Power	OM2	7,170,657	32,504	7,203,161	0	7,203,161	0	7,203,161	0	7,203,161
7.	Chemicals	OM3	1,550,885	383,784	1,934,669	0	1,934,669	0	1,934,669	0	1,934,669
8.	Waste Disposal	OM4	835,129	265,616	1,100,745	0	1,100,745	0	1,100,745	0	1,100,745
9.	Salaries and Wages	OM5	15,680,048	3,434,097	19,114,145	0	19,114,145	0	19,114,145	0	19,114,145
10.	Pension	OM6	1,843,752	(737,421)	1,106,331	0	1,106,331	0	1,106,331	0	1,106,331
11.	OPEB	OM7	255,079	184,373	439,452	0	439,452	0	439,452	0	439,452
12.	Group Insurance	OM8	3,203,875	707,333	3,911,208	0	3,911,208	0	3,911,208	0	3,911,208
13.	Other Benefits	OM9	1,100,076	310,167	1,410,243	0	1,410,243	0	1,410,243	0	1,410,243
14.	Support Services	OM10	18,977,787	1,185,467	20,163,254	0	20,163,254	0	20,163,254	0	20,163,254
15.	Contract Services	OM11	1,392,895	1,003,162	2,396,057	0	2,396,057	0	2,396,057	0	2,396,057
16.	Building Maintenance & Services	OM12	1,052,714	53,442	1,106,156	0	1,106,156	0	1,106,156	0	1,106,156
17.	Telecommunications	OM13	815,442	41,397	856,839	0	856,839	0	856,839	0	856,839
18.	Postage, Printing, & Stationary	OM14	44,783	3,663	48,446	0	48,446	0	48,446	0	48,446
19.	Office Supplies & Services	OM15	544,072	101,968	646,040	0	646,040	0	646,040	0	646,040
20.	Advertising & Marketing	OM16	100,549	(29,186)	71,363	0	71,363	0	71,363	0	71,363
21.	Employee Related Expense	OM17	407,069	20,667	427,736	0	427,736	0	427,736	0	427,736
22.	Miscellaneous Expense	OM18	2,520,084	200,779	2,720,863	0	2,720,863	0	2,720,863	0	2,720,863
23.	Rents	OM19	568,893	(194,000)	374,893	0	374,893	0	374,893	0	374,893
24.	Transportation	OM20	922,012	(7,075)	914,937	0	914,937	0	914,937	0	914,937
25.	Uncollectible Accounts	OM21	2,313,793	(68,638)	2,245,155	182,940	2,428,095	0	2,428,095	205,520	2,633,615
26.	Customer Accounting	OM22	2,845,563	1,162,581	4,008,144	0	4,008,144	0	4,008,144	0	4,008,144
27.	Regulatory Expense	OM23	387,272	337,460	724,732	0	724,732	0	724,732	0	724,732
28.	Insurance Other Than Group	OM24	1,743,822	428,076	2,171,898	0	2,171,898	0	2,171,898	0	2,171,898
29.	Maintenance Supplies & Services	OM25	5,924,236	403,195	6,327,431	0	6,327,431	0	6,327,431	0	6,327,431
30.											
31.	Total Operation & Maintenance Expense: (Sum Lines 5 through 29)		\$72,578,978	\$9,343,706	\$81,922,684	\$182,940	\$82,105,624	\$0	\$82,105,624	\$205,520	\$82,311,144
32.											
33.	Depreciation	DEPR1	48,001,119	(157,551)	47,843,568	0	47,843,568	5,412,431	53,255,999	0	53,255,999
34.	Amortization	DEPR2	533,631	77,276	610,907	0	610,907	0	610,907	0	610,907
35.	General Taxes	OTX1-OTX5	15,677,516	1,515,684	17,193,200	260,539	17,453,739	0	17,453,739	292,695	17,746,434
36.											
37.	Operating Expenses before Income Tax: (Sum Lines 31 through 35)		\$136,791,244	\$10,779,115	\$147,570,359	\$443,479	\$148,013,838	\$5,412,431	\$153,426,269	\$498,215	\$153,924,484
38.											
39.	Operating Income before Income Tax: (Line 1 - Line 37)		\$85,275,045	(\$12,032,312)	\$73,242,733	\$17,830,190	\$91,072,923	(\$5,412,431)	\$85,660,492	\$20,112,593	\$105,773,085
40.											
41.	State Income Tax										
42.	Current State Income Tax	TX1	2,904,264	(723,187)	2,181,077	985,572	3,166,649	(447,446)	2,719,203	1,107,214	3,826,417
43.	Deferred State Income Tax	TX1	1,267,258	0	1,267,258	0	1,267,258	0	1,267,258	0	1,267,258
44.	Federal Tax										
45.	Current Federal Income Tax	TX1	10,233,137	(10,465,285)	(232,148)	3,478,172	3,246,024	(1,601,190)	1,644,834	3,907,459	5,552,293
46.	Deferred Federal Income Tax	TX1	11,406,473	0	11,406,473	0	11,406,473	0	11,406,473	0	11,406,473
47.	Investment Tax Credits	TX1	(36,952)	0	(36,952)	0	(36,952)	0	(36,952)	0	(36,952)
48.											
49.	Total Operating Expenses: (Line 37 + Sum Lines 42 through 47)		\$162,565,424	(\$409,357)	\$162,156,067	\$4,907,223	\$167,063,290	\$3,363,795	\$170,427,085	\$5,512,888	\$175,939,973
50.											
51.	Net Utility Operating Income: (Line 1 - Line 49)		\$59,500,865	(\$843,840)	\$58,657,025	\$13,366,446	\$72,023,471	(\$3,363,795)	\$68,659,676	\$15,097,920	\$83,757,596

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Income Statement
For The Total Wastewater DistrictsDistrict: Total Wastewater Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference:

Line Number	Description	Reference to Supporting Schedules	Base Year Ended 12/31/2017	Adjustments	Present Rates Step 1	Proposed Rate Adjustments	Proposed Rates Step 1	Adjustments	Present Rates Step 2	Proposed Rate Adjustments	Proposed Rates Step 2
1.	Operating Revenues:	REV2	\$448,967	\$921,123	\$1,370,090	\$0	\$1,370,090	\$0	\$1,370,090	\$0	\$1,370,090
2.											
3.	Operating Expenses:										
4.	Operation and Maintenance:										
5.	Purchased Water	OM1	0	0	0	0	0	0	0	0	0
6.	Fuel & Power	OM2	3,670	51,708	55,378	0	55,378	0	55,378	0	55,378
7.	Chemicals	OM3	2,803	21,043	23,846	0	23,846	0	23,846	0	23,846
8.	Waste Disposal	OM4	387,241	63,263	450,504	0	450,504	0	450,504	0	450,504
9.	Salaries and Wages	OM5	19,372	(5,326)	14,046	0	14,046	0	14,046	0	14,046
10.	Pension	OM6	2,296	(634)	1,662	0	1,662	0	1,662	0	1,662
11.	OPEB	OM7	264	396	660	0	660	0	660	0	660
12.	Group Insurance	OM8	3,873	(159)	3,714	0	3,714	0	3,714	0	3,714
13.	Other Benefits	OM9	1,475	(259)	1,216	0	1,216	0	1,216	0	1,216
14.	Support Services	OM10	28,510	1,780	30,290	0	30,290	0	30,290	0	30,290
15.	Contract Services	OM11	27,134	1,274	28,408	0	28,408	0	28,408	0	28,408
16.	Building Maintenance & Services	OM12	2,034	103	2,137	0	2,137	0	2,137	0	2,137
17.	Telecommunications	OM13	359	18	377	0	377	0	377	0	377
18.	Postage, Printing, & Stationary	OM14	34	1	35	0	35	0	35	0	35
19.	Office Supplies & Services	OM15	552	108	660	0	660	0	660	0	660
20.	Advertising & Marketing	OM16	138	0	138	0	138	0	138	0	138
21.	Employee Related Expense	OM17	265	27	292	0	292	0	292	0	292
22.	Miscellaneous Expense	OM18	2,626	28,349	30,975	0	30,975	0	30,975	0	30,975
23.	Rents	OM19	621	(429)	192	0	192	0	192	0	192
24.	Transportation	OM20	(447)	447	0	0	0	0	0	0	0
25.	Uncollectible Accounts	OM21	3,476	10,455	13,931	2,866	16,797	0	16,797	4,051	20,848
26.	Customer Accounting	OM22	4,273	1,623	5,896	0	5,896	0	5,896	0	5,896
27.	Regulatory Expense	OM23	582	507	1,089	0	1,089	0	1,089	0	1,089
28.	Insurance Other Than Group	OM24	2,557	707	3,264	0	3,264	0	3,264	0	3,264
29.	Maintenance Supplies & Services	OM25	3,865	50,344	54,209	0	54,209	0	54,209	0	54,209
30.											
31.	Total Operation & Maintenance Expense: (Sum Lines 5 through 29)		\$497,573	\$225,346	\$722,919	\$2,866	\$725,785	\$0	\$725,785	\$4,051	\$729,836
32.											
33.	Depreciation	DEPR1	53,443	225,356	278,799	0	278,799	7,932	286,731	0	286,731
34.	Amortization	DEPR2	1,656	136	1,792	0	1,792	0	1,792	0	1,792
35.	General Taxes	OTX1-OTX5	6,540	120,022	126,562	4,081	130,643	0	130,643	5,770	136,413
36.											
37.	Operating Expenses before Income Tax: (Sum Lines 31 through 35)		\$559,212	\$570,860	\$1,130,072	\$6,947	\$1,137,019	\$7,932	\$1,144,951	\$9,821	\$1,154,772
38.											
39.	Operating Income before Income Tax: (Line 1 - Line 37)		(\$110,245)	\$350,263	\$240,018	(\$6,947)	\$233,071	(\$7,932)	\$225,139	(\$9,821)	\$215,318
40.											
41.	State Income Tax										
42.	Current State Income Tax	TX1	4,363	1,660	6,023	15,441	21,464	(360)	21,104	21,825	42,929
43.	Deferred State Income Tax	TX1	1,903	0	1,903	0	1,903	0	1,903	0	1,903
44.	Federal Tax										
45.	Current Federal Income Tax	TX1	15,372	(11,367)	4,005	54,493	58,498	(1,574)	56,924	77,022	133,946
46.	Deferred Federal Income Tax	TX1	17,135	0	17,135	0	17,135	0	17,135	0	17,135
47.	Investment Tax Credits	TX1	(56)	0	(56)	0	(56)	0	(56)	0	(56)
48.											
49.	Total Operating Expenses: (Line 37 + Sum Lines 42 through 47)		\$597,929	\$561,153	\$1,159,082	\$76,881	\$1,235,963	\$5,998	\$1,241,961	\$108,668	\$1,350,629
50.											
51.	Net Utility Operating Income: (Line 1 - Line 49)		(\$148,962)	\$359,970	\$211,008	(\$76,881)	\$134,127	(\$5,998)	\$128,129	(\$108,668)	\$19,461

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Calculation of Original Cost Rate Base
For Pro Forma Rate Base as of April 30, 2020

District: Total Company

Type of Filing: X Original Updated Revised

Line Number	Components of Original Cost Rate Base	Per Books as of December 31, 2017	Adjustments (as of April 30, 2019)	Step 1 (as of April 30, 2019)	Adjustments (as of April 30, 2020)	Step 2 (as of April 30, 2020)
1						
2	<u>Utility Plant:</u>					
3	Plant in service	\$1,642,696,514	\$129,639,678	\$1,772,336,192	\$186,322,224	\$1,958,658,416
4	BT SOP 98-01	7,170,944	0	7,170,944	0	7,170,944
5	Deferred depreciation	7,836,749	0	7,836,749	496,317	8,333,066
6	Post-in-service AFUDC	6,643,503	0	6,643,503	670,311	7,313,814
7	Total Utility Plant:	\$1,664,347,710	\$129,639,678	\$1,793,987,388	\$187,488,852	\$1,981,476,240
8						
9	<u>Accumulated Depreciation:</u>					
10	Plant in service	\$487,271,696	\$20,219,527	\$507,491,223	\$20,991,131	\$528,482,354
11	BT SOP 98-01	1,608,866	735,488	2,344,354	839,407	3,183,761
12	Deferred depreciation	2,417,858	574,624	2,992,482	594,520	3,587,002
13	Post-in-service AFUDC	2,835,701	343,008	3,178,709	303,722	3,482,431
14	Total Accumulated Depreciation:	\$494,134,121	\$21,872,647	\$516,006,768	\$22,728,780	\$538,735,548
15						
16	Net Utility Plant:	\$1,170,213,589	\$107,767,031	\$1,277,980,620	\$164,760,072	\$1,442,740,692
17						
18	<u>Deduct:</u>					
19	Contributions in aid of construction	\$161,238,063	\$6,361,977	\$167,600,040	\$3,905,896	\$171,505,936
20	Customer advances for construction	40,281,702	5,779,981	46,061,683	4,169,604	50,231,287
21	Northwest Billing Change - Bi-Monthly to Monthly	295,547	0	295,547	(98,516)	197,031
22	Capacity Adjustment - Somerset	217,962	62,224	280,186	(7,671)	272,515
23	Total Deductions:	\$202,033,274	\$12,204,182	\$214,237,456	\$7,969,313	\$222,206,769
24						
25	<u>Add:</u>					
26	Acquisition Adjustment (net)	\$14,234	(\$1,364)	\$12,870	(\$1,023)	\$11,847
27	Wabash Billing Change - Area Two to Area One	293,861	0	293,861	(97,954)	195,907
28	Materials and supplies	1,409,855	18,620	1,428,475	0	1,428,475
29	Total Additions:	\$1,717,950	\$17,256	\$1,735,206	(\$98,977)	\$1,636,229
30						
31						
32	Original Cost Rate Base - Total Company:	\$969,898,265	\$95,580,105	\$1,065,478,370	\$156,691,782	\$1,222,170,152
33						

Note: Adjusted Rate Base reflects the elimination of Southern Indiana High Service Pumps as per Cause No. 43680 and the elimination of Northwest Tunnel's outstanding easement payments as per Cause No. 44450

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Calculation of Original Cost Rate Base
For Pro Forma Rate Base as of April 30, 2020

District: Total Water

Type of Filing: X Original Updated Revised

Line Number	Components of Original Cost Rate Base	Per Books as of December 31, 2017	Adjustments (as of April 30, 2019)	Step 1 (as of April 30, 2019)	Adjustments (as of April 30, 2020)	Step 2 (as of April 30, 2020)
1						
2	Utility Plant:					
3	Plant in service	\$1,640,825,351	\$124,833,377	\$1,765,658,728	\$186,121,163	\$1,951,779,891
4	BT SOP 98-01	7,160,188	0	7,160,188	0	7,160,188
5	Deferred depreciation	7,826,783	0	7,826,783	496,317	8,323,100
6	Post-in-service AFUDC	6,636,341	0	6,636,341	670,311	7,306,652
7	Total Utility Plant:	\$1,662,448,663	\$124,833,377	\$1,787,282,040	\$187,287,791	\$1,974,569,831
8						
9	Accumulated Depreciation:					
10	Plant in service	\$487,058,619	\$20,166,909	\$507,225,528	\$20,735,232	\$527,960,760
11	BT SOP 98-01	1,606,453	734,385	2,340,838	838,148	3,178,986
12	Deferred depreciation	2,414,800	573,881	2,988,681	593,716	3,582,397
13	Post-in-service AFUDC	2,832,942	342,660	3,175,602	303,391	3,478,993
14	Total Accumulated Depreciation:	\$493,912,814	\$21,817,835	\$515,730,649	\$22,470,487	\$538,201,136
15						
16	Net Utility Plant:	\$1,168,535,849	\$103,015,542	\$1,271,551,391	\$164,817,304	\$1,436,368,695
17						
18	Deduct:					
19	Contributions in aid of construction	\$161,099,848	\$6,361,977	\$167,461,825	\$3,905,896	\$171,367,721
20	Customer advances for construction	40,281,702	5,779,981	46,061,683	4,169,604	50,231,287
21	Northwest Billing Change - Bi-Monthly to Monthly	295,547	0	295,547	(98,516)	197,031
22	Capacity Adjustment - Somerset	87,650	69,300	156,950	(3,532)	153,418
23	Total Deductions:	\$201,764,747	\$12,211,258	\$213,976,005	\$7,973,452	\$221,949,457
24						
25	Add:					
26	Acquisition Adjustment (net)	\$0	\$0	\$0	\$0	\$0
27	Wabash Billing Change - Area Two to Area One	293,861	0	293,861	(97,954)	195,907
28	Materials and supplies	1,408,950	18,786	1,427,736	0	1,427,736
29	Total Additions:	\$1,702,811	\$18,786	\$1,721,597	(\$97,954)	\$1,623,643
30						
31						
32	Original Cost Rate Base - Total Water:	\$968,473,913	\$90,823,070	\$1,059,296,983	\$156,745,898	\$1,216,042,881

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Calculation of Original Cost Rate Base
For Pro Forma Rate Base as of April 30, 2020

District: Total Wastewater

Type of Filing: X Original Updated Revised

Line Number	Components of Original Cost Rate Base	Per Books as of December 31, 2017	Adjustments (as of April 30, 2019)	Step 1 (as of April 30, 2019)	Adjustments (as of April 30, 2020)	Step 2 (as of April 30, 2020)
1						
2	Utility Plant:					
3	Plant in service	\$1,871,163	\$4,806,301	\$6,677,464	\$201,061	\$6,878,525
4	BT SOP 98-01	10,756	0	10,756	0	10,756
5	Deferred depreciation	9,966	0	9,966	0	9,966
6	Post-in-service AFUDC	7,162	0	7,162	0	7,162
7	Total Utility Plant:	\$1,899,047	\$4,806,301	\$6,705,348	\$201,061	\$6,906,409
8						
9	Accumulated Depreciation:					
10	Plant in service	\$213,077	\$52,618	\$265,695	\$255,899	\$521,594
11	BT SOP 98-01	2,413	1,103	3,516	1,259	4,775
12	Deferred depreciation	3,058	743	3,801	804	4,605
13	Post-in-service AFUDC	2,759	348	3,107	331	3,438
14	Total Accumulated Depreciation:	\$221,307	\$54,812	\$276,119	\$258,293	\$534,412
15						
16	Net Utility Plant:	\$1,677,740	\$4,751,489	\$6,429,229	(\$57,232)	\$6,371,997
17						
18	Deduct:					
19	Contributions in aid of construction	\$138,215	\$0	\$138,215	\$0	\$138,215
20	Customer advances for construction	0	0	0	0	0
21	Northwest Billing Change - Bi-Monthly to Monthly	0	0	0	0	0
22	Capacity Adjustment - Somerset	130,312	(7,076)	123,236	(4,139)	119,097
23	Total Deductions:	\$268,527	(\$7,076)	\$261,451	(\$4,139)	\$257,312
24						
25	Add:					
26	Acquisition Adjustment (net)	\$14,234	(\$1,364)	\$12,870	(\$1,023)	\$11,847
27	Wabash Billing Change - Area Two to Area One	0	0	0	0	0
28	Materials and supplies	905	(166)	739	0	739
29	Total Additions:	\$15,139	(\$1,530)	\$13,609	(\$1,023)	\$12,586
30						
31						
32	Original Cost Rate Base - Total Wastewater:	\$1,424,352	\$4,757,035	\$6,181,387	(\$54,116)	\$6,127,271

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of UPIS
As of April 30, 2020
For the Total Company

District: Total Company Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
1	301000	301.00	Organization	\$507,258	\$0	\$507,258	\$0	\$507,258
2	302000	302.00	Franchises	2,677	0	2,677	0	2,677
3	303200	303.20	Land & Land Rights-Supply	11,865,553	955,952	12,821,505	75,000	12,896,505
4	303300	303.30	Land & Land Rights-Pumping	134,754	31,763	166,517	0	166,517
5	303400	303.40	Land & Land Rights-Treatment	2,748,269	118,572	2,866,841	0	2,866,841
6	303500	303.50	Land & Land Rights-T&D	2,748,099	717,560	3,465,659	159,040	3,624,699
7	303600	303.60	Land & Land Rights-General	629,735	0	629,735	0	629,735
8	304100	304.10	Struct & Imp-Supply	7,604,821	(169,897)	7,434,924	(10,970)	7,423,954
9	304200	304.20	Struct & Imp-Pumping	25,764,867	(107,331)	25,657,536	(184,715)	25,472,821
10	304300	304.30	Struct & Imp-Treatment	73,058,511	229,407	73,287,918	22,407,885	95,695,803
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	197,248	0	197,248	0	197,248
12	304302	304.32	Struct & Imp-Treat-Painting	1,055,895	0	1,055,895	0	1,055,895
13	304310	304.30	Struct & Imp-Treatment-Handl	4,803,844	0	4,803,844	0	4,803,844
14	304312	304.32	Struc & Imp-Treat-WH Repaint	5,086	0	5,086	0	5,086
15	304390	304.30	Struct & Imp-Treat-Mixing	940,444	0	940,444	0	940,444
16	304391	304.30	Struct & Imp-Treat-Purifictn	697,234	0	697,234	0	697,234
17	304392	304.30	Struct & Imp-Treat-Wash Tank	0	0	0	0	0
18	304400	304.40	Struct & Imp-T&D	3,735,779	607,619	4,343,398	1,380,020	5,723,418
19	304500	304.50	Struct & Imp-General	7,317,563	245,336	7,562,899	1,312,147	8,875,046
20	304600	304.60	Struct & Imp-Offices	2,328,483	1,698,471	4,026,954	575,709	4,602,663
21	304610	304.61	Struct & Imp-HVAC	1,816	0	1,816	0	1,816
22	304620	304.62	Struct & Imp-Leasehold	354,242	(239,075)	115,167	0	115,167
23	304700	304.70	Struct & Imp-Store,Shop,Gar	7,123,336	(10,606)	7,112,730	0	7,112,730
24	304800	304.80	Struct & Imp-Misc	464,963	0	464,963	0	464,963
25	305000	305.00	Collect & Impound Reservoirs	10,435,434	(85,033)	10,350,401	0	10,350,401
26	306000	306.00	Lake, River & Other Intakes	49,961,928	0	49,961,928	0	49,961,928
27	307000	307.00	Wells & Springs	16,815,254	1,769,634	18,584,888	2,502,624	21,087,512
28	308000	308.00	Infiltratn Galleries & Tunne	61,678	0	61,678	0	61,678
29	309000	309.00	Supply Mains	14,143,239	(45,150)	14,098,089	3,241,899	17,339,988
30	310000	310.10	Power Generation Equip	12,245,188	813,518	13,058,706	(18,765)	13,039,941
31	311200	311.20	Pump Eqp Electric	37,433,822	1,961,368	39,395,190	12,874,295	52,269,485
32	311300	311.30	Pump Eqp Diesel	676,658	(8,625)	668,033	0	668,033
33	311400	311.40	Pump Eqp Hydraulic	67,636	0	67,636	0	67,636

