

**STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD**

IN RE:

**IOWA-AMERICAN WATER
COMPANY COVID-19 REGULATORY
ACCOUNTING**

DOCKET NO. ARU-2020-0123

DOCKET NO. SPU-2020-0003

**COMPLIANCE FILING - COVID-19 REGULATORY ASSET ACCOUNTING
AS OF SEPTEMBER 30, 2020**

COMES NOW Iowa-American Water Company ("Iowa-American" or "Company") and submits the attached report in accordance with the Iowa Utilities Board's ("Board") August 6, 2020 "Order Addressing Regulatory Asset Account Plans and Contested Case Proceedings" (the "Compliance Order"). The Board's Compliance Order requires rate-regulated utilities, including Iowa-American, to file quarterly updates of the regulatory asset accounts utilized for the tracking of financial impacts arising from the COVID-19 health emergency, as previously authorized in the Board's May 1, 2020 "Order Authorizing Regulatory Asset Accounts and Establishing Reporting Instructions."

The attached report, entitled "Iowa-American Water Company COVID Deferral Year to Date through September 30, 2020" is filed in response to the Board's Compliance Order. The various revenue, cost and offset categories shown in the report were previously explained in the Company's August 31, 2020 filing responding to the Board's request for quarterly updates to regulatory asset accounts.

Dated this 30th day of October 2020.

Respectfully submitted,

IOWA-AMERICAN WATER COMPANY

By /s/ Cade Simmons

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By /s/ Sheila K. Tipton

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ATTORNEYS FOR
IOWA-AMERICAN WATER COMPANY

Iowa-American Water Company
COVID Deferral
Year to Date through September 30, 2020

Summary Categories	Amount
Reconnect Fees	
Reconnect Fees (moratorium - actual turn ons)	\$276
Late Fees	
Late Fees (foregone)	172,394
Costs	
Uncollectible expense (above last authorized)	50,558
Debt Carrying Cost	83,405
Service Company	15,911
Other Direct Costs	37,218
COVID Direct Offsets	
Travel/Conference Savings	(78,584)
Total	<u>\$281,178</u>