Petitioner's Exhibit No. 1

FILED September 2, 2020 INDIANA UTILITY REGULATORY COMMISSION

### **COLUMBUS CITY UTILITIES**

#### INDIANA UTILITY REGULATORY COMMISSION

CAUSE NO. 45427

DIRECT TESTIMONY

OF

SCOTT DOMPKE, P.E.

SPONSORING ATTACHMENTS SD-1 THROUGH SD-9

### **Columbus City Utilities**

#### Cause No. 45427

### Direct Testimony of Scott Dompke, P.E.

1	Q.	Please state your name, occupation, and business address.	
2	A.	My name is Scott Dompke. I am the Director of Columbus City Utilities ("CCU"),	
3		which is owned by the City of Columbus, Indiana ("Columbus"), the Petitioner in	
4		this Cause. My business address is 1111 McClure Road, Columbus, Indiana 47202.	
5	Q.	Please describe your formal education and summarize your experience and	
6		current duties for CCU.	
7	A.	I am the Executive Director of Columbus City Utilities. I have over 35 years'	
8		experience in management, design and administration in utilities, consulting, local	
9		government and public works.	
10		My career has been divided equally between the public and private sectors. I have	
11		focused on the planning and prioritizing of capital improvements and establishing	
12		stormwater utilities.	
13		I joined Columbus City Utilities in July 2018 after spending 17 years with GRW	
14		Engineers, Inc. ("GRW"), an engineering, architectural and geospatial consultant,	
15		and 16 years with the City of Bloomington Utilities and Public Works. Prior to that,	
16		I was a site development engineer for a consulting firm.	
17			

1		At Columbus City Utilities, I have directed the water and wastewater utility	
2		department in all aspects of its business serving 19,000 customers with a 2020	
3		budget of \$23 Million.	
4		At GRW, I developed infrastructure programs for government and utility clients	
5		and promoted GIS delivery of engineering services.	
6		At the City of Bloomington, I was a department head of the water and wastewater	
7		utility in engineering, treatment and operations.	
8		I am a civil engineering graduate of the University of Evansville and a professional	
9		engineer in Indiana. I have maintained continuing education credits in water	
10		resources and local government. I am currently enrolled in Ball State University's	
11		Certified Public Manager Training program.	
12		I am a frequent presenter at professional associations in the water resources and	
13		government sectors.	
14		Originally from Michigan City, I have lived in Indiana my entire life.	
15	Q.	Are you a registered professional engineer in the State of Indiana?	
16	A.	Yes.	
17	Q.	Please identify <u>Attachment SD-1</u> .	
18	А.	This is a copy of my current Curriculum Vitae.	
19	Q.	Please describe CCU's water utility operations.	

1	A.	CCU operates a full-service water utility. The water utility system includes 22
2		supply wells located in two separate wellfields, two Water Treatment Plants
3		("WTP"), and a distribution system with two booster stations and five water storage
4		tanks. WTP #1 was constructed in the early 1950s and has a rated treatment capacity
5		of 8 MGD. WTP #2 was initially constructed in 1972 and expanded in 1992. It has
6		a rated treatment capacity of 20 MGD. The distribution system for the CCU water
7		utility is comprised of nearly 300 miles of pipe. The pipe ranges in diameter
8		between 1- and 30-inches, and the oldest pipe in the system was installed in the late
9		1800s. In addition to the piping, the distribution system contains five water storage
10		tanks and two booster stations. CCU serves approximately 19,000 customers, and
11		also sells treated water at wholesale to Southwestern Bartholomew Water
12		Corporation and Eastern Bartholomew Water Corporation, principally as a backup
13		supply.

#### 14 Q. What is the purpose of your direct testimony in this proceeding?

A. I am testifying in support of CCU's petition for authorization to (a) issue bonds,
notes or other obligations; (b) increase its rates and charges for water service and
issue a new schedule of rates and charges; and (c) implement system development
charges.

#### 19 Q. Are you sponsoring any exhibits?

A. Yes. <u>Attachment SD-2</u> is a copy of the Water Rate Ordinance adopted by the
Common Council of the City of Columbus ("Common Council") on August 4, 2020

authorizing the specific request for Commission authority to increase water rates in
 three phases as well as other actions related to the relief requested in this Cause.
 CCU is also sending notice of this proceeding and our requested relief to the sale for-resale customers I previously identified.

5 Confidential Attachment SD-3 contains the Water System Boundary Review 6 conducted by GRW ("GRW Boundary Review") study. This study was conducted 7 for the purpose of having a third-party engineering firm independently review the 8 recommendations included in the Strand Master Plan (described below) for 9 transmission, storage, and booster pumping. The Master Plan recommended 10 approximately \$13.8 Million of projects in these three categories in the first five-11 year implementation period. The GRW Boundary Review study provided two, 12 roughly-equal-cost (Alternative A at \$8.10 Million and Alternative B at \$8.155 13 Million) alternatives for transmission, storage and booster pumping projects. These 14 two alternatives are discussed later in my testimony and will be further evaluated 15 moving forward.

16 <u>Confidential Attachment SD-4</u> and <u>Confidential Attachment SD-5</u> contain the 17 Water Main Replacement Program Prioritization ("GRW Water Main 18 Prioritization") study conducted by GRW. This report identifies the factors 19 considered to assist Columbus City Utilities in prioritizing water main replacements 20 in four of eight service areas, identified in the Master Plan. The report also bundles 21 projects into five-year increments for the next twenty years. 1 <u>Attachment SD-6</u> is the CCU 2019 IURC Annual Report.

<u>Attachment SD-7</u> contains articles clipped from the local newspaper, *The Republic*,
illustrating a component of the public outreach campaign we have undertaken to
communicate the case to the community and customers.

5 Attachment SD-8 contains the presentation made publicly to the Utilities Service Board on July 9<sup>th</sup> and 16<sup>th</sup>, 2020 and to the City Council on July 21<sup>st</sup>, 2020 as another 6 7 public outreach element of the case. Attachment SD-9 includes a letter from the 8 Mayor of Columbus, the President of the Columbus City Council and the President 9 of the Utility Service Board expressing their support for this proceeding. The 10 Council presentation will be posted on CCU's website to provide additional 11 information to our customers as the case moves forward. We propose to conduct 12 on-going public outreach throughout this process. We will provide general or 13 targeted, specific rate adjustment information to our customers through meetings, 14 direct communications, on our website and by other means.

#### 15 Q. When were CCU's existing rates approved?

A. CCU's existing rates were approved by the Commission's Order dated August 12,
17 1992 in Cause No. 39425. A new schedule of rates and charges for wholesale
18 customers was subsequently approved in that same Cause by the Commission's
19 Order dated March 29, 1994. CCU's current average residential bill for water
20 service based on 4,000 gallons is \$9.82, compared with a statewide average of

1		\$28.89, based on a survey conducted by Baker Tilly Municipal Advisors, LLC.			
2	Q.	Has the length of time without a rate increase caused difficulties for CCU?			
3	A.	Yes. CCU has gone almost 30 years without a water rate increase. The rate schedule			
4		as it stands today has put CCU in a position of not being able to fund the			
5		depreciation of our system. In 2016, CCU engaged Strand Associates, Inc.			
6		("Strand") to conduct an evaluation of the long-term capital needs of CCU's water			
7		and wastewater utilities over a 20-year planning period. This evaluation included a			
8		review of the condition of existing structures, equipment, piping, and the capacity			
9		of CCU's existing facilities and infrastructure compared to current needs and			
10		projected 20-year needs. From its evaluation, Strand developed a master plan			
11		("Master Plan") for CCU which recommended 20-year improvements for the water			
12		and wastewater utilities on a planning level basis. The Master Plan is included as a			
13		workpaper with the Direct Testimony of Jim McNulty.			

# 14 Q. Did CCU engage in additional engineering evaluation to identify and prioritize 15 the projects included in this Cause?

A. Yes. While the Master Plan was helpful in identifying the long-term capital needs
of the water utility from a broad planning view, the projects identified in the Master
Plan were not evaluated to the level of detail required for implementation. Since
delivery of the Master Plan, CCU has engaged two engineering firms, Strand and
GRW to conduct additional engineering evaluation of specific projects and to help
CCU prioritize projects for this Cause based on current and future needs. I will

1		briefly summarize the projects in my direct testimony and elaborate on projects in
2		the categories of water main replacement, storage, transmission and booster
3		stations. CCU Witness Jim McNulty of Strand will discuss the water supply and
4		treatment capital projects in-depth in his testimony.
5	Q.	Please summarize the capital improvement projects CCU is proposing in this
6		Cause.
7	А.	CCU is proposing to undertake the following projects:
8		(1) Wells and Raw Water – South Wellfield. CCU is proposing to construct
9		four new wells in the South Wellfield with this case. These new wells are to be
10		constructed on property CCU either already owns or property upon which we have
11		existing wells. We have budgeted \$3.0 Million for this project. I will briefly
12		describe some of the background that led to our decision to increase capacity in the
13		South Wellfield. CCU Witness Jim McNulty discusses this project in greater depth
14		in his testimony.
15		(2) Storage Tanks. Alternative A of the GRW Boundary Review study
16		estimates \$5.3 Million for storage tank projects in this case. CCU operates two
17		pressure zones, East and West. These proposed projects will adjust the height of
18		four existing 0.5 MG tanks and construct a new 1.25 MG tank in the East Zone.
19		The projects will double our storage in the industrial area near SR 58 and I-65 and
20		increase our storage in the East pressure zone. Adjusting the storage tank heights
21		serving the SR 58/I-65 industrial area transfers the service area into the lower East

1	Zone, served by Water Treatment Plant 1's high service pumps, eliminating the
2	need for the Deaver Road Booster Station. This project, as well as the transmission
3	mains and water booster projects, is discussed in greater depth in the GRW
4	Boundary Review study included as Confidential Attachment SD-3.
5	(3) <u>Transmission Mains</u> . Alternative A of the GRW Boundary Review study
6	recommends \$1.4 Million for a 20-inch transmission main under I-65 on CR 200
7	South. Subject to other factors, a transmission main may be considered on Regency
8	Drive for \$1.2 Million. This project is discussed in further detail in Confidential
9	Attachment SD-3.
10	(4) <u>Water Boosters</u> . Alternative A of the GRW Boundary Review study
11	recommends \$1.4 Million for a new Carr Hill Road booster station to replace and
12	relocate an existing underground pump station. This project is discussed in further
13	detail in <u>Confidential Attachment SD-3</u> .
14	(5) <u>New Plant Scoping, Pilot Testing and Design</u> . The Master Plan
15	evaluated several alternatives to provide future treatment capacity and considered
16	combinations of improvements between the two existing Water Treatment plants.
17	Staging improvements, while meeting demands between the two existing plants,
18	resulted in a future treatment capacity of 30 mgd for a system currently averaging
19	7.5 mgd. Since delivery of the Master Plan, CCU and Strand reconsidered
20	alternatives and concluded that constructing a new pressure filter plant on property
21	CCU owns would be the best alternative. The plant scoping, pilot testing and design
22	project will provide data to base the design of the future treatment plant near the

South Wellfield. The cost of this project is \$2.65 Million. This project is discussed
 in greater depth in Jim McNulty's testimony.

3 (6) Main Replacements. The GRW Water Main Prioritization report, included as Confidential Attachments SD-4 and SD-5, identifies 44 water main 4 5 projects to be constructed over the next twenty years. The first five-year project list 6 to be funded through this case includes ten projects estimated to cost \$8.34 Million, 7 identified in Attachment SD-4, with \$7.465 Million to be financed by the bonds. As described in Confidential Attachment SD-4, the prioritization process developed 8 9 for CCU considered numerous factors, including: remaining useful life, main 10 breaks, leaks, large users, transmission or critical mains, fire flows, nearby historic 11 districts needing improved fire protection, city street resurface schedules, lead 12 services, city Redevelopment areas and other planned utility projects. The newly 13 developed evaluation method may require future modifications as CCU moves 14 forward in the main replacement program and responds to local needs and concerns 15 associated with main replacement projects. CCU's goal is to target \$11 Million to 16 \$13 Million of water main projects every five years through a combination of bonds 17 and rates.

(7) <u>Distribution System</u>. Other distribution projects may include small
 diameter main replacements, as identified in the GRW Water Main Prioritization
 report. The GRW report further identified 9,900 feet of small diameter main, often
 galvanized pipe that could be replaced for an estimated cost of \$2.7 Million. A
 portion of CCU's proposed main replacement annual spending will go towards

1	these projects. These tend to be unanticipated replacements that rise to priority as
2	other activity in the area materializes, whether it be water system maintenance,
3	other utility construction or private development investment. Additional funding
4	for distribution system investment will come from the proposed system
5	development charges, which have never been enacted before in Columbus. These
6	funds may be used for oversizing mains installed by developers and other growth-
7	related projects.
8	(8) <u>Meters</u> . CCU has contracted for a meter replacement study through a
9	consultant to consider alternatives for the City's future metering infrastructure. The
10	COVID-19 pandemic delayed the final delivery of this report. Currently, CCU
11	estimates spending up to \$500,000 annually on meter replacements and reading
12	technology.
12 13	technology. (9) <u>Information Systems</u> . Information systems will be funded through rates
13	(9) <u>Information Systems</u> . Information systems will be funded through rates
13 14	(9) <u>Information Systems</u> . Information systems will be funded through rates due to their relatively short life cycle. Anticipated funding will range from \$50,000
13 14 15	(9) <u>Information Systems</u> . Information systems will be funded through rates due to their relatively short life cycle. Anticipated funding will range from \$50,000 to \$150,000 annually, depending on the systems to be considered in budgeting and
13 14 15 16	(9) <u>Information Systems</u> . Information systems will be funded through rates due to their relatively short life cycle. Anticipated funding will range from \$50,000 to \$150,000 annually, depending on the systems to be considered in budgeting and operational needs. For example, the existing Customer Information System is about
13 14 15 16 17	(9) <u>Information Systems</u> . Information systems will be funded through rates due to their relatively short life cycle. Anticipated funding will range from \$50,000 to \$150,000 annually, depending on the systems to be considered in budgeting and operational needs. For example, the existing Customer Information System is about ten years old. Based on information we have seen from other communities, the
13 14 15 16 17 18	(9) <u>Information Systems</u> . Information systems will be funded through rates due to their relatively short life cycle. Anticipated funding will range from \$50,000 to \$150,000 annually, depending on the systems to be considered in budgeting and operational needs. For example, the existing Customer Information System is about ten years old. Based on information we have seen from other communities, the replacement cost could be \$200,000. The primary information systems include:
13 14 15 16 17 18 19	<ul> <li>(9) <u>Information Systems</u>. Information systems will be funded through rates due to their relatively short life cycle. Anticipated funding will range from \$50,000 to \$150,000 annually, depending on the systems to be considered in budgeting and operational needs. For example, the existing Customer Information System is about ten years old. Based on information we have seen from other communities, the replacement cost could be \$200,000. The primary information systems include:</li> <li>SCADA, used for wells, pumping, storage and distribution;</li> </ul>

1 • GIS.