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Company

District: Total Company Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
34	311500	311.50	Pump Eqp Other	595,027	(43,768)	551,259	0	551,259
35	311520	311.50	Pump Eqp-SOS & Pumping	7,506,831	(33,564)	7,473,267	0	7,473,267
36	311530	311.50	Pumping Equipment WT	154,561	(2,317)	152,244	0	152,244
37	311540	311.50	Pumping Equipment TD	827,476	(164)	827,312	0	827,312
38	320100	320.10	WT Equip Non-Media	81,884,097	18,610,363	100,494,460	60,881,194	161,375,654
39	320190	320.19	WT Equip-Basin,Clearwell	11,469,278	0	11,469,278	0	11,469,278
40	320191	320.19	WT Equip-Filter Plt Piping	17,166,030	0	17,166,030	0	17,166,030
41	320192	320.19	WT Equip-Wash Water Tank	205,341	0	205,341	0	205,341
42	320193	320.19	WT Equip-Chemical Feed	9,929,592	45,614	9,975,206	0	9,975,206
43	320200	320.20	WT Equip Filter Media	4,872,480	(24,072)	4,848,408	0	4,848,408
44	330000	330.00	Dist Reservoirs & Standpipes	39,030,208	630,768	39,660,976	3,379,844	43,040,820
45	330002	330.98	Tank Original Painting	476,988	0	476,988	0	476,988
46	330003	330.98	Tank Repainting	14,803,696	327,656	15,131,352	921,484	16,052,836
47	330100	330.00	Elevated Tanks & Standpipes	11,624,196	2,780,607	14,404,803	0	14,404,803
48	330200	330.00	Ground Level Tanks	5,094,826	0	5,094,826	0	5,094,826
49	331001	331.01	T&D Mains	695,262,696	44,735,650	739,998,346	33,188,990	773,187,336
50	331200	331.01	TD Mains 6in to 8in	1,817,388	6,289,223	8,106,611	0	8,106,611
51	332000	332.00	Fire Mains	1,000	0	1,000	0	1,000
52	333000	333.00	Services	148,735,632	15,571,782	164,307,414	14,388,327	178,695,741
53	334100	334.10	Meters	20,777,188	3,864,216	24,641,404	4,912,305	29,553,709
54	334110	334.11	Meters Bronze Case	29,525,777	0	29,525,777	0	29,525,777
55	334120	334.12	Meters Plastic Case	9,484,056	0	9,484,056	0	9,484,056
56	334130	334.13	Meters Other	8,657,450	0	8,657,450	0	8,657,450
57	334131	334.13	Meter Reading Units	6,812,588	0	6,812,588	0	6,812,588
58	334200	334.20	Meter Installations	57,698,676	5,943,274	63,641,950	5,529,339	69,171,289
59	334201	334.20	Meter Installations-Other	3,047,102	0	3,047,102	0	3,047,102
60	334300	334.30	Meter Vaults	15,270,323	(234,824)	15,035,499	0	15,035,499
61	335000	335.00	Hydrants	61,385,035	4,924,048	66,309,083	3,729,013	70,038,096
62	339300	339.30	Other P/E-Treatment	11,772	0	11,772	0	11,772
63	339500	339.50	Other P/E-TD	93,900	(13,437)	80,463	0	80,463
64	339600	339.60	Other P/E-CPS	112,058	56,325	168,383	30,000	198,383
65	340100	340.10	Office Furniture & Equip	2,196,694	(297,678)	1,899,016	(3,132)	1,895,884
66	340210	340.21	Comp & Periph Mainframe	359,197	(347,142)	12,055	0	12,055

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of UPIS
As of April 30, 2020
For the Total Company

District: Total Company Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
67	340220	340.22	Comp & Periph Personal	1,588,984	659,497	2,248,481	505,424	2,753,905
68	340230	340.23	Comp & Periph Other	7,790,714	(1,456,369)	6,334,345	0	6,334,345
69	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0
70	340300	340.30	Computer Software	25,949,389	9,762,730	35,712,119	8,153,795	43,865,914
71	340310	340.31	Comp Software Mainframe	1,065,863	(331,803)	734,060	0	734,060
72	340320	340.32	Comp Software Personal	269,212	(269,212)	0	0	0
73	340325	340.35	Comp Software Customized	3,780,266	(1,066,302)	2,713,964	0	2,713,964
74	340330	340.33	Comp Software Other	698,056	(342,519)	355,537	0	355,537
75	340500	340.50	Other Office Equipment	53,717	(32,573)	21,144	0	21,144
76	341100	341.10	Trans Equip Lt Duty Trks	1,728,473	(6,225)	1,722,248	0	1,722,248
77	341200	341.20	Trans Equip Hvy Duty Trks	3,578,178	2,200,731	5,778,909	2,328,823	8,107,732
78	341300	341.30	Trans Equip Autos	3,515,307	0	3,515,307	0	3,515,307
79	341400	341.40	Trans Equip Other	1,086,328	0	1,086,328	0	1,086,328
80	342000	342.00	Stores Equipment	114,775	(16,758)	98,017	(8,918)	89,099
81	343000	343.00	Tools,Shop,Garage Equip	6,675,251	1,495,530	8,170,781	560,776	8,731,557
82	344000	344.00	Laboratory Equipment	1,881,380	745,381	2,626,761	820,991	3,447,752
83	345000	345.00	Power Operated Equipment	1,443,778	0	1,443,778	(831)	1,442,947
84	346000	346.00	Comm Equip Not Classified	144,883	(868)	144,015	0	144,015
85	346100	346.00	Comm Equip Non-Telephone	1,686,406	(42,805)	1,643,601	0	1,643,601
86	346190	346.00	Remote Control & Instrument	9,587,760	2,463,226	12,050,986	2,520,116	14,571,102
87	346200	346.00	Comm Equip Telephone	135,241	(3,976)	131,265	0	131,265
88	347000	347.00	Misc Equipment	5,291,720	(177,654)	5,114,066	(18,315)	5,095,751
89	353200	353.20	WW Land & Ld Rights Collect	631	0	631	0	631
90	353400	353.40	WW Land & Ld Rights Treatmnt	350	102,246	102,596	0	102,596
91	354200	354.20	WW Struct & Imp Collection	21,824	385,293	407,117	0	407,117
92	354400	354.40	WW Struct & Imp Treatment	23,718	655,432	679,150	127,660	806,810
93	354500	354.50	WW Struct & Imp General	121,208	0	121,208	0	121,208

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of UPIS
As of April 30, 2020
For the Total Company

District: Total Company Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	1,686	16,630	18,316	0	18,316
95	355500	355.00	WW Pwr Gen Equip RWTP	44,631	0	44,631	0	44,631
96	361100	361.10	WW Collecting Mains	809,788	2,219,702	3,029,490	55,981	3,085,471
97	361101	361.10	WW Collecting Mains Other	387,081	857,474	1,244,555	0	1,244,555
98	363000	363.00	WW Services Sewer	18,320	562,976	581,296	5,189	586,485
99	364000	364.00	WW Flow Measuring Devices	76,647	0	76,647	0	76,647
100	371100	371.10	WW Pump Equip Elect	53,301	0	53,301	0	53,301
101	371200	371.20	WW Pump Equip Oth Pwr	1,470	0	1,470	0	1,470
102	380450	380.00	WW TD Equip Oth Sew Rem	71,841	0	71,841	0	71,841
103	380500	380.00	WW TD Equip Chem Trmt Plt	101,236	0	101,236	0	101,236
104	380600	380.00	WW TD Equip Oth Disp	8,436	0	8,436	0	8,436
105	380625	380.00	WW TD Equip Gen Trmt	1,426	0	1,426	0	1,426
106	381000	381.00	WW Plant Sewers	13,559	0	13,559	0	13,559
107	394000	394.00	WW Laboratory Equipment	7,702	0	7,702	0	7,702
108	396000	396.00	WW Communication Equip	10,828	(6,149)	4,679	0	4,679
109	397000	397.00	WW Misc Equipment	34,677	0	34,677	0	34,677
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Total Company	\$1,642,696,514	\$129,639,678	\$1,772,336,192	\$186,322,224	\$1,958,658,416
113								
114	10190000		Regulatory Asset - AFUDC - Debt	\$0	\$0	\$0	\$0	\$0
115	10300000		Property Held for Future Use	0	0	0	0	0
116								
117			Total Property - Total Company	\$1,642,696,514	\$129,639,678	\$1,772,336,192	\$186,322,224	\$1,958,658,416
118								
119			Allocation of Corporate	0	0	0	0	0
120								
121			Total Property - Total Company After Allocation	\$1,642,696,514	\$129,639,678	\$1,772,336,192	\$186,322,224	\$1,958,658,416

Note: Adjusted Utility Plant in Service reflects the elimination of the Southern Indiana High Service Pumps (\$753,378) as per Cause No. 43680.
Adjusted Utility Plant in Service also reflects adjustments for the Northwest Tunnel's outstanding easement payments (\$375,000 as of 12/31/17, \$225,000 as of 04/30/2019, and \$150,000 as of 04/30/2020) as per Cause No. 44450.

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
1	301000	301.00	Organization	\$384,294	\$0	\$384,294	\$0	\$384,294
2	302000	302.00	Franchises	2,677	0	2,677	0	2,677
3	303200	303.20	Land & Land Rights-Supply	11,865,553	955,952	12,821,505	75,000	12,896,505
4	303300	303.30	Land & Land Rights-Pumping	134,754	31,763	166,517	0	166,517
5	303400	303.40	Land & Land Rights-Treatment	2,748,203	118,572	2,866,775	0	2,866,775
6	303500	303.50	Land & Land Rights-T&D	2,748,099	717,560	3,465,659	159,040	3,624,699
7	303600	303.60	Land & Land Rights-General	629,735	0	629,735	0	629,735
8	304100	304.10	Struct & Imp-Supply	7,600,277	(169,897)	7,430,380	(10,970)	7,419,410
9	304200	304.20	Struct & Imp-Pumping	25,757,559	(107,331)	25,650,228	(184,715)	25,465,513
10	304300	304.30	Struct & Imp-Treatment	72,988,760	229,407	73,218,167	22,407,885	95,626,052
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	197,248	0	197,248	0	197,248
12	304302	304.32	Struct & Imp-Treat-Painting	1,055,895	0	1,055,895	0	1,055,895
13	304310	304.30	Struct & Imp-Treatment-Handl	4,803,844	0	4,803,844	0	4,803,844
14	304312	304.32	Struc & Imp-Treat-WH Repaint	5,086	0	5,086	0	5,086
15	304390	304.30	Struct & Imp-Treat-Mixing	940,444	0	940,444	0	940,444
16	304391	304.30	Struct & Imp-Treat-Purifictn	697,234	0	697,234	0	697,234
17	304392	304.30	Struct & Imp-Treat-Wash Tank	0	0	0	0	0
18	304400	304.40	Struct & Imp-T&D	3,642,326	607,619	4,249,945	1,380,020	5,629,965
19	304500	304.50	Struct & Imp-General	7,230,794	245,336	7,476,130	1,312,147	8,788,277
20	304600	304.60	Struct & Imp-Offices	2,321,486	1,698,471	4,019,957	575,709	4,595,666
21	304610	304.61	Struct & Imp-HVAC	1,816	0	1,816	0	1,816
22	304620	304.62	Struct & Imp-Leasehold	83,402	(239,075)	(155,673)	0	(155,673)
23	304700	304.70	Struct & Imp-Store,Shop,Gar	7,123,336	(10,606)	7,112,730	0	7,112,730
24	304800	304.80	Struct & Imp-Misc	464,963	0	464,963	0	464,963
25	305000	305.00	Collect & Impound Reservoirs	10,435,434	(85,033)	10,350,401	0	10,350,401
26	306000	306.00	Lake, River & Other Intakes	49,961,928	0	49,961,928	0	49,961,928
27	307000	307.00	Wells & Springs	16,815,254	1,769,634	18,584,888	2,502,624	21,087,512
28	308000	308.00	Infiltratn Galleries & Tunne	61,678	0	61,678	0	61,678
29	309000	309.00	Supply Mains	14,143,239	(45,150)	14,098,089	3,241,899	17,339,988
30	310000	310.10	Power Generation Equip	12,237,434	813,518	13,050,952	(18,765)	13,032,187
31	311200	311.20	Pump Eqp Electric	37,433,822	1,961,368	39,395,190	12,874,295	52,269,485

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	676,658	(8,625)	668,033	0	668,033
33	311400	311.40	Pump Eqp Hydraulic	67,636	0	67,636	0	67,636
34	311500	311.50	Pump Eqp Other	595,027	(43,768)	551,259	0	551,259
35	311520	311.50	Pump Eqp-SOS & Pumping	7,506,831	(33,564)	7,473,267	0	7,473,267
36	311530	311.50	Pumping Equipment WT	154,561	(2,317)	152,244	0	152,244
37	311540	311.50	Pumping Equipment TD	827,312	(164)	827,148	0	827,148
38	320100	320.10	WT Equip Non-Media	81,827,755	18,610,363	100,438,118	60,881,194	161,319,312
39	320190	320.19	WT Equip-Basin,Clearwell	11,469,278	0	11,469,278	0	11,469,278
40	320191	320.19	WT Equip-Filter Plt Piping	17,166,030	0	17,166,030	0	17,166,030
41	320192	320.19	WT Equip-Wash Water Tank	205,341	0	205,341	0	205,341
42	320193	320.19	WT Equip-Chemical Feed	9,929,592	45,614	9,975,206	0	9,975,206
43	320200	320.20	WT Equip Filter Media	4,872,480	(24,072)	4,848,408	0	4,848,408
44	330000	330.00	Dist Reservoirs & Standpipes	39,030,208	630,768	39,660,976	3,379,844	43,040,820
45	330002	330.98	Tank Original Painting	476,988	0	476,988	0	476,988
46	330003	330.98	Tank Repainting	14,803,696	327,656	15,131,352	921,484	16,052,836
47	330100	330.00	Elevated Tanks & Standpipes	11,624,196	2,780,607	14,404,803	0	14,404,803
48	330200	330.00	Ground Level Tanks	5,094,826	0	5,094,826	0	5,094,826
49	331001	331.01	T&D Mains	695,229,760	44,735,650	739,965,410	33,188,990	773,154,400
50	331200	331.01	TD Mains 6in to 8in	1,817,388	6,289,223	8,106,611	0	8,106,611
51	332000	332.00	Fire Mains	1,000	0	1,000	0	1,000
52	333000	333.00	Services	148,702,934	15,571,782	164,274,716	14,388,327	178,663,043
53	334100	334.10	Meters	20,777,188	3,864,216	24,641,404	4,912,305	29,553,709
54	334110	334.11	Meters Bronze Case	29,525,777	0	29,525,777	0	29,525,777
55	334120	334.12	Meters Plastic Case	9,484,056	0	9,484,056	0	9,484,056
56	334130	334.13	Meters Other	8,657,450	0	8,657,450	0	8,657,450
57	334131	334.13	Meter Reading Units	6,812,588	0	6,812,588	0	6,812,588
58	334200	334.20	Meter Installations	57,698,676	5,943,274	63,641,950	5,529,339	69,171,289
59	334201	334.20	Meter Installations-Other	3,047,102	0	3,047,102	0	3,047,102
60	334300	334.30	Meter Vaults	15,270,323	(234,824)	15,035,499	0	15,035,499
61	335000	335.00	Hydrants	61,371,673	4,924,048	66,295,721	3,729,013	70,024,734
62	339300	339.30	Other P/E-Treatment	11,772	0	11,772	0	11,772

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
63	339500	339.50	Other P/E-TD	93,900	(13,437)	80,463	0	80,463
64	339600	339.60	Other P/E-CPS	38,808	56,325	95,133	30,000	125,133
65	340100	340.10	Office Furniture & Equip	1,237,032	(292,500)	944,532	(3,132)	941,400
66	340210	340.21	Comp & Periph Mainframe	287,094	(275,039)	12,055	0	12,055
67	340220	340.22	Comp & Periph Personal	999,974	817,184	1,817,158	505,424	2,322,582
68	340230	340.23	Comp & Periph Other	4,044,754	(1,092,036)	2,952,718	0	2,952,718
69	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0
70	340300	340.30	Computer Software	0	0	0	0	0
71	340310	340.31	Comp Software Mainframe	9,038	0	9,038	0	9,038
72	340320	340.32	Comp Software Personal	103,410	(103,410)	0	0	0
73	340325	340.35	Comp Software Customized	1,615,072	(1,064,013)	551,059	0	551,059
74	340330	340.33	Comp Software Other	150,620	(144,696)	5,924	0	5,924
75	340500	340.50	Other Office Equipment	50,859	(31,732)	19,127	0	19,127
76	341100	341.10	Trans Equip Lt Duty Trks	1,356,413	(6,225)	1,350,188	0	1,350,188
77	341200	341.20	Trans Equip Hvy Duty Trks	3,168,962	2,200,731	5,369,693	2,328,823	7,698,516
78	341300	341.30	Trans Equip Autos	834,924	0	834,924	0	834,924
79	341400	341.40	Trans Equip Other	1,051,724	0	1,051,724	0	1,051,724
80	342000	342.00	Stores Equipment	114,775	(16,758)	98,017	(8,918)	89,099
81	343000	343.00	Tools,Shop,Garage Equip	5,927,230	1,495,530	7,422,760	560,776	7,983,536
82	344000	344.00	Laboratory Equipment	1,878,773	745,381	2,624,154	820,991	3,445,145
83	345000	345.00	Power Operated Equipment	1,443,778	0	1,443,778	(831)	1,442,947
84	346000	346.00	Comm Equip Not Classified	144,883	(868)	144,015	0	144,015
85	346100	346.00	Comm Equip Non-Telephone	1,643,329	(42,805)	1,600,524	0	1,600,524
86	346190	346.00	Remote Control & Instrument	9,568,431	2,463,226	12,031,657	2,520,116	14,551,773
87	346200	346.00	Comm Equip Telephone	115,393	(3,976)	111,417	0	111,417
88	347000	347.00	Misc Equipment	5,219,060	(177,654)	5,041,406	(18,315)	5,023,091
89	353200	353.20	WW Land & Ld Rights Collect	0	0	0	0	0
90	353400	353.40	WW Land & Ld Rights Treatmnt	0	0	0	0	0
91	354200	354.20	WW Struct & Imp Collection	0	0	0	0	0
92	354400	354.40	WW Struct & Imp Treatment	0	0	0	0	0
93	354500	354.50	WW Struct & Imp General	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	0	0	0	0	0
95	355500	355.00	WW Pwr Gen Equip RWTP	0	0	0	0	0
96	361100	361.10	WW Collecting Mains	0	0	0	0	0
97	361101	361.10	WW Collecting Mains Other	0	0	0	0	0
98	363000	363.00	WW Services Sewer	0	0	0	0	0
99	364000	364.00	WW Flow Measuring Devices	0	0	0	0	0
100	371100	371.10	WW Pump Equip Elect	0	0	0	0	0
101	371200	371.20	WW Pump Equip Oth Pwr	0	0	0	0	0
102	380450	380.00	WW TD Equip Oth Sew Rem	0	0	0	0	0
103	380500	380.00	WW TD Equip Chem Trmt Plt	0	0	0	0	0
104	380600	380.00	WW TD Equip Oth Disp	0	0	0	0	0
105	380625	380.00	WW TD Equip Gen Trmt	0	0	0	0	0
106	381000	381.00	WW Plant Sewers	0	0	0	0	0
107	394000	394.00	WW Laboratory Equipment	0	0	0	0	0
108	396000	396.00	WW Communication Equip	0	0	0	0	0
109	397000	397.00	WW Misc Equipment	0	0	0	0	0
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Total Water	\$1,600,350,912	\$116,381,203	\$1,716,732,115	\$177,979,599	\$1,894,711,714
113								
114	10190000		Regulatory Asset - AFUDC - Debt	\$0	\$0	\$0	\$0	\$0
115	10300000		Property Held for Future Use	0	0	0	0	0
116								
117			Total Property - Total Water	\$1,600,350,912	\$116,381,203	\$1,716,732,115	\$177,979,599	\$1,894,711,714
118								
119			Allocation from Corporate	40,474,439	8,452,174	48,926,613	8,141,564	57,068,177
120								
121			Total Property - Total Water After Allocation	\$1,640,825,351	\$124,833,377	\$1,765,658,728	\$186,121,163	\$1,951,779,891

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Wastewater

District: Total Wastewater Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
1	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0
2	302000	302.00	Franchises	0	0	0	0	0
3	303200	303.20	Land & Land Rights-Supply	0	0	0	0	0
4	303300	303.30	Land & Land Rights-Pumping	0	0	0	0	0
5	303400	303.40	Land & Land Rights-Treatment	0	0	0	0	0
6	303500	303.50	Land & Land Rights-T&D	0	0	0	0	0
7	303600	303.60	Land & Land Rights-General	0	0	0	0	0
8	304100	304.10	Struct & Imp-Supply	0	0	0	0	0
9	304200	304.20	Struct & Imp-Pumping	0	0	0	0	0
10	304300	304.30	Struct & Imp-Treatment	0	0	0	0	0
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	0	0	0	0	0
12	304302	304.32	Struct & Imp-Treat-Painting	0	0	0	0	0
13	304310	304.30	Struct & Imp-Treatment-Handl	0	0	0	0	0
14	304312	304.32	Struc & Imp-Treat-WH Repaint	0	0	0	0	0
15	304390	304.30	Struct & Imp-Treat-Mixing	0	0	0	0	0
16	304391	304.30	Struct & Imp-Treat-Purifictn	0	0	0	0	0
17	304392	304.30	Struct & Imp-Treat-Wash Tank	0	0	0	0	0
18	304400	304.40	Struct & Imp-T&D	0	0	0	0	0
19	304500	304.50	Struct & Imp-General	0	0	0	0	0
20	304600	304.60	Struct & Imp-Offices	0	0	0	0	0
21	304610	304.61	Struct & Imp-HVAC	0	0	0	0	0
22	304620	304.62	Struct & Imp-Leasehold	0	0	0	0	0
23	304700	304.70	Struct & Imp-Store,Shop,Gar	0	0	0	0	0
24	304800	304.80	Struct & Imp-Misc	0	0	0	0	0
25	305000	305.00	Collect & Impound Reservoirs	0	0	0	0	0
26	306000	306.00	Lake, River & Other Intakes	0	0	0	0	0
27	307000	307.00	Wells & Springs	0	0	0	0	0
28	308000	308.00	Infiltratn Galleries & Tunne	0	0	0	0	0
29	309000	309.00	Supply Mains	0	0	0	0	0
30	310000	310.10	Power Generation Equip	0	0	0	0	0
31	311200	311.20	Pump Eqp Electric	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Wastewater

District: Total Wastewater Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	0	0	0	0	0
33	311400	311.40	Pump Eqp Hydraulic	0	0	0	0	0
34	311500	311.50	Pump Eqp Other	0	0	0	0	0
35	311520	311.50	Pump Eqp-SOS & Pumping	0	0	0	0	0
36	311530	311.50	Pumping Equipment WT	0	0	0	0	0
37	311540	311.50	Pumping Equipment TD	0	0	0	0	0
38	320100	320.10	WT Equip Non-Media	0	0	0	0	0
39	320190	320.19	WT Equip-Basin,Clearwell	0	0	0	0	0
40	320191	320.19	WT Equip-Filter Plt Piping	0	0	0	0	0
41	320192	320.19	WT Equip-Wash Water Tank	0	0	0	0	0
42	320193	320.19	WT Equip-Chemical Feed	0	0	0	0	0
43	320200	320.20	WT Equip Filter Media	0	0	0	0	0
44	330000	330.00	Dist Reservoirs & Standpipes	0	0	0	0	0
45	330002	330.98	Tank Original Painting	0	0	0	0	0
46	330003	330.98	Tank Repainting	0	0	0	0	0
47	330100	330.00	Elevated Tanks & Standpipes	0	0	0	0	0
48	330200	330.00	Ground Level Tanks	0	0	0	0	0
49	331001	331.01	T&D Mains	0	0	0	0	0
50	331200	331.01	TD Mains 6in to 8in	0	0	0	0	0
51	332000	332.00	Fire Mains	0	0	0	0	0
52	333000	333.00	Services	0	0	0	0	0
53	334100	334.10	Meters	0	0	0	0	0
54	334110	334.11	Meters Bronze Case	0	0	0	0	0
55	334120	334.12	Meters Plastic Case	0	0	0	0	0
56	334130	334.13	Meters Other	0	0	0	0	0
57	334131	334.13	Meter Reading Units	0	0	0	0	0
58	334200	334.20	Meter Installations	0	0	0	0	0
59	334201	334.20	Meter Installations-Other	0	0	0	0	0
60	334300	334.30	Meter Vaults	0	0	0	0	0
61	335000	335.00	Hydrants	0	0	0	0	0
62	339300	339.30	Other P/E-Treatment	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Wastewater

District: Total WastewaterType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
63	339500	339.50	Other P/E-TD	0	0	0	0	0
64	339600	339.60	Other P/E-CPS	0	0	0	0	0
65	340100	340.10	Office Furniture & Equip	0	0	0	0	0
66	340210	340.21	Comp & Periph Mainframe	0	0	0	0	0
67	340220	340.22	Comp & Periph Personal	0	0	0	0	0
68	340230	340.23	Comp & Periph Other	0	0	0	0	0
69	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0
70	340300	340.30	Computer Software	0	0	0	0	0
71	340310	340.31	Comp Software Mainframe	0	0	0	0	0
72	340320	340.32	Comp Software Personal	0	0	0	0	0
73	340325	340.35	Comp Software Customized	0	0	0	0	0
74	340330	340.33	Comp Software Other	0	0	0	0	0
75	340500	340.50	Other Office Equipment	0	0	0	0	0
76	341100	341.10	Trans Equip Lt Duty Trks	0	0	0	0	0
77	341200	341.20	Trans Equip Hvy Duty Trks	0	0	0	0	0
78	341300	341.30	Trans Equip Autos	0	0	0	0	0
79	341400	341.40	Trans Equip Other	0	0	0	0	0
80	342000	342.00	Stores Equipment	0	0	0	0	0
81	343000	343.00	Tools,Shop,Garage Equip	0	0	0	0	0
82	344000	344.00	Laboratory Equipment	0	0	0	0	0
83	345000	345.00	Power Operated Equipment	0	0	0	0	0
84	346000	346.00	Comm Equip Not Classified	0	0	0	0	0
85	346100	346.00	Comm Equip Non-Telephone	0	0	0	0	0
86	346190	346.00	Remote Control & Instrument	0	0	0	0	0
87	346200	346.00	Comm Equip Telephone	0	0	0	0	0
88	347000	347.00	Misc Equipment	0	0	0	0	0
89	353200	353.20	WW Land & Ld Rights Collect	631	0	631	0	631
90	353400	353.40	WW Land & Ld Rights Treatmnt	350	102,246	102,596	0	102,596
91	354200	354.20	WW Struct & Imp Collection	21,824	385,293	407,117	0	407,117
92	354400	354.40	WW Struct & Imp Treatment	23,718	655,432	679,150	127,660	806,810
93	354500	354.50	WW Struct & Imp General	121,208	0	121,208	0	121,208

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Total Wastewater

District: Total Wastewater Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	1,686	16,630	18,316	0	18,316
95	355500	355.00	WW Pwr Gen Equip RWTP	44,631	0	44,631	0	44,631
96	361100	361.10	WW Collecting Mains	809,788	2,219,702	3,029,490	55,981	3,085,471
97	361101	361.10	WW Collecting Mains Other	387,081	857,474	1,244,555	0	1,244,555
98	363000	363.00	WW Services Sewer	18,320	562,976	581,296	5,189	586,485
99	364000	364.00	WW Flow Measuring Devices	76,647	0	76,647	0	76,647
100	371100	371.10	WW Pump Equip Elect	53,301	0	53,301	0	53,301
101	371200	371.20	WW Pump Equip Oth Pwr	1,470	0	1,470	0	1,470
102	380450	380.00	WW TD Equip Oth Sew Rem	71,841	0	71,841	0	71,841
103	380500	380.00	WW TD Equip Chem Trmt Plt	101,236	0	101,236	0	101,236
104	380600	380.00	WW TD Equip Oth Disp	8,436	0	8,436	0	8,436
105	380625	380.00	WW TD Equip Gen Trmt	1,426	0	1,426	0	1,426
106	381000	381.00	WW Plant Sewers	13,559	0	13,559	0	13,559
107	394000	394.00	WW Laboratory Equipment	7,702	0	7,702	0	7,702
108	396000	396.00	WW Communication Equip	10,828	(6,149)	4,679	0	4,679
109	397000	397.00	WW Misc Equipment	34,677	0	34,677	0	34,677
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Total Wastewater	\$1,810,360	\$4,793,604	\$6,603,964	\$188,830	\$6,792,794
113								
114	10190000		Regulatory Asset - AFUDC - Debt	\$0	\$0	\$0	\$0	\$0
115	10300000		Property Held for Future Use	0	0	0	0	0
116								
117			Total Property - Total Wastewater	\$1,810,360	\$4,793,604	\$6,603,964	\$188,830	\$6,792,794
118								
119			Allocation from Corporate	60,803	12,697	73,500	12,231	85,731
120								
121			Total Property - Total Wastewater After Allocation	\$1,871,163	\$4,806,301	\$6,677,464	\$201,061	\$6,878,525

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Corporate District

District: CorporateType of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
1	301000	301.00	Organization	\$122,964	\$0	\$122,964	\$0	\$122,964
2	302000	302.00	Franchises	0	0	0	0	0
3	303200	303.20	Land & Land Rights-Supply	0	0	0	0	0
4	303300	303.30	Land & Land Rights-Pumping	0	0	0	0	0
5	303400	303.40	Land & Land Rights-Treatment	66	0	66	0	66
6	303500	303.50	Land & Land Rights-T&D	0	0	0	0	0
7	303600	303.60	Land & Land Rights-General	0	0	0	0	0
8	304100	304.10	Struct & Imp-Supply	4,544	0	4,544	0	4,544
9	304200	304.20	Struct & Imp-Pumping	7,308	0	7,308	0	7,308
10	304300	304.30	Struct & Imp-Treatment	69,751	0	69,751	0	69,751
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	0	0	0	0	0
12	304302	304.32	Struct & Imp-Treat-Painting	0	0	0	0	0
13	304310	304.30	Struct & Imp-Treatment-Handl	0	0	0	0	0
14	304312	304.32	Struc & Imp-Treat-WH Repaint	0	0	0	0	0
15	304390	304.30	Struct & Imp-Treat-Mixing	0	0	0	0	0
16	304391	304.30	Struct & Imp-Treat-Purifictn	0	0	0	0	0
17	304392	304.30	Struct & Imp-Treat-Wash Tank	0	0	0	0	0
18	304400	304.40	Struct & Imp-T&D	93,453	0	93,453	0	93,453
19	304500	304.50	Struct & Imp-General	86,769	0	86,769	0	86,769
20	304600	304.60	Struct & Imp-Offices	6,997	0	6,997	0	6,997
21	304610	304.61	Struct & Imp-HVAC	0	0	0	0	0
22	304620	304.62	Struct & Imp-Leasehold	270,840	0	270,840	0	270,840
23	304700	304.70	Struct & Imp-Store,Shop,Gar	0	0	0	0	0
24	304800	304.80	Struct & Imp-Misc	0	0	0	0	0
25	305000	305.00	Collect & Impound Reservoirs	0	0	0	0	0
26	306000	306.00	Lake, River & Other Intakes	0	0	0	0	0
27	307000	307.00	Wells & Springs	0	0	0	0	0
28	308000	308.00	Infiltratn Galleries & Tunne	0	0	0	0	0
29	309000	309.00	Supply Mains	0	0	0	0	0
30	310000	310.10	Power Generation Equip	7,754	0	7,754	0	7,754
31	311200	311.20	Pump Eqp Electric	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Corporate District

District: CorporateType of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	0	0	0	0	0
33	311400	311.40	Pump Eqp Hydraulic	0	0	0	0	0
34	311500	311.50	Pump Eqp Other	0	0	0	0	0
35	311520	311.50	Pump Eqp-SOS & Pumping	0	0	0	0	0
36	311530	311.50	Pumping Equipment WT	0	0	0	0	0
37	311540	311.50	Pumping Equipment TD	164	0	164	0	164
38	320100	320.10	WT Equip Non-Media	56,342	0	56,342	0	56,342
39	320190	320.19	WT Equip-Basin,Clearwell	0	0	0	0	0
40	320191	320.19	WT Equip-Filter Plt Piping	0	0	0	0	0
41	320192	320.19	WT Equip-Wash Water Tank	0	0	0	0	0
42	320193	320.19	WT Equip-Chemical Feed	0	0	0	0	0
43	320200	320.20	WT Equip Filter Media	0	0	0	0	0
44	330000	330.00	Dist Reservoirs & Standpipes	0	0	0	0	0
45	330002	330.98	Tank Original Painting	0	0	0	0	0
46	330003	330.98	Tank Repainting	0	0	0	0	0
47	330100	330.00	Elevated Tanks & Standpipes	0	0	0	0	0
48	330200	330.00	Ground Level Tanks	0	0	0	0	0
49	331001	331.01	T&D Mains	32,936	0	32,936	0	32,936
50	331200	331.01	TD Mains 6in to 8in	0	0	0	0	0
51	332000	332.00	Fire Mains	0	0	0	0	0
52	333000	333.00	Services	32,698	0	32,698	0	32,698
53	334100	334.10	Meters	0	0	0	0	0
54	334110	334.11	Meters Bronze Case	0	0	0	0	0
55	334120	334.12	Meters Plastic Case	0	0	0	0	0
56	334130	334.13	Meters Other	0	0	0	0	0
57	334131	334.13	Meter Reading Units	0	0	0	0	0
58	334200	334.20	Meter Installations	0	0	0	0	0
59	334201	334.20	Meter Installations-Other	0	0	0	0	0
60	334300	334.30	Meter Vaults	0	0	0	0	0
61	335000	335.00	Hydrants	13,362	0	13,362	0	13,362
62	339300	339.30	Other P/E-Treatment	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Corporate District

District: CorporateType of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
63	339500	339.50	Other P/E-TD	0	0	0	0	0
64	339600	339.60	Other P/E-CPS	73,250	0	73,250	0	73,250
65	340100	340.10	Office Furniture & Equip	959,662	(5,178)	954,484	0	954,484
66	340210	340.21	Comp & Periph Mainframe	72,103	(72,103)	0	0	0
67	340220	340.22	Comp & Periph Personal	589,010	(157,687)	431,323	0	431,323
68	340230	340.23	Comp & Periph Other	3,745,960	(364,333)	3,381,627	0	3,381,627
69	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0
70	340300	340.30	Computer Software	25,949,389	9,762,730	35,712,119	8,153,795	43,865,914
71	340310	340.31	Comp Software Mainframe	1,056,825	(331,803)	725,022	0	725,022
72	340320	340.32	Comp Software Personal	165,802	(165,802)	0	0	0
73	340325	340.35	Comp Software Customized	2,165,194	(2,289)	2,162,905	0	2,162,905
74	340330	340.33	Comp Software Other	547,436	(197,823)	349,613	0	349,613
75	340500	340.50	Other Office Equipment	2,858	(841)	2,017	0	2,017
76	341100	341.10	Trans Equip Lt Duty Trks	372,060	0	372,060	0	372,060
77	341200	341.20	Trans Equip Hvy Duty Trks	409,216	0	409,216	0	409,216
78	341300	341.30	Trans Equip Autos	2,680,383	0	2,680,383	0	2,680,383
79	341400	341.40	Trans Equip Other	34,604	0	34,604	0	34,604
80	342000	342.00	Stores Equipment	0	0	0	0	0
81	343000	343.00	Tools,Shop,Garage Equip	748,021	0	748,021	0	748,021
82	344000	344.00	Laboratory Equipment	2,607	0	2,607	0	2,607
83	345000	345.00	Power Operated Equipment	0	0	0	0	0
84	346000	346.00	Comm Equip Not Classified	0	0	0	0	0
85	346100	346.00	Comm Equip Non-Telephone	43,077	0	43,077	0	43,077
86	346190	346.00	Remote Control & Instrument	19,329	0	19,329	0	19,329
87	346200	346.00	Comm Equip Telephone	19,848	0	19,848	0	19,848
88	347000	347.00	Misc Equipment	72,660	0	72,660	0	72,660
89	353200	353.20	WW Land & Ld Rights Collect	0	0	0	0	0
90	353400	353.40	WW Land & Ld Rights Treatmnt	0	0	0	0	0
91	354200	354.20	WW Struct & Imp Collection	0	0	0	0	0
92	354400	354.40	WW Struct & Imp Treatment	0	0	0	0	0
93	354500	354.50	WW Struct & Imp General	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY

Cause No. 45XXX

Pro Forma Adjustment of UPIS

As of April 30, 2020

For the Corporate District

District: CorporateType of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Property @ 12/31/2017	Net Additions January 2018 - April 2019	Total Property @ 04/30/2019	Net Additions May 2019 - April 2020	Total Pro Forma Utility Plant @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	0	0	0	0	0
95	355500	355.00	WW Pwr Gen Equip RWTP	0	0	0	0	0
96	361100	361.10	WW Collecting Mains	0	0	0	0	0
97	361101	361.10	WW Collecting Mains Other	0	0	0	0	0
98	363000	363.00	WW Services Sewer	0	0	0	0	0
99	364000	364.00	WW Flow Measuring Devices	0	0	0	0	0
100	371100	371.10	WW Pump Equip Elect	0	0	0	0	0
101	371200	371.20	WW Pump Equip Oth Pwr	0	0	0	0	0
102	380450	380.00	WW TD Equip Oth Sew Rem	0	0	0	0	0
103	380500	380.00	WW TD Equip Chem Trmt Plt	0	0	0	0	0
104	380600	380.00	WW TD Equip Oth Disp	0	0	0	0	0
105	380625	380.00	WW TD Equip Gen Trmt	0	0	0	0	0
106	381000	381.00	WW Plant Sewers	0	0	0	0	0
107	394000	394.00	WW Laboratory Equipment	0	0	0	0	0
108	396000	396.00	WW Communication Equip	0	0	0	0	0
109	397000	397.00	WW Misc Equipment	0	0	0	0	0
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Corporate	\$40,535,242	\$8,464,871	\$49,000,113	\$8,153,795	\$57,153,908
113								
114	10190000		Regulatory Asset - AFUDC - Debt	\$0	\$0	\$0	\$0	\$0
115	10300000		Property Held for Future Use	0	0	0	0	0
116								
117			Total Property - Corporate	\$40,535,242	\$8,464,871	\$49,000,113	\$8,153,795	\$57,153,908
118								
119			Allocation to Districts	(40,535,242)	(8,464,871)	(49,000,113)	(8,153,795)	(57,153,908)
120								
121			Total Property - Corporate After Allocation	\$0	\$0	\$0	\$0	\$0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of BT SOP 98-01 Costs
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Total Capitalized Deferred Depreciation:	\$7,170,944	\$7,160,188	\$10,756
2				
3	Accumulated Amortization as of December 31, 2017:	1,608,866	1,606,453	2,413
4				
5	Net Balance as of December 31, 2017:	5,562,078	5,553,735	8,343
6				
7	Add'l costs incurred for January 2018 - April 2019:	0	0	0
8	Accumulated Amortization additions January 2018 - April 2019	735,488	734,385	1,103
9				
10	Net Balance as of April 30, 2019:	4,826,590	4,819,350	7,240
11				
12	Add'l costs incurred for May 2019 - April 2020:	0	0	0
13	Amortization for May 2019 - April 2020:	839,407	838,148	1,259
14				
15	Net Balance as of April 30, 2020:	\$3,987,183	\$3,981,202	\$5,981

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Deferred Depreciation
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Total Capitalized Deferred Depreciation:	\$7,836,749	\$7,826,783	\$9,966
2				
3	Accumulated Amortization as of December 31, 2017:	2,417,858	2,414,800	3,058
4				
5	Net Balance as of December 31, 2017:	5,418,891	5,411,983	6,908
6				
7	Add'l costs incurred for January 2018 - April 2019:	0	0	0
8	Accumulated Amortization additions January 2018 - April 2019	574,624	573,881	743
9				
10	Net Balance as of April 30, 2019:	4,844,267	4,838,102	6,165
11				
12	Add'l costs incurred for May 2019 - April 2020:	496,317	496,317	0
13	Amortization for May 2019 - April 2020:	594,520	593,716	804
14				
15	Net Balance as of April 30, 2020:	\$4,746,064	\$4,740,703	\$5,361

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Post In Service AFUDC
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Total Capitalized Post In Service AFUDC:	\$6,643,503	\$6,636,341	\$7,162
2				
3	Accumulated Amortization as of December 31, 2017:	2,835,701	2,832,942	2,759
4				
5	Net Balance as of December 31, 2017:	3,807,802	3,803,399	4,403
6				
7	Add'l costs incurred for January 2018 - April 2019:	0	0	0
8	Accumulated Amortization additions January 2018 - April 2019	343,008	342,660	348
9				
10	Net Balance as of April 30, 2019:	3,464,794	3,460,739	4,055
11				
12	Add'l costs incurred for May 2019 - April 2020:	670,311	670,311	0
13	Amortization for May 2019 - April 2020:	303,722	303,391	331
14				
15	Net Balance as of April 30, 2020:	\$3,831,383	\$3,827,659	\$3,724
16				
17				

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Company

District: Total Company

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
1	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0
2	302000	302.00	Franchises	49	0	49	0	49
3	303200	303.20	Land & Land Rights-Supply	(4,681)	0	(4,681)	0	(4,681)
4	303300	303.30	Land & Land Rights-Pumping	0	0	0	0	0
5	303400	303.40	Land & Land Rights-Treatment	(1,379)	0	(1,379)	0	(1,379)
6	303500	303.50	Land & Land Rights-T&D	(5,464)	0	(5,464)	(3,000)	(8,464)
7	303600	303.60	Land & Land Rights-General	0	0	0	0	0
8	304100	304.10	Struct & Imp-Supply	1,189,426	46,072	1,235,498	228,284	1,463,782
9	304200	304.20	Struct & Imp-Pumping	13,515,223	776,843	14,292,066	488,009	14,780,075
10	304300	304.30	Struct & Imp-Treatment	25,330,598	1,877,884	27,208,482	(691,210)	26,517,272
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	160,820	19,830	180,650	4,971	185,621
12	304302	304.32	Struct & Imp-Treat-Painting	1,136,719	106,153	1,242,872	26,609	1,269,481
13	304310	304.30	Struct & Imp-Treatment-Handl	1,174,401	198,559	1,372,960	99,920	1,472,880
14	304312	304.32	Struc & Imp-Treat-WH Repaint	877	511	1,388	128	1,516
15	304390	304.30	Struct & Imp-Treat-Mixing	12,336	38,872	51,208	19,561	70,769
16	304391	304.30	Struct & Imp-Treat-Purifictn	(5,626)	28,819	23,193	14,502	37,695
17	304392	304.30	Struct & Imp-Treat-Wash Tank	30	0	30	0	30
18	304400	304.40	Struct & Imp-T&D	1,368,049	183,028	1,551,077	90,304	1,641,381
19	304500	304.50	Struct & Imp-General	981,117	175,079	1,156,196	205,777	1,361,973
20	304600	304.60	Struct & Imp-Offices	640,864	(345,372)	295,492	(162,538)	132,954
21	304610	304.61	Struct & Imp-HVAC	449	86	535	67	602
22	304620	304.62	Struct & Imp-Leasehold	254,742	(221,162)	33,580	3,052	36,632
23	304700	304.70	Struct & Imp-Store,Shop,Gar	2,628,318	292,984	2,921,302	147,945	3,069,247
24	304800	304.80	Struct & Imp-Misc	291,414	21,512	312,926	6,742	319,668
25	305000	305.00	Collect & Impound Reservoirs	4,341,057	183,673	4,524,730	128,345	4,653,075
26	306000	306.00	Lake, River & Other Intakes	12,371,702	1,105,824	13,477,526	1,044,204	14,521,730
27	307000	307.00	Wells & Springs	4,418,714	302,807	4,721,521	104,988	4,826,509
28	308000	308.00	Infiltratn Galleries & Tunne	2,666	304	2,970	6,532	9,502
29	309000	309.00	Supply Mains	4,494,831	460,157	4,954,988	110,360	5,065,348
30	310000	310.10	Power Generation Equip	2,691,583	62,570	2,754,153	278,790	3,032,943
31	311200	311.20	Pump Eqp Electric	25,708,833	(631,203)	25,077,630	(1,123,555)	23,954,075

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Company

District: Total Company Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	311,210	24,534	335,744	29,327	365,071
33	311400	311.40	Pump Eqp Hydraulic	35,453	4,356	39,809	1,434	41,243
34	311500	311.50	Pump Eqp Other	258,927	(18,063)	240,864	16,538	257,402
35	311520	311.50	Pump Eqp-SOS & Pumping	1,375,956	248,306	1,624,262	224,198	1,848,460
36	311530	311.50	Pumping Equipment WT	6,115	4,297	10,412	4,567	14,979
37	311540	311.50	Pumping Equipment TD	70,307	35,578	105,885	24,819	130,704
38	320100	320.10	WT Equip Non-Media	40,111,261	(2,779,040)	37,332,221	(2,755,177)	34,577,044
39	320190	320.19	WT Equip-Basin,Clearwell	986,466	634,633	1,621,099	308,524	1,929,623
40	320191	320.19	WT Equip-Filter Plt Piping	3,542,015	949,854	4,491,869	461,766	4,953,635
41	320192	320.19	WT Equip-Wash Water Tank	101,327	11,362	112,689	5,524	118,213
42	320193	320.19	WT Equip-Chemical Feed	3,595,971	550,068	4,146,039	268,333	4,414,372
43	320200	320.20	WT Equip Filter Media	1,813,840	244,290	2,058,130	455,750	2,513,880
44	330000	330.00	Dist Reservoirs & Standpipes	13,406,490	932,307	14,338,797	567,901	14,906,698
45	330002	330.98	Tank Original Painting	(1,515,457)	19,906	(1,495,551)	55,760	(1,439,791)
46	330003	330.98	Tank Repainting	4,306,462	(1,427,572)	2,878,890	1,425,671	4,304,561
47	330100	330.00	Elevated Tanks & Standpipes	4,428,205	509,766	4,937,971	289,537	5,227,508
48	330200	330.00	Ground Level Tanks	1,093,424	212,624	1,306,048	102,406	1,408,454
49	331001	331.01	T&D Mains	140,089,450	5,936,807	146,026,257	9,071,504	155,097,761
50	331200	331.01	TD Mains 6in to 8in	383,353	70,708	454,061	137,812	591,873
51	332000	332.00	Fire Mains	174	22	196	10	206
52	333000	333.00	Services	51,927,328	4,029,871	55,957,199	1,683,476	57,640,675
53	334100	334.10	Meters	6,088,020	(1,324,482)	4,763,538	(672,692)	4,090,846
54	334110	334.11	Meters Bronze Case	16,892,874	2,928,957	19,821,831	1,821,740	21,643,571
55	334120	334.12	Meters Plastic Case	1,688,231	663,884	2,352,115	834,597	3,186,712
56	334130	334.13	Meters Other	2,793,783	709,911	3,503,694	387,854	3,891,548
57	334131	334.13	Meter Reading Units	3,766,392	558,632	4,325,024	305,204	4,630,228
58	334200	334.20	Meter Installations	13,741,748	(1,804,607)	11,937,141	(2,311,833)	9,625,308
59	334201	334.20	Meter Installations-Other	745,785	115,384	861,169	74,654	935,823
60	334300	334.30	Meter Vaults	3,226,799	336,579	3,563,378	440,239	4,003,617
61	335000	335.00	Hydrants	22,136,289	1,802,259	23,938,548	623,736	24,562,284
62	339300	339.30	Other P/E-Treatment	4,139	950	5,089	411	5,500

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Company

District: Total Company

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
63	339500	339.50	Other P/E-TD	74,683	(6,540)	68,143	9,277	77,420
64	339600	339.60	Other P/E-CPS	96,798	7,223	104,021	0	104,021
65	340100	340.10	Office Furniture & Equip	1,849,087	(138,518)	1,710,569	(1,609)	1,708,960
66	340210	340.21	Comp & Periph Mainframe	670,616	(312,920)	357,696	(47,306)	310,390
67	340220	340.22	Comp & Periph Personal	3,967,723	(450,980)	3,516,743	(254,781)	3,261,962
68	340230	340.23	Comp & Periph Other	5,897,365	178,042	6,075,407	1,101,134	7,176,541
69	340240	340.24	Comp & Periph Capital Lease	(283)	0	(283)	(6,466)	(6,749)
70	340300	340.30	Computer Software	9,233,496	2,638,310	11,871,806	3,793,386	15,665,192
71	340310	340.31	Comp Software Mainframe	4,858,045	(87,993)	4,770,052	(610,889)	4,159,163
72	340320	340.32	Comp Software Personal	854,200	(242,511)	611,689	(109,546)	502,143
73	340325	340.35	Comp Software Customized	2,934,531	(346,189)	2,588,342	518,191	3,106,533
74	340330	340.33	Comp Software Other	689,775	(230,751)	459,024	91,917	550,941
75	340500	340.50	Other Office Equipment	62,833	(28,319)	34,514	(234)	34,280
76	341100	341.10	Trans Equip Lt Duty Trks	1,018,014	202,559	1,220,573	70,957	1,291,530
77	341200	341.20	Trans Equip Hvy Duty Trks	778,232	299,147	1,077,379	313,600	1,390,979
78	341300	341.30	Trans Equip Autos	502,114	439,648	941,762	440,116	1,381,878
79	341400	341.40	Trans Equip Other	271,276	78,506	349,782	138,507	488,289
80	342000	342.00	Stores Equipment	82,482	(11,480)	71,002	(9,464)	61,538
81	343000	343.00	Tools,Shop,Garage Equip	3,325,873	165,531	3,491,404	31,776	3,523,180
82	344000	344.00	Laboratory Equipment	1,237,410	(684,845)	552,565	(116,708)	435,857
83	345000	345.00	Power Operated Equipment	833,343	56,789	890,132	31,646	921,778
84	346000	346.00	Comm Equip Not Classified	13,265	13,104	26,369	9,359	35,728
85	346100	346.00	Comm Equip Non-Telephone	1,312,619	118,616	1,431,235	65,786	1,497,021
86	346190	346.00	Remote Control & Instrument	4,279,773	(440,958)	3,838,815	74,475	3,913,290
87	346200	346.00	Comm Equip Telephone	112,599	8,874	121,473	5,078	126,551
88	347000	347.00	Misc Equipment	2,025,581	82,315	2,107,896	291,230	2,399,126
89	353200	353.20	WW Land & Ld Rights Collect	0	0	0	0	0
90	353400	353.40	WW Land & Ld Rights Treatmnt	0	0	0	0	0
91	354200	354.20	WW Struct & Imp Collection	1,424	4,791	6,215	10,626	16,841
92	354400	354.40	WW Struct & Imp Treatment	4,568	6,700	11,268	21,258	32,526
93	354500	354.50	WW Struct & Imp General	18,199	6,174	24,373	3,115	27,488

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Company

District: Total CompanyType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	446	245	691	579	1,270
95	355500	355.00	WW Pwr Gen Equip RWTP	16,855	2,981	19,836	1,410	21,246
96	361100	361.10	WW Collecting Mains	(40,943)	7,279	(33,664)	125,747	92,083
97	361101	361.10	WW Collecting Mains Other	83,680	12,491	96,171	57,250	153,421
98	363000	363.00	WW Services Sewer	1,242	(10,544)	(9,302)	7,138	(2,164)
99	364000	364.00	WW Flow Measuring Devices	22,743	9,760	32,503	3,871	36,374
100	371100	371.10	WW Pump Equip Elect	12,800	2,452	15,252	1,972	17,224
101	371200	371.20	WW Pump Equip Oth Pwr	451	68	519	40	559
102	380450	380.00	WW TD Equip Oth Sew Rem	5,641	2,701	8,342	5,015	13,357
103	380500	380.00	WW TD Equip Chem Trmt Plt	16,090	3,806	19,896	7,066	26,962
104	380600	380.00	WW TD Equip Oth Disp	701	317	1,018	589	1,607
105	380625	380.00	WW TD Equip Gen Trmt	355	54	409	100	509
106	381000	381.00	WW Plant Sewers	1,630	510	2,140	264	2,404
107	394000	394.00	WW Laboratory Equipment	2,988	514	3,502	1,125	4,627
108	396000	396.00	WW Communication Equip	7,990	(5,659)	2,331	242	2,573
109	397000	397.00	WW Misc Equipment	23,381	2,316	25,697	1,915	27,612
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Total Company	\$487,271,696	\$20,219,527	\$507,491,223	\$20,991,131	\$528,482,354
113								
114	101099		Closed Work Order to be Reclassified	\$0	\$0	\$0	\$0	\$0
115	101100		Regulatory Asset - AFUDC - Debt	0	0	0	0	0
116	103000		Property Held for Future Use	0	0	0	0	0
117								
118			Total Property - Total Company	\$487,271,696	\$20,219,527	\$507,491,223	\$20,991,131	\$528,482,354
119								
120			Allocation of Corporate	0	0	0	0	0
121								
122			Total Property - Total Company After Allocation	\$487,271,696	\$20,219,527	\$507,491,223	\$20,991,131	\$528,482,354

Note: Adjusted Accumulated Depreciation reflects the elimination of Southern Indiana High Service Pumps (\$729,692) as per Cause No. 43680.