2	(10) <u>Vehicles</u> . As CCU invests in a more aggressive maintenance program,			
3	vehicles will play a crucial role in CCU's ability to operate and maintain the system.			
4	Vehicles will be funded from the depreciation account based on replacement needs.			
5	We propose to use lease purchase agreements for high cost vehicles such as			
6	excavation equipment and dump trucks. Lease purchase options may be necessary			
7	to keep annual costs down as we invest in new vehicles for CCU's expanded work			
8	force and to replace older vehicles. CCU's anticipated funding levels for vehicles			
9	will be from \$150,000 to \$300,000.			
10	(11) <u>Quality Control</u> . The Quality Control lab shares the McClure Road site			
11	with the Utility Service Center. The capital needs of the QC lab vary from year to			
12	year based on needs for HVAC, roofing, laboratory equipment, space needs and			
13	security. The range of annual capital expenditures for the lab are estimated to be			
14	between \$5,000 and \$50,000.			
15	(12) Utility Service Center. The Utility Service Center was constructed in			
16	1987. It is need of renovations that will be paid through both the water and			
17	wastewater utility. An architectural assessment is needed to evaluate the space and			
18	security needs of the building and grounds. Like the QC Lab, the capital needs of			
19	the Service Center vary from year to year based on needs for HVAC, roofing,			
20	furnishings, space needs, and security. A security and space needs assessment will			
21	be conducted in the next year. The range of annual capital expenditures for the			
22	Service Center are estimated to be between \$50,000 and \$100,000.			

#### 1 **Q.** How is CCU proposing to fund these projects?

A. As discussed in further detail in the Direct Testimony of Doug Baldessari, CCU is
seeking authority to issue long-term debt in an amount not to exceed \$24,420,000
in this Cause to fund projects (1) through (5). CCU anticipates funding Project (6),
the water main replacement projects, through a combination of debt and rates. CCU
further anticipates funding Projects (7) through (12), approximately \$4.3 million in
capital projects, through the depreciation expense recovered through rates to be
approved in this Cause.

# 9 Q. You mentioned that you would provide background information regarding the 10 need for additional capacity in the South Well Field that will be replaced with 11 the funds from the proposed bond issue. What is that information?

12 A. The South Well Field contains numerous wells of various age and capacity 13 scattered over a broad geographic area. Several of the oldest wells are on the County 14 Fairgrounds property. These older wells have diminished capacity that require 15 additional cleaning and maintenance. Some wells have been taken out of service 16 for these and other reasons. The CCU 2019 IURC Annual Report, included as 17 Attachment SD-6 to my testimony, documents the deteriorating capacity of wells 18 serving WTP #2 (Wells 1, 2, 3, 5, 6, 9, 10, 11, 12, 13, 14, 15, 16 and 17) showing 19 rated capacity at 13,100 gpm (18.88 mgd) and actual capacity of 11,764 gpm (16.95 20 mgd). Jim McNulty's testimony addresses the recommendations for older well 21 abandonment and wellfield capacity issues. Additionally, around the time the

1	Strand Master Plan was being finalized for delivery in late 2017, a Washington D.C			
2	environmental advocacy group called the Environmental Working Group			
3	("EWG"), undertook a national campaign to raise awareness of drinking water			
4	contaminants. CCU sampled finished water under EPA's Unregulated Contaminant			
5	Monitoring Rule 3 ("UCMR3") in 2013. CCU's finished water from Water Plant			
6	#2 sampled under UCMR3 had a detectable concentration of 1,4 dioxane. The			
7	results were reported to the EPA and shared in the National Contaminant			
8	Occurrence Database ("NCOD"). Further study by CCU indicated the			
9	contamination was primarily isolated to two raw water wells, designated Wells 14			
10	and 15 in the South Well Field. 1,4 dioxane is an unregulated contaminant.			
11	However, out of an abundance of caution, CCU temporarily took Wells 14 and 15			
12	out of service in order to assure our customers that we are providing them with safe			
13	and reliable drinking water. The EPA Fact Sheet on 1,4 dioxane, dated November			
14	2017, lists Indiana as a state that has a guideline, not a regulatory value, for 1,4			
15	dioxane at 7.8 ug/l showing IDEM 2015 as the source. The value of 7.8 is listed in			
16	the Indiana Department of Environmental Management (IDEM), Office of Land			
17	Quality (OLQ), Remediation Closure Guide, Table A-6: IDEM OLQ 2015			
18	Screening Levels. The screening level is for residential tap water for site cleanup.			
19	Samples taken from Wells 6, 14 and 15 showed detectable 1,4 dioxane results. Well			
20	6 was barely above the detection limit. All production well samples were well			
21	below the Indiana guideline or non-detectable concentrations. Finished water from			
22	the water treatment plant will always contain a mix of water from multiple wells,			

1 as no two wells can supply the demand required to properly operate the system. Let 2 me stress: the water always has been safe to drink and well below any 3 recommended guidelines or proposed standards. One of the most important attributes of a well-run water utility is instilling confidence in its customer base as 4 5 to the safety of the drinking water: if customers lack faith in water quality, they 6 will be less inclined to use the water, which will be more expensive for them and potentially unsafe. These two wells would only be used under extreme demands, 7 and only in combination with several other wells. This information, along with the 8 9 deteriorating capacity of other wells and projected future demands led to the Strand 10 recommendation to consider additional sources of supply.

# 11 Q. Did CCU consider any alternatives to the projects to be financed with the 12 proposed bonds?

13 Yes. CCU Witness McNulty discusses the alternatives considered for the water A. 14 supply and treatment capital projects. With respect to the storage tank, transmission 15 main and water booster projects, two alternatives—Alternative A and Alternative 16 B-were considered for these projects. A detailed explanation of the proposed 17 alternatives and GRW's ultimate recommendation are included in the GRW 18 Boundary Review study. Alternative A is a two pressure zone option which consists 19 of height adjustments to many of the existing CCU tanks in order to reduce 20 pumping, including continuous pumping. Alternative B is a three pressure zone 21 option which consists of minimal tank height adjustments. However, due to the

lower tank hydraulic grade line (HGL) associated with Alternative B, there are
additional booster pumping needs associated with this alternative. After review of
each alternative, GRW recommended CCU implement Alternative A because this
option provides the most consistent pressures across the system and centralizes the
majority of the pumping to the CCU Water Treatment Plants, thereby reducing the
need for booster pumping within the distribution system.

As previously discussed, with respect to the main replacement and other distribution system projects, the GRW Water Main Prioritization report identified 44 water main projects and other distribution system projects and then prioritized these projects based on the probability and consequence of failure of each asset. The report then recommended specific projects for replacement on a five-year schedule based on this assessment.

# Q. Are each of these projects to be financed with the proposed bond issue reasonably necessary for the provision of reasonable and adequate service?

A. Yes they are. CCU has done its best to operate over the last 30 years without a rate increase, but the capital and maintenance needs of the Utility are to a point where CCU cannot wait any longer to make much needed capital improvements to its system. Most individuals familiar with the water industry have heard for some time now about the poor age and condition of water infrastructure assets nationwide, and CCU's system is no different. CCU believes the capital improvements it is proposing to make in this Cause are consistent with State policy encouraging utilities to proactively manage and upgrade their assets. In addition, there are a
number of other factors beyond replacing aging infrastructure that are driving
CCU's capital improvement program. CCU is always looking to help the City
attract economic development into the community, and making improvements to
the water utility will certainly help the City attract and foster economic
development moving forward.

- 7 Q. Are each of the costs specified above for the various projects precise, final
  8 costs?
- 9 A. No. My testimony discusses the capital costs of the distribution, transmission, storage and booster pumping projects. CCU Witness Jim McNulty addresses the 10 11 capital costs of the supply and treatment projects. However, the costs set forth in 12 these testimonies and attachments are estimates. We will not know the actual costs 13 until we proceed with final engineering and bidding of each project. The Strand 14 engineers and I have, however, made a good faith attempt to estimate as accurately 15 as possible based on our years of experience in water utility operations and 16 construction, and based on specific analysis done by myself and others.

Q. Is it possible that priorities could change over the next three years such that
other projects could be prioritized over the current projects CCU is
proposing?

A. Yes, it is possible, particularly with respect to the main replacement projects. The
projects we are proposing in this Cause are the projects we believe, sitting here

1	today and based on consultation with our engineers, are required to address the
2	immediate needs of the Utility. However, as circumstances change over the next
3	three years, it is possible that other projects will need to be substituted for those that
4	we are presently planning. It is also possible that projects could be advanced or
5	delayed depending on need and the availability of funds. For example, Confidential
6	Attachment SD-4 contains a list of water main replacement projects in the areas of
7	the City for which we know contain the oldest mains. We have grouped the projects
8	into projected five-year increments, assuming those projects in the first five-year
9	cycle will be constructed under this Cause. It is likely that other projects from the
10	list, and projects not yet on the list, may rise in relevance based on community
11	conditions surrounding the changing needs of the Utility and City. These decisions
12	will be made on an annual basis as development proposals and other factors
13	influence our capital planning.

# 14 Q. Is CCU also proposing to develop and undertake a periodic maintenance 15 program in this Cause?

A. Yes. The process of developing this Cause has reinforced our desire to pursue and
track our maintenance costs more effectively by asset and by program. We are
implementing changes in maintenance as compared to what we incurred during
2019, the test year in this Cause. Our proposed changes will include enhanced
periodic maintenance efforts in the following categories: (1) Valves, meters and
hydrants; (2) High service pumps and drives; (3) Plant equipment; (4) Booster

pumps; (5) Storage tanks; (6) Well cleaning; (7) Vehicles; and (8) Buildings and
 grounds.

- Q. Please explain the changes that are causing increased costs associated with
  each periodic maintenance item and how the intervals and costs for these items
  were derived.
- 6 A. An explanation of the costs and intervals for each item is as follows:
- 7 (1) <u>Valves, and hydrants.</u> We are implementing a new valve and hydrant
  8 maintenance program. The estimated periodic maintenance annual cost for this
  9 item is \$32,375, shown on page 19 of the rate study. This amount was derived from
  10 contracted services.
- (2) <u>High service pumps and drives</u>. The estimated periodic maintenance cost for
  this item is \$6,000, shown on page 19 of the rate study. These assets are inspected
  daily, and the oil is changed annually. Approximately \$5,000 was spent last year
  re-building the valve actuators, with roughly \$7,000 pending on controls. CCU's
  water plant superintendent estimates \$5,000 to \$7,500 annually for high service
  pumps and drives.
- 17 (3) <u>Plant equipment.</u> The estimated periodic maintenance cost for this item is
  \$21,511, summed from several items shown on page 19 of the rate study. This
  19 equipment is reviewed annually with the budget. Water plant crews recently pulled
  20 a booster station motor and impeller under manufacturer's guidelines. The cost for
  21 a single pump was \$900, multiplied by 6 booster pumps projects to a \$5,000 annual

1 cost.

(4) <u>Storage tanks</u>. The estimated periodic maintenance cost for this item is
\$210,000, summed from several items shown on page 19 of the rate study. Three
of CCU's five storage tanks are under contract maintenance. We projected an
increase to cover all five existing tanks from that contract in consultation with the
vendor.

- 7 (5) <u>Well cleaning</u>. The estimated periodic maintenance cost for this item is
  \$ \$125,000, shown on page 19 of the rate study. Well cleaning is performed through
  9 contract services for \$8,500 per well, which was used to project annual well
  10 maintenance costs.
- 11 The contracts and other information supporting these costs and cost intervals are12 included in the workpapers of Doug Baldessari.

Q. Beyond CCU's capital improvement projects, and these enhanced
maintenance activities, are any other costs of the Utility driving CCU's need
to increase its rates and charges?

A. Yes. While the capital requirements of the Utility are driving 72% of the increase
in the Utility's revenue requirement, CCU anticipates an increase in operating
expenses including the enhanced maintenance activities of 28% partially due to the
need for increased staffing. The proposed increase in staffing is necessary to
implement more aggressive asset management and maintenance programs.
Additional staff positions will help CCU achieve its goal to become a more
proactive and less reactive utility in supply, treatment and system maintenance

1	operations. In 1992, the combined water and wastewater Utility operated with 97			
2	employees and today, thirty years later, it is only operating with 64. CCU			
3	anticipates hiring five new positions between the two utilities in the coming months,			
4	including an Assistant Director and three administrative positions. Further, CCU			
5	anticipates filling four vacant positions, some water, some wastewater, for a total			
6	of 9 additional employees. The increase in CCU's O&M costs are primarily due to			
7	the additional salaries that will be incurred for these new positions. CCU Witness			
8	Doug Baldessari will discuss these additional expenses and CCU's revenue			
9	requirement in greater depth in his testimony.			

# 10 Q. How much of a revenue requirement increase is CCU seeking in this 11 proceeding?

12 A. After working closely with our financial advisors over the past several months, we 13 have determined it is in our customer's best interest for CCU to increase its water 14 rates in three phases rather than all at once. The proposed rates and charges are 15 based on a cost of service study, but the overall revenue requirement increases are 16 44%, 17% and 7% in three phases. In terms of percentage, the increase is quite 17 significant; however, we are starting from a base at which an average residential 18 customer is paying less than \$10 per month. While 44% is significant for a first 19 step, it equates to less than the cost of a Frappuccino from Starbucks. After all 20 phases, our customers will still be paying relatively low rates. Further, the total 21 increase over current rates is below the rate of simple inflation over the past 28

years. Nevertheless, given the overall percentage increase, we have determined to
 phase the increase in over three steps.

# 3 Q. Please describe the amount and timing of each proposed revenue requirement 4 increase.

A. We are proposing that the first and largest increase, 44%, take effect as soon as
administratively feasible upon the issuance by this Commission of an order
approving it. That increase would last through the 2021 and 2022 calendar years.
The second phase of the revenue requirement increase would occur on January 1,
2023, and would include an additional increase of 17%. The third and final phase
of the revenue requirement increase would occur on January 1, 2024, at which point
the revenue requirement would increase an additional 7%.

### 12 Q. Has CCU communicated with customers and citizens about the proposed rate 13 increase?

14 A. Yes. CCU engaged in extensive public outreach leading up to this case and will 15 continue to do so throughout the course of this proceeding. Attachment SD-7 16 illustrates the public outreach campaign CCU has undertaken to communicate with 17 the community and customers about the proposed rate increase. Attachment SD-8 18 includes the presentation CCU made to the USB and City Council in preparation 19 for filing this case. Further, the letter provided as Attachment SD-9 shows CCU has 20 the support of local public officials to seek the relief it is requesting in this Cause. 21 The Council presentation will be posted on CCU's website to provide additional information to our customers as the case moves forward, and we propose to conduct
 on-going public outreach throughout this process. We will provide general or
 targeted, specific rate adjustment information to our customers through meetings,
 direct communications, on our website and by other means.

#### 5 Q. Does this conclude your direct testimony in this cause?

6 A. Yes.

DMS 17893284

Petitioner's Exhibit No. 1 Page 23

### VERIFICATION

I, Scott Dompke, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information and belief.

Scott Dompke

8-27-2020 Date:

#### Attachment SD-1 IURC Testimony CV

#### Scott Dompke

#### August 2020

Mr. Dompke is the Executive Director of Columbus City Utilities. He has over 35 years' experience in management, design and administration in utilities, consulting, local government and public works.

His career is divided equally between the public and private sectors. He has focused on the planning and prioritizing of capital improvements and establishing stormwater utilities.

He joined Columbus City Utilities in July 2018 after spending 17 years with GRW, an engineering, architectural and geospatial consultant, and 16 years with the City of Bloomington Utilities and Public Works.

At Columbus City Utilities, he has directed the water and wastewater utility department in all aspects of its business serving 19,000 customers with a 2020 budget of \$23 M.