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
1	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0
2	302000	302.00	Franchises	49	0	49	0	49
3	303200	303.20	Land & Land Rights-Supply	(4,681)	0	(4,681)	0	(4,681)
4	303300	303.30	Land & Land Rights-Pumping	0	0	0	0	0
5	303400	303.40	Land & Land Rights-Treatment	(1,379)	0	(1,379)	0	(1,379)
6	303500	303.50	Land & Land Rights-T&D	(10,904)	0	(10,904)	(3,000)	(13,904)
7	303600	303.60	Land & Land Rights-General	0	0	0	0	0
8	304100	304.10	Struct & Imp-Supply	1,189,099	45,941	1,235,040	228,138	1,463,178
9	304200	304.20	Struct & Imp-Pumping	13,513,865	776,592	14,290,457	487,817	14,778,274
10	304300	304.30	Struct & Imp-Treatment	25,987,536	1,875,001	27,862,537	(692,940)	27,169,597
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	160,820	19,830	180,650	4,971	185,621
12	304302	304.32	Struct & Imp-Treat-Painting	1,136,675	106,153	1,242,828	26,609	1,269,437
13	304310	304.30	Struct & Imp-Treatment-Handl	1,174,401	198,559	1,372,960	99,920	1,472,880
14	304312	304.32	Struc & Imp-Treat-WH Repaint	877	511	1,388	128	1,516
15	304390	304.30	Struct & Imp-Treat-Mixing	12,336	38,872	51,208	19,561	70,769
16	304391	304.30	Struct & Imp-Treat-Purifictn	(5,626)	28,819	23,193	14,502	37,695
17	304392	304.30	Struct & Imp-Treat-Wash Tank	30	0	30	0	30
18	304400	304.40	Struct & Imp-T&D	1,367,198	177,932	1,545,130	87,715	1,632,845
19	304500	304.50	Struct & Imp-General	970,493	170,984	1,141,477	202,523	1,344,000
20	304600	304.60	Struct & Imp-Offices	557,469	(345,702)	211,767	(162,794)	48,973
21	304610	304.61	Struct & Imp-HVAC	449	86	535	67	602
22	304620	304.62	Struct & Imp-Leasehold	30	(248,896)	(248,866)	(4,125)	(252,991)
23	304700	304.70	Struct & Imp-Store,Shop,Gar	2,628,318	292,984	2,921,302	147,945	3,069,247
24	304800	304.80	Struct & Imp-Misc	292,473	21,512	313,985	6,742	320,727
25	305000	305.00	Collect & Impound Reservoirs	4,341,057	183,673	4,524,730	128,345	4,653,075
26	306000	306.00	Lake, River & Other Intakes	12,371,702	1,105,824	13,477,526	1,044,204	14,521,730
27	307000	307.00	Wells & Springs	4,418,559	302,807	4,721,366	104,988	4,826,354
28	308000	308.00	Infiltratn Galleries & Tunne	2,666	304	2,970	6,532	9,502
29	309000	309.00	Supply Mains	4,494,831	460,157	4,954,988	110,360	5,065,348
30	310000	310.10	Power Generation Equip	2,690,252	62,274	2,752,526	278,613	3,031,139
31	311200	311.20	Pump Eqp Electric	25,708,833	(631,203)	25,077,630	(1,123,555)	23,954,075

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	311,210	24,534	335,744	29,327	365,071
33	311400	311.40	Pump Eqp Hydraulic	35,453	4,356	39,809	1,434	41,243
34	311500	311.50	Pump Eqp Other	258,927	(18,063)	240,864	16,538	257,402
35	311520	311.50	Pump Eqp-SOS & Pumping	1,375,956	248,306	1,624,262	224,198	1,848,460
36	311530	311.50	Pumping Equipment WT	6,115	4,297	10,412	4,567	14,979
37	311540	311.50	Pumping Equipment TD	70,258	35,571	105,829	24,814	130,643
38	320100	320.10	WT Equip Non-Media	40,086,577	(2,782,158)	37,304,419	(2,756,479)	34,547,940
39	320190	320.19	WT Equip-Basin, Clearwell	986,466	634,633	1,621,099	308,524	1,929,623
40	320191	320.19	WT Equip-Filter Plt Piping	3,542,015	949,854	4,491,869	461,766	4,953,635
41	320192	320.19	WT Equip-Wash Water Tank	101,327	11,362	112,689	5,524	118,213
42	320193	320.19	WT Equip-Chemical Feed	3,595,971	550,068	4,146,039	268,333	4,414,372
43	320200	320.20	WT Equip Filter Media	1,813,840	244,290	2,058,130	455,750	2,513,880
44	330000	330.00	Dist Reservoirs & Standpipes	13,406,490	932,307	14,338,797	567,901	14,906,698
45	330002	330.98	Tank Original Painting	(1,515,457)	19,906	(1,495,551)	55,760	(1,439,791)
46	330003	330.98	Tank Repainting	4,303,728	(1,427,572)	2,876,156	1,425,671	4,301,827
47	330100	330.00	Elevated Tanks & Standpipes	4,428,205	509,766	4,937,971	289,537	5,227,508
48	330200	330.00	Ground Level Tanks	1,093,424	212,624	1,306,048	102,406	1,408,454
49	331001	331.01	T&D Mains	140,103,686	5,936,087	146,039,773	9,070,944	155,110,717
50	331200	331.01	TD Mains 6in to 8in	383,353	70,708	454,061	137,812	591,873
51	332000	332.00	Fire Mains	174	22	196	10	206
52	333000	333.00	Services	51,916,689	4,028,088	55,944,777	1,682,302	57,627,079
53	334100	334.10	Meters	6,088,020	(1,324,482)	4,763,538	(672,692)	4,090,846
54	334110	334.11	Meters Bronze Case	16,889,128	2,928,957	19,818,085	1,821,740	21,639,825
55	334120	334.12	Meters Plastic Case	1,688,231	663,884	2,352,115	834,597	3,186,712
56	334130	334.13	Meters Other	2,815,240	709,911	3,525,151	387,854	3,913,005
57	334131	334.13	Meter Reading Units	3,766,392	558,632	4,325,024	305,204	4,630,228
58	334200	334.20	Meter Installations	13,741,748	(1,804,607)	11,937,141	(2,311,833)	9,625,308
59	334201	334.20	Meter Installations-Other	764,877	115,384	880,261	74,654	954,915
60	334300	334.30	Meter Vaults	3,226,799	336,579	3,563,378	440,239	4,003,617
61	335000	335.00	Hydrants	22,184,163	1,801,580	23,985,743	623,435	24,609,178
62	339300	339.30	Other P/E-Treatment	4,139	950	5,089	411	5,500

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
63	339500	339.50	Other P/E-TD	74,683	(6,540)	68,143	9,277	77,420
64	339600	339.60	Other P/E-CPS	15,151	3,092	18,243	0	18,243
65	340100	340.10	Office Furniture & Equip	1,000,916	(209,727)	791,189	(7,157)	784,032
66	340210	340.21	Comp & Periph Mainframe	500,336	(247,335)	253,001	(34,431)	218,570
67	340220	340.22	Comp & Periph Personal	1,535,448	(409,760)	1,125,688	32,436	1,158,124
68	340230	340.23	Comp & Periph Other	4,052,425	(294,031)	3,758,394	473,070	4,231,464
69	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0
70	340300	340.30	Computer Software	0	0	0	0	0
71	340310	340.31	Comp Software Mainframe	6,422	2,567	8,989	943	9,932
72	340320	340.32	Comp Software Personal	321,372	(93,181)	228,191	(44,572)	183,619
73	340325	340.35	Comp Software Customized	1,886,109	(843,585)	1,042,524	93,028	1,135,552
74	340330	340.33	Comp Software Other	238,694	(130,797)	107,897	9,038	116,935
75	340500	340.50	Other Office Equipment	54,751	(27,777)	26,974	(151)	26,823
76	341100	341.10	Trans Equip Lt Duty Trks	866,983	157,465	1,024,448	55,628	1,080,076
77	341200	341.20	Trans Equip Hvy Duty Trks	626,669	259,371	886,040	286,878	1,172,918
78	341300	341.30	Trans Equip Autos	288,502	104,421	392,923	104,532	497,455
79	341400	341.40	Trans Equip Other	230,193	76,005	306,198	134,095	440,293
80	342000	342.00	Stores Equipment	82,488	(11,480)	71,008	(9,464)	61,544
81	343000	343.00	Tools,Shop,Garage Equip	3,186,914	108,382	3,295,296	7,977	3,303,273
82	344000	344.00	Laboratory Equipment	1,231,128	(685,148)	545,980	(116,380)	429,600
83	345000	345.00	Power Operated Equipment	833,421	56,789	890,210	31,646	921,856
84	346000	346.00	Comm Equip Not Classified	25,794	13,104	38,898	8,901	47,799
85	346100	346.00	Comm Equip Non-Telephone	1,288,994	114,446	1,403,440	63,662	1,467,102
86	346190	346.00	Remote Control & Instrument	4,275,831	(442,829)	3,833,002	73,279	3,906,281
87	346200	346.00	Comm Equip Telephone	99,067	6,953	106,020	4,196	110,216
88	347000	347.00	Misc Equipment	2,007,702	78,672	2,086,374	287,164	2,373,538
89	353200	353.20	WW Land & Ld Rights Collect	0	0	0	0	0
90	353400	353.40	WW Land & Ld Rights Treatmnt	0	0	0	0	0
91	354200	354.20	WW Struct & Imp Collection	0	0	0	0	0
92	354400	354.40	WW Struct & Imp Treatment	0	0	0	0	0
93	354500	354.50	WW Struct & Imp General	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Water

District: Total Water Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	0	0	0	0	0
95	355500	355.00	WW Pwr Gen Equip RWTP	0	0	0	0	0
96	361100	361.10	WW Collecting Mains	0	0	0	0	0
97	361101	361.10	WW Collecting Mains Other	0	0	0	0	0
98	363000	363.00	WW Services Sewer	0	0	0	0	0
99	364000	364.00	WW Flow Measuring Devices	0	0	0	0	0
100	371100	371.10	WW Pump Equip Elect	0	0	0	0	0
101	371200	371.20	WW Pump Equip Oth Pwr	0	0	0	0	0
102	380450	380.00	WW TD Equip Oth Sew Rem	0	0	0	0	0
103	380500	380.00	WW TD Equip Chem Trmt Plt	0	0	0	0	0
104	380600	380.00	WW TD Equip Oth Disp	0	0	0	0	0
105	380625	380.00	WW TD Equip Gen Trmt	0	0	0	0	0
106	381000	381.00	WW Plant Sewers	0	0	0	0	0
107	394000	394.00	WW Laboratory Equipment	0	0	0	0	0
108	396000	396.00	WW Communication Equip	0	0	0	0	0
109	397000	397.00	WW Misc Equipment	0	0	0	0	0
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Total Water	\$465,200,565	\$16,397,865	\$481,598,430	\$16,357,109	\$497,955,539
113								
114	101099		Closed Work Order to be Reclassified	\$0	\$0	\$0	\$0	\$0
115	101100		Regulatory Asset - AFUDC - Debt	0	0	0	0	0
116	103000		Property Held for Future Use	0	0	0	0	0
117								
118			Total Property - Total Water	\$465,200,565	\$16,397,865	\$481,598,430	\$16,357,109	\$497,955,539
119								
120			Allocation from Corporate	21,858,054	3,769,044	25,627,098	4,378,123	30,005,221
121								
122			Total Property - Total Water After Allocation	\$487,058,619	\$20,166,909	\$507,225,528	\$20,735,232	\$527,960,760

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Wastewater

District: Total Wastewater

Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
1	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0
2	302000	302.00	Franchises	0	0	0	0	0
3	303200	303.20	Land & Land Rights-Supply	0	0	0	0	0
4	303300	303.30	Land & Land Rights-Pumping	0	0	0	0	0
5	303400	303.40	Land & Land Rights-Treatment	0	0	0	0	0
6	303500	303.50	Land & Land Rights-T&D	0	0	0	0	0
7	303600	303.60	Land & Land Rights-General	0	0	0	0	0
8	304100	304.10	Struct & Imp-Supply	0	0	0	0	0
9	304200	304.20	Struct & Imp-Pumping	0	0	0	0	0
10	304300	304.30	Struct & Imp-Treatment	0	0	0	0	0
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	0	0	0	0	0
12	304302	304.32	Struct & Imp-Treat-Painting	0	0	0	0	0
13	304310	304.30	Struct & Imp-Treatment-Handl	0	0	0	0	0
14	304312	304.32	Struc & Imp-Treat-WH Repaint	0	0	0	0	0
15	304390	304.30	Struct & Imp-Treat-Mixing	0	0	0	0	0
16	304391	304.30	Struct & Imp-Treat-Purifictn	0	0	0	0	0
17	304392	304.30	Struct & Imp-Treat-Wash Tank	0	0	0	0	0
18	304400	304.40	Struct & Imp-T&D	0	0	0	0	0
19	304500	304.50	Struct & Imp-General	0	0	0	0	0
20	304600	304.60	Struct & Imp-Offices	0	0	0	0	0
21	304610	304.61	Struct & Imp-HVAC	0	0	0	0	0
22	304620	304.62	Struct & Imp-Leasehold	0	0	0	0	0
23	304700	304.70	Struct & Imp-Store,Shop,Gar	0	0	0	0	0
24	304800	304.80	Struct & Imp-Misc	0	0	0	0	0
25	305000	305.00	Collect & Impound Reservoirs	0	0	0	0	0
26	306000	306.00	Lake, River & Other Intakes	0	0	0	0	0
27	307000	307.00	Wells & Springs	0	0	0	0	0
28	308000	308.00	Infiltratn Galleries & Tunne	0	0	0	0	0
29	309000	309.00	Supply Mains	0	0	0	0	0
30	310000	310.10	Power Generation Equip	0	0	0	0	0
31	311200	311.20	Pump Eqp Electric	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Wastewater

District: Total Wastewater

Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	0	0	0	0	0
33	311400	311.40	Pump Eqp Hydraulic	0	0	0	0	0
34	311500	311.50	Pump Eqp Other	0	0	0	0	0
35	311520	311.50	Pump Eqp-SOS & Pumping	0	0	0	0	0
36	311530	311.50	Pumping Equipment WT	0	0	0	0	0
37	311540	311.50	Pumping Equipment TD	0	0	0	0	0
38	320100	320.10	WT Equip Non-Media	0	0	0	0	0
39	320190	320.19	WT Equip-Basin,Clearwell	0	0	0	0	0
40	320191	320.19	WT Equip-Filter Plt Piping	0	0	0	0	0
41	320192	320.19	WT Equip-Wash Water Tank	0	0	0	0	0
42	320193	320.19	WT Equip-Chemical Feed	0	0	0	0	0
43	320200	320.20	WT Equip Filter Media	0	0	0	0	0
44	330000	330.00	Dist Reservoirs & Standpipes	0	0	0	0	0
45	330002	330.98	Tank Original Painting	0	0	0	0	0
46	330003	330.98	Tank Repainting	0	0	0	0	0
47	330100	330.00	Elevated Tanks & Standpipes	0	0	0	0	0
48	330200	330.00	Ground Level Tanks	0	0	0	0	0
49	331001	331.01	T&D Mains	0	0	0	0	0
50	331200	331.01	TD Mains 6in to 8in	0	0	0	0	0
51	332000	332.00	Fire Mains	0	0	0	0	0
52	333000	333.00	Services	0	0	0	0	0
53	334100	334.10	Meters	0	0	0	0	0
54	334110	334.11	Meters Bronze Case	0	0	0	0	0
55	334120	334.12	Meters Plastic Case	0	0	0	0	0
56	334130	334.13	Meters Other	0	0	0	0	0
57	334131	334.13	Meter Reading Units	0	0	0	0	0
58	334200	334.20	Meter Installations	0	0	0	0	0
59	334201	334.20	Meter Installations-Other	0	0	0	0	0
60	334300	334.30	Meter Vaults	0	0	0	0	0
61	335000	335.00	Hydrants	0	0	0	0	0
62	339300	339.30	Other P/E-Treatment	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Wastewater

District: Total Wastewater Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
63	339500	339.50	Other P/E-TD	0	0	0	0	0
64	339600	339.60	Other P/E-CPS	0	0	0	0	0
65	340100	340.10	Office Furniture & Equip	0	0	0	0	0
66	340210	340.21	Comp & Periph Mainframe	0	0	0	0	0
67	340220	340.22	Comp & Periph Personal	0	0	0	0	0
68	340230	340.23	Comp & Periph Other	0	0	0	0	0
69	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0
70	340300	340.30	Computer Software	0	0	0	0	0
71	340310	340.31	Comp Software Mainframe	0	0	0	0	0
72	340320	340.32	Comp Software Personal	0	0	0	0	0
73	340325	340.35	Comp Software Customized	0	0	0	0	0
74	340330	340.33	Comp Software Other	0	0	0	0	0
75	340500	340.50	Other Office Equipment	0	0	0	0	0
76	341100	341.10	Trans Equip Lt Duty Trks	0	0	0	0	0
77	341200	341.20	Trans Equip Hvy Duty Trks	0	0	0	0	0
78	341300	341.30	Trans Equip Autos	0	0	0	0	0
79	341400	341.40	Trans Equip Other	0	0	0	0	0
80	342000	342.00	Stores Equipment	0	0	0	0	0
81	343000	343.00	Tools,Shop,Garage Equip	0	0	0	0	0
82	344000	344.00	Laboratory Equipment	0	0	0	0	0
83	345000	345.00	Power Operated Equipment	0	0	0	0	0
84	346000	346.00	Comm Equip Not Classified	0	0	0	0	0
85	346100	346.00	Comm Equip Non-Telephone	0	0	0	0	0
86	346190	346.00	Remote Control & Instrument	0	0	0	0	0
87	346200	346.00	Comm Equip Telephone	0	0	0	0	0
88	347000	347.00	Misc Equipment	0	0	0	0	0
89	353200	353.20	WW Land & Ld Rights Collect	0	0	0	0	0
90	353400	353.40	WW Land & Ld Rights Treatmnt	0	0	0	0	0
91	354200	354.20	WW Struct & Imp Collection	1,424	4,791	6,215	10,626	16,841
92	354400	354.40	WW Struct & Imp Treatment	4,568	6,700	11,268	21,258	32,526
93	354500	354.50	WW Struct & Imp General	18,199	6,174	24,373	3,115	27,488

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Total Wastewater

District: Total Wastewater Type of Filing: X Original Updated Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	446	245	691	579	1,270
95	355500	355.00	WW Pwr Gen Equip RWTP	16,855	2,981	19,836	1,410	21,246
96	361100	361.10	WW Collecting Mains	(40,943)	7,279	(33,664)	125,747	92,083
97	361101	361.10	WW Collecting Mains Other	83,680	12,491	96,171	57,250	153,421
98	363000	363.00	WW Services Sewer	1,242	(10,544)	(9,302)	7,138	(2,164)
99	364000	364.00	WW Flow Measuring Devices	22,743	9,760	32,503	3,871	36,374
100	371100	371.10	WW Pump Equip Elect	12,800	2,452	15,252	1,972	17,224
101	371200	371.20	WW Pump Equip Oth Pwr	451	68	519	40	559
102	380450	380.00	WW TD Equip Oth Sew Rem	5,641	2,701	8,342	5,015	13,357
103	380500	380.00	WW TD Equip Chem Trmt Plt	16,090	3,806	19,896	7,066	26,962
104	380600	380.00	WW TD Equip Oth Disp	701	317	1,018	589	1,607
105	380625	380.00	WW TD Equip Gen Trmt	355	54	409	100	509
106	381000	381.00	WW Plant Sewers	1,630	510	2,140	264	2,404
107	394000	394.00	WW Laboratory Equipment	2,988	514	3,502	1,125	4,627
108	396000	396.00	WW Communication Equip	7,990	(5,659)	2,331	242	2,573
109	397000	397.00	WW Misc Equipment	23,381	2,316	25,697	1,915	27,612
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Total Wastewater	\$180,241	\$46,956	\$227,197	\$249,322	\$476,519
113								
114	101099		Closed Work Order to be Reclassified	\$0	\$0	\$0	\$0	\$0
115	101100		Regulatory Asset - AFUDC - Debt	0	0	0	0	0
116	103000		Property Held for Future Use	0	0	0	0	0
117								
118			Total Property - Total Wastewater	\$180,241	\$46,956	\$227,197	\$249,322	\$476,519
119								
120			Allocation from Corporate	32,836	5,662	38,498	6,577	45,075
121								
122			Total Property - Total Wastewater After Allocation	\$213,077	\$52,618	\$265,695	\$255,899	\$521,594