At GRW, Mr. Dompke developed infrastructure programs for government and utility clients and promoted GIS delivery of engineering services.

At the City of Bloomington, he was a department head of the water and wastewater utility in engineering, treatment and operations.

He is a civil engineering graduate of the University of Evansville and a professional engineer in Indiana. He has maintained continuing education credits in water resources and local government. He is currently enrolled in Ball State University's Certified Public Manager Training program.

He is a frequent presenter at professional associations in the water resources and government sectors.

Originally, from Michigan City, Indiana, he has lived in Indiana his entire life.

#### History

- Thirty-seven years' experience in management, design and administration in consulting, utilities, local government and public works.
- Background in capital planning, water resources, economic development, land use planning, transportation planning, construction, treatment plants, engineering and GIS.
- Eighteen years consulting government and utility clients in administrative, capital and planning projects.
- Sixteen years with the City of Bloomington, Indiana, 15 as a department head of the water, wastewater, and stormwater utilities serving 22,000 customers with two wastewater and one surface water treatment plant. Directed \$100 million capital improvement program.

• Projects included: street maintenance, paving, water and wastewater plants; water transmission mains; booster stations, storage tanks; lift stations; storm and sanitary sewer collection systems; combined sewer separation, and geographic information systems (GIS).

#### Education

• B.S., Civil Engineering, 1982, University of Evansville

#### Registration

- Professional Engineer: IN since 1987
- Wastewater Collection System Operator, Class IV
- Certified Floodplain Manager

#### **Professional Associations and Volunteer Committee Work**

- American Water Works Association Manufacturers Advisory Council 4 years
- American Council of Engineering Companies Government Affairs 4 years
- Indiana Water Environment Association Collection System Committee 25 years
- Alliance of Indiana Rural Water Advisory Committee
- Indiana Rural Water Association Stormwater Committee
- American Public Works Association
- Indiana Association of State Flood Plain Managers

#### Awards

- 2007 Indiana Water Environment Association Collection System Award
- American Council of Engineering Companies (ACEC) 2 Honor, 2 Merit Awards
- Indiana Association of State Floodplain and Stormwater Managers Outstanding Project Muncie Sanitary District 18<sup>th</sup> and Macedonia stormwater system

### ORDINANCE NO. 19 2020

An Ordinance Establishing Rates and Charges for the Use of and Services Rendered by the Water Works system of the City of Columbus, Indiana, and Repealing all Ordinances and Parts of Ordinances in Conflict Herewith

WHEREAS, the City of Columbus, Indiana ("City"), owns and operates a municipal water works system ("Water Works"), by and through its Utility Service Board ("Board), furnishing the public water supply to the City and its inhabitant and collecting rates and charges for such services pursuant to IC 8-1.5; and

WHEREAS, the Board has represented to the Common Council of the City ("Common Council") and the Common Council has determined that the existing rates and charges for the water utility services rendered by the Water Works do not produce sufficient revenues to pay all the legal and other necessary expenses incident to the operation of the Water Works, including maintenance costs, operating charges, upkeep, repairs, depreciation and interest charges on bonds or other obligations including leases, to provide a sinking fund for the liquidation of bonds or other obligations including leases, to provide a debt service reserve on bonds or other obligations including leases, to provide adequate money for working capital, to provide adequate money for making extensions and replacements and to provide money for the payment of any taxes that may be assessed against the Water Works; and

WHEREAS, the Board, based upon data furnished by their Financial advisors Baker Tilley, a recognized utility financial consultant, employed by the Board to perform a Water Works rate study, adopted a resolution approving, and recommending for the approval of the Common Council, a new schedule of rates and charges to provide increased revenues necessary to provide sufficient funds to meet such financial requirements of the Water Works and to maintain the Water Works property in a sound physical and financial condition to render adequate and efficient services; and WHEREAS, the Common Council, pursuant to IC 8-1.5-3-8, has the power, authority and responsibility to approve nondiscriminatory, reasonable and just Water Works rates and charges, subject to approval of the Indiana Utility Regulatory Commission, and has determined that the new Water Works rates and charges, as approved and recommended by the Board and hereinafter set forth, are nondiscriminatory, reasonable and just and should be adopted and approved;

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF COLUMBUS, INDIANA:

Section 1. There shall be and there are hereby established for the services rendered by the water works system of the City of Columbus, Indiana, the following rates and charges, during each monthly billing period:

a) Water Used Per Month Rate Per 1,000 Gallons

First	10,000 Gallons	\$1.66
Next	40,000 Gallons	\$1.38
Next	250,000 Gallons	\$1.14
Next	700,000 Gallons	\$1.06
over	1,000,000 Gallons	\$0,77

As approved by Ordinance Number 50-1992

#### New Rates:

Water used Per Month	Effective 8/1/2021	Effective 1/1/2023	Effective 1/1/2024
First 15,000 Gallons	\$ 2.54	\$ 2.97	\$ 3.16
Next 285,000 Gallons	\$ 2.12	\$ 2.48	\$ 2.64
Over 300,000 Gallons	S 1.47	\$ 1.72	\$ 1.83

b) Monthly Charge Per Bill \$0.74

As approved by Ordinance 50-1992

#### New Rate:

Water used Per Month	Effective	Effective	Effective
	Aug 1, 2021		Jan 1, 2024
Monthly Charge per Bill	\$ 0,00	s 0.00	\$ 0.00

#### c) Meter Charge Per Month

5/8 3/4	inch meter	\$ 2.74
1	inch meter	\$ 3.81
1-1/2	inch meter	\$ 4.56
2	inch meter	\$ 7.61
3	inch meter	\$ 30.43
4	- inch meter	\$ 38.64
5	inch meter	\$ 57.82
8	inch meter	\$ 80.65
10	inch meter	\$111.08
Re approvor	hy Ordinance	0-1992

As approved by Ordinance 50-1992

#### New Rate:

Meter C	harge	Effective	Effective Effective	
(per mo		Aug 1, 2021	Jan 1, 2023	Jan 1, 2024
- A.L	inch meter	\$ 3.90	\$ 4.56	\$ 4.85
1	inch meter	\$ 7.96	\$ 9.31	\$ 9.90
1 1/2	inch meter	\$ 14.72	\$ 17.22	\$ 18.30
2	inch meter	\$ 22.85	\$ 26.73	S 28.40
3	inch meter	\$ 41.83	s 48.94	\$ 52.00
4	inch meter	\$ 68.94	\$ 80.66	\$ 85.70
6	inch meter	\$136.68	\$159.92	\$169.90
8	inch meter	\$217.97	\$255.02	\$270.95
10	inch meter	\$312.82	\$366.00	\$388.85
12	inch meter	\$583.84	\$683.09	\$725.75

 c) Private Hydrants (per year) \$289.65 As approved by Ordinance 50-1992

#### New Rate:

Yearly	Effective	Effective	Effective
101223	Aug 1, 2021	Jan 1, 2023	Jan 1, 2024
Private Hydrant	\$ 138.80	\$ 162.40	\$172.53

d) Fire Protection Charges (per month)

5/8 - 3/4	inch meter	\$ 1.65
1	inch meter	\$ 4.22
1 1/2	inch meter	\$ 9.50
2	inch meter	-\$ 16.90
3	inch meter	\$ 38.02
4	inch meter	\$ 67.58
6	inch meter	-\$152.06
8	inch meter	-\$270.34
10	inch meter	-\$422.40
12	inch meter	\$608,26
	Cause No. 39425 on	August 13, 1992

#### New Rate:

		Effective	Effective	Effective
		Aug 1, 2021	Jan 1, 2023	Jan 1, 2024
5/8 - 3/4	inch meter	\$ 2.13	\$ 2.49	\$ 2.65
1	inch meter	\$ 5.33	\$ 6.24	\$ 6.63
1 1/2	inch meter	\$ 10.66	\$ 12.47	\$13.25
2	inch meter	\$ 17.05	\$ 19.95	\$21.20
3	inch meter	\$ 31.98	\$ 37.42	\$ 39.75
4	inch meter	\$ 53.30	\$ 62.36	\$66.25
6	inch meter	\$106.59	S 124.71	\$132.50
8	inch meter	\$170.55	\$ 199.54	\$212.00
10	Inch meter	\$245.16	\$ 286.84	\$304,75
12	inch meter	\$458.35	\$ 536.27	\$569.75

#### e) Automatic Sprinkler Systems (per year)

2	inch meter	-\$ 29.41
3	inch meter	\$ 72.04
4	inch meter	-\$ 130.86
5	inch meter	<del>\$ 199.96</del>
6	inch meter	\$ 289.65
8	Inch meter	-\$ 516.08
-16	inch meter	-\$ 802.78
12	inch meter	-\$1,156.00
As A	Approved by Ordina	ince 50-1992

#### New Rate:

Automatic	Sprinkler Sys	tems (per year) Effective	Effective	Effective
		Aug 1, 2621	Jan 1, 2023	Jan 1, 2024
2	inch meter	\$ 7.71	\$ 9.02	\$ 9.59
3	inch meter	\$ 22.42	\$ 26.23	\$ 27.87
4	inch meter	S 47.79	\$ 55.91	\$ 59,40
6	inch meter	\$ 138.80	\$ 162.40	\$ 172.53
8	inch meter	\$ 295.79	\$ 346.07	\$ 367.68
10	inch meter	\$ 531.92	\$ 622.35	\$ 661.20
12	inch meter	\$ 859.18	\$1,005.24	S],068.01

#### f) Wholesale Rate Per 1,000 Gallons

Eastern Bartholomew Water Corp \$1.55 Southwestern Bartholomew Water Corp. \$0.84 As approved by Ordinance 20-1994

#### New Rate:

Wholesale Rates (per 1,000 gallons)

	Effective		
	8/1/2021	1/1/23	1/1/24
Eastern Bartholomew Water Corp.	\$ 1.96	\$2.29	\$2.44
Southwestern Bartholomew Water Corp	\$ 1.53	\$1.79	\$1.90

#### g) Water Assessment Charges

The Water Accessment Charges are \$9.30 per lineal foot of the applicant's lot or land abutting thereon and as set forth in Municipal Codes Chapter 13.08.

As approved by Ordinance 28-2014

#### New Rates:

System Development Charges.

All users, at the time of connection to the waterworks system, shall pay a charge to cover the costs of their allocated capacity in the waterworks facilities in accordance with the following applicable size of meter installed.

Meter	Size	Proposed Charge
5/8 - 3/4	inch meter	\$ 990.00
1	inch meter	\$ 2,475.00
1 1/2	inch meter	\$ 4,950.00
2	inch meter	\$ 7,920.00
3	inch meter	s 15,840.00
4	inch meter	s 24,750.00
6	inch meter	\$ 49,500.00
8	inch meter	\$ 79,200.00
10	inch meter	\$207,900.00
12	inch meter	\$618,750.00

Section 2. All ordinances and parts of ordinances in conflict herewith are hereby repealed; provided, however that the existing schedule of water rates and charges shall remain in full force and effect until a tariff containing the schedule of rates and charges fixed by this Ordinance shall be approved by the Indiana Utility Regulatory Commission.

#### THIS ORDINANCE SHALL BE IMPLEMENTED AND ENFORCEABLE UPON APPROVAL OF THE APPLICABLE RATES BY THE INDIANA UTILITY REGULATORY COMMISSION

Passed and adopted by the Common Council of the City of Columbus, Indiana on the day of Angust, 2020

ing Officer of the Commons Presid

Councel of the City of Columbus, Indiana

LuAnn Welmer, Clerk-Treasurer

Meresented by me to the Mayor of the City of Columbus, Indiana on the Analla, 2020 at 4: 30' of get f.M. day of 0

LuAnn Welmer Clerk-Treasurer of the City of Columbus, Indiana

The foregoing, within and attached Ordinance No 19, 2020 passed by the Common Council of the City of Columbus Indiana on the 4 day of August, 2020, is approved by me on the 4 day of August, 2020, at 4.30 o'clock P.M.

T Jam#s Lienhoop, Mayor

Cause No. 45427 Attachment SD-3 (PUBLIC) Page 1 of 22



# Columbus City Utilities Water System Boundary Review





GRW 8/24/202

### Columbus City Utilities Water System Boundary Review

### Contents

Columbus City Utilities Water System Boundary Review	1
Section 1 – Introduction	2
Evaluation Parameters	2
Information Provided	2
Section 2 – Existing CCU Water System/Boundary Conditions	3
Existing System	3
Existing Boundary Conditions	3
Section 3 –Boundary Alternative Review	5
Boundary Review Methodology	5
Alternative A – Two Pressure Zones	5
Alternative B – Three Pressure Zones	6
Alternative Cost Comparison	7
Section 4 – Recommended Plan	9
Five Year Improvement Plan	9
Figures	10
CCU Pressure Zone Separation Details Document	17

#### Section 1 – Introduction

On November 21<sup>st</sup> 2019, GRW entered into agreement with Columbus City Utilities (CCU) to review of existing pressure boundary conditions in order to determine if changes are recommended to improve system operation. In addition, the 5 year storage, pumping, and transmission main improvements outlined in the master plan were evaluated using the parameters identified in the following section to determine if adjustments to the recommended 5 year improvements are required. This review does not include a review of source water or treatment alternatives.

#### **Evaluation Parameters**

The water system boundary review used the following parameters in evaluation of existing and proposed infrastructure:

- Maximize utilization of existing water storage facilities.
- Determine if operations based on maintaining hydraulic grade by tank level is achievable with the projecting short term funding available.
- Optimize use of existing transmission mains.
- Improve redundancy and water quality by minimizing dead ends within large diameter main.
- Increasing water availability and storage capacity to the industrial area near CR 450 S & I-65.
- Maintain adequate pressures to customers. CCU prefers to maintain 50 psi or greater during typical operations.
- Maintain or improve fire flow capacity in conjunction with water main replacements identified and the WMPP and other identified transmission main improvements.

#### Information Provided

The following information was provided in preparation for the water system boundary review:

- 1. Existing Bentley WaterGEMS hydraulic model provided by CCU
- 2. Water and Wastewater Utility Master Plan Report Strand Associates, July 2018
- 3. CCU Pressure Zone Separation Details Document

#### Section 2 – Existing CCU Water System/Boundary Conditions

#### Existing System

A review of the CCU Water System Master Plan indicates that CCU's existing water system consists of the following water source, treatment, pumping, and storage facilities:

#### <u>Supply</u>

- 22 supply wells located in two wellfields
- Northern wellfield firm capacity is 6.8 mgd
- Southern wellfield firm capacity is 14 mgd

#### Water Treatment

- WTP #1 8 mgd firm capacity w/ 1.6 mg clearwell storage
- WTP #2 20 mgd firm capacity w/4 mg clearwell storage

#### Water Storage (Elevated)

- Tank #1 18<sup>th</sup> & Elm St, 500k gallon pedisphere; 785.4' overflow
- Tank #2 East 25<sup>th</sup> St, 500k gallon ellipsoidal; 785.4 overflow
- Tank #3 Industrial Park, 500k gallon ellipsoidal; 789.7' overflow
- Tank #4 Carr Hill Rd, 1.7 M gallon standpipe; 835' overflow
- Tank #5 Woodside, 500k gallon ellipsoidal; 835' overflow

#### Water Booster Pumps

- Carr Hill Rd Booster Station 800 gpm firm capacity
- Deaver Rd Booster Station 800 gpm firm capacity

#### Water Distribution System

• Nearly 300 miles of pipe ranging between 1-inch and 30-inches in diameter

#### Existing Boundary Conditions

CCU currently operates two zones, an east and a west zone. Valve closures delineating the current boundary conditions are detailed in the attached pressure zone separation document. The eastern zone is pressurized by constantly operating the treatment plans on a continuous basis at a hydraulic grade level of 815'. This is 25-30 feet over the overflow level of 3 tanks within the eastern zone so the tanks are isolated from the system during typical operations. The three tanks in the eastern zone have an overflow level of 785.4', 785.4', and 789.7' respectively.

The hydraulic grade of the west zone is set by tank levels within the western zone. The overflow elevation of the two tanks in the western zone is 835 ft. Tanks are filled by operation of the Carr Hill Rd and Deaver Rd booster stations. The two booster stations each have a firm capacity of 800 gpm with two of the three pumps at each station in operation. The west zone has the ability to be split into two zones via valve closures with each zone being served by a single tank and pump station. Due to high demands in the industrial area near CR 450 S, the west zone is currently operated as one zone to allow for pumping and storage capacity to be shared within the west zone.

#### Section 3 – Boundary Alternative Review

#### Boundary Review Methodology

After review of the existing CCU water system boundary conditions, 2018 water utility master plan, and discussions with CCU personnel, GRW developed two potential boundary alternatives for analysis. These alternatives consisted of Alternative A and Alternative B.

Alternative A is a two pressure zone option which consists of height adjustments to many of the existing CCU tanks in order to reduce pumping including continuous pumping. Alternative B is a three pressure zone option which consists of minimal tank height adjustments. Due to the lower tank HGL associated with Alternative B, additional booster pumping needs are associated with this alternative. The alternatives will be discussed in more detail below.

These alternatives were developed to review the boundary conditions as it relates to distribution system storage, pumping, and transmission improvements. Items not reviewed as part of the boundary alternatives include water supply, treatment, clearwell, or high service pump needs. In addition, transmission main improvements identified in the Master Plan that do not cross Interstate 65 were assumed to be installed based on the improvement schedule outlined in the Master Plan.

The master plan identified recommended elevated storage volume for the CCU water system. The maximum elevated storage volume recommended was 8.2 million gallons, but the minimum elevated storage recommended is between 5 and 5.5 million gallons. The master plan identifies \$13.8 million in storage tank project costs in the 5 year improvement list. Should CCU elect to increase their elevated storage volume to the minimum recommended level, then the improvements identified in the master plan should be implemented. The following alternatives are designed to improve the current storage situation while maximizing the use of short term available funding, however they do not satisfy the minimum recommended elevated storage volume. These alternatives assume that additional elevated storage will be added over time as additional funding becomes available.

Alternatives were modeled using the WaterGEMS V8i hydraulic model provided by CCU. The proposed improvements were modeled under current (2017) and future (2037) average and maximum day steady state scenarios. In addition, Fire Flow scenarios for each of the conditions were reviewed using 1,000 gpm, 2,000 gpm, and 3,500+ gpm respectively for residential, commercial, and industrial areas.

#### Alternative A – Two Pressure Zones

Alternative A consists of adjusting the height of many of CCU's existing tanks to maximize the usage of these tanks. The proposed alternative includes raising Tank 1, 2, &3 to an elevation of 805' - 815'. In addition, under this alternative Tank 5 would be lowered to an elevation of 805' - 815'. The adjustment in tank elevations will allow for the tanks to be open to the distribution system and to provide 55-80 psi to the vast majority of the eastern zone. The alternative also consists of constructing a new 1.25 MG elevated storage tank in the eastern zone. The elevation of this tank should be similar to the adjusted tank heights in the eastern zone. This option will

increase overall storage by 1.25 million gallons and the additional storage will be split amongst the east and west district.

The adjustment of Tanks 3 & 5 to the same overflow elevation will provide additional storage in the vicinity of the southern industrial area near CR 450 S & I-65. In addition, opening of the zone boundaries in this area will eliminate the need for additional pumping at the Deaver Rd booster station and significantly increase utilization of the existing 24" water main along CR 150 W in delivering flow to the industrial area. This option would reduce the immediate need for the Deaver Rd transmission main crossing Interstate 65. Due to the close proximity and large diameter mains to the southern industrial area, the ability to throttle flow to the south from the WTP will be necessary to prevent tank overflows while filling the remaining eastern zone tanks. Should this not be able to be accomplished at the WTP, flow control valves would be required within the distribution system.

Alternative A also includes the replacement of the existing below ground Carr Hill Rd booster pump station. The new station is estimated to be above ground package booster pumps station with a capacity of 1,200-1,500 gpm. The new station would fill Tank 4 in the western zone and would be in a new location near Terrace Lake Rd and W CR 200 S. For budgetary reasons, this tank is scheduled to remain unchanged in the 5 year improvement timeframe. This will continue to result in system pressures in the 40-45 psi near the base of the tank. In the future CCU may elect to replace the Tank 4 standpipe with an elevated storage tank with an overflow elevation of approximately 850'. It is recommended that the new booster pumps station be sized accordingly to deliver the desired flow at the increased tank level.

Due to the location of the new booster station, installation of 2,500' of 20 inch water main extension across Interstate 65 along CR 200 S is recommended as shown in Figure 4. Following the completion of these improvements a new western pressure zone boundary will be developed. In order to accomplish this new zone, valve closures and minor piping improvements will be required as shown in Figure 3. This adjusted boundary will keep the existing main along Terrace Lake Rd in the eastern zone which will provide a hydraulic loop for the commercial zone along SR 46 west of Interstate 65. The 2037 Max Day scenario indicates that continuous pumping from the WTP may be required to maintain pressures over 50 psi along Terrace Lake Rd. If the WTP is not discharging, pressures along portions of Lake Terrace Rd area may see pressures between 45-50 psi.

#### Alternative B – Three Pressure Zones

Alternative B consists of keeping the height of many of CCU's existing tanks unchanged. Tank 1 & 2 would remain at an overflow elevation of 785' and Tank 4 & 5 would remain at an overflow elevation of 835'. Tank 3 would be raised to an elevation of 835' to match Tank 5. This along with piping adjustments at the Deaver Rd booster station would allow Tank 3 & 5 to serve the western zone and provide additional storage industrial area near CR 450 S.

The alternative also consists of constructing a new 1.25 MG elevated storage tank in the eastern zone. The elevation of this tank should be similar to existing Tanks 1 & 2 at an overflow elevation of 785'. This option will increase overall storage by 1.25 million gallons and the additional storage will be split amongst the east and west district.

Pressures within the majority of the eastern zone are adequate based on tanks operating at an overflow elevation of 785', however due to higher elevations and distance from the WTP a 800 gpm Northeast Booster Station is recommended to maintain pressures over 50 psi.

Alternative B includes replacement of the Carr Hill Rd and Deaver Rd booster pump stations. The new stations are estimated to be above ground package booster pumps stations, each with a capacity of 2,000 gpm. The location of the Deaver Rd booster station would remain unchanged, but approximately 500 feet of 24 inch water main will need to be installed on the discharge side of the station to allow for increased utilization of the existing 24" water main along CR 150 W in delivering flow to the industrial area. See Figure 6 for additional information. This option would reduce the immediate need for the Deaver Rd transmission main crossing Interstate 65.

Due to the lower HGL within the Eastern Zone, the new Carr Hill Rd booster pump station would be moved further east. The booster pump station will continue to fill Tank 4 in the western zone. For budgetary reasons, this tank is scheduled to remain unchanged in the 5 year improvement timeframe. This will continue to result in system pressures in the 40-45 psi near the base of the tank. In the future CCU may elect to replace the Tank 4 standpipe with an elevated storage tank with an overflow elevation of approximately 850'. It is recommended that the new booster pumps station be sized accordingly to deliver the desired flow at the increased tank level.

In addition, due to the projected higher flow rate of the station, a parallel man totaling 1,500' of 16 inch water main would be required. See Figure 5 for additional information. Valves that are currently closed west of Interstate 65 near SR 46 would need to be opened. This would shift the commercial zone along SR 46 to the western zone and this area would be served by transmission mains across the interstate at Carr Hill Rd and SR 46.

Alternative B does lead to increased pressures in the commercial zone along SR 46 and along CR 450 S east of the interstate. In some cases these pressures could reach 90-100 psi. These pressures are unavoidable under this alternative due to western tank elevations and the proposed zone boundary. A new PRV vault is recommended along CR 450 S east of the 24" transmission main to reduce pressures to the far southeastern portion of the system.

#### Alternative Cost Comparison

Costs for the two alternatives above have been estimated in the table below. Subtotals for storage, booster stations, and transmission mains have been provided.

	Columbus City Utilities Water System Boundary Review - 5 Year Impro	vements	
	Date: August 24, 2020		
Proposed Improvements	Project Description	Alternative A - Total Project Costs	Alternative B - Tota Project Costs
	Storage Tanks		
Raise Existing 0.5 MG Storage Tanks	Alternative A: Tank 1, 2, & 3 Raise to 805'-815'; Alternative B - Tank 3 Raise to 835'	\$1,500,000	\$600,000
Lower Existing 0.5 MG Storage Tank	Alternative A: Tank 5 - Lower to 805815'	\$400,000	
New 1.25 MG East Zone Tank	New Storage Tank in Eastern Zone to increase storage capacity (OF = 805'-815')	\$3,000,000	\$3,000,000
Mixing Systems	New Tank Mixing Systems as necessary	\$400,000	\$400,000
	Storage Tanks Subtotal =	\$5,300,000	\$4,000,000
	Water Boosters/Valve Stations		
New Deaver Rd Booster	Alternative B: New 2,000 gpm Above Ground Pump Station, Including Site Improvements		\$1,250,000
New Carr Hill Rd Booster	Alternative A: New 1,200-1,500 gpm Above Ground Pump Station w/ Site Improvements; Alternative B: New 2,000 gpm Above Ground Pump Station w/ Site Improvements	\$900,000	\$1,250,000
New Control Valve Station	Alternative A: New 24" Control Valve Station to Control Flow to Tank 3 & 5	\$500,000	
New Northeast Booster	Alternative B: New 800 gpm Above Ground Pump Station w/ Site Improvements		\$900,000
New PRV	Alternative B: New PRV to reduce pressures East of S 175 W due to Transfer to Western Pressure Zone		\$100,000
	Water Boosters/Valve Stations Subtotal =	\$1,400,000	\$3,500,000
	Transmission Mains*/Distribution		
New Deaver Transmission Main	Alternative B: Construction of 500' of 24" Transmission Main to Transfer 24" Main to Discharge of Deaver Rd Station		\$175,000
New Carr Hill Rd Transmission Main	Alternative B: Construction of 1,500' of 16" Transmission Main to allow for Carr Hill Rd Booster Capacity Increase		\$480,000
New CR 200 S Transmission Main	Alternative A: Construction of 2,500' of 20" Transmission Main to Provide an additional I-65 Crossing & adequate capacity for Alternate Carr Hill Rd Booster Station	\$1,400,000	
	Transmission Mains*/Distribution Subtotal =	\$1,400,000	\$655,000
	Total 5 Year Improvements Total Project Cost =	\$8,100,000	\$8,155,000

\* Includes only Transmission Mains Associated with CCU Boundary Conditions. See CCU Master Plan for other Transmission Main Recommendations.

#### Section 4 – Recommended Plan

#### Five Year Improvement Plan

After review of each alternative, GRW recommends that CCU implement Alternative A – Two Pressure Zones.

Alternative A consists of the following improvements:

- 1. Tank 1 Raise tank to Overflow Elevation of 805'-815'.
- 2. Tank 2 Raise tank to Overflow Elevation of 805'-815'.
- 3. Tank 3 Raise tank to Overflow Elevation of 805'-815'.
- 4. Tank 5 Lower tank to Overflow Elevation of 805'-815'.
- 5. Construct new East Zone Tank at Overflow Elevation of 805'-815'.
- 6. Install Tank Mixers as necessary to achieve tank mixing.
- 7. Decommission Deaver Rd Booster Station.
- 8. Decommission Carr Hill Rd Booster Station and Replace with 1,200 1,500 gpm booster station near CR 200 S and Terrace Hill Rd.
- 9. Construct 2,500' of 20" water main across Interstate 65 along CR 200S.
- 10. Zone Boundary Adjustments per Figure 3.

Additional 5-Year Improvement Items Identified in Other Documents:

- 1. Construct Regency Drive Water Main (Per Master Plan)
- 2. Water Main/Lead Service/Small Diameter Main Replacement Projects (Per GRW WMPP)
- 3. Water Supply/Treatment Improvements as identified by Others

This option provides the most consistent pressures across the system and centralizes the majority of the pumping to the CCU Water Treatment Plants, thereby reducing the need for booster pumping within the distribution system. The focus of this alternative is adjusting tank heights on most of the existing CCU storage tanks and to maximize their use in the short term until larger tanks supplement or replace them in the long term.

A typical price for raising or lowering existing elevated steel storage tanks has been provided in the estimated costs in Section 3, however there are many tank specific and site specific conditions that could impact the project costs. As such, it is recommended that the tanks be evaluated in more detail by a steel tank contractor who specializes in tank adjustments to confirm actual project costs.