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Corporate District

District: Corporate

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
1	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0
2	302000	302.00	Franchises	0	0	0	0	0
3	303200	303.20	Land & Land Rights-Supply	0	0	0	0	0
4	303300	303.30	Land & Land Rights-Pumping	0	0	0	0	0
5	303400	303.40	Land & Land Rights-Treatment	0	0	0	0	0
6	303500	303.50	Land & Land Rights-T&D	5,440	0	5,440	0	5,440
7	303600	303.60	Land & Land Rights-General	0	0	0	0	0
8	304100	304.10	Struct & Imp-Supply	327	131	458	146	604
9	304200	304.20	Struct & Imp-Pumping	1,358	251	1,609	192	1,801
10	304300	304.30	Struct & Imp-Treatment	(656,938)	2,883	(654,055)	1,730	(652,325)
11	304301	304.32	Struct & Imp-Treat-Dpr Paint	0	0	0	0	0
12	304302	304.32	Struct & Imp-Treat-Painting	44	0	44	0	44
13	304310	304.30	Struct & Imp-Treatment-Handl	0	0	0	0	0
14	304312	304.32	Struc & Imp-Treat-WH Repaint	0	0	0	0	0
15	304390	304.30	Struct & Imp-Treat-Mixing	0	0	0	0	0
16	304391	304.30	Struct & Imp-Treat-Purifictn	0	0	0	0	0
17	304392	304.30	Struct & Imp-Treat-Wash Tank	0	0	0	0	0
18	304400	304.40	Struct & Imp-T&D	851	5,096	5,947	2,589	8,536
19	304500	304.50	Struct & Imp-General	10,624	4,095	14,719	3,254	17,973
20	304600	304.60	Struct & Imp-Offices	83,395	330	83,725	256	83,981
21	304610	304.61	Struct & Imp-HVAC	0	0	0	0	0
22	304620	304.62	Struct & Imp-Leasehold	254,712	27,734	282,446	7,177	289,623
23	304700	304.70	Struct & Imp-Store,Shop,Gar	0	0	0	0	0
24	304800	304.80	Struct & Imp-Misc	(1,059)	0	(1,059)	0	(1,059)
25	305000	305.00	Collect & Impound Reservoirs	0	0	0	0	0
26	306000	306.00	Lake, River & Other Intakes	0	0	0	0	0
27	307000	307.00	Wells & Springs	155	0	155	0	155
28	308000	308.00	Infiltratn Galleries & Tunne	0	0	0	0	0
29	309000	309.00	Supply Mains	0	0	0	0	0
30	310000	310.10	Power Generation Equip	1,331	296	1,627	177	1,804
31	311200	311.20	Pump Eqp Electric	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Corporate District

District: CorporateType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
32	311300	311.30	Pump Eqp Diesel	0	0	0	0	0
33	311400	311.40	Pump Eqp Hydraulic	0	0	0	0	0
34	311500	311.50	Pump Eqp Other	0	0	0	0	0
35	311520	311.50	Pump Eqp-SOS & Pumping	0	0	0	0	0
36	311530	311.50	Pumping Equipment WT	0	0	0	0	0
37	311540	311.50	Pumping Equipment TD	49	7	56	5	61
38	320100	320.10	WT Equip Non-Media	24,684	3,118	27,802	1,302	29,104
39	320190	320.19	WT Equip-Basin,Clearwell	0	0	0	0	0
40	320191	320.19	WT Equip-Filter Plt Piping	0	0	0	0	0
41	320192	320.19	WT Equip-Wash Water Tank	0	0	0	0	0
42	320193	320.19	WT Equip-Chemical Feed	0	0	0	0	0
43	320200	320.20	WT Equip Filter Media	0	0	0	0	0
44	330000	330.00	Dist Reservoirs & Standpipes	0	0	0	0	0
45	330002	330.98	Tank Original Painting	0	0	0	0	0
46	330003	330.98	Tank Repainting	2,734	0	2,734	0	2,734
47	330100	330.00	Elevated Tanks & Standpipes	0	0	0	0	0
48	330200	330.00	Ground Level Tanks	0	0	0	0	0
49	331001	331.01	T&D Mains	(14,236)	720	(13,516)	560	(12,956)
50	331200	331.01	TD Mains 6in to 8in	0	0	0	0	0
51	332000	332.00	Fire Mains	0	0	0	0	0
52	333000	333.00	Services	10,639	1,783	12,422	1,174	13,596
53	334100	334.10	Meters	0	0	0	0	0
54	334110	334.11	Meters Bronze Case	3,746	0	3,746	0	3,746
55	334120	334.12	Meters Plastic Case	0	0	0	0	0
56	334130	334.13	Meters Other	(21,457)	0	(21,457)	0	(21,457)
57	334131	334.13	Meter Reading Units	0	0	0	0	0
58	334200	334.20	Meter Installations	0	0	0	0	0
59	334201	334.20	Meter Installations-Other	(19,092)	0	(19,092)	0	(19,092)
60	334300	334.30	Meter Vaults	0	0	0	0	0
61	335000	335.00	Hydrants	(47,874)	679	(47,195)	301	(46,894)
62	339300	339.30	Other P/E-Treatment	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Corporate District

District: Corporate

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
63	339500	339.50	Other P/E-TD	0	0	0	0	0
64	339600	339.60	Other P/E-CPS	81,647	4,131	85,778	0	85,778
65	340100	340.10	Office Furniture & Equip	848,171	71,209	919,380	5,548	924,928
66	340210	340.21	Comp & Periph Mainframe	170,280	(65,585)	104,695	(12,875)	91,820
67	340220	340.22	Comp & Periph Personal	2,432,275	(41,220)	2,391,055	(287,217)	2,103,838
68	340230	340.23	Comp & Periph Other	1,844,940	472,073	2,317,013	628,064	2,945,077
69	340240	340.24	Comp & Periph Capital Lease	(283)	0	(283)	(6,466)	(6,749)
70	340300	340.30	Computer Software	9,233,496	2,638,310	11,871,806	3,793,386	15,665,192
71	340310	340.31	Comp Software Mainframe	4,851,623	(90,560)	4,761,063	(611,832)	4,149,231
72	340320	340.32	Comp Software Personal	532,828	(149,330)	383,498	(64,974)	318,524
73	340325	340.35	Comp Software Customized	1,048,422	497,396	1,545,818	425,163	1,970,981
74	340330	340.33	Comp Software Other	451,081	(99,954)	351,127	82,879	434,006
75	340500	340.50	Other Office Equipment	8,082	(542)	7,540	(83)	7,457
76	341100	341.10	Trans Equip Lt Duty Trks	151,031	45,094	196,125	15,329	211,454
77	341200	341.20	Trans Equip Hvy Duty Trks	151,563	39,776	191,339	26,722	218,061
78	341300	341.30	Trans Equip Autos	213,612	335,227	548,839	335,584	884,423
79	341400	341.40	Trans Equip Other	41,083	2,501	43,584	4,412	47,996
80	342000	342.00	Stores Equipment	(6)	0	(6)	0	(6)
81	343000	343.00	Tools,Shop,Garage Equip	138,959	57,149	196,108	23,799	219,907
82	344000	344.00	Laboratory Equipment	6,282	303	6,585	(328)	6,257
83	345000	345.00	Power Operated Equipment	(78)	0	(78)	0	(78)
84	346000	346.00	Comm Equip Not Classified	(12,529)	0	(12,529)	458	(12,071)
85	346100	346.00	Comm Equip Non-Telephone	23,625	4,170	27,795	2,124	29,919
86	346190	346.00	Remote Control & Instrument	3,942	1,871	5,813	1,196	7,009
87	346200	346.00	Comm Equip Telephone	13,532	1,921	15,453	882	16,335
88	347000	347.00	Misc Equipment	17,879	3,643	21,522	4,066	25,588
89	353200	353.20	WW Land & Ld Rights Collect	0	0	0	0	0
90	353400	353.40	WW Land & Ld Rights Treatmnt	0	0	0	0	0
91	354200	354.20	WW Struct & Imp Collection	0	0	0	0	0
92	354400	354.40	WW Struct & Imp Treatment	0	0	0	0	0
93	354500	354.50	WW Struct & Imp General	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Accumulated Depreciation
As of April 30, 2020
For Corporate District

District: CorporateType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Subsidiary Account	NARUC Account	Account Description	Total Accumulated Depreciation @ 12/31/2017	Net Activity 1/18 - 4/19	Total Accumulated Depreciation @ 04/30/2019	Net Activity 5/19 - 4/20	Total Accumulated Depreciation @ 04/30/2020
94	355400	355.00	WW Pwr Gen Equip Treatment	0	0	0	0	0
95	355500	355.00	WW Pwr Gen Equip RWTP	0	0	0	0	0
96	361100	361.10	WW Collecting Mains	0	0	0	0	0
97	361101	361.10	WW Collecting Mains Other	0	0	0	0	0
98	363000	363.00	WW Services Sewer	0	0	0	0	0
99	364000	364.00	WW Flow Measuring Devices	0	0	0	0	0
100	371100	371.10	WW Pump Equip Elect	0	0	0	0	0
101	371200	371.20	WW Pump Equip Oth Pwr	0	0	0	0	0
102	380450	380.00	WW TD Equip Oth Sew Rem	0	0	0	0	0
103	380500	380.00	WW TD Equip Chem Trmt Plt	0	0	0	0	0
104	380600	380.00	WW TD Equip Oth Disp	0	0	0	0	0
105	380625	380.00	WW TD Equip Gen Trmt	0	0	0	0	0
106	381000	381.00	WW Plant Sewers	0	0	0	0	0
107	394000	394.00	WW Laboratory Equipment	0	0	0	0	0
108	396000	396.00	WW Communication Equip	0	0	0	0	0
109	397000	397.00	WW Misc Equipment	0	0	0	0	0
110	398000	398.00	WW Other Tangible Plant	0	0	0	0	0
111								
112			Total Property - Corporate	\$21,890,890	\$3,774,706	\$25,665,596	\$4,384,700	\$30,050,296
113								
114	101099		Closed Work Order to be Reclassified	\$0	\$0	\$0	\$0	\$0
115	101100		Regulatory Asset - AFUDC - Debt	0	0	0	0	0
116	103000		Property Held for Future Use	0	0	0	0	0
117								
118			Total Property - Corporate	\$21,890,890	\$3,774,706	\$25,665,596	\$4,384,700	\$30,050,296
119								
120			Allocation to Districts	(21,890,890)	(3,774,706)	(25,665,596)	(4,384,700)	(30,050,296)
121								
122			Total Property - Corporate After Allocation	\$0	\$0	\$0	\$0	\$0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Contributions in Aid of Construction
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Contributions in Aid of Construction as of December 31, 2017:	\$161,238,063	\$161,099,848	\$138,215
2				
3	Contributions in Aid of Construction Adjustment	0	0	0
4				
5	Adjusted Base Year as of December 31, 2017:	\$161,238,063	\$161,099,848	\$138,215
6				
7	Contributions in Aid of Construction as of April 30, 2019:	\$167,600,040	\$167,461,825	\$138,215
8				
9	Contributions in Aid of Construction Adjustment	0	0	0
10				
11	Adjusted Contributions in Aid of Construction as of April 30, 2019:	\$167,600,040	\$167,461,825	\$138,215
12				
13	Contributions in Aid of Construction as of April 30, 2020:	\$171,505,936	\$171,367,721	\$138,215
14				
15	Contributions in Aid of Construction Adjustment	0	0	0
16				
17	Adjusted Contributions in Aid of Construction as of April 30, 2020:	\$171,505,936	\$171,367,721	\$138,215

IAWC Financial Exhibit RB
Schedule RB8INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Customer Advances
As of April 30, 2020Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Customer Advances as of December 31, 2017:	\$40,281,702	\$40,281,702	\$0
2				
3	Customer Advances Adjustment	0	0	0
4				
5	Adjusted Base Year as of December 31, 2017:	\$40,281,702	\$40,281,702	\$0
6				
7	Customer Advances as of April 30, 2019:	\$46,061,683	\$46,061,683	\$0
8				
9	Customer Advances Adjustment	0	0	0
10				
11	Adjusted Customer Advances as of April 30, 2019:	\$46,061,683	\$46,061,683	\$0
12				
13	Customer Advances as of April 30, 2020:	\$50,231,287	\$50,231,287	\$0
14				
15	Customer Advances Adjustment	0	0	0
16				
17	Adjusted Customer Advances as of April 30, 2020:	\$50,231,287	\$50,231,287	\$0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Northwest Billing Change
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Total Deferred Northwest Billing Change:	\$295,547	\$295,547	\$0
2				
3	Accumulated Amortization as of December 31, 2017:	0	0	0
4				
5	Net Balance as of December 31, 2017:	295,547	295,547	0
6				
7	Add'l costs incurred for January 2018 - April 2019:	0	0	0
8	Accumulated Amortization additions January 2018 - April 2019	0	0	0
9				
10	Net Balance as of April 30, 2019:	295,547	295,547	0
11				
12	Add'l costs incurred for May 2019 - April 2020:	0	0	0
13	Amortization for May 2019 - April 2020:	98,516	98,516	0
14				
15	Net Balance as of April 30, 2020:	\$197,031	\$197,031	\$0

Type of Filing: ☒ Original ☐ Updated ☐ Revised

District Number	Subsidiary Account	NARUC Account	Account Description	RB10 Worksheet			Pro Forma Adjustments			For the Twelve Months Ended April 30, 2019		
				Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value
1030	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1030	302000	302.00	Franchises	0	0	0	0	0	0	0	0	0
1030	303200	303.20	Land and Land Rights SS	0	0	0	0	0	0	0	0	0
1030	303300	303.30	Land and Land Rights P	0	0	0	0	0	0	0	0	0
1030	303400	303.40	Land and Land Rights WT	290	0	290	0	0	0	290	0	290
1030	303500	303.50	Land and Land Rights TD	0	0	0	0	0	0	0	0	0
1030	303600	303.60	Land and Land Rights AG	0	0	0	0	0	0	0	0	0
1030	304100	304.10	Struct & Improve SS	11,559	1,632	9,927	0	336	(336)	11,559	1,968	9,591
1030	304200	304.20	Struct & Imp Pumping	9,316	5,351	3,965	0	320	(320)	9,316	5,671	3,645
1030	304300	304.30	Struct & Imp WT	119,842	58,031	61,811	0	4,960	(4,960)	119,842	62,991	56,851
1030	304301	304.32	Struct & Imp WT Depr Pntng (IN)	0	0	0	0	0	0	0	0	0
1030	304302	304.32	Struct & Imp WT WH Repaint	0	(904)	904	0	0	0	0	(904)	904
1030	304310	304.30	Struct & Imp WT Paint	0	0	0	0	0	0	0	0	0
1030	304312	304.32	Struct & Imp WT Wste Handl/Trm	0	0	0	0	0	0	0	0	0
1030	304390	304.30	Struct & Imp WT Mix & Set Bldg	0	0	0	0	0	0	0	0	0
1030	304391	304.30	Struct & Imp WT Pur Bldg (IN)	6,999	1,049	5,950	0	288	(288)	6,999	1,337	5,662
1030	304392	304.30	Struct & Imp WT Wsh Wtr Twr BI	0	0	0	0	0	0	0	0	0
1030	304400	304.40	Struct & Imp TD	0	0	0	0	0	0	0	0	0
1030	304500	304.50	Struct & Imp AG	12,830	1,980	10,850	0	608	(608)	12,830	2,588	10,242
1030	304600	304.60	Struct & Imp Offices	11,792	5,185	6,607	0	560	(560)	11,792	5,745	6,047
1030	304610	304.61	Gen Structures - HVAC	0	0	0	0	0	0	0	0	0
1030	304620	304.62	Struct & Imp Leasehold	0	0	0	0	0	0	0	0	0
1030	304700	304.70	Struct & Imp Store,Shop,Garage	0	0	0	0	0	0	0	0	0
1030	304800	304.80	Struct & Imp Misc	13,246	5,270	7,976	0	608	(608)	13,246	5,878	7,368
1030	305000	305.00	Collect & Impounding	0	0	0	0	0	0	0	0	0
1030	306000	306.00	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0
1030	307000	307.00	Wells & Springs	30,019	21,745	8,274	0	1,168	(1,168)	30,019	22,913	7,106
1030	308000	308.00	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0
1030	309000	309.00	Supply Mains	422	489	(67)	0	16	(16)	422	505	(83)
1030	310000	310.10	Power Generation Equip	0	0	0	0	0	0	0	0	0
1030	311200	311.20	Pump Equipment Electric	18,474	3,059	15,415	0	800	(800)	18,474	3,859	14,615
1030	311300	311.30	Pump Equipment Diesel	0	0	0	0	0	0	0	0	0
1030	311400	311.40	Pump Equipment Hydraulic	0	0	0	0	0	0	0	0	0
1030	311500	311.50	Pump Equipment Other	0	(602)	602	0	0	0	0	(602)	602
1030	311520	311.50	Pump Equipment SS	12,294	1,616	10,678	0	528	(528)	12,294	2,144	10,150
1030	311530	311.50	Pumping Equipment WT	5,127	1,751	3,376	0	224	(224)	5,127	1,975	3,152
1030	311540	311.50	Pumping Equipment TD	0	0	0	0	0	0	0	0	0
1030	320100	320.10	WT Equipment Non-Media	194,242	117,960	76,282	206,556	19,954	186,602	400,798	137,914	262,884
1030	320190	320.19	WT Equipment Set Basin,Clear Well	0	0	0	0	0	0	0	0	0
1030	320191	320.19	WT Equipment Filter Plant Piping (IN)	0	0	0	0	0	0	0	0	0
1030	320192	320.19	WT Equipment Wash Water Tank (IN)	0	0	0	0	0	0	0	0	0
1030	320193	320.19	WT Equipment Chemical Feed (IN)	0	0	0	0	0	0	0	0	0
1030	320200	320.20	WT Equipment Filter Media	0	0	0	0	0	0	0	0	0
1030	330000	330.00	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0
1030	330002	330.98	Dist Res & Stand Orig Paint (P	0	0	0	0	0	0	0	0	0
1030	330003	330.98	Dist Res & Stand Orig Repaint	1,748	383	1,365	0	80	(80)	1,748	463	1,285
1030	330100	330.00	Elevated Tanks & Standpipes	0	(126)	126	0	0	0	0	(126)	126
1030	330200	330.00	Ground Level Facilities	0	0	0	0	0	0	0	0	0

Type of Filing: ☒ Original ☐ Updated ☐ Revised

District Number	Subsidiary Account	NARUC Account	Account Description	RB10 Workpaper			Pro Forma Adjustments			For the Twelve Months Ended April 30, 2019		
				Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value
1030	331001	331.01	TD Mains Not Classified by Size	67,827	29,081	38,746	5,424	1,535	3,889	73,251	30,616	42,635
1030	331200	331.01	TD Mains 6in to 8in	0	0	0	0	0	0	0	0	0
1030	332000	332.00	Fire Mains	0	0	0	0	0	0	0	0	0
1030	333000	333.00	Services	23,698	238	23,460	1,353	1,344	9	25,051	1,582	23,469
1030	334100	334.10	Meters	5,246	2,089	3,157	3,864	572	3,292	9,110	2,661	6,449
1030	334110	334.11	Meters Bronze Case	12,518	5,431	7,087	0	1,248	(1,248)	12,518	6,679	5,839
1030	334120	334.12	Meters Plastic Case	0	0	0	0	0	0	0	0	0
1030	334130	334.13	Meters Other	185	185	0	0	16	(16)	185	201	(16)
1030	334131	334.13	Meters Other-Rem Rdr Unts	0	0	0	0	0	0	0	0	0
1030	334200	334.20	Meter Installations	11,069	6,555	4,514	0	416	(416)	11,069	6,971	4,098
1030	334201	334.20	Meter Installation Other	0	0	0	0	0	0	0	0	0
1030	334300	334.30	Meter Vaults	3,319	(787)	4,106	0	128	(128)	3,319	(659)	3,978
1030	335000	335.00	Hydrants	122	37	85	0	0	0	122	37	85
1030	339100	339.10	Other Plant & Equipment SS	0	0	0	0	0	0	0	0	0
1030	339300	339.30	Other Plant & Equipment WT	0	0	0	0	0	0	0	0	0
1030	339500	339.50	Other Plant & Equipment TD	0	0	0	0	0	0	0	0	0
1030	339600	339.60	Other Plant & Equipment CPS	0	0	0	0	0	0	0	0	0
1030	340100	340.10	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0
1030	340210	340.21	Comp & Periph Mainframe	0	0	0	0	0	0	0	0	0
1030	340220	340.22	Comp & Periph Personal	7,699	25,059	(17,360)	0	1,824	(1,824)	7,699	26,883	(19,184)
1030	340230	340.23	Comp & Periph Other	0	0	0	0	0	0	0	0	0
1030	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0	0	0	0	0
1030	340300	340.30	Computer Software	0	0	0	0	0	0	0	0	0
1030	340310	340.31	Comp Software Mainframe	0	0	0	0	0	0	0	0	0
1030	340320	340.32	Comp Software Personal	0	0	0	0	0	0	0	0	0
1030	340325	340.35	Comp Software Customized	0	0	0	0	0	0	0	0	0
1030	340330	340.33	Comp Software Other	0	0	0	0	0	0	0	0	0
1030	340500	340.50	Other Office Equipment	0	0	0	0	0	0	0	0	0
1030	341100	341.10	Trans Equip Lt Duty Trks	0	0	0	0	0	0	0	0	0
1030	341200	341.20	Trans Equip Hvy Duty Trks	0	0	0	0	0	0	0	0	0
1030	341300	341.30	Trans Equip Autos	0	0	0	0	0	0	0	0	0
1030	341400	341.40	Trans Equip Other	0	0	0	0	0	0	0	0	0
1030	342000	342.00	Stores Equipment	0	0	0	0	0	0	0	0	0
1030	343000	343.00	Tools,Shop,Garage Equip	0	0	0	0	0	0	0	0	0
1030	344000	344.00	Laboratory Equipment	12,115	1,087	11,028	0	1,408	(1,408)	12,115	2,495	9,620
1030	345000	345.00	Power Operated Equipment	529	710	(181)	0	16	(16)	529	726	(197)
1030	346000	346.00	Comm Equip Not Classified	0	0	0	0	0	0	0	0	0
1030	346100	346.00	Comm Equip Non-Telephone	2,373	1,421	952	0	224	(224)	2,373	1,645	728
1030	346190	346.00	Remote Control & Instrumentation	9,226	6,774	2,452	0	896	(896)	9,226	7,670	1,556
1030	346200	346.00	Comm Equipment Telephone	0	0	0	0	0	0	0	0	0
1030	347000	347.00	Misc Equipment	2,215	221	1,994	0	112	(112)	2,215	333	1,882
Total Utility Plant:				\$606,341	\$301,970	\$304,371	\$217,197	\$40,189	\$177,008	\$823,538	\$342,159	\$481,379
Total Pumping & Treatment Facilities:				<u>\$222,840</u>			<u>\$399,026</u>					
Total Somerset Water District Customers:				<u>91</u>			<u>91</u>					
Somerset Water Capacity Adjustment: (150 total - 91 customers) / 150 total				<u>\$87,650</u>			<u>\$156,950</u>					

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Somerset Water Capacity Adjustment
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

District Number	Subsidiary Account	NARUC Account	Account Description	Pro Forma Adjustments			For the Twelve Months Ended April 30, 2020		
				Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value
1030	301000	301.00	Organization	\$0	\$0	\$0	\$0	\$0	\$0
1030	302000	302.00	Franchises	0	0	0	0	0	0
1030	303200	303.20	Land and Land Rights SS	0	0	0	0	0	0
1030	303300	303.30	Land and Land Rights P	0	0	0	0	0	0
1030	303400	303.40	Land and Land Rights WT	0	0	0	290	0	290
1030	303500	303.50	Land and Land Rights TD	0	0	0	0	0	0
1030	303600	303.60	Land and Land Rights AG	0	0	0	0	0	0
1030	304100	304.10	Struct & Improve SS	0	372	(372)	11,559	2,340	9,219
1030	304200	304.20	Struct & Imp Pumping	0	240	(240)	9,316	5,911	3,405
1030	304300	304.30	Struct & Imp WT	0	2,976	(2,976)	119,842	65,967	53,875
1030	304301	304.32	Struct & Imp WT Depr Pntng (IN)	0	0	0	0	0	0
1030	304302	304.32	Struct & Imp WT WH Repaint	0	0	0	0	(904)	904
1030	304310	304.30	Struct & Imp WT Paint	0	0	0	0	0	0
1030	304312	304.32	Struct & Imp WT Wste Handl/Trm	0	0	0	0	0	0
1030	304390	304.30	Struct & Imp WT Mix & Set Bldg	0	0	0	0	0	0
1030	304391	304.30	Struct & Imp WT Pur Bldg (IN)	0	144	(144)	6,999	1,481	5,518
1030	304392	304.30	Struct & Imp WT Wsh Wtr Twr Bl	0	0	0	0	0	0
1030	304400	304.40	Struct & Imp TD	0	0	0	0	0	0
1030	304500	304.50	Struct & Imp AG	0	480	(480)	12,830	3,068	9,762
1030	304600	304.60	Struct & Imp Offices	0	432	(432)	11,792	6,177	5,615
1030	304610	304.61	Gen Structures - HVAC	0	0	0	0	0	0
1030	304620	304.62	Struct & Imp Leasehold	0	0	0	0	0	0
1030	304700	304.70	Struct & Imp Store,Shop,Garage	0	0	0	0	0	0
1030	304800	304.80	Struct & Imp Misc	0	192	(192)	13,246	6,070	7,176
1030	305000	305.00	Collect & Impounding	0	0	0	0	0	0
1030	306000	306.00	Lake, River & Other Intakes	0	0	0	0	0	0
1030	307000	307.00	Wells & Springs	0	828	(828)	30,019	23,741	6,278
1030	308000	308.00	Infiltration Galleries & Tunnels	0	0	0	0	0	0
1030	309000	309.00	Supply Mains	0	0	0	422	505	(83)
1030	310000	310.10	Power Generation Equip	0	0	0	0	0	0
1030	311200	311.20	Pump Equipment Electric	0	252	(252)	18,474	4,111	14,363
1030	311300	311.30	Pump Equipment Diesel	0	0	0	0	0	0
1030	311400	311.40	Pump Equipment Hydraulic	0	0	0	0	0	0
1030	311500	311.50	Pump Equipment Other	0	0	0	0	(602)	602
1030	311520	311.50	Pump Equipment SS	0	372	(372)	12,294	2,516	9,778
1030	311530	311.50	Pumping Equipment WT	0	156	(156)	5,127	2,131	2,996
1030	311540	311.50	Pumping Equipment TD	0	0	0	0	0	0
1030	320100	320.10	WT Equipment Non-Media	6,753	9,290	(2,537)	407,551	147,204	260,347
1030	320190	320.19	WT Equipment Set Basin,Clear Well	0	0	0	0	0	0
1030	320191	320.19	WT Equipment Filter Plant Piping (IN)	0	0	0	0	0	0
1030	320192	320.19	WT Equipment Wash Water Tank (IN)	0	0	0	0	0	0
1030	320193	320.19	WT Equipment Chemical Feed (IN)	0	0	0	0	0	0
1030	320200	320.20	WT Equipment Filter Media	0	0	0	0	0	0
1030	330000	330.00	Dist Reservoirs & Standpipes	0	0	0	0	0	0
1030	330002	330.98	Dist Res & Stand Orig Paint (P	0	0	0	0	0	0
1030	330003	330.98	Dist Res & Stand Orig Repaint	0	204	(204)	1,748	667	1,081
1030	330100	330.00	Elevated Tanks & Standpipes	0	0	0	0	(126)	126
1030	330200	330.00	Ground Level Facilities	0	0	0	0	0	0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Somerset Water Capacity Adjustment
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

District Number	Subsidiary Account	NARUC Account	Account Description	Pro Forma Adjustments			For the Twelve Months Ended April 30, 2020		
				Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value
1030	331001	331.01	TD Mains Not Classified by Size	3,744	1,266	2,478	76,995	31,882	45,113
1030	331200	331.01	TD Mains 6in to 8in	0	0	0	0	0	0
1030	332000	332.00	Fire Mains	0	0	0	0	0	0
1030	333000	333.00	Services	2,828	944	1,884	27,879	2,526	25,353
1030	334100	334.10	Meters	2,040	477	1,563	11,150	3,138	8,012
1030	334110	334.11	Meters Bronze Case	0	768	(768)	12,518	7,447	5,071
1030	334120	334.12	Meters Plastic Case	0	0	0	0	0	0
1030	334130	334.13	Meters Other	0	12	(12)	185	213	(28)
1030	334131	334.13	Meters Other-Rem Rdr Unts	0	0	0	0	0	0
1030	334200	334.20	Meter Installations	0	276	(276)	11,069	7,247	3,822
1030	334201	334.20	Meter Installation Other	0	0	0	0	0	0
1030	334300	334.30	Meter Vaults	0	96	(96)	3,319	(563)	3,882
1030	335000	335.00	Hydrants	0	0	0	122	37	85
1030	339100	339.10	Other Plant & Equipment SS	0	0	0	0	0	0
1030	339300	339.30	Other Plant & Equipment WT	0	0	0	0	0	0
1030	339500	339.50	Other Plant & Equipment TD	0	0	0	0	0	0
1030	339600	339.60	Other Plant & Equipment CPS	0	0	0	0	0	0
1030	340100	340.10	Office Furniture & Equipment	0	0	0	0	0	0
1030	340210	340.21	Comp & Periph Mainframe	0	0	0	0	0	0
1030	340220	340.22	Comp & Periph Personal	0	1,536	(1,536)	7,699	28,419	(20,720)
1030	340230	340.23	Comp & Periph Other	0	0	0	0	0	0
1030	340240	340.24	Comp & Periph Capital Lease	0	0	0	0	0	0
1030	340300	340.30	Computer Software	0	0	0	0	0	0
1030	340310	340.31	Comp Software Mainframe	0	0	0	0	0	0
1030	340320	340.32	Comp Software Personal	0	0	0	0	0	0
1030	340325	340.35	Comp Software Customized	0	0	0	0	0	0
1030	340330	340.33	Comp Software Other	0	0	0	0	0	0
1030	340500	340.50	Other Office Equipment	0	0	0	0	0	0
1030	341100	341.10	Trans Equip Lt Duty Trks	0	0	0	0	0	0
1030	341200	341.20	Trans Equip Hvy Duty Trks	0	0	0	0	0	0
1030	341300	341.30	Trans Equip Autos	0	0	0	0	0	0
1030	341400	341.40	Trans Equip Other	0	0	0	0	0	0
1030	342000	342.00	Stores Equipment	0	0	0	0	0	0
1030	343000	343.00	Tools,Shop,Garage Equip	0	0	0	0	0	0
1030	344000	344.00	Laboratory Equipment	0	804	(804)	12,115	3,299	8,816
1030	345000	345.00	Power Operated Equipment	0	12	(12)	529	738	(209)
1030	346000	346.00	Comm Equip Not Classified	0	0	0	0	0	0
1030	346100	346.00	Comm Equip Non-Telephone	0	156	(156)	2,373	1,801	572
1030	346190	346.00	Remote Control & Instrumentation	0	612	(612)	9,226	8,282	944
1030	346200	346.00	Comm Equipment Telephone	0	0	0	0	0	0
1030	347000	347.00	Misc Equipment	0	108	(108)	2,215	441	1,774
Total Utility Plant:				\$15,365	\$23,005	(\$7,640)	\$838,903	\$365,164	\$473,739
Total Pumping & Treatment Facilities:									\$390,045
Total Somerset Water District Custome									91
Somerset Water Capacity Adjustment:									\$153,418
(150 total - 91 customers) / 150 total									

Type of Filing: X Original Updated Revised

District Number	Subsidiary Account	NARUC Account	RB10 Workpaper			Pro Forma Adjustments			For the Twelve Months Ended April 30, 2019			
			Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value	Utility Plant in Service	Accumulated Depreciation	Net Book Value	
1035	353200	353.20	WW Land & Land Rights Coll	\$631	\$0	\$631	\$0	\$0	\$0	\$631	\$0	\$631
1035	353400	353.40	WW Land & Land Rights TDP	350	0	350	0	0	0	350	0	350
1035	354200	354.20	WW Struct & Imp Coll	21,190	(1,823)	23,013	0	1,072	(1,072)	21,190	(751)	21,941
1035	354400	354.40	WW Struct & Imp TDP	23,718	(15,632)	39,350	0	1,216	(1,216)	23,718	(14,416)	38,134
1035	354500	354.50	WW Pwr Gen Equip RWTP	121,208	23,699	97,509	0	6,176	(6,176)	121,208	29,875	91,333
1035	355400	355.00	WW Pwr Gen Equip TDP	1,686	446	1,240	0	80	(80)	1,686	526	1,160
1035	355500	355.00	WW Pwr Gen Equipment RWTP	44,631	21,855	22,776	0	2,976	(2,976)	44,631	24,831	19,800
1035	361100	361.10	WW Collecting Mains	607,200	(180,626)	787,826	88,096	14,029	74,067	695,296	(166,597)	861,893
1035	361101	361.10	WW Collecting Mains Other	28,129	(8,166)	36,295	0	640	(640)	28,129	(7,526)	35,655
1035	363000	363.00	WW Services Sewer	15,526	(652)	16,178	15,750	1,050	14,700	31,276	398	30,878
1035	364000	364.00	WW Flow Measuring Devices	1,854	1,849	5	0	240	(240)	1,854	2,089	(235)
1035	371100	371.10	WW Pump Equipment Electric	53,301	12,800	40,501	0	2,448	(2,448)	53,301	15,248	38,053
1035	371200	371.20	WW Pump Equip Oth Pwr	1,470	451	1,019	0	64	(64)	1,470	515	955
1035	380450	380.00	WW TD Equipment Oth Sew Rem	64,185	4,778	59,407	0	2,416	(2,416)	64,185	7,194	56,991
1035	380500	380.00	WW TD Equip Chem Trmt Plt	101,236	7,490	93,746	0	3,808	(3,808)	101,236	11,298	89,938
1035	380600	380.00	WW TD Equipment Oth Disp	8,436	701	7,735	0	320	(320)	8,436	1,021	7,415
1035	380625	380.00	WW TD Equip Gen Trmt	1,426	355	1,071	0	48	(48)	1,426	403	1,023
1035	381000	381.00	WW Plant Sewer	13,559	1,630	11,929	16,000	776	15,224	29,559	2,406	27,153
1035	394000	394.00	WW Laboratory Equipment	7,702	2,988	4,714	0	512	(512)	7,702	3,500	4,202
1035	396000	396.00	WW Communication Equipment	10,828	7,990	2,838	0	1,056	(1,056)	10,828	9,046	1,782
1035	397000	397.00	WW Misc Equipment	34,677	23,381	11,296	0	2,320	(2,320)	34,677	25,701	8,976
Total Utility Plant			\$1,162,943	(\$96,486)	\$1,259,429	\$119,846	\$41,247	\$78,599	\$1,282,789	(\$55,239)	\$1,338,028	
Total Pumping & Treatment Facilities						\$203,613				\$192,557		
Total Somerset Sewer District Customers:						90				90		
Somerset Sewer Capacity Adjustment: (250 total - 90 customers) / 250 total						\$130,312				\$123,236		

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Somerset Water Capacity Adjustment
As of April 30, 2020

Type of Filing: X Original Updated Revised

District Number	Subsidiary Account	NARUC Account	Account Description	Pro Forma Adjustments			For the Twelve Months Ended April 30, 2020		
				Utility Plant In Service	Accumulated Depreciation	Net Book Value	Utility Plant In Service	Accumulated Depreciation	Net Book Value
1035	353200	353.20	WW Land & Land Rights Coll	\$0	\$0	\$0	\$631	\$0	\$631
1035	353400	353.40	WW Land & Land Rights TDP	0	0	0	350	0	350
1035	354200	354.20	WW Struct & Imp Coll	0	552	(552)	21,190	(199)	21,389
1035	354400	354.40	WW Struct & Imp TDP	0	744	(744)	23,718	(13,672)	37,390
1035	354500	354.50	WW Pwr Gen Equip RWTP	0	3,120	(3,120)	121,208	32,995	88,213
1035	355400	355.00	WW Pwr Gen Equip TDP	0	48	(48)	1,686	574	1,112
1035	355500	355.00	WW Pwr Gen Equipment RWTP	0	1,416	(1,416)	44,631	26,247	18,384
1035	361100	361.10	WW Collecting Mains	97,144	32,645	64,499	792,440	(133,952)	926,392
1035	361101	361.10	WW Collecting Mains Other	0	1,296	(1,296)	28,129	(6,230)	34,359
1035	363000	363.00	WW Services Sewer	10,869	948	9,921	42,145	1,346	40,799
1035	364000	364.00	WW Flow Measuring Devices	0	96	(96)	1,854	2,185	(331)
1035	371100	371.10	WW Pump Equipment Electric	0	1,968	(1,968)	53,301	17,216	36,085
1035	371200	371.20	WW Pump Equip Oth Pwr	0	36	(36)	1,470	551	919
1035	380450	380.00	WW TD Equipment Oth Sew Rem	0	4,476	(4,476)	64,185	11,670	52,515
1035	380500	380.00	WW TD Equip Chem Trmt Plt	0	7,068	(7,068)	101,236	18,366	82,870
1035	380600	380.00	WW TD Equipment Oth Disp	0	588	(588)	8,436	1,609	6,827
1035	380625	380.00	WW TD Equip Gen Trmt	0	96	(96)	1,426	499	927
1035	381000	381.00	WW Plant Sewer	8,000	596	7,404	37,559	3,002	34,557
1035	394000	394.00	WW Laboratory Equipment	0	516	(516)	7,702	4,016	3,686
1035	396000	396.00	WW Communication Equipment	0	720	(720)	10,828	9,766	1,062
1035	397000	397.00	WW Misc Equipment	0	1,728	(1,728)	34,677	27,429	7,248
Total Utility Plant				\$116,013	\$58,657	\$57,356	\$1,398,802	\$3,418	\$1,395,384
Total Pumping & Treatment Facilities									\$186,089
Total Somerset Sewer District Customers									90
Somerset Sewer Capacity Adjustment:									\$119,097
(250 total - 90 customers) / 250 total									

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Acquisition Adjustment
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Acquisition Adjustment per Books as of December 31, 2017:	\$52,414,913	\$52,307,068	\$107,845
2				
3	Acquisition Adjustment Amortization as of December 31, 2017:	29,313,000	29,253,633	59,367
4				
5	Net Acquisition Adjustment as of December 31, 2017:	\$23,101,913	\$23,053,435	\$48,478
6				
7	Acquisition Adjustment per Books as of April 30, 2019:	\$52,414,913	\$52,307,068	\$107,845
8				
9	Reclass Gross-Up to Deferred Tax Liab	(8,024,931)	(8,012,894)	(12,037)
10	Acquisition Adjustment Amortization as of April 30, 2019:	(31,032,753)	(30,969,518)	(63,235)
11	Reclass to Exclude from Rate Base	(13,344,359)	(13,324,656)	(19,703)
12				
13	Net Acquisition Adjustment as of April 30, 2019:	\$12,870	\$0	\$12,870
14				
15	Reclass Gross-Up to Deferred Tax Liab	(7,549,876)	(7,538,551)	(11,325)
16	Additional Amortization May 2019 - April 2020:	(1,271,752)	(1,268,850)	(2,902)
17	Reclass to Exclude from Rate Base	8,820,605	8,807,401	13,204
18				
19	Net Acquisition Adjustment as of April 30, 2020:	\$11,847	\$0	\$11,847

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Wabash Billing Change
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Total Deferred Wabash Billing Change:	\$293,861	\$293,861	\$0
2				
3	Accumulated Amortization as of December 31, 2017:	0	0	0
4				
5	Net Balance as of December 31, 2017:	293,861	293,861	0
6				
7	Add'l costs incurred for January 2018 - April 2019:	0	0	0
8	Accumulated Amortization additions January 2018 - April 2019	0	0	0
9				
10	Net Balance as of April 30, 2019:	293,861	293,861	0
11				
12	Add'l costs incurred for May 2019 - April 2020:	0	0	0
13	Amortization for May 2019 - April 2020:	97,954	97,954	0
14				
15	Net Balance as of April 30, 2020:	\$195,907	\$195,907	\$0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Thirteen Month Average Materials and Supplies
As of April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater	Corporate
1	Balance as of December 31, 2016	\$1,401,119	\$1,400,200	\$919	\$0
2					
3	Balance as of December 31, 2017	\$1,409,855	\$1,408,950	\$905	\$0
4					
5					
6	Thirteen Month Average Pro Forma:	\$1,428,475	\$1,427,736	\$739	\$0

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Rate of Return SummaryType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Class of Capital	Step 2 As Of 04/30/2020	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	\$434,467,491	35.60%	5.19%	1.85%
2					
3	Accumulated Deferred Income Taxes	225,159,739	18.45%	0.00%	0.00%
4					
5	Accumulated Depreciation on Contributed Utility Plant for Muncie Sewer	88,164	0.01%	0.00%	0.00%
6					
7	Post Retirement Benefits, Net	2,345,695	0.19%	0.00%	0.00%
8					
9	Accumulated Deferred Investment Tax Credits - Pre 1971	0	0.00%	0.00%	0.00%
10					
11	Job Development Investment Tax Credits (JDITC) - Post 1970	344,492	0.03%	8.35%	0.00%
12					
13	Prepaid Pension	(3,140,901)	-0.26%	0.00%	0.00%
14					
15	Common Equity	561,112,881	45.98%	10.80%	4.97%
16					
17	Total Capitalization	\$1,220,377,560	100.00%		6.82%

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Rate of Return SummaryType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Class of Capital	Step 1 As Of 04/30/2019	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	\$386,377,967	34.98%	5.26%	1.84%
2					
3	Accumulated Deferred Income Taxes	217,863,201	19.73%	0.00%	0.00%
4					
5	Accumulated Depreciation on Contributed Utility Plant for Muncie Sewer	85,859	0.01%	0.00%	0.00%
6					
7	Post Retirement Benefits, Net	2,345,695	0.21%	0.00%	0.00%
8					
9	Accumulated Deferred Investment Tax Credits - Pre 1971	0	0.00%	0.00%	0.00%
10					
11	Job Development Investment Tax Credits (JDITC) - Post 1970	381,500	0.03%	8.39%	0.00%
12					
13	Prepaid Pension	(3,145,390)	-0.28%	0.00%	0.00%
14					
15	Common Equity	500,587,982	45.32%	10.80%	4.89%
16					
17	Total Capitalization	\$1,104,496,814	100.00%		6.73%

Indiana-American Water Company
Cause No. 45XXX
Rate of Return SummaryType of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Class of Capital	Actual As Of 12/31/17	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	\$346,132,503	34.82%	5.53%	1.93%
2					
3	Accumulated Deferred Income Taxes	203,154,485	20.44%	0.00%	0.00%
4					
5	Accumulated Depreciation on Contributed Utility Plant for Muncie Sewer	82,785	0.01%	0.00%	0.00%
6					
7	Post Retirement Benefits, Net	2,345,695	0.24%	0.00%	0.00%
8					
9	Accumulated Deferred Investment Tax Credits - Pre 1971	0	0.00%	0.00%	0.00%
10					
11	Job Development Investment Tax Credits (JDITC) - Post 1970	430,844	0.04%	8.50%	0.00%
12					
13	Prepaid Pension	(3,885,775)	-0.39%	0.00%	0.00%
14					
15	Common Equity	445,707,419	44.84%	10.80%	4.84%
16					
17	Total Capitalization	\$993,967,956	100.00%		6.77%

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Calculation of Deferred Income Taxes
For the Twelve Months Ended April 30, 2020

Line No.		WATER	SEWER	TOTAL	Federal Tax Rate	21.00%
					State Rate Rate for 04/30/2019	5.79%
					State Rate Rate for 04/30/2020	5.54%
1	Accumulated Deferred Income Tax per GL at 12/31/2017	(\$107,411,167)	(\$161,362)	(\$107,572,529)		
2						
3	Regulatory Adjustments for rate case:					
4	Regulatory Asset/Liab recoverable	(90,718,515)	(136,282)	(90,854,797)		
5	10190000 Reg Asset-AFUDC-Debt	2,118,056	3,182	2,121,238		
6	10810000 Accum Depreciation - Reg Asset	(1,712,374)	(2,572)	(1,714,946)		
7						
8	Net	(197,723,999)	(297,034)	(198,021,033)		
9						
10	Items removed:					
11						
12	UPAA Gross Up Indiana Cities	4,474,120		4,474,120		
13	UPAA Gross Up United Water	4,184,220		4,184,220		
14						
15	Def Tax (DTA) on non-taxable CIAC depreciation	(13,791,792)		(13,791,792)		
16						
17	Total Accumulated Deferred Income tax at 12/31/2017	(202,857,451)	(297,034)	(203,154,485)		
18						
19						
20	Regulatory Asset/Liab recoverable movement	13,285	20	13,305		
21	Reg Asset-AFUDC Debt movement	(92,480)		(92,480)		
22	UPAA Adjustment	(633,409)		(633,409)		
23	Plant Adjustment	(13,818,454)	(177,677)	(13,996,132)		
24	Total Accumulated Deferred Income tax at 04/30/2019	(217,388,509)	(474,692)	(217,863,201)		
25						
26						
27						
28	<u>Before Proration</u>					
29	Regulatory Asset/Liab recoverable movement	15,643	24	15,667		
30	Reg Asset-AFUDC Debt movement	(69,360)		(69,360)		
31	UPAA Adjustment	(475,056)		(475,056)		
32	Plant Adjustment	(6,620,994)	(146,794)	(6,767,789)		
33	Total Accumulated Deferred Income tax at 04/30/2020	(\$224,538,277)	(\$621,462)	(\$225,159,739)		
34						
35						
36						
37						
38						
39						
40						
41						
42	<u>SUPPORT:</u>					
43						
44		Federal	State	Federal	State	
45	Tax Deductions for 04/30/2019	(\$40,609,253)	(\$52,965,317)	(\$925,027)	(\$942,562)	
46	Repairs Deduction for 04/30/2019	(42,675,515)	(42,675,515)	(45,354)	(45,354)	
47	Book Depreciation for 04/30/2019	47,843,568	47,843,568	278,799	278,799	
48	NOL Utilization - 2018	(10,925,704)	-			
49	CIAC adjustment for 04/30/2019	(7,407,371)	(7,407,371)			
50						
51	Tax/Book Difference	(53,774,275)	(55,204,635)	(691,582)	(709,116)	
52						
53	<u>Tax Effect:</u>					
54	Deferred Tax Effect	(10,621,168)	(3,197,287)	(136,607)	(41,070)	
55						
56						
57						
58						
59						
60	Tax Deductions for 04/30/2020	(33,595,031)	(42,384,402)	(797,950)	(811,101)	
61	Repairs Deduction for 04/30/2020	(38,679,700)	(38,679,700)	(64,945)	(64,945)	
62	Book Depreciation for 04/30/2020	53,255,999	53,255,999	286,731	286,731	
63	CIAC adjustment for 04/30/2020	(5,554,578)	(5,554,578)			
64						
65	Tax/Book	(24,573,310)	(33,362,682)	(576,164)	(589,315)	
66						
67	<u>Tax Effect:</u>					
68	Deferred Tax Effect	(\$4,772,135)	(\$1,848,860)	(\$114,136)	(\$32,658)	

Indiana-American Water Company
Cause No. 45XXX
Test Year Operating Revenues at Present Rates & Proposed Rates
Summary Schedule of all Rate Class Revenues for Water Districts

Type of Filing: ☒ Original ☐ Updated ☐ RevisedRate Class: Summary

Line Number	Class/Description	Base Year Revenues 12/31/2017	Adjustments for Present Rates	Step 1 at Present Rates	Adjustments for Proposed Rates	Step 1 at Proposed Rates	Percent of Revenue To Total	Total Dollar Increase	Total Revenue Increase (%)	Step 2 at Proposed Rates	Percent of Revenue To Total	Total Dollar Increase	Total Revenue Increase (%)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1													
2	Residential	\$112,206,022	\$2,236,612	\$114,442,634	\$8,830,994	\$123,273,628	51.56%	\$8,830,994	7.72%	\$133,316,835	51.34%	\$10,043,207	8.15%
3													
4	Commercial	44,190,004	490,633	44,680,637	3,859,665	48,540,302	20.30%	3,859,665	8.64%	52,942,774	20.39%	4,402,472	9.07%
5													
6	Industrial	15,719,359	(1,277,872)	14,441,487	1,652,927	16,094,414	6.73%	1,652,927	11.45%	17,980,993	6.92%	1,886,579	11.72%
7													
8	Other Public Authority	8,282,993	(318,639)	7,964,354	756,900	8,721,254	3.65%	756,900	9.50%	9,585,009	3.69%	863,755	9.90%
9													
10	Sale for Resale	12,375,429	(1,400,946)	10,974,483	1,313,308	12,287,791	5.14%	1,313,308	11.97%	13,593,000	5.23%	1,305,209	10.62%
11													
12	Miscellaneous	107,378	(34,092)	73,286	(78)	73,208	0.03%	(78)	-0.11%	73,120	0.03%	(88)	-0.12%
13													
14	Private Fire Service	4,577,914	(133,126)	4,444,788	207,987	4,652,775	1.95%	207,987	4.68%	4,889,421	1.88%	236,646	5.09%
15													
16	Public Fire Service	20,752,127	(687,639)	20,064,488	1,543,591	21,608,079	9.04%	1,543,591	7.69%	23,358,305	8.99%	1,750,226	8.10%
17													
18	Total Water Revenues:	\$218,211,226	(\$1,125,069)	\$217,086,157	\$18,165,294	\$235,251,451	98.40%	\$18,165,294	8.37%	\$255,739,457	98.48%	\$20,488,006	8.71%
19													
20													
21	Late Payment Charge	\$1,301,369	(\$6,710)	\$1,294,659	\$108,335	\$1,402,994	0.59%	\$108,335	8.37%	\$1,525,180	0.59%	\$122,186	8.71%
22													
23	Rent	246,468	24,192	270,660	0	270,660	0.11%	0	0.00%	270,660	0.10%	0	0.00%
24													
25	Collection for Others	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
26													
27	NSF Check Charge	101,156	1,387	102,543	0	102,543	0.04%	0	0.00%	102,543	0.04%	0	0.00%
28													
29	Usage Data	648,630	2,849	651,479	0	651,479	0.27%	0	0.00%	651,479	0.25%	0	0.00%
30													
31	Reconnection Fee	829,820	100,810	930,630	0	930,630	0.39%	0	0.00%	930,630	0.36%	0	0.00%
32													
33	After Hrs Charge	19,560	2,198	21,758	0	21,758	0.01%	0	0.00%	21,758	0.01%	0	0.00%
34													
35	Misc Service	454,861	346	455,207	0	455,207	0.19%	0	0.00%	455,207	0.18%	0	0.00%
36													
37	Unbilled Revenue	253,198	(253,198)	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
38													
39	Total Other Revenues:	\$3,855,062	(\$128,126)	\$3,726,936	\$108,335	\$3,835,271	1.60%	\$108,335	8.37%	\$3,957,457	1.52%	\$122,186	8.71%
40													
41													
42	Total Operating Revenues:	\$222,066,288	(\$1,253,195)	\$220,813,093	\$18,273,629	\$239,086,722	100.00%	\$18,273,629	8.28%	\$259,696,914	100.00%	\$20,610,192	8.62%