# Figures

FILE NAME: G:\4833-CCU-WMPP\Reports and Manuals\Boundary Review\Figures\4833 Figures.dwg

PRINTED: 8/5/2020 @ 2:07PM

							Attachi
SHEET NC			DESIGNED:	ALTERNATIVE "A"		GRW PROJECT NO. 4833-04	nent Co
	29, 20		JAJ	5-YEAR IMPROVEMENTS		CLIENT PROJECT NO.	SD-3 (P Page 1
<b>—</b>	2020		REVIEWED: ALW	WATER SYSTEM BOUNDARY REVIEW	engineering   architecture   geospatial	ALL RIGHTS RESERVED: THIS DOCUMENT IS THE PROPERTY OF GRW ENGINEERS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART	2 ₩ 4
		columbus utilities	APPROVED: ALW	COLUMBUS CITY UTILITIES	www.grwinc.com	OR USED FOR CONSTRUCTION OF OTHER THAN THIS SPECIFIC PROJECT WITHOUT WRITTEN PERMISSION	5427 3LIC) of 22

FILE NAME: G:\4833-CCU-WMPP\Reports and Manuals\Boundary Review\Figures\4833 Figures.dwg

PRINTED: 8/5/2020 @ 2:08PM

									Attach
	SHEET NO	SCALE: N.T.S	DATE: JULY		DESIGNED: ALW	ALTERNATIVE "B"		GRW PROJECT NO. 4833-04	Cc ment
r	່	•	29, 2020		drawn: JAJ	5-YEAR IMPROVEMENTS		CLIENT PROJECT NO.	bause No. Page 1 Page 1
<b>'</b>	V		20		REVIEWED: ALW	WATER SYSTEM BOUNDARY REVIEW	engineering   architecture   geospatial	GRW ENGINEERS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART	e 13
				columbus utilities	APPROVED: ALW	COLUMBUS CITY UTILITIES	www.grwinc.com	OR USED FOR CONSTRUCTION OF OTHER THAN THIS SPECIFIC PROJECT WITHOUT WRITTEN PERMISSION	. 45427 UBLIC) 3 of 22

FILE NAME: G:\4833-CCU-WMPP\Reports and Manuals\Boundary Review\Figures\4833 Figures.dwg

PRINTED: 8/5/2020 @ 2:10PM

F	ILE NAME: G:\4833-CCU-WMPP\Reports and Manuals\Boundary Review\Figures\4833 Figures.dwg	PRINTED: 8/5/2020 @ 2:10PM

				DESIGNED:	DATE:
GRW PROJECT NO. 4833-04			ALTERNATIVE "A"	ALW	JULY 29, 2020
				DRAWN:	SCALE:
CLIENT PROJECT NO.			WEST BOUNDARY	JAJ	N.T.S.
ALL RIGHTS RESERVED:				REVIEWED:	SHEET NO.
THIS DOCUMENT IS THE PROPERTY OF GRW ENGINEERS, INC. AND SHALL NOT		engineering   architecture   geospatial	WATER SYSTEM BOUNDARY REVIEW	ALW	
BE REPRODUCED IN WHOLE OR IN PART OR USED FOR CONSTRUCTION OF OTHER THAN THIS SPECIFIC PROJECT	columbus utilities			APPROVED:	_ າ
WITHOUT WRITTEN PERMISSION		www.grwinc.com	COLUMBUS CITY UTILITIES	ALW	<b>J</b>

		BEOLONER		-	
GRW PROJECT NO. 4833-04	CLIENT PROJECT NO. XXXX	DESIGNED:	C.R. 200 S.		DATE:
		ALW DRAWN:	U.R. 200 S.		JULY 29, 2020
			TRANSMISSION MAIN		SCALE: N.T.S.
		JAJ REVIEWED:		engineering   architecture   geospatial	
					FIGURE NO.
	*	ALW APPROVED:	WATER SYSTEM BOUNDARY REVIEW	ALL RIGHTS RESERVED:	
colu	mbus utilities	ALW	COLUMBUS CITY UTILITIES	THIS DOCUMENT IS THE PROPERTY OF GRW ENGINEERS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART OR USED FOR CONSTRUCTION OF OTHER THAN THIS SPECIFIC PROJECT WITHOUT WRITTEN PERMISSION	4
FILE NAME: G:\4833-CCU-WMPP\Reports and Manu	als\Boundary Review\Figures\4833 Figures.dwg	1			

		DESIGNED:				DATE:
GRW PROJECT NO. 4833-04	CLIENT PROJECT NO. XXXX	ALW DRAWN:	CARR HI	LL ROAD		JULY 29, 2020 SCALE:



JAJ REVIEWED:

ALW APPROVED:

ALW

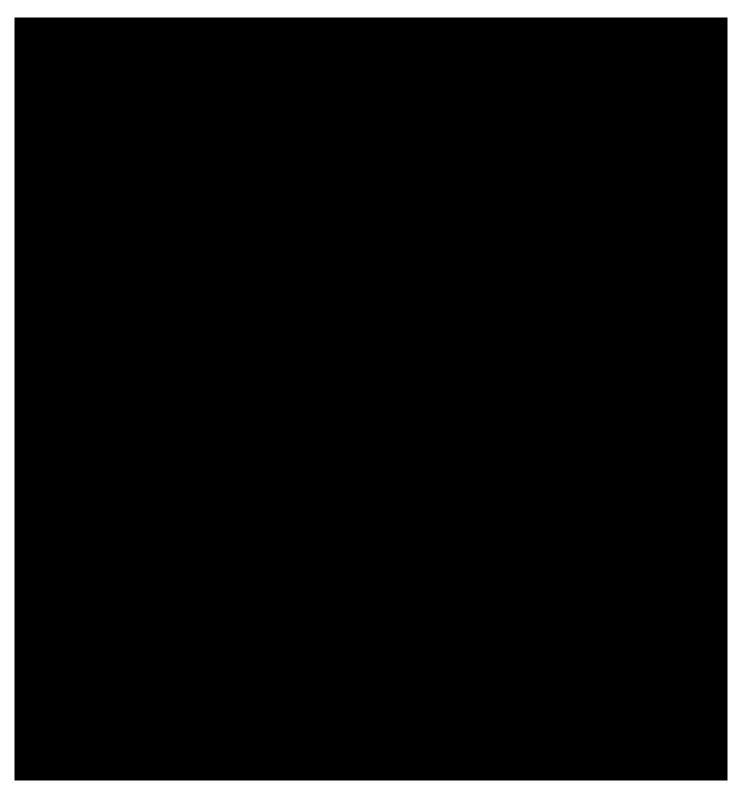
CARR HILL ROAD BOOSTER STATION

WATER SYSTEM BOUNDARY REVIEW COLUMBUS CITY UTILITIES



		DESIGNED:			DATE:
GRW PROJECT NO. 4833-04	CLIENT PROJECT NO. XXXX	ALW	DEAVER ROAD		JULY 29, 2020
-		DRAWN:	BOOSTER STATION		SCALE:
		JAJ	DOUSTER STATION		N.T.S.
		REVIEWED:		engineering   architecture   geospatial	FIGURE NO.
	W		WATER SYSTEM BOUNDARY REVIEW	www.grwinc.com	_
a a lu	mbus utilities	APPROVED:	COLUMBUS CITY UTILITIES	ALL RIGHTS RESERVED: THIS DOCUMENT IS THE PROPERTY OF GRW ENGINEERS, INC. AND SHALL	6
Colu	mous atmities	ALW	COEDIVIDOS CITT OTIENTES	NOT BE REPRODUCED IN WHOLE OR IN PART OR USED FOR CONSTRUCTION OF OTHER THAN THIS SPECIFIC PROJECT WITHOUT WRITTEN PERMISSION	0
FILE NAME: G:\4833-CCU-WMPP\Reports and Manu	als\Boundary Review\Figures\4833 Figures.dwg				

# CCU Pressure Zone Separation Details Document



Cause No. 45427 Attachment SD-4 (PUBLIC) Page 1 of 17



# Columbus City Utilities Water Main Prioritization Program





GRW 8/3/202

## Columbus City Utilities Water Main Prioritization Program

#### Contents

Columbus City Utilities Water Main Prioritization Program1
Section 1 – Introduction
Background
Information Collected
Section 2 – Water Main Prioritization Program Methodology4
Risk of Failure4
Consequence of Failure
Other Factors7
Weighting Considerations
GIS, Maps and Map Books9
Compilation of Factors, Weighting and Determination of Order of Prioritization10
Section 3 –Results
Prioritized Water Mains10
Proposed Project Areas10
Section 4 – Recommended Projects10
General Replacement10
Five Year10
Ten Year12
Fifteen Year13
Twenty Year14
Lead Service Replacement15
SRF Funding of Lead Service Replacements15
Number of Potential Lead Service Replacements15
Small Diameter Main Replacements16
Appendix16
Overall Map of CCU's system for Zones 1-416
CCU WMPP Criteria Schedule16
Useful Life Summary16
Critical Users List16
Small Diameter Mains16
Factor Rating Maps16

Combined Scoring Maps	16
General Replacement Project Maps	16
Lead Service Replacement Maps	16

#### Section 1 – Introduction

On November 21<sup>st</sup> 2019, GRW entered into agreement with Columbus City Utilities (CCU) to provide a Water Main Prioritization Program (WMPP). The goal of this program was to identify and characterize factors that will assist CCU in the prioritization of water main replacements within zones 1-4 over a 5, 10, 15 and 20 year horizon. This report summarizes the methodologies, findings and proposed projects as part of the prioritization program.

#### Background

The CCU Water and Wastewater Utility Maser Plan as performed by Strand identified a substantial amount of aging water main infrastructure within zones 1-4, with the majority of the original downtown with water mains dating back to 1886. Zones 1-4 consist of approximately 112 miles of water main. See appendix for an overall map of CCU's system for zones 1-4.

Since funding is limited and the replacement of the entire system all at once is not feasible, the WMPP was developed. To complete the WMPP, an estimate of "criticality" was performed. Criticality is the product of the "Probability of Failure" and the "Consequence of Failure." Estimating the probability of failure included the evaluation of:

- Age, size, type and condition of the water main
- Main break history, historical knowledge and other past maintenance activates
- Presence/severity of leaks
- Fire Flow analysis/deficiencies

Estimating the consequence of failure included assessment of what happens as result of asset (water main) failure. The factors to consider for this are

- Presence of Lead services
- PASER rating
- Strategic growth of Columbus
- TIF target areas
- Utility coordination
- Impacts to historic districts
- Impacts to commercial, industrial and institutional customers.

#### Information Collected

The following information was collected in preparation for the prioritization of water mains:

- 1. Existing GIS information for water main age, size, and material provided by CCU
- 2. Sanborn Maps of Columbus, IN for years: 1886, 1890, 1892, 1898, 1906, 1912, 1927, and 1959
- 3. Columbus Neighborhood age map provided by CCU
- 4. Housing age from the Bartholomew county GIS
- 5. Information pertaining to the material based on installation date
- 6. Information pertaining to the useful life based on material

- 7. Main Break History
  - a. 2011 2016 Work Order Review as performed by Strand
  - b. GRW Work Crew in January
- 8. Leak Detection Survey
  - a. 2020 Leak Survey Report as performed by M.E. Simpson Co., Inc.
- 9. Large/Critical Users
  - a. Large User list from CCU
  - b. Google maps
- 10. Fire Flow
  - a. CCU Model/ Bartholomew County GIS Columbus/County Base Districts Zoning /1,000 gpm residential, 2,000 gpm commercial & institutional, 3,500 gpm industrial
- 11. Historic District
  - a. IDNR/Columbus/ National Register of Historical Places
- 12. PASER ratings
  - a. 2018 PASER Ratings as provided by the City of Columbus, IN
- 13. Lead service information
  - a. Information provided by John Gully from CCU
  - b. Director's report from Keith l. Reeves on June 2016
  - c. Amendments to Safe Drinking Water Act
- 14. Redevelopment Areas
  - a. Envision Columbus
  - b. Columbus- Comprehensive Plan for Strategic Growth
  - c. TIF Redevelopment Areas as identified in the Bartholomew County GIS.
- 15. Utility Replacement
  - a. Emails from Jeremy Bolduc with Vectren.

#### Section 2 – Water Main Prioritization Program Methodology

This section summarizes the methodology behind the many factors used to determine the prioritized order of replacement for water mains within zones 1-4. The factors used for prioritization were categorized into Risk of Failure, Consequence of Failure and Other Factors. Each of these factors were then weighted. A summarized spreadsheet of these factors, how they were rated and their weight can be found the appendix.

#### Risk of Failure

The factors identified in the risk of failure category are "Remaining Useful Life", "Main Breaks", and "Leaks".

#### Remaining Useful Life

Rated based on the estimated remaining useful life that the water main has where a rating of "5" (very poor) represents end of useful life and "1" (excellent) represents near 100% useful life remaining. The remaining useful life percentage was based on the installation date of the water main and the expected useful life based on material. The installation date was first determined

based on the existing data within the city's GIS map. Since this data did not cover all the water mains within the identified zones, the installation date was filled using Sanborn maps, the neighborhood age map and the average housing age. Sanborn maps were collected for 1886 – 1927 and 1959. These maps mainly covered the original downtown area of Columbus. For the areas not covered under these maps, we used the neighborhood age map as provided by Columbus. Finally, to fill in the rest of the missing installation dates, we used the county GIS map to determine the installation date based on the average housing age along that stretch of main.

The expected useful life was determined from the summarization of various sources on the information, including Water Main Replacement Evaluation for the City of Milwaukee, Fort Wayne Water Main Prioritization Powerpoint, EPA - CI stopped being commercially available after 1975, Paul Hanson from DIPRA, AWWA "75 Years of Research" paper, and AWWA "Buried No Longer" paper.

Scoring Key	Remaining Useful Life
5 - Very Poor	End of Useful Life
4 - Poor	Near 25% of Useful Life Remaining
3 - Moderate	Near 50% of Useful Life Remaining
2 - Good	Near 75% of Useful Life Remaining
1 - Excellent	Near 100% of Useful Life Remaining

#### Main Breaks

Rated based on the number of main breaks within a half mile, with "5" being greater than 5 breaks and "1" being no breaks. The data for the main breaks was collected from 2011- 2016 work order review performed by Strand and from GRW work crew in January.

Scoring Key	Main Breaks
5 - Very Poor	>= 5 Breaks/0.5 mi
4 - Poor	3 & 4 Breaks/0.5 mi
3 - Moderate	2 Breaks/0.5 mi
2 - Good	1 Breaks/0.5 mi
1 - Excellent	0 Breaks/0.5 mi

#### Leaks

Rated based on the size of the leak that occurred with "5" being a leak of 50,000 or more gallons per day and "1" being no leaks. The location and size of leaks were compiled from the 2020 Leak Survey Report performed by M.E. Simpson Co., Inc.

Scoring Key	Leaks	Pag
5 - Very Poor	Large Mainline Leak (50k + gpd)	
4 - Poor	Medium Mainline Leak (10k - 50k gpd)	
3 - Moderate	Small Mainline Leak - (<10k gpd)	
2 - Good	Small Serv/Valve/Hyd Leak (<1k gpd)	
1 - Excellent	No Leaks	

#### Consequence of Failure

The factors identified in the consequence of failure category are "Large/Critical Users", "Transmission Mains", "Fire Flow", and "Historic District".

#### Large/Critical Users

Rated based on the size of the water main and its proximity to what type of critical user. Hospitals, schools and large industries are the first type of critical user. The mains in proximity to these where rated "5" or "4". "5" was given to water mains greater than 6" who directly impact these critical users. "4" was given to the water mains that are greater or equal to 12" and within 0.5 miles of this critical users. All other critical users where labeled as "3" or "2". Water mains greater than 6" that directly impact these critical users were rated "3". Water mains greater than or equal to 12" that are within 0.5 miles of these critical users were rated as "2". All other water mains were rated as "1". Critical users were identified as shopping malls, hospitals, rehabilitation centers, medical centers, golf courses, industries, schools, education centers, and trailer parks. The distance of 0.5 miles was determined based on the averaging distance of the water mains greater than 12".

Scoring Key	Large/ Critical Users			
5 - Very Critical	Water main > 6" and directly impacts a hospital, school or large industry			
4 - Critical	Water main $\Rightarrow 12$ " within 0.5 miles of hospital, school or large industry			
3 - Moderate	Water main $> 6$ " and directly impacts other critical users			
2 – Less Critical	Water main => 12" within 0.5 miles of other critical users			
1 – Not Critical	Water main that does NOT impact critical user			

#### Transmission Main

Rated based on the size of the water main alone. "5" was given to water mains greater than or equal to 20" and 1" was given to water mains less than or equal to 8".

Scoring Key	ransmission Main			
5 - Very Critical	>= 20			
4 – Critical	>= 16			
3 – Moderate	>= 12			
2 – Less Critical	>= 10			
1 – Hardly Critical	<= 8			

#### **Fire Flow**

Rated based on the output created by the system model and its comparison to the required fire flow based on zoning. First, the zones where created by utilizing the Bartholomew County GIS and the layer of Columbus/County Base Districts Zoning. After review of this, zones 1-4 where broken into three basic district zoning – Residential, commercial, and institutional. Fire flow requirements for each of the identified zones where 1,000 gpm, 2,000 gpm, and 3,500 gpm, respectively. Based on these two factors, the water mains where rated as follows: "5" for fire flow deficiency of 2,000 gpm or more and "1" for no deficiency.

Scoring Key	Fire Flow			
5 - Very Poor	2000+ gpm FF Deficiency			
4 - Poor	1000 -2000 gpm FF Deficiency			
3 - Moderate	500 -1000 gpm FF Deficiency			
2 - Good	< 500 gpm FF Deficiency			
1 - Excellent	No Deficiency			

#### **Historical District**

Rated based on the identification of historic districts/ historic landmarks and the proximity/ size of the water main to this identified area. The historic district and landmarks were identified based on the City of Columbus website and the National Register of Historical Places. After these places where identified, the flooding potential was identified for each of the water main sizes within the district. If a historic landmark was within the flooding distance for a water main, this water main was rated with a "5". If the water main did not have the potential to flood a historic landmark, but was within the historic district, it was ranked a "3". Finally, if a water main was neither within the historic district, or had the possibility to flood a historical landmark, it was rated as a "1".

Scoring Key	Historic District			
5 – High Risk	Within identified feet for WM size of Historical Landmark			
4	-			
3 – Moderate Risk	Within Historical District, but outside designated flooding distance			
2	-			
1 – Low Risk	Not in historical district and not near historical landmark			

#### Other Factors

The factors identified in the other factors category are "PASER Rating", "Lead Services", "Redevelopment Areas", and "Utility Replacement".

#### PASER Rating

Rated based on the PASER ratings as identified in the 2018 PASER ratings as provided by the City of Columbus, IN. Since the ratings go up to a value of ten, by ones, the ratings were grouped.

The water mains were rated as a "5" if they had a PASER rating of 1 or 2 and a "1" if they had a PASER rating of 9 or 10. This was based on the desire to limit the disturbance to recently repaved road and to coincide a replacement project with that of a road that is in need of replacement anyway.

Scoring Key	PASER Rating			
5 - Very Poor	Rating 1 & 2 - Reconstruction			
4 - Poor	ting 3 & 4 - Structural Improvement and Leveling			
3 - Moderate	Rating 5 & 6 - Preservative Treatments (Sealcoating)			
2 - Good	Rating 7 & 8 - Routine Maint, Crackseal, & Minor Patch			
1 - Excellent	Rating 9 & 10 - Little/No Maintenance Required			

#### Lead Services

Rated based on the overall probability of lead services. This was based on the information provided by John Gully from CCU and the Director's report from Keith l. Reeves on June 2016, as well as, the fact that Lead Service Lines were banned on June 19, 1986 as part of the Safe Drinking Water Act Amendments. The water main was ranked as a "5" if it had a 90-100% probability of lead service (installed prior to 1955) and a "1" if unlikely to have Lead Services (installed after 1955).

Scoring Key	Lead Services
5 - Very Poor	90-100% probability of lead service (prior to 1955)
4 - Poor	
3 - Moderate	
2 - Good	
1 - Excellent	Unlikely to have Lead Services (after 1955)

#### **Redevelopment Areas**

Rated based on the size of the water main and its proximity to the type of proposed redevelopment. A "5" was given to water mains greater than 6" and directly impacts a proposed large industry, "3" to greater than 6" and directly impacts proposed commercial redevelopment or greater than or equal to 12" within 0.5 miles of industry redevelopment or within TIF District, and "1" to no proposed redevelopment.

Scoring Key	Redevelopment Areas			
5 - Very High	Water main $> 6$ " and directly impacts proposed large industry			
Potential				
4 – High Potential	Water main > 6" and directly impacts proposed industry or water main =>			
	12" within 0.5 miles of large industry redevelopment			
3 – Moderate	Water main > 6" and directly impacts proposed commercial redevelopment			
Potential	or water main $=> 12$ " within 0.5 miles of industry redevelopment or within			
	TIF District			
2 – Fair Potential	Water main $> 6$ " and directly impacts proposed residential redevelopment			
	or => 12" within 0.5 miles of proposed commercial redevelopment			

1 – Low/No Potential No proposed redevelopment

#### **Utility Replacement**

Rated based on the year of Vectren's proposed future projects to take place. A "5" was given to the water mains impacted by the proposed 2020 projects and a "1" to all other mains. There is no category for a "2" rating and was not used for this factor.

Scoring Key	Utility Replacement
5 – Imminent	2020 projects
4 - Near	2021 projects
3 - Moderate	2022-2023 projects
2	
1 - Unforeseen	All other mains

#### Weighting Considerations

All of the factors listed above for each category were weighted a value of 5, 10 or 20 based on its importance in the prioritization of the water mains. The factors weighted as "20" include "Main Breaks", "Leaks", "Large/Critical Users", "Fire Flow", and "Lead Services". The factors weighted as "10" include "Remaining Useful Life", "Transmission Main", "PASER Rating", and "Redevelopment Areas". The factors weighted as "5" include "Historic District", and "Utility Replacement".

Scoring Key	Weighted Factors		
	Main Breaks		
	Leaks		
20 Weight	Large/Critical Users		
	Fire Flow		
	Lead Services		
	Remaining Useful Life		
10 Weight	Transmission Main		
	PASER Rating		
	Redevelopment Areas		
5 Weight	Historic District		
5 Weight	Utility Replacement		

#### GIS, Maps and Map Books

All of the factors identified above were compiled into a GIS map. This map included all the water mains within Columbus's system in zones 1 - 4. Each of the above factors was imported separately and each water main received a colored coordinated rating, as described above for

each of the factors. This map has been summarized and printed as both an overall view and as part of a map book.

#### Compilation of Factors, Weighting and Determination of Order of Prioritization

Once all of the water mains where scored and weighted for each of the identified factors above, the weighted factors for each water main were summed resulting in an overall "criticality" score. The higher this score, the more critical this water main is for replacement. The order of water mains resulting from the criticality score (from highest score to lowest) was used to determine the prioritized order of replacement and ultimately the proposed projects.

#### Section 3 – Results

#### Prioritized Water Mains

Maps showing the ranked scoring of the water mains can be found in the attached maps and displayed on the CCU GIS website.

#### Proposed Project Areas

From the prioritized water mains, the proposed projects are listed below and can be found in the attached sheets.

Section 4 – Recommended Projects

General Replacement

#### Five Year

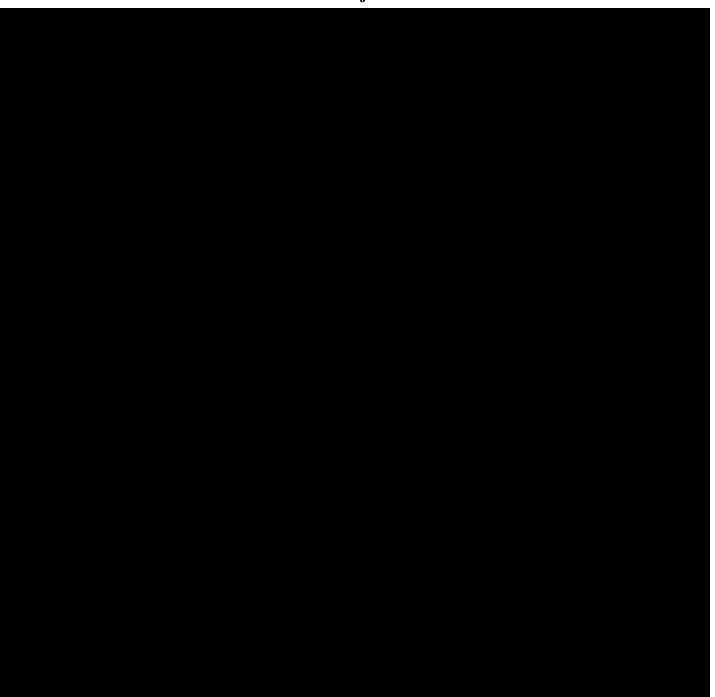
The following water main replacements are suggested over the next five years based on the results listed above and from discussions with CCU staff:

Cause No. 45427 Attachment SD-4 (PUBLIC) Page 12 of 17

## 5 Year Project List

#### Ten Year

The following water main replacements are suggested over the next ten years based on the results listed above and from discussions with CCU staff:



#### **10 Year Project List**

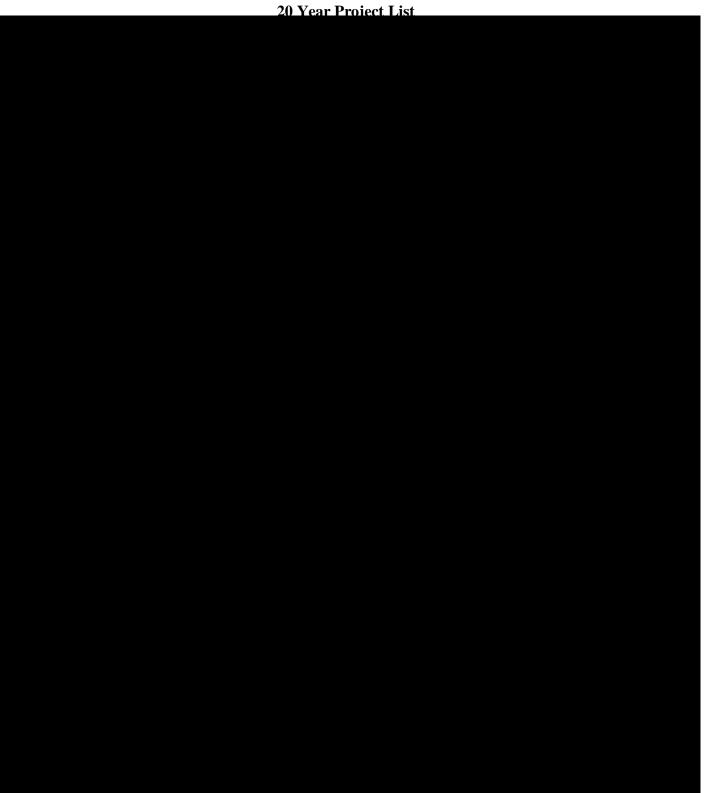
### Fifteen Year

The following water main replacements are suggested over the next fifteen years based on the results listed above and from discussions with CCU staff:



#### Twenty Year

The following water main replacements are suggested over the next twenty years based on the results listed above.



#### Lead Service Replacement

A separate list of projects will focus on the replacement of lead services. As mentioned previously, the likelihood of the presence of lead services was determined on the water main's installation date, where installed prior to 1955 is most likely and after 1955 is least likely. This scoring, then could be used to determine the lead service replacements.

#### SRF Funding of Lead Service Replacements

The Drinking Water State Revolving Fund (DWSRF) loan program is administered by the Indiana Finance Authority (IFA). Currently, the United States Environmental Protection Agency (USEPA) limits each DWSRF loan to a maximum of \$7,500,000. As incentive to remove all lead water line services, the EPA has introduced the Lead Line Replacement Incentive (LLRI). This program can potentially reduce the current loan interest down from 2% to 0%. This accomplished when the contract value for the lead service replacements are greater than the loans interest charges, thus reducing the interest rate to 0%. The interest savings is designed to incentivize the utility to perform a full replacement of the lead service. The full lead service is defined one of the following:

- 1. If the meter pit is outside, then the full replacement will be from the water main to the first plumbing connection within the homeowner's residence, i.e. main shut-off valve inside the house.
- 2. If the meter is inside the house, then the full replacement will be from the water main to the new meter setter inside within the homeowner's residence.
- 3. If the homeowner will not let you inside their residence, the full replacement will be considered from the water main to within one-foot (1-LF) of the outside face of the house. The homeowner will be required to sign an affidavit stating they are aware of the danger that lead can cause and do not want the utility replace the water service to the first water connection inside the home, i.e. main shut-off valve.

To qualify, the applicant will be required to follow the American Water Works Association (AWWA) C810-17 Replacement and Flushing of Lead Service Lines (or latest edition) for all.

#### Number of Potential Lead Service Replacements

Utilizing the Director's Report provided on June 2016 by Keith L. Reeves P.E., the following table shows the number of potential lead services that will need to be replaced.

Lead Services	Replacement Cost (\$5,000/ea)
1,507	\$7,535,000

The projects contained within the 5 year and 10 year water main prioritization list contain a total of 608 possible lead service connections. It is understood from previous investigations that approximately 1/3 of these services will be found to be lead. Considering CCUs goal of eliminating all lead services within a 10 year time frame, it is recommended that CCU budget for an additional 130 lead service replacements per year outside of the replacement projects. Based

on an estimate of \$5,000 per service this would equate to an annual cost of \$650,000 or **\$3,250,000** over each 5 year period.

#### Small Diameter Main Replacements

Small diameter mains are defined as mains smaller than 4 inches in diameter. Within zones 1-4, the total footage of small diameter mains is 14,542 feet with approximately 182 services. Of this, there is 1,015 feet of 0.75 inch, 364 feet of 1.5 inch, 10,120 feet of 2 inch and 152 feet of 2.5 inch. Through the completion of the projects listed above, the total footage of small diameter mains that will be transferred (not replaced) is 2,026 with 19 services. In addition, approximately 2,630 feet of small diameter water main has a parallel water main along the same route. This footage was removed from the replacement length below, however the service transfers were included. The list of all small diameter mains can be found in the appendix. The following table summarizes the estimated replacement cost for those that remain.

Replacement	# of	Construction Cost	Non-Construction Cost	Total Cost
Length (ft)	Services	(\$)*	(\$)	(\$)
9,900	163	2,271,000	454,200	2,725,200

\* Construction Costs assumes replacement with minimum 6 inch water main @ \$180/ft and service transfer costs of \$3,000 per service.

It is anticipated that CCU will schedule replacement of the small diameter mains over the 20 year WMPP as dictated by need and budget. If evenly distributed over the 20 year time period, CCU would need to budget for **\$681,300** per 5 year period.

#### Appendix

Overall Map of CCU's system for Zones 1-4 CCU WMPP Criteria Schedule Useful Life Summary Critical Users List Small Diameter Mains Factor Rating Maps Combined Scoring Maps General Replacement Project Maps Lead Service Replacement Maps

Cause No. 45427 Attachment SD-5 (PUBLIC) Page 1 of 19

# **Overview Maps of CCU's System for Zones 1-4**

Cause No. 45427

Cause No. 45427 Attachment SD-5 (PUBLIC) Page 6 of 19

### **CCU WMPP Criteria Schedule**

#### CCU - Water Main Prioritization Program 90 % Review Meeting - April 28, 2020

30 % Neview Meeting - April 28, 2020					
	GRW Source Material:				
Installation Date	Material	Zone	PASER		
1.) Existing GIS data 2.) Sanborn Maps 3.) Neighborhood Age Map	Based on Installation Date where: 1.) Prior to 1965 is Cast iron 2.) 1965-1975 is Transition Period 3.) Post 1975 is Ductile Iron	1-4	1-10		

Risk of Failure:						
Scoring Key	Remaining Useful Life: 10 Weight	Main Breaks: 20 Weight	Leaks: 20 Weight			
5 - Very Poor	End of Useful Life	>= 5 Breaks/0.5 mi	Large Mainline Leak (50k + gpd)			
4 - Poor	Near 25% of Useful Life Remaining	3 & 4 Breaks/0.5 mi	Medium Mainline Leak (10k - 50k gpd)			
3 - Moderate	Near 50% of Useful Life Remaining	2 Breaks/0.5 mi	Small Mainline Leak - (<10k gpd)			
2 - Good	Near 75% of Useful Life Remaining	1 Breaks/0.5 mi	Small Serv/Valve/Hyd Leak (<1k gpd)			
1 - Excellent	Near 100% of Useful Life Remaining	0 Breaks/0.5 mi	No Leaks			
Reference	Installation Date & Material; Useful Life from the City of Milwaukee Water Main Replacement Evaluation and Fort Wayne, IN	Field & CCU Breaks; 2011 - 2016 Work Order Review as performed by Strand; GRW Work Crew in January	2020 Leak Survey Report as performed by M.E. Simpson Co., Inc.			