Indiana-American Water Company
Cause No. 45XXX
Test Year Operating Revenues at Present Rates & Proposed Rates
Summary Schedule of all Rate Class Revenues for Wastewater Districts

Type of Filing: ☒ Original ☐ Updated ☐ RevisedRate Class: Summary

Line Number	Class/Description	Base Year Revenues 12/31/2017	Adjustments for Present Rates	Step 1 at Present Rates	Adjustments for Proposed Rates	Step 1 at Proposed Rates	Percent of Revenue To Total	Total Dollar Increase	Total Revenue Increase (%)	Step 2 at Proposed Rates	Percent of Revenue To Total	Total Dollar Increase	Total Revenue Increase (%)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1													
2	Residential	\$426,430	\$673,009	\$1,099,439	\$0	\$1,099,439	80.25%	\$0	0.00%	\$1,099,439	80.25%	\$0	0.00%
3													
4	Commercial	19,668	148,175	167,843	0	167,843	12.25%	0	0.00%	167,843	12.25%	0	0.00%
5													
6	Industrial	0	66,867	66,867	0	66,867	4.88%	0	0.00%	66,867	4.88%	0	0.00%
7													
8	Other Public Authority	0	27,253	27,253	0	27,253	1.99%	0	0.00%	27,253	1.99%	0	0.00%
9													
10	Sale for Resale	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
11													
12	Miscellaneous	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
13													
14	Private Fire Service	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
15													
16	Public Fire Service	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
17													
18	Total Water Revenues:	\$446,098	\$915,304	\$1,361,402	\$0	\$1,361,402	99.37%	\$0	0.00%	\$1,361,402	99.37%	\$0	0.00%
19													
20													
21	Late Payment Charge	\$2,847	\$5,841	\$8,688	\$0	\$8,688	0.63%	\$0	0.00%	\$8,688	0.63%	\$0	0.00%
22													
23	Rent	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
24													
25	Collection for Others	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
26													
27	NSF Check Charge	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
28													
29	Usage Data	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
30													
31	Reconnection Fee	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
32													
33	After Hrs Charge	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
34													
35	Misc Service	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
36													
37	Unbilled Revenue	22	(22)	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
38													
39	Total Other Revenues:	\$2,869	\$5,819	\$8,688	\$0	\$8,688	0.63%	\$0	0.00%	\$8,688	0.63%	\$0	0.00%
40													
41													
42	Total Operating Revenues:	\$448,967	\$921,123	\$1,370,090	\$0	\$1,370,090	100.00%	\$0	0.00%	\$1,370,090	100.00%	\$0	0.00%

Indiana-American Water Company
Cause No. 45XXX
Present Rates Step 1 Adjustments

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Operating Revenues:	\$222,515,255	\$222,066,288	\$448,967
2				
3				
4	Test Year Detail of Adjustments:			
5	TCJA Impact	(10,612,548)	(10,589,869)	(22,679)
6	Declining Use Adjustment	(2,854,679)	(2,854,679)	0
7	Normalization of Billing Units	(835,794)	(835,794)	0
8	Organic Growth Adjustment	2,595,545	2,595,545	0
9	Acquisitions Adjustment	3,588,345	2,650,368	937,977
10	Miscellaneous Adjustments	(787,734)	(787,718)	(16)
11	DSIC Revenue Adjustment	8,575,661	8,575,661	0
12	Late Fees	(869)	(6,710)	5,841
13				
14	Total Adjustment	(332,073)	(1,253,196)	921,123
15				
16	Step 1 Revenues at Present Rates (Line 1 + Line 14):	\$222,183,182	\$220,813,092	\$1,370,090

Cause 45142

Indiana-American Water Company
Cause No. 45XXX
Present Rates Step 1 Adjustments

IAWC Financial Exhibit REV
REV2 Support

Support Schedule

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company			Total Water			Total Wastewater		
		Base Year 12 Months Ended 12/31/2017	Adjustments for Present Rates	Present Rates Step 1	Base Year 12 Months Ended 12/31/2017	Adjustments for Present Rates	Present Rates Step 1	Base Year 12 Months Ended 12/31/2017	Adjustments for Present Rates	Present Rates Step 1
1	Operating Revenues:									
2	Residential Revenue	\$112,632,452	\$2,909,621	\$115,542,073	\$112,206,022	\$2,236,612	\$114,442,634	\$426,430	\$673,009	\$1,099,439
3	Commercial Revenue	44,209,672	638,808	44,848,480	\$44,190,004	490,633	\$44,680,637	\$19,668	148,175	\$167,843
4	Industrial Revenue	15,719,359	(1,211,005)	14,508,354	\$15,719,359	(1,277,872)	\$14,441,487	\$0	66,867	\$66,867
5	Other Public Authority Revenue	8,282,993	(291,386)	7,991,607	\$8,282,993	(318,639)	\$7,964,354	\$0	27,253	\$27,253
6	Sales for Resale Revenue	12,375,429	(1,400,946)	10,974,483	\$12,375,429	(1,400,946)	\$10,974,483	\$0	0	\$0
7	Private Fire Revenue	4,577,914	(133,126)	4,444,788	4,577,914	(133,126)	4,444,788	0	0	\$0
8	Public Fire Revenue	20,752,127	(687,639)	20,064,488	20,752,127	(687,639)	20,064,488	0	0	\$0
9	Miscellaneous Revenue	107,378	(34,092)	73,286	107,378	(34,092)	73,286	0	0	\$0
10	Unbilled Revenues	253,220	(253,220)	0	253,198	(253,198)	0	22	(22)	0
11	<u>Detail of Adjustments</u>									
12	TCJA Impact		(10,612,548)			(10,589,869)			(22,679)	
13	Declining Use Adjustment		(2,854,679)			(2,854,679)			0	
14	Normalization of Billing Units		(967,576)			(967,576)			0	
15	Organic Growth Adjustment		2,595,545			2,595,545			0	
16	Acquisition Adjustment		3,588,345			2,650,368			937,977	
17	Miscellaneous Adjustments		(787,734)			(787,718)			(16)	
18	DSIC Revenue Adjustment		8,575,661			8,575,661			0	
19										
20	Total Operating Revenues	\$218,910,544	(\$462,985)	\$218,447,559	\$218,464,424	(\$1,378,267)	\$217,086,157	\$446,120	\$915,282	\$1,361,402
21										
22										
23	Other Operating Revenues:									
24	Late Payment Fee	\$1,304,216	(\$869)	\$1,303,347	\$1,301,369	(\$6,710)	\$1,294,659	\$2,847	\$5,841	\$8,688
25	Rent	\$246,468	\$24,192	\$270,660	\$246,468	\$24,192	\$270,660	\$0	\$0	\$0
26	NSF Check Charge	\$101,156	\$1,387	\$102,543	\$101,156	\$1,387	\$102,543	\$0	\$0	\$0
27	Usage Data	\$648,630	\$2,849	\$651,479	\$648,630	\$2,849	\$651,479	\$0	\$0	\$0
30	Reconnect Fee	\$829,820	\$100,810	\$930,630	\$829,820	\$100,810	\$930,630	\$0	\$0	\$0
34	After Hours Charge	\$19,560	\$2,198	\$21,758	\$19,560	\$2,198	\$21,758	\$0	\$0	\$0
34	Miscellaneous Service	\$454,861	\$346	\$455,207	\$454,861	\$346	\$455,207	\$0	\$0	\$0
36										
37	<u>Detail of Adjustments</u>									
38	Late Fees		(869)			(6,710)			5,841	
39	Normalization of Billing Units		131,782			131,782			0	
40										
41	Total Other Operating Revenues	\$3,604,711	\$130,913	\$3,735,624	\$3,601,864	\$125,072	\$3,726,936	\$2,847	\$5,841	\$8,688
42										
43										
44	Total Operating Revenues	\$222,515,255	(\$332,072)	\$222,183,183	\$222,066,288	(\$1,253,195)	\$220,813,093	\$448,967	\$921,123	\$1,370,090

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Purchased Water Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: X Original Updated Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Purchased Water as of 12/31/2017:	\$378,491	\$378,491	\$0
2				
3				
4	Detail of Adjustments to Purchase Water Expense:			
6	Discontinued purchased water utilities	(279,524)	(279,524)	0
7	Acquisition (Georgetown)	338,827	338,827	0
8	Rate Change (Boonville)	60,992	60,992	0
9				
10	Total Pro Forma Adjustment	120,295	120,295	0
11				
12	Pro Forma Purchased Water Expense as of April 30, 2020 (Line 1 + Line 10):	<u>\$498,786</u>	<u>\$498,786</u>	<u>\$0</u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Fuel and Power Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: X Original Updated Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Fuel and Power as of 12/31/2017:	\$7,174,327	\$7,170,657	\$3,670
2				
3				
4	Detail of Adjustments to Fuel & Power Expense:			
5	System Delivery	(279,660)	(276,363)	(3,297)
6	Billing Adjustments and Annulaization of New Locations	30,944	30,944	0
7	2018 Rate Changes	17,860	17,848	12
8	Acquisitions	110,516	55,540	54,976
9	Production change improvements	87,650	87,650	0
10	2019-2020 Inflation Adjustment	116,902	116,885	17
11	Total Pro Forma Adjustment	84,212	32,504	51,708
12				
13	Pro Forma Fuel and Power Expense as of April 30, 2020 (Line 1 + Line 11):	\$7,258,539	\$7,203,161	\$55,378

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Chemicals Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Chemicals as of 12/31/2017:	\$1,553,688	\$1,550,885	\$2,803
2				
3				
4	Detail of Adjustments to Chemical Expense:			
5	Change in System Delivery	150,141	149,752	389
6	Change in Chemical Pricing	222,010	222,010	0
7	Acquisitions	32,676	12,022	20,654
8				
9				
10	Total Pro Forma Adjustment	404,827	383,784	21,043
11				
12	Pro Forma Chemicals Expense as of April 30, 2020 (Line 1 + Line 10):	\$1,958,515	\$1,934,669	\$23,846

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Waste Disposal Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: X Original Updated Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Waste Disposal as of 12/31/2017:	\$1,222,370	\$835,129	\$387,241
2				
3				
4	Detail of Adjustments to Waste Disposal Expense:			
5	Projected cost increase	308,202	272,363	35,839
6	Inflation excluding Acquisitions	14,408	5,244	9,164
7	Acquisitions including inflation	29,184	10,924	18,260
8	Richmond waste disposal decrease	(22,915)	(22,915)	0
9				
10	Total Pro Forma Adjustment	328,879	265,616	63,263
11				
12	Pro Forma Waste Disposal Expense as of April 30, 2020 (Line 1 + Line 10):	\$1,551,249	\$1,100,745	\$450,504

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Adjustment of Salaries and Wages Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Salaries and Wages as of 12/31/2017:	\$15,699,420	\$15,680,048	\$19,372
2				
3				
4	Detail of Adjustments to Salary and Wages Expense:			
5	Base Wages Existing Positions	2,222,129	2,226,101	(3,972)
6	APP	(22,010)	(20,845)	(1,165)
7	LTPP	42,338	42,411	(73)
8	Overtime	386,709	386,825	(116)
9	Wages Acquisition Positions	256,285	256,285	0
10	Wages New Positions	543,320	543,320	0
11	Total Pro Forma Adjustment	3,428,771	3,434,097	(5,326)
12				
13	Pro Forma Salaries and Wages Expense as of April 30, 2020 (Line 1 + Line 11):	\$19,128,191	\$19,114,145	\$14,046

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Pension Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Pension as of 12/31/2017:	\$1,846,048	\$1,843,752	\$2,296
2				
3				
4	Detail of Adjustment to Pension Expense:			
5	Pension	(1,181,802)	(1,181,009)	(793)
6	Capitalization	443,747	443,588	159
7				
8				
9				
10	Total Pro Forma Adjustment	(738,055)	(737,421)	(634)
11				
12	Pro Forma Pension Expense as of April 30, 2020 (Line 1 + Line 10):	\$1,107,993	\$1,106,331	\$1,662

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of OPEB Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year OPEB as of 12/31/2017:	\$255,343	\$255,079	\$264
2				
3				
4	Detail of Adjustment to OPEB Expense:			
5	OPEBS	203,044	202,510	534
6	Capitalization	(18,275)	(18,137)	(138)
7				
8				
9				
10	Total Pro Forma Adjustment	184,769	184,373	396
11				
12	Pro Forma OPEB Expense as of April 30, 2020 (Line 1 + Line 10):	\$440,112	\$439,452	\$660

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Adjustment of Group Insurance Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Group Insurance as of 12/31/2017:	\$3,207,748	\$3,203,875	\$3,873
2				
3				
4	Detail of Adjustments to Group Insurance Expense:			
5	Group Insurance Existing Positions	495,376	495,535	(159)
6	Group Insurance Acquisition Positions	70,282	70,282	0
7	Group Insurance New Positions	141,516	141,516	0
8				
9	Total Pro Forma Adjustment	<u>707,174</u>	<u>707,333</u>	<u>(159)</u>
10				
11	Pro Forma Group Insurance Expense as of April 30, 2020 (Line 1 + Line 9):	<u><u>\$3,914,922</u></u>	<u><u>\$3,911,208</u></u>	<u><u>\$3,714</u></u>

IAWC Financial Exhibit OPER
Schedule OM9Indiana-American Water Company
Cause No. 45XXX
Pro Forma Adjustment of Other Benefits Expense
For the Twelve Months Ended April 30, 2020Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Other Benefits as of 12/31/2017:	\$1,101,551	\$1,100,076	\$1,475
2				
3	Detail of Adjustments to Other Benefits Expense:			
4	401K	108,724	108,688	36
5	DCP	131,790	131,870	(80)
6	ESPP	20,188	20,168	20
7	VEBA	(44,259)	(44,179)	(80)
8	Other Benefits Existing Positions	15,075	15,230	(155)
9	Other Benefits Acquisitions	25,545	25,545	0
10	Other Benefits New Positions	52,845	52,845	0
11	Total Pro Forma Adjustment	309,908	310,167	(259)
12				
13	Pro Forma Other Benefits Expense as of April 30, 2020 (Line 1 + Line 11):	<u>\$1,411,459</u>	<u>\$1,410,243</u>	<u>\$1,216</u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Support Services
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Support Services as of 12/31/2017:	\$19,006,297	\$18,977,787	\$28,510
2				
3	Detail of Adjustments to Support Services Expense:			
4	Removed severance from base year 12 months ended December 2017 amounts (Labor Related)	(162,484)	(162,240)	(244)
5	Adjust Non-Service Costs (ASC 715) from 2017 Base Year Pension Expense	(211,765)	(211,447)	(318)
6	Adjust Non-Service Costs (ASC 715) from 2017 Base Year OPEB Expense	28,511	28,468	43
7	Adjusted CSC Call Handling for labor and labor-related costs for additional Call Handling employees	(12,427)	(12,408)	(19)
8	Adjustment for salary and labor-related items	823,586	822,351	1,235
9	Removal of base year costs related to advertising, contributions, donations, one-time contract charges, lobbying, penalties, outplacement services	(24,297)	(24,261)	(36)
10	Inflation Adjustment of Other Non-Labor Costs (except depreciation and LOP capital lease interest)	236,899	236,544	355
11	Adjustment for Depreciation	186,912	186,632	280
12	Adjustment for LOP capital lease interest	215,905	215,581	324
13	Adjustment for Service Company office expense	106,407	106,247	160
14	Total Pro Forma Adjustment	<u>1,187,247</u>	<u>1,185,467</u>	<u>1,780</u>
15				
16	Pro Forma Support Services Expense as of April 30, 2020 (Line 1 + Line 14):	<u>\$20,193,544</u>	<u>\$20,163,254</u>	<u>\$30,290</u>
17				

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Contracted Services Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Contracted Services as of 12/31/2017:	\$1,420,029	\$1,392,895	\$27,134
2				
3				
4	Detail of Adjustments to Contracted Services Expense:			
5	Removal of One Time Expenses	(105,766)	(105,659)	(107)
6	Additional Contracted Line Locates	1,015,028	1,015,028	
7	Adjustment for Inflation	95,174	93,793	1,381
8	Total Pro Forma Adjustment	<u>1,004,436</u>	<u>1,003,162</u>	<u>1,274</u>
9				
10	Pro Forma Contracted Services Expense as of April 30, 2020 (Line 1 + Line 8):	<u><u>\$2,424,465</u></u>	<u><u>\$2,396,057</u></u>	<u><u>\$28,408</u></u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Building Maintenance and Services Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Building Maintenance and Services as of 12/31/2017:	\$1,054,748	\$1,052,714	\$2,034
2				
3				
4	Detail of Adjustments to Building Maintenance and Services Expense:			
5				
6	Adjustment for Inflation	53,545	53,442	103
7	Total Pro Forma Adjustment	53,545	53,442	103
8				
9	Pro Forma Building Maintenance and Services Expense as of April 30, 2020 (Line 1 + Line 7):	\$1,108,293	\$1,106,156	\$2,137

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Telecommunication Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Telecommunication as of 12/31/2017:	\$815,801	\$815,442	\$359
2				
3				
4	Detail of Adjustments to Telecommunication Expense:			
5				
6	Adjustment for Inflation	41,415	41,397	18
7	Total Pro Forma Adjustment	41,415	41,397	18
8				
9	Pro Forma Telecommunication Expense as of April 30, 2020 (Line 1 + Line 7):	\$857,216	\$856,839	\$377

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Postage, Printing and Stationary Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Postage, Printing and Stationary as of 12/31/2017:	\$44,817	\$44,783	\$34
2				
3				
4	Detail of Adjustments to Postage, Printing & Stationary Expense:			
5	Miscoded Canon invoice removal	(78)	(78)	0
6	Removal of Accrual reversal credit	706	706	0
7	Adjustment for inflation	3,036	3,035	1
8	Total Pro Forma Adjustment	<u>3,664</u>	<u>3,663</u>	<u>1</u>
9				
10	Pro Forma Postage, Printing and Stationary Expense as of April 30, 2020 (Line 1 + Line 8):	<u>\$48,481</u>	<u>\$48,446</u>	<u>\$35</u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Office Supplies and Services Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Office Supplies and Services as of 12/31/2017:	\$544,624	\$544,072	\$552
2				
3				
4	Detail of Adjustments to Office Supplies and Services Expense:			
5	Software adjustment	77,780	77,699	81
6	Inflation factor adjustment	18,098	18,095	3
7	Accrual Reversal removal	6,198	6,174	24
8	Total Pro Forma Adjustment	102,076	101,968	108
9				
10	Pro Forma Office Supplies and Services Expense as of April 30, 2020 (Line 1 + Line 8):	\$646,700	\$646,040	\$660

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Advertising & Marketing Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Advertising & Marketing as of 12/31/2017:	\$100,687	\$100,549	\$138
2				
3				
4	Detail of Adjustments to Advertising & Marketing Expense:			
5				
6	Inflation factor increase	3,494	3,494	
7	Removal of Entercom Communications invoice for 2018	(35,100)	(35,100)	
8	Removal of Accrual Reversal	2,420	2,420	
9	Total Pro Forma Adjustment	<u>(29,186)</u>	<u>(29,186)</u>	<u>0</u>
10				
11	Pro Forma Advertising & Marketing Expense as of April 30, 2020 (Line 1 + Line 9):	<u>\$71,501</u>	<u>\$71,363</u>	<u>\$138</u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Employee Related Costs Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Employee Related Costs as of 12/31/2017:	\$407,334	\$407,069	\$265
2				
3				
4	Detail of Adjustments to Employee Related Costs Expense:			
5	Adjustment for Inflation	20,694	20,667	27
6				
7	Total Pro Forma Adjustment	20,694	20,667	27
8				
9	Pro Forma Employee Related Costs Expense as of April 30, 2020 (Line 1 + Line 7):	\$428,028	\$427,736	\$292

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Miscellaneous Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Miscellaneous as of 12/31/2017:	\$2,522,710	\$2,520,084	\$2,626
2				
3				
4	Detail of Adjustments to Miscellaneous Expense:			
5	Remove Charitable Contributions	(169,192)	(169,171)	(21)
6	Remove Lobbying Expense	(85,342)	(85,223)	(119)
7	Remove Lobbying Expense charged to Company Dues/Memberships	(77)	(77)	0
8	Remove Penalties	(705)	(705)	0
9	Remove Accrual Reversals	21,926	21,893	33
10	Adjust BT SOP 98-1 Amortization	287,796	287,364	432
11	Acquisition Adjustment	84,924	57,180	27,744
12	Adjustment for Inflation	89,798	89,518	280
13	Total Pro Forma Adjustment	229,128	200,779	28,349
14				
15	Pro Forma Miscellaneous Expense as of April 30, 2020 (Line 1 + Line 13):	\$2,751,838	\$2,720,863	\$30,975

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Rents Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Rents as of 12/31/2017:	\$569,514	\$568,893	\$621
2				
3				
4	Detail of Adjustments to Rent Expense:			
5	Canon Copier Expense Adjustment	(31,077)	(31,068)	(9)
6	Removal of Greenwood office rent expense - 555 East County Line	(347,812)	(347,200)	(612)
7	Adjustment for office lease space	207,728	207,536	192
8	Adjustment for annual license payments	4,000	4,000	0
9	Removal of miscoded payments	(650)	(650)	0
10	Adjustment for monthly miscellaneous rent expenses	541	541	0
11	Removal of acquisition appraisal expense	(60,099)	(60,099)	0
12	Acquisition	32,940	32,940	0
13	Total Pro Forma Adjustment	<u>(194,429)</u>	<u>(194,000)</u>	<u>(429)</u>
14				
15	Pro Forma Rents Expense as of April 30, 2020 (Line 1 + Line 13):	<u>\$375,085</u>	<u>\$374,893</u>	<u>\$192</u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Transportation Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Transportation as of 12/31/2017:	\$921,565	\$922,012	(\$447)
2				
3				
4	Detail of Adjustments to Transportation Expense:			
5	Element Charges adjustment for going level of vehicles	(45,939)	(45,939)	0
6	Miscoded invoices removal	(1,302)	(1,302)	0
7	Miscellaneous Transportation purchases inflation adjustment	8,741	8,741	0
8	Reimburse employee business mileage inflation adjustment	5,069	5,069	0
9	Salvage Value reclass inflation adjustment	543	543	0
10	Capitalization	(36,405)	(36,405)	0
11	Gasoline purchases adjustment to 12 month average of prices	38,893	38,893	0
12	Accrual/Reversal offset	23,772	23,325	447
13	Total Pro Forma Adjustment	(6,628)	(7,075)	447
14				
15	Pro Forma Transportation Expense as of April 30, 2020 (Line 1 + Line 13):	\$914,937	\$914,937	\$0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Uncollectible Accounts Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Uncollectible Accounts as of 12/31/2017:	\$2,317,269	\$2,313,793	\$3,476
2				
3				
4	Detail of Adjustment to Uncollectible Accounts Expense:			
5	Adjustment at Present rates	(58,183)	(68,638)	10,455
6				
7				
8	Total Pro Forma Adjustment	<u>(58,183)</u>	<u>(68,638)</u>	<u>10,455</u>
9				
10	Pro Forma Uncollectible Accounts Expense as of April 30, 2020 (Line 1 + Line 8):	<u><u>\$2,259,086</u></u>	<u><u>\$2,245,155</u></u>	<u><u>\$13,931</u></u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Customer Accounting Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Customer Accounting as of 12/31/2017:	\$2,849,836	\$2,845,563	\$4,273
2				
3				
4	Detail of Adjustments to Customer Accounting:			
5	Bank Service Charge Inflation Factor Adjustment	152,896	152,665	231
6	Acquisitions	75,528	75,528	0
7	Reversal of Accrual Adjustment	42,808	42,744	64
8	Call Handling Overflow Agents	892,972	891,644	1,328
9	Total Pro Forma Adjustment	<u>1,164,204</u>	<u>1,162,581</u>	<u>1,623</u>
10				
11	Pro Forma Customer Accounting Expense as of April 30, 2020 (Line 1 + Line 9):	<u><u>\$4,014,040</u></u>	<u><u>\$4,008,144</u></u>	<u><u>\$5,896</u></u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Regulatory Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Regulatory as of 12/31/2017:	\$387,854	\$387,272	\$582
2				
3				
4	Detail of Adjustments to Regulatory Expense:			
5	Adjust for pro forma rate case expense (three year amortization)	337,967	337,460	507
6				
7				
8				
9				
10	Total Pro Forma Adjustment	337,967	337,460	507
11				
12	Pro Forma Regulatory Expense as of April 30, 2020 (Line 1 + Line 10):	\$725,821	\$724,732	\$1,089