	Consequence of Failure:					
	Large/ Critical Users: 20 Weight	Transmission Main: 10 Weight	Fire Flow: 20 Weight	Historic District: 5 Weight		
5 - Very Poor	Water main > 6" and directly impacts a hospital, school or large industry	>= 20	2000+ gpm FF Deficiency	Within identified feet for WM size of Historical Landmark		
4 - Poor	Water main => 12" within 0.5 miles of hospital, school or large industry	>= 16	1000 -2000 gpm FF Deficiency			
3 - Moderate	Water main > 6" and directly impacts other critical users	>= 12	500 -1000 gpm FF Deficiency	Within Historical District, but outside designated flooding distance		
2 - Good	Water main => 12" within 0.5 miles of other critical users	>= 10	< 500 gpm FF Deficiency			
1 - Excellent	Water main that does NOT impact critical user	<= 8	No Deficiency	Not in historical district and not near historical landmark		
Reference	Large/ critical Users were identified as shopping malls, hospitals, rehabilitation centers, medical centers, golf courses, industries, schools, education centers, and trailer parks. The distance of 0.5 miles was determined based on an averaging of the distance of water mains greater than 12".		CCU Model/ Bartholomew County GIS - Columbus/County Base Districts Zoning /1,000 gpm residential, 2,000 gpm commercial & institutional, 3,500 gpm industrial	IDNR/Columbus/ National Register of Historical Places		

		Other Factors:		
	PASER Rating: 10 Weight	Lead Services: 20 Weight	Redevelopment Areas: 10 Weight	Utility Replacement: 5 Weight
5 - Very Poor	Rating 1 & 2 - Reconstruction	90-100% probability of lead service (prior to 1955)	Water main > 6" and directly impacts proposed large industry	5 - 2020 projects
4 - Poor	Rating 3 & 4 - Structural Improvement and Leveling		Water main > 6" and directly impacts proposed industry or water main => 12" within 0.5 miles of large industry redevelopment	
3 - Moderate	Rating 5 & 6 - Preservative Treatments (Sealdcoating)		Water main > 6" and directly impacts proposed commercial redevelopment or water main => 12" within 0.5 miles of industry redevelopment or within TIF District	2 - 2022-2022 projects
2 - Good	Rating 7 & 8 - Routine Maint, Crackseal, & Minor Patch		Water main > 6" and directly impacts proposed residential redevelopment or => 12" within 0.5 miles of proposed commercial redevelopmment	
1 - Excellent	Rating 9 & 10 - Little/No Maintenance Required	Unlikely to have Lead Services (after 1955)	No proposed redevelopment	1 - All other mains
Reference	INDOT/Columbus; 2018 PASER Ratings as provided by the City of Columbus, IN	June 2016 Director's Report from Keith L. Reeves, P.E. 1.) "Anything prior to 1950 is a lead gooseneck with a galvanized line" 2.) " Around that timeframe transitions to copper" 3.) "Around mid 70's plastic" as provided by John Gully from CCU; Lead Service Lines were banned on June 19, 1986 as part of the Safe Drinking Water Act Amendments	<b>Redevelopment Areas</b> were based on Envision Columbus; Columbus- Comprehensive Plan for Strategic Growth; and TIF Redevelopment Areas as identified in the Bartholomew County GIS. <b>The distance of 0.5 miles</b> was determined based on an averaging of the distance of water mains greater than 12".	Emails from Jeremy Bolduc with Vectren.

Cause No. 45427 Attachment SD-5 (PUBLIC) Page 8 of 19

**Useful Life Summary** 

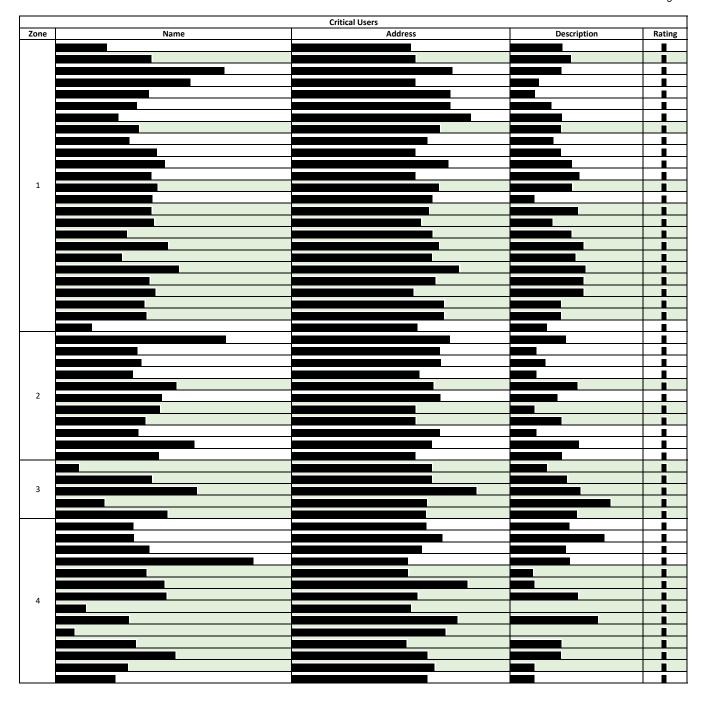
Useful Life Summary							
Material Year Installed Diameter Expected Useful Life							
	Prior to 1929	Any Size	120				
Cast Iron	1930-1945	Any Size	85				
	Post 1945	Any Size	70				
Ductile Iron	Any Year	Any Size	75				

#### **Reference:**

Water Main Replacement Evaluation for the City of Milwaukee Fort Wayne Water Main Prioritization Powerpoint

Cause No. 45427 Attachment SD-5 (PUBLIC) Page 10 of 19

### **Critical Users List**



Cause No. 45427 Attachment SD-5 (PUBLIC) Page 12 of 19

### List and Map of Small Diameter Mains



#### CCU – Small Diameter Mains

#### Street Ext. Length # of Services Parallel Main? Diameter Y/N (in)

#### Zone 1



#### Zone 2

Street	Ext. Diameter (in)	Length	# of Services	Parallel Main? Y/N
			-	

### Zone 3

Zone 4

Street	Ext. Diameter (in)	Length	# of Services	Parallel Main? Y/N



Cause No. 45427 Attachment SD-5 (PUBLIC) Page 17 of 19

**Factor Rating Maps** 

### PDF PAGES 19 THROUGH 116

### **REDACTED IN FULL**

Cause No. 45427 Attachment SD-6 Page 1 of 63

# ANNUAL REPORT

### CLASS: $\square A \square B \square C$

### MUNICIPAL OR NOT-FOR-PROFIT WATER State Form 56466 (R2 / 2-20)

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

1111 McClure Road

STREET ADDRESS

Columbus, IN 47201

CITY, STATE AND ZIP CODE

www.columbusutilites.org

WEBSITE URL

#### INDIANA UTILITY REGULATORY COMMISSION



FOR THE YEAR ENDED December 31, 2019

TO WHOM CORRESPONDENCE CONCERNING THIS REPORT SHOULD BE ADDRESSED:

NAME: Arron O'Neal TITLE: Mrg Finance & Bus TELE. NO.: 812-372-8861

ADDRESS (If Different Than Above):

E-MAIL ADDRESS: aoneal@columbusutilities.org

REPORT MUST BE FILED NOT LATER THAN APRIL 30 FOLLOWING THE YEAR REPORTED.

#### INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) for the applicable Class Water Utility.

Class A (Operating revenues of \$1,000,000 or more) Class B (Operating revenues of \$200,000 or more but less than \$1,000,000) Class C (Operating revenues of less than \$200,000) *Please check the appropriate classification box on the cover page of this report.* 

- Complete each question fully and accurately, even if it has been answered in a previous annual report. <u>NOTE: Orange shaded cells contain formulas,</u> which should be locked to prevent overwriting formulas.
- The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "N/A" when appropriate.
- 4. Where dates are called for, the month and day should be stated as well as the year.
- 5. Monetary items (except averages) throughout the report should be shown rounded to the nearest dollar.
- Additional page(s) may be added to worksheets that are unlocked, provided the format of the additional page(s) matches the format of the worksheet needed. Such schedules should reference the appropriate worksheet(s), state the name of the utility, and state the year of the report.
- 7. Date and Utility Name inputs on cover page will flow through document.
- Please scale all pages to print to one page using Excel's pull down menu as follows: File, Page Setup, Page (tab). In the "Scaling" section, choose "fit to 1 page wide by 1 tall."
- Please print out and sign the Certification page. This page, and the Annual Report is to be submitted through the Commission's electronic filing system at <u>https://iurc.portal.in.gov</u>
   A copy of the Annual Report should be retained by the Utility.
- Please complete supporting schedules for Balance Sheet and Income Statement.
   PLEASE NOTE: Complete schedules F-7 through F-23 first, then fill in remaining information in Schedules F-1 through F-6. <u>Most supporting schedules are linked</u> to cells contained in the balance sheet and income statement.
- 11. As you complete the schedules you will have error messages. Upon completion of the schedules, if there are still error messages go to the "Errors" worksheet. The "Errors" worksheet lists all errors that need to be corrected prior to submission to the Commission. If you need further assistance please call (317) 232-2750.

### **Glossary of Terms**

#### Below are definitions of common terms used throughout these forms:

**Account** - A record in the general ledger that is used to collect and store similar information. Utilities present their annual accounts in two main parts: the Balance Sheet and the Income Statement.

**Amortization** - The allocation of an expense over a predetermined time period -more than one year. Amortization typically occurs for expenses that do not occur annually such as rate case expense, debt service reserve or working capital. These items are typically amortized over the expected life of the proposed rates. Annual costs should be included in rates for the utility to have sufficient funds to cover its costs when incurred.

**Annual Report** - A financial and operational report required to be filed by a regulated utility with the Commission on April 30th of every year.

**Assets** - are items of value an utility owns, such as cash, inventory, accounts receivables, buildings, plant and office equipment.

Balance Sheet - A financial statement of assets, liabilities and capital of a utility.

Capital or Capitalized - money used for construction projects or expenses that should be considered assets.

Commission or IURC - means the Indiana Utility Regulatory Commission.

**Depreciation Expense -** Depreciation expense is a method of attributing the historical or original cost of an asset over its estimated useful life based on normal wear and tear. This process helps to normalize the cost of assets by spreading them over the useful lives of the assets. Most utilities use the composite group concept of depreciation, which is based on a weighted average of service lives and amounts included in asset account groups. The composite depreciation rates adopted by the IURC are as follows: Complete Water System - 2.0%, Purchase Water System - 1.7%, Complete Wastewater System - 2.5%, and Purchase Treatment System - 2.2%.

**Double-Entry Accounting** - Required of all Classes of utilities. A double-entry accounting system tracks financial activity in which the debits and credits of each transaction equal zero. Double-entry accounting employs the principle of accrual basis accounting.

Equity or Net Assets - is the amount of funds contributed by the owners plus the retained earnings or losses.

**Income Statement** - or Comparative Operating Statement is a financial statement that reports a utility's financial performance (revenues and expenses) over an annual period of time.

**Interest Income** - An amount earned from the utility's investments. Interest Income is typically used as an offset to the utility's revenue requirement.

Liabilities - are amounts owed to other entities.

Master Plan - Serves as an infrastructure investment guide to maintain and serve current and future customers.

Net Operating Income - The amount of operating revenue that remains after operating expenses are deducted.

**Normalize** - The process of adjusting test year revenues and expenses to capture changes that occurred during the test year. **Operating Revenues** - The amount a utility collects for services rendered, which includes fees and service charges.

Operating Expenses - Costs a utility incurs to provide service (i.e., maintenance, depreciation, taxes, etc.).

**Statement of Cash Flows** - is a financial statement that shows how changes in balance sheet accounts and income affect a utility's cash and cash equivalents. This statement breaks the analysis down to operating, financing and investing activities.

**Trial Balance** - is a list of all the General Ledger accounts contained in the ledger of a utility. This list contains the name and value of the ledger accounts, such as Cash, Inventory, Accounts Receivable, etc. A Trial Balance can be used to complete the Financial Section of this report.

**Uniform System of Accounts (USoA)** - The USoA prescribe accounting instructions and classifications to achieve uniform and consistent accounting records to allow regulators to fulfill their regulatory responsibilities.

ltem	Error
Name of Utility on Cover Sheet	None
Name and address of person to contact in case of emergency	None
Date of original organization of the utility	None
Officer's information	None
Director's information	None
Business Contracts with Officers, Directors and Affiliates	None
Affiliation of Officers and Directors	None
How Many Union Employees Work at Your Utility	None
Name of Company or Related Party	None
Name of Company or Related Party	None
Contractual Services - Payments to Counsel	None
Contractual Services - Payments to Consultants	None
Contractual Services - Contribution to Offices Seeker/Political Committees	None
Business or Service Conducted	None
Question 1 E-6	None
Question 2 E-6	None
Question 3 E-6	None
Current Year Balance Sheet	No Error, Balance Sheet Balances
Prior Year Balance Sheet	No Error, Balance Sheet Balances
Water Operating Section	Water Operating Section
Beginning Year Number of Customers	None
Ending Year Number of Customers	None
Question 1 Page W-8	None
Question 1a Page W-8 Line 30	None
Question 1b Page W-8 Line 31	None
Question 1c Page W-8 Line 32	None
Question 1d Page W-8 Line 33	None
Question 1e Page W-8 Line 34	None
Question 2 Page W-8	None
Question 3 Page W-8	None
Question 5 Page W-8	None
Question 6 Page W-8	None

You have 0 Errors that Need to be Corrected

	Executive	Summary	
Description	Page	Description	Page
General Information	E-1	Contractual Services	E-5
Directory of Personnel Who Contact	E-2	Businesses Which Are a Byproduct,	E-6
The IURC/Company Profile/Affiliations		Coproduct or Joint Product Result	
Business Contracts and Affiliations With	E-3	of Providing Service and Underground	
Officers and Directors		Facilities Compliance Questionnaire	
Personnel Data	E-4		E-7
	Financial	Section	
Comparative Balance Sheet - Assets		Extraordinary Property Losses	F-14
and Other Debits	F-1	Notes Payable	F-15
Comparative Balance Sheet - Equity		Accounts Payable to Associated	F-15
Capital and Liabilities	F-2	Entities	
Comparative Operating Statement	F-3	Other Long Term Debt	F-16
Cash Flow Statement	F-4	Statement of Retained Earnings	F-16
Periodic Review	F-5	Bonds	F-17
Revenue Requirement	F-6	Advances from Associated Entities	F-17
Utility Plant	F-7	Accrued Taxes	F-18
Utility Plant Acquisition Adjustments	F-7	Accrued Interest	F-19
Accumulated Depreciation	F-8	Regulatory Commission Expense -	F-19
Accumulated Amortization	F-8	Amortization of Rate Case Expense	
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances For Construction	F-20
Investments and Special Funds	F-10	Contributions In Aid of Construction	F-21
Accounts and Notes Receivable - Net	F-11	Cash Additions to CIAC Received From	F-21
Accounts Receivable from Associated	F-12	System Development Charges, Main	
Entities		Extension Charges and Customer	
Notes Receivable from Associated	F-12	Connection Charges	
Entities		Property Additions to CIAC Received	F-21
Materials and Supplies	F-13	From All Customer, Developer or	
Prepayments	F-13	Contractor Agreements	
Miscellaneous Deferred Debits	F-13	Itemized Unit Costs	F-23
Unamortized Debt Discount and Expense	F-13	Performance Measures	P1 and P2
and Premium on Debt			
Wa	ter Opera	tion Section	
Water Operating Revenue	W-1	Pumping and Purchased Water Statistics	W-6
Water Utility Expense Accounts	W-2	Wells, and Well Pumps, Reservoirs, and	W-7
Water Utility Plant Accounts	W-3	High Service Pumping	
Basis for Water Depreciation Charges	W-4	Source of Supply, Water Treatment	W-8
Analysis of Entries in Water Accumulated	W-5	Facilities and Other System Information	
Depreciation		Additional Information from Utilities	W-9
		Serving Fewer than 10,000 Customers	

- 8-1-2-10. <u>NARUC- Uniform System of Accounts</u> -Every public utility shall keep and render to the commission, in the manner and form prescribed by the commission, uniform accounts of all business transacted. In formulating a system of accounting for any class of public utilities, the commission shall consider any system of accounting established by any federal law, commission or department and any system authorized by a national association of such utilities.
- 8-1-2-12. <u>Annual Report Forms</u> The commission shall prescribe the forms of all books, accounts, papers and records required to be kept, and every public utility is required to keep and render its books, accounts, papers and records accurately and faithfully in the manner and form prescribed by the commission and to comply with all directions of the commission relating to such books, accounts, papers and records.
- 8-1-2-13. <u>Pubic Utility Bookkeeping Requirements</u> No public utility shall keep any other books, accounts, papers or records of the business transacted than those prescribed or approved by the commission, unless required by other public authority.
- 4. 8-1-2-16. <u>Closing accounts Date</u> The accounts shall be closed annually on the thirty-first day of December, and a balance sheet of that date promptly taken therefrom. On or before the thirtieth day of April following, such balance sheet, together with such other information as the commission shall prescribe, verified by an officer of the public utility, shall be filed with the commission.
- 8-1-2-17. <u>Accounts; Examination and Audit</u> The commission shall provide for the examination and audit of all accounts, and all items shall be allocated to the accounts in the manner prescribed by the commission.
- 8-1-2-52. <u>Information to be furnished</u> Every public utility shall furnish to the commission all information required by it to carry into effect the provisions of this chapter and shall make specific answers to all questions submitted by the commission.
- 8-1-2-108. <u>Penalty for failure to file reports or give</u> <u>information</u> - (a) An officer, agent or employee of any public utility, or a public utility (as defined in this chapter) who: (1) fails to fill out and return any blanks as required by this chapter; (2) fails to answer any question therein propounded; (3) knowingly

gives a false answer to any such question or evades the answer to any such question where the fact inquired of is within his knowledge; (4) fails, upon proper demand, to exhibit to the commission, any commissioner, any administrative law judge or any person authorized to examine the same, any book, paper, account, record or memoranda of the public utility which is in his possession or under his control; (5) fails to keep his system of accounting, or any part thereof, which is required by the commission; or (6) refuses to do any act or thing in connection with the system of accounting when so directed by the commission or its authorized representative; commits a Class B infraction. (b) A municipally owned and operated utility, under the jurisdiction of the commission for approval of rates and charges, shall file with the commission an annual report of the operation of said plant on forms to be furnished by the commission, which forms are to be substantially the same as for reports filed annually with the commission by public utilities. Such annual reports shall remain in the office of said commission as a public record. Whenever in this chapter public utilities are required to make reports to the commission or are otherwise subject to the commission, municipally owned utilities are exempted from making such reports and are not under the jurisdiction of the commission except as otherwise provided.

- 8-1-2-112. <u>Separate violations</u> Every day during which any public utility or any officer, agent, or employee thereof shall fail to observe and comply with any order or direction of the commission, or to perform any duty enjoined by this chapter, shall constitute a separate and distinct violation of such order or direction of this chapter, as the case may be.
- 8-1.5-3-14. <u>Annual report; exemption; examination</u> of accounts - A municipally owned utility under the jurisdiction of the commission for approval of rates and charges and of the issuance of stock, bonds, notes, or other evidence of indebtedness shall file with the commission an annual report of the operation of the plant on forms prescribed by the commission.
- 8-1-31.5-17. <u>Comparison of actual revenues and</u> <u>authorized revenues</u> - An eligible utility that is subject to the jurisdiction of the commission; and serves 5,000 or more customers; shall include in its annual report to the commission a comparison of actual revenues and authorized revenues for the period covered by the report.

Cause No. 45427 Attachment SD-6 Page 7 of 63

Cause No. 45427 Attachment SD-6 Page 8 of 63

# EXECUTIVE SUMMARY

#### **GENERAL INFORMATION**

#### COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

(Exact Name of Utility)

Name and address of person to contact in case of emergency: Arron O'Neal 1111 McClure Rd Columbus IN, 47201 Primary Telephone: 812-418-6411 Alternative Telephone: 812-372-8861 E-mail: aoneal@columbusutilties.org Alternative Emergency Contact name and address: Scott Dompke 1111 McClure Road Columbus IN, 47201 Primary Telephone: 812-418-6414 Alternative Telephone: 812-372-8861 List below the address at which the utility's books and records are located: 1111 McClure Road Columbus IN, 47201 Telephone: 812-372-8861

List below any audit groups reviewing records and operations: Indiana State Board of Acounts

Date of original organization of the utility (mm/dd/yyyy):

1/16/1961

List below the names, titles and time spent on total business activities and the compensation received as an officer from the utility:

				% of Time	
				spent as	
			Hours spent as	Officer of	
	Officer's Name	Title	Officer of Utility	Utility	Officer's Salary
1.	Scott Dompke	Exec Director	40 / wk	100%	-
2.	Ed Bersieker	Mgr Engineering	40 / wk	100%	83,408
		Mgr Finance &			
3.	Arron O'Neal	Business	40 / wk	100%	64,314
		Distribution			
4.	John Gulley	Supervisor	40 / wk	100%	60,715
5.	Jeff Fish	WTP Superint.	40 / wk	100%	65,898
6.					
7.					

List below the names, titles, the number of director meetings attended by each director and the compensation received as a director from the utility:

			Number of	
			Directors	
			Meetings	Director's
	Director's Name	Title	Attended	Compensation
1.	Clayton Force	Chairman	Monthly	\$-
2.	Barry Turner	Vice Chairman	Monthly	-
3.	Cheryl McAvoy	Secretary	Monthly	-
4.	Matt Souza	Member	Monthly	-
5.	Yogesh Datar	Member	Monthly	-
6.				
7.				

#### COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### DIRECTORY OF PERSONNEL WHO CONTACT THE STATE REGULATORY COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH THE COMMISSION (4)
Scott Dompke	Executive Director	Columbus City Utilities	Information/Procedures
Arron O'Neal	Mgr Finance & Bus	Columbus City Utilities	Information/Procedures
Stanley Gamso	Attorney	Stanly Gamso Attorney	General Legal
	-	at Law	812-379-2331

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.

(2) Provide individual telephone numbers if the person is not normally reached at the utility.

(3) Name of company employed by if not on general payroll.

#### UTILITY PROFILE

Provide a brief narrative utility profile which covers the following areas:

- A. Brief utility history
- B. Public services rendered
- C. Major goals and objectives
- D. Major operating divisions and functions
- E. Current and projected growth patterns
- F. Major transactions having a material effect on operations
- G. List Counties served
- H. Affiliate Organization Chart (if applicable)

Since the early 1950's, Columbus has obtained all its public drinking water from groundwater resources. This groundwater is obtained using twenty-two gravel-packed wells and two filtration plants. Water Plant #1 is located in Lincoln Park, which is situated just northwest of the Columbus Regional Hospital. This plant is supplied by seven wells that are situated throughout the park property and are capable of supplying a total of 7,100 gallons per minute to the plant.

Water Plant #2 is located just north of Southside Elementary School on Spear Street near the Bartholomew County 4-H Fairgrounds. This plant is supplied by fifteen wells from the 4-H Fairground well field, the Marr-Glick well field and the Southern well field. These wells are located throughout the fairground, school property and property east of SR 11; and can supply more than 14,800 gallons per minute to the plant.

The environment can expose ground water to many contaminants before it is brought to the surface. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material and can pick up substances resulting from the presence of animals or from human activity.

In accordance with 3271AC8-4.1-8(3), the Columbus Water Utility has prepared a Wellhead Protection Program to ensure the safety of source waters from the City of Columbus. The Wellhead Protection Area (WHPA) encompasses the full spectrum of land uses. There are significant industrial areas within the WHPS's of each treatment facility.

#### COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### **BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements<sup>\*</sup> (other than compensation related to position with Utility) between the Utility and any officer or director listed on page E-1, or affiliate. In addition, provide the same information with respect to professional services for each firm, partnership or organization with which the officer or director is affiliated.

NAME OF OFFICER DIRECTOR OR AFFILIATE	IDENTIFICATION OF SERVICE OR PRODUCT	CONTRACT EXECUTION DATE (mm/dd/yyyy)	CONTRACT EXPIRATION DATE (mm/dd/yyyy)	AMOUNT	NAME AND ADDRESS OF AFFILIATED ENTITY
N/A					

\*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Utility and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or people.

#### AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officers and directors listed on page E-1, list the principal occupation or business affiliation if other than listed on page E-1, and all affiliations or connections with any other business or financial organization, firms, or partnerships. For purposes of this part, an officer or director will be considered to have an affiliation with any business or financial organization, firm or partnership in which he/she is an owner, officer, director, trustee, partner, or a person exercising similar functions.

			NAME AND
NAME		AFFILIATION	ADDRESS OF
NAME	PRINCIPAL OCCUPATION OR BUSINESS	OR	AFFILIATION OR
	AFFILIATION	CONNECTION	CONNECTION
Clayton Force	Force Construction	Officer	9090 N National Rd
			Columbus IN, 47201
Yogesh Datar	Cummins Engine Company	Manager	500 Jackson St
			Columbus IN, 47201
Cheryl McAvoy	McAvoy Kemp Wealth Managers	Partner	2121 25th St
			Columbus IN, 47201
Barry Turner	Turner Machining Specialties	Owner	820 Repp Dr
			Columbus IN, 47201
Matt Souza	Indiana University-Purdue University Columbus	Special Ast	4300 Riverside Dr
			Columbus IN, 47203

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY	YEAR OF REPORT
NAME OF UTILITY	December 31, 2019

Please complete the following information. Column A is the number of Full-time ("FT") Employee Equivalents in that salary range. Column B is the total gross dollar amount paid to those employees in that pay category. Column C is the total dollar cost for fringe benefits for employees in that salary range:

A Full-time Employee Equivalent is equal to an employee working 2,080 hours per year. (For example, if two part time employees work 1,040 hours per year, the two employees equal one FT Employee Equivalent.)

			Number of Full-time Equivalents	Salary	<u>Cost of</u> <u>Benefits</u>
	Sala	ary Range	Column A	Column B	Column C
300,001		350,000			
250,001		300,000			
200,001		250,000			
190,001		200,000			
180,001		190,000			
170,001		180,000			
160,001		170,000			
150,001		160,000			
140,001		150,000			
130,001		140,000			
120,001		130,000			
110,001		120,000			
100,001		110,000			
90,001		100,000			
80,001		90,000	1	83,408	23,481
70,001		80,000			
60,001		70,000	4	254,360	88,060
50,001		60,000	2	109,861	41,253
40,001		50,000	11	486,711	227,265
30,001		40,000	7	242,781	139,218
20,001		30,000	1	27,015	19,164
10,001		20,000			
0		10,000			
Number of F	T Em	ployee Equivalents	26		

This information is requested pursuant to I.C. 8-1-2-48.

Of the number of Full-time Employee Equivalents, please enter the number of union employees (*if "0" enter "None"*): \_\_\_\_\_\_ None

## COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

	Contractual Services							
"Consultant" for the put		of						
"Consultant" for the purpose of this form means a person in a status other than that of employee, paid to render service, advice, or information, and/or to lobby or represent the								
payer before any agency or branch of government. "Consultant" does not mean, in this								
context, any person or firm to whom payment has been made and which has been reported								
under the first part of this form, dealing with legal counsel. If a person has received								
payment both as a "consultant" and as an employee, reporting herein shall include both								
types of payment and the totals of each. There is no minimum for the "Total Paid" under								
which reporting need not be made. This information is requested pursuant to IC 8-1-2-26.								
-								
Namoo	Payments to Counsel							
Names	Legal Matter(s) for which paid		Amount Paid					
Barnes & Thornburg LLP	General Waterwork Utility Advice	\$	7,514					
Stanley A Gamso	CCU Attorney	\$	10,110					
	Payments to Consultants							
Names	Description of Services	Total	Amount Paid					
	Annual Water Quality Report and Public							
Winston Terrell Group	Relations	\$	16,875					
GRW	Engineering Services	\$	27,650					
Strand Assoc.	Engineering Services	\$	237,796					
Baker Tilly	Financial Advisory Services	\$	7,500					
Intera Inc	Engineering Services	\$	17,318					
	Annual Water Quality Report and Public	Ŧ	,					
			20,694					
TD Advertising	IRelations	\$						
TD Advertising Reedy Financial Group	Relations Financial Advisory Services	\$	,					
Reedy Financial Group	Financial Advisory Services	\$	11,906					
Reedy Financial Group McCready & Keene Inc	Financial Advisory Services Actuarial & Pension Services	\$ \$	11,906 5,718					
TD Advertising Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc.	Financial Advisory Services	\$	11,906					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc.	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting	\$ \$ \$ \$ \$	11,906 5,718 21,847					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b>	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting	\$ \$ \$ \$ ttees	11,906 5,718 21,847					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. Contribu Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. Contribu Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b>	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					
Reedy Financial Group McCready & Keene Inc United Consulting E.R. Gray & Assoc. <b>Contribu</b> Names of Payees	Financial Advisory Services Actuarial & Pension Services Engineering Services - Streetscape Easement Consulting tions to Officeseekers and/or Political Commit	\$ \$ \$ \$ ttees	11,906 5,718 21,847 375					

#### COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

#### BUSINESSES WHICH ARE A BYPRODUCT, CO-BYPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be tree farms, cell tower leases, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses also segregated out as nonutility.

BUSINESS OR SERVICE	ASSETS		REVENU	ES	EXPENSES	
CONDUCTED	BOOK COST	ACCT.	REVENUES	ACCT.	EXPENSES	ACCT.
	OF ASSETS	NO.	GENERATED	NO.	INCURRED	NO.
Cell Tower Lease - Verizon			\$ 32,304			
Cell Tower Lease - Verizon			26,400			
Cell Tower Lease - T-Mobile			23,019			
Cell Tower Lease - T-Mobile			19,096			
Cell Tower Lease - T-Mobile			22,516			
Cell Tower Lease - Ubiquitel			25,984			
Gingery Farm			28,818			
Forester Farm			3,300			
Johnson-Weihmeier Farm			2,835			
Marr-Glick Farm			9,989			
Sceidt Farm			13,335			

## QUESTIONS RELATING