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Insurance Other than Group Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Insurance Other than Group as of 12/31/2017:	\$1,746,379	\$1,743,822	\$2,557
2				
3				
4	Detail of Adjustments to Insurance Other than Group Expense:			
5	Change in Policy Premiums	374,411	373,719	692
6	Ins W/C Cap Credits	4,361	4,421	(60)
7	Acquisitions	40,752	40,691	61
8	Storage Tank Liability	9,259	9,245	14
9				
10	Total Pro Forma Adjustment	428,783	428,076	707
11				
12	Pro Forma Insurance Other than Group Expense as of April 30, 2020 (Line 1 + Line 10):	\$2,175,162	\$2,171,898	\$3,264

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Maintenance Supplies and Services Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Maintenance Supplies and Services as of 12/31/2017:	\$5,928,101	\$5,924,236	\$3,865
2				
3				
4	Detail of Adjustment to Maintenance Supplies & Services Expense:			
5	Adjustment for Inflation	294,994	293,358	1,636
6	Acquisition Adjustment	158,545	109,837	48,708
7				
8				
9				
10	Total Pro Forma Adjustment	453,539	403,195	50,344
11				
12	Pro Forma Maintenance Supplies and Services Expense as of April 30, 2020 (Line 1 + Line 10):	\$6,381,640	\$6,327,431	\$54,209

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Depreciation Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: X Original Updated Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Depreciation as of 12/31/2017:	\$48,054,562	\$48,001,119	\$53,443
2				
3				
4	Detail of Adjustments to Depreciation Expense:			
5	Utility Plant Additions	5,970,980	5,849,425	121,555
6	Depreciation Study Rate Changes	(6,067,991)	(6,171,541)	103,550
7	Reg Asset-AFUDC-Debt	0	0	0
8	UPAA Depr Amortization	0	0	0
9	Deferred Depreciation	164,816	164,565	251
10	CIAC Amortization	0	0	0
11	Total Pro forma Adjustment	67,805	(157,551)	225,356
12				
13	Pro Forma Depreciation Expense as of April 30, 2019 (Line 1 + Line 11):	<u>\$48,122,367</u>	<u>\$47,843,568</u>	<u>\$278,799</u>
14				
15				
16	Detail of Adjustments to Depreciation Expense:			
17	Utility Plant Additions	5,409,545	5,401,613	7,932
18	Depreciation Study Rate Changes	0	0	0
19	Reg Asset-AFUDC-Debt	0	0	0
20	UPAA Depr Amortization	0	0	0
21	Deferred Depreciation	10,818	10,818	0
22	CIAC Amortization	0	0	0
23	Total Pro forma Adjustment	5,420,363	5,412,431	7,932
24				
25	Pro Forma Depreciation Expense as of April 30, 2020 (Line 13 + Line 23):	<u>\$53,542,730</u>	<u>\$53,255,999</u>	<u>\$286,731</u>

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Amortization Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Amortization as of 12/31/2017:	\$535,287	\$533,631	\$1,656
2				
3				
4	Detail of Adjustments to Amortization Expense:			
5	Warsaw CPS WTP	4	4	0
6	Wabash Billing	97,956	97,956	0
7	Northwest Billing Change	(98,520)	(98,520)	0
8	Reg Asset AFUDC Equity	9,741	9,727	14
9	Deferred Post In-Service AFUDC	68,231	68,109	122
10	Muncie Sewer UPAA	0	0	0
11	Total Pro Forma Adjustment	77,412	77,276	136
12				
13	Pro Forma Amortization Expense as of April 30, 2020 (Line 1 + Line 11):	\$612,699	\$610,907	\$1,792

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Property Tax Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Property Tax as of 12/31/2017:	\$11,064,293	\$11,064,298	(\$5)
2				
3				
4	Detail of Adjustments to Property Tax Expense			
5	Adjustment for Property Tax Expense for April 30, 2020	872,754	829,247	43,507
6	Adjustment for Non-Utility Property Tax	873	873	0
7	Acquisitions	409,003	347,826	61,177
8	Total Pro Forma Adjustment	1,282,630	1,177,946	104,684
9				
10	Pro Forma Property Tax Expense as of April 30, 2020 (Line 1 + Line 8):	\$12,346,923	\$12,242,244	\$104,679

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Adjustment of Payroll Taxes Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Payroll Taxes as of 12/31/2017:	\$1,175,248	\$1,173,870	\$1,378
2				
3				
4	Detail of Adjustments to Payroll Taxes Expense:			
5	Payroll taxes Existing Positions	232,737	233,004	(267)
6	Payroll taxes Acquisitions	20,348	20,348	0
7	Payroll taxes New Positions	42,965	42,965	0
8				
9				
10	Total Pro Forma Adjustment	296,050	296,317	(267)
11				
12	Pro Forma Payroll Taxes Expense as of April 30, 2020 (Line 1 + Line 10):	\$1,471,298	\$1,470,187	\$1,111

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Environmental Tax Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Environmental Tax as of 12/31/2017:	\$290,872	\$290,436	\$436
2				
3				
4	Detail of Adjustments to Environmental Tax Expense:			
5	Environmental Tax Fee Adjustment	10,848	11,284	(436)
6				
7				
8	Total Pro Forma Adjustment	10,848	11,284	(436)
9				
10	Pro Forma Environmental Tax Expense as of April 30, 2020 (Line 1 + Line 8):	\$301,720	\$301,720	\$0

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Gross Receipts Tax Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Gross Receipts Tax as of 12/31/2017:	\$2,910,439	\$2,906,073	\$4,366
2				
3				
4	Detail of Adjustments to Gross Receipts Tax Expense:			
5	Gross Receipts Tax Adjustment at present rates	14,841	221	14,620
6				
7				
8				
9				
10	Total Pro Forma Adjustment at present rates	14,841	221	14,620
11				
12	Pro Forma Gross Receipts Tax Expense as of April 30, 2020 (Line 1 + Line 10):	\$2,925,280	\$2,906,294	\$18,986

INDIANA-AMERICAN WATER COMPANY
Cause No. 45XXX
Pro Forma Adjustment of Utility Reg Assessment Expense
For the Twelve Months Ended April 30, 2020

Type of Filing: ☒ Original ☐ Updated ☐ Revised

Line Number	Description	Total Company	Total Water	Total Wastewater
1	Base Year Utility Reg Assessment as of 12/31/2017:	\$241,758	\$241,395	\$363
2				
3				
4	Detail of Adjustments to Utility Regulatory Assessment Tax			
5	Pro Forma Adjustment for Utility Regulatory Assesment Tax at present rates	32,783	31,360	1,423
6				
7				
8	Total Pro Forma Adjustment at present rates	32,783	31,360	1,423
9				
10	Pro Forma Utility Reg Assessment Expense as of April 30, 2020 (Line 1 + Line 8):	\$274,541	\$272,755	\$1,786

Indiana-American Water Company
Cause No. 45XXX
Pro Forma Calculation of Federal and State Income Taxes
For the Twelve Months Ended April 30, 2020

Type of Filing: X Original Updated Revised

Line Number	Description	Step 1			Step 2		
		Total Company	Total Water	Total Wastewater	Total Company	Total Water	Total Wastewater
1	Operating Revenues:	\$222,183,182	\$220,813,092	\$1,370,090	\$240,456,851	\$238,804,879	\$1,651,972
2							
3	Less: Deductions:						
4	Operations and Maintenance Expenses	\$82,645,603	\$81,922,684	\$722,919	\$82,831,409	\$82,105,624	\$725,785
5	Depreciation - Tax Normalized	41,768,254	41,494,405	273,849	46,828,899	46,547,170	281,729
6	Amortization	320,571	319,217	1,354	320,571	319,217	1,354
7	General Taxes	17,319,762	17,193,200	126,562	17,584,382	17,453,739	130,643
8	Permanent Taxable Differences	(279,184)	(278,928)	(257)	(279,184)	(278,928)	(257)
9	Interest on Customer Deposits	0	0	0	0	0	0
10	Interest Synchronization Deduction	19,604,802	19,491,064	113,738	22,610,148	22,496,793	113,355
11	Total Deductions:	\$161,379,808	\$160,141,642	\$1,238,166	\$169,896,225	\$168,643,615	\$1,252,610
12							
13	Federal Taxable Income before State Income Taxes:	\$60,803,374	\$60,671,450	\$131,924	\$70,560,626	\$70,161,264	\$399,362
14							
15	Less: State Income Taxes	\$3,456,261	\$3,448,335	\$7,926	\$4,009,468	\$3,986,461	\$23,007
16	Less: Allocation of Parent Company Interest	4,401,089	4,375,556	25,533	4,401,089	4,375,556	25,533
17							
18	Federal Taxable Income:	\$52,946,024	\$52,847,559	\$98,465	\$62,150,069	\$61,799,247	\$350,822
19							
20							
21	Current and Deferred Federal Income Taxes:						
22	Taxes @ 21% Rate	\$11,118,665	\$11,097,987	\$20,678	\$13,051,515	\$12,977,842	\$73,673
23	Plus: SFAS 109 Amortization to FIT	76,800	76,354	446	73,851	73,481	370
24	Plus: Investment Credit Amortization	(37,008)	(36,968)	(40)	(37,008)	(36,968)	(40)
25	Plus: R & D Credit	0	0	0	0	0	0
26	Total Federal Income Taxes:	11,158,457	11,137,373	21,084	13,088,358	13,014,355	74,003
27	Less: Base Year Federal Income Tax Expense:	21,635,109	21,602,658	32,451	11,158,457	11,137,373	21,084
28	Federal Income Tax Pro Forma Adjustment:	(\$10,476,652)	(\$10,465,285)	(\$11,367)	\$1,929,901	\$1,876,982	\$52,919
29							
30	State Taxable Income:						
31	Federal Taxable Income Before State Income Taxes	\$60,803,374	\$60,671,450	\$131,924	\$70,560,626	\$70,161,264	\$399,362
32	Add: Utility Gross Receipts Tax	2,925,280	2,906,294	18,986	3,165,688	3,142,994	22,694
33							
34	State Taxable Income:	\$63,728,654	\$63,577,744	\$150,910	\$73,726,314	\$73,304,257	\$422,057
35							
36							
37	Current and Deferred State Income Taxes:						
38	Adjusted Gross Income Tax @ 5.54%	\$3,531,587	\$3,523,224	\$8,363	\$4,085,618	\$4,062,229	\$23,389
39	Plus: SFAS Amortization to SIT	(75,326)	(74,889)	(437)	(76,150)	(75,768)	(382)
40	Total State Income Taxes:	3,456,261	3,448,335	7,926	4,009,468	3,986,461	23,007
41	Less: Base Year State Income Tax Expense:	4,177,788	4,171,522	6,266	3,456,261	3,448,335	7,926
42	State Income Tax Pro Forma Adjustment:	(\$721,527)	(\$723,187)	\$1,660	\$553,207	\$538,126	\$15,081

Indiana-American Water Company
Cause No. 45XXX
Comparison of Income Statement
Twelve Months Ending December 31, 2016, December 31, 2017, April 30, 2019 and April 30, 2020

Description	Income Statement Data			
	Twelve Months Ended December 31, 2016	Twelve Months Ended December 31, 2017	Twelve Months Ended April 30, 2019	Twelve Months Ended April 30, 2020
Water Revenue	\$208,232,407	\$218,464,425	\$217,086,157	\$235,245,940
Wastewater Revenue	445,140	446,120	1,361,402	1,475,287
Other	3,797,817	3,604,711	3,735,624	3,735,624
Total Revenue	212,475,364	222,515,256	222,183,183	240,456,851
Purchased Water	615,816	378,491	498,786	498,786
Fuel and Power	6,807,763	7,174,327	7,258,539	7,258,539
Chemicals	1,402,505	1,553,688	1,958,515	1,958,515
Waste Disposal	1,437,238	1,222,369	1,551,249	1,551,249
Salaries and Wages	15,616,996	15,699,419	19,128,191	19,128,191
Pension	1,546,575	1,846,048	1,107,993	1,107,993
OPEB	503,437	255,344	440,112	440,112
Group Insurance	3,277,162	3,207,749	3,914,922	3,914,922
Other Benefits	920,378	1,101,550	1,411,459	1,411,459
Support Services	21,183,218	19,006,296	20,193,544	20,193,544
Contracted Services	2,362,397	1,420,030	2,424,465	2,424,465
Building Maintenance and Services	974,373	1,054,749	1,108,293	1,108,293
Telecommunication	642,570	815,798	857,216	857,216
Postage, Printing and Stationary	42,090	44,817	48,481	48,481
Office Supplies and Services	563,977	544,625	646,700	646,700
Advertising & Marketing	18,477	100,687	71,501	71,501
Employee Related Costs	268,336	407,334	428,028	428,028
Miscellaneous	4,034,439	2,522,711	2,751,838	2,751,838
Rents	533,681	569,514	375,085	375,085
Transportation	699,403	921,564	914,937	914,937
Uncollectible Accounts	2,257,348	2,317,268	2,259,086	2,444,892
Customer Accounting	2,780,844	2,849,836	4,014,040	4,014,040
Regulatory	387,854	387,854	725,821	725,821
Insurance Other than Group	1,925,829	1,746,379	2,175,162	2,175,162
Maintenance Supplies and Services	5,946,299	5,928,100	6,381,640	6,381,640
Total O&M	76,749,004	73,076,548	82,645,603	82,831,409
Depreciation	35,826,759	37,840,166	48,122,367	53,542,730
Amortization	663,624	604,647	612,699	612,699
Removal costs, net	9,579,844	10,149,261	0	0
Current federal income taxes - operating	7,637,013	10,248,509	(228,143)	1,701,758
Current state income taxes - operating	3,317,355	2,908,627	2,187,100	2,740,307
Deferred federal income tax expense	10,076,740	11,423,608	11,423,608	11,423,608
Deferred state income tax expense	1,241,291	1,269,162	1,269,161	1,269,161
Amortization of investment tax credits	(72,087)	(37,008)	(37,008)	(37,008)
General taxes	14,004,258	15,684,056	17,319,762	17,584,382
Total Operating Expense	159,023,800	163,167,575	163,315,149	171,669,046
Utility Operating Income	53,451,564	59,347,681	58,868,034	68,787,805
Other Income and Deductions:				
Gain/Loss on sale of assets	(486,101)	7,044	7,044	7,044
Dividend income	21,390	0	0	0
Interest income	0	5,350	5,350	5,350
Allowance for funds used during construction	308,129	775,088	775,088	775,088
Other miscellaneous income	(4,299)	555	555	555
Total Other Income:	(160,881)	788,038	788,038	788,038
Miscellaneous amortization	1,346,822	1,323,877	1,323,877	1,323,877
Other miscellaneous deductions	61,435	69,190	69,190	69,190
Current federal income taxes - non-operating	0	(166,300)	(166,300)	(166,300)
Current state income taxes - non-operating	0	(62,779)	(62,779)	(62,779)
Total Other Deductions:	1,408,257	1,163,988	1,163,988	1,163,988
Total Other Income and Deductions:	(1,569,138)	(375,950)	(375,950)	(375,950)
Income before Interest Charges:	51,882,426	58,971,730	58,492,084	68,411,855
Interest Charges:				
Interest on long-term debt	18,984,698	18,916,006	19,868,159	22,030,006
Interest on short-term debt	130,723	409,480	409,480	409,480
Other interest expense	(6,090)	(10,162)	(10,162)	(10,162)
Allowance for borrowed funds used during construction	(133,197)	(292,932)	(292,932)	(292,932)
Amortization of Debt Expense	327,080	338,755	470,489	503,489
Total Interest Charges:	19,303,214	19,361,145	20,445,033	22,639,880
Net Income:	32,579,212	39,610,585	38,047,051	45,771,975
Common Dividend Declared:	28,369,175	25,776,316	29,707,939	28,535,288
Net Income to Common Stock:	\$4,210,036	\$13,834,269	\$8,339,112	\$17,236,686

*Please note only lines affected by pro forma adjustments were changed for 4/30/19 & 4/30/20.

Indiana-American Water Company
Cause No. 45XXX
Balance Sheet

As of December 31, 2016, December 31, 2017, April 30, 2019 and April 30, 2020

Description	Balance Sheet Data			
	As of December 31, 2016	As of December 31, 2017	As of April 30, 2019	As of April 30, 2020
ASSETS				
Utility Plant	\$1,545,727,720	\$1,645,946,130	\$1,772,336,192	\$1,958,658,416
Construction work in progress	10,748,561	18,204,332	18,204,332	18,204,332
Accumulated depreciation	(397,997,042)	(427,969,789)	(443,542,472)	(461,888,520)
Utility plant acquisition adjustment	24,438,555	23,101,913	23,101,913	23,101,913
Other utility plant adjustments	0	0	0	0
Sub-total Utility Plant	1,182,917,794	1,259,282,586	1,370,099,965	1,538,076,142
Non-Utility property	231,710	227,485	227,485	227,485
Other investments	0	0	0	0
Current Assets				
Cash and Cash Equivalents	716,240	1,110,350	19,110,240	19,110,240
Restricted funds - current	2,926,064	1,375,851	1,375,851	1,375,851
Accounts receivable, net	12,837,829	15,403,859	15,403,859	15,403,859
Allowance for uncollectible accounts	(2,246,646)	(2,794,757)	(2,794,757)	(2,794,757)
Unbilled revenue	11,026,563	11,274,525	11,274,525	11,274,525
Material and supplies	1,401,119	1,409,855	1,428,475	1,428,475
Assets of discontinued operations	0	0	0	0
Other current assets	590,295	740,395	740,395	740,395
Sub-total	27,251,463	28,520,079	46,538,589	46,538,589
Regulatory assets	33,846,669	22,616,927	22,656,803	21,262,007
Other investments	0	0	0	0
Restricted funds - long term	0	0	0	0
Goodwill	757,218	757,218	757,218	757,218
Intangible assets	0	0	0	0
Other long term assets	169,255	103,970	103,970	103,970
Sub-total	34,773,143	23,478,116	23,517,991	22,123,195
Total Assets	\$1,245,174,110	\$1,311,508,266	\$1,440,384,030	\$1,606,965,411
CAPITAL AND LIABILITIES				
Common Stock	\$92,760,900	\$92,760,900	\$92,760,900	\$92,760,900
Paid in Capital	130,358,678	192,438,908	232,438,908	281,938,908
Retained Earnings	146,655,172	160,507,611	168,846,724	186,083,410
Accumulated other comprehensive income	0	0	0	0
Treasury stock	0	0	0	0
Total common equity	369,774,750	445,707,419	494,046,531	560,783,218
Preferred stock	0	0	0	0
Long term debt	351,328,202	324,781,603	358,503,814	406,593,338
Total capitalization	721,102,952	770,489,022	852,550,345	967,376,555
Short term debt	32,917,365	2,295,118	2,295,118	36,163,640
Current portion of long term debt	856,083	27,874,153	27,874,153	27,874,153
Accounts payable	18,734,810	29,490,422	29,490,422	29,490,422
Taxes accrued	11,840,498	10,430,694	10,430,694	10,430,694
Interest accrued	4,194,527	4,220,638	4,220,638	4,220,638
Other current liabilities	14,609,004	14,903,685	14,903,685	14,903,685
Sub-total	83,152,287	89,214,710	89,214,710	123,083,232
Customer Advances for Construction	39,901,158	38,965,507	46,061,683	50,231,287
Deferred income taxes	189,149,967	107,574,398	217,863,201	225,159,739
Deferred investment tax credits	467,852	430,844	381,500	344,492
Regulatory liability	57,761,868	141,838,131	64,242,612	66,789,741
Accrued Pension	(4,827,341)	(3,885,775)	(3,145,390)	(3,140,901)
Accrued postretirement benefit	3,628,182	3,751,292	3,751,292	3,751,292
Other deferred credit	2,699,423	1,864,037	1,864,037	1,864,037
Sub-total	288,781,108	290,538,433	331,018,935	344,999,687
Contributions in aid of construction	152,137,763	161,266,101	167,600,040	171,505,936
Total capital and liabilities	\$1,245,174,110	\$1,311,508,266	\$1,440,384,030	\$1,606,965,411

*Please note only lines affected by pro forma adjustments were changed for 4/30/19 & 4/30/20.

Indiana-American Water Company

Cause No. 45XXX

Cash Flow Statement as of

Twelve Months Ending December 31, 2016, December 31, 2017, April 30, 2019 and April 30, 2020

(Dollars in thousands)

Description	Cash Flow Statement Data			
	Twelve Months Ended	Twelve Months Ended	Twelve Months Ended	Twelve Months Ended
	December 31, 2016	December 31, 2017	April 30, 2019	April 30, 2020
<u>Cash flows from operating activities</u>				
Net income	\$32,579	\$39,611	\$38,047	\$45,772
Adjustments				
Depreciation and amortization	47,417	49,918	48,735	54,155
Amortization of debt issuance costs	327	339	470	503
Provision for deferred income taxes	11,318	12,693	12,693	12,693
Amortization of deferred investment tax credits	(72)	(37)	(37)	(37)
Provision for losses on accounts receivable	2,257	2,317	2,259	2,445
Allowance for other funds used during construction	(308)	(775)	(775)	(775)
Gain on disposition of property	486	(7)	(7)	(7)
Pension and non-pension postretirement benefits	3,316	3,285	2,336	2,336
Other, net	2,239	341	(1,452)	726
Changes in assets and liabilities				
Accounts receivable and unbilled revenues	(2,393)	(3,542)	0	0
Federal income tax - affiliated company	651	(2,151)	10,477	(1,930)
State income tax	1,142	(554)	722	(553)
Other current assets	143	(114)	19	0
Pension and non-pension postretirement benefit contributions	(2,874)	(2,343)	(2,087)	(2,087)
Accounts payable	2,961	598	0	0
Accounts receivable and payable - affiliated company	(568)	4,021	0	0
Accrued interest	0	26	0	0
Accrued taxes	(282)	1,295	0	0
Other current liabilities	980	(1,325)	15,829	(41,553)
Net cash provided by operating activities	99,319	103,594	127,229	71,688
<u>Cash flows from investing activities</u>				
Capital expenditures	(90,986)	(95,731)	(160,342)	(142,652)
Acquisitions, net of cash acquired	0	(6,529)	0	(24,524)
Removal costs from property, plant and equip retirements, net of salvage	(8,348)	(9,594)	(11,179)	(14,185)
Proceeds from the disposition of property, plant and equipment	13	69	0	0
Net cash used in investing activities	(99,321)	(111,785)	(171,521)	(181,362)
<u>Cash flows from financing activities</u>				
Proceeds from issuance of long-term debt to affiliated company	25,770	10,117	69,126	49,500
Repayment of long-term debt	(25,770)	0	0	0
Repayment of long-term debt to affiliated company	(836)	(9,656)	(28,768)	(914)
Net borrowings (repayments) of notes payable - affiliated company	23,175	(30,319)	0	33,869
Debt issuance costs	(308)	(82)	(470)	(503)
Make-whole premium on early debt redemption	0	(1,317)	(1,317)	(1,317)
Advances and contributions for construction, net of refunds	3,255	2,069	13,430	8,076
Capital contributions	10,000	62,000	40,000	49,500
Dividends paid	(36,917)	(25,777)	(29,708)	(28,535)
Net cash provided by financing activities	(1,631)	7,035	62,292	109,674
Net increase (decrease) in cash and cash equivalents	(1,633)	(1,156)	18,000	0
Cash and cash equivalents at beginning of year	5,275	3,642	2,486	20,486
Cash and cash equivalents at end of year	\$3,642	\$2,486	\$20,486	\$20,486

*Please note only lines affected by pro forma adjustments were changed for 4/30/19 & 4/30/20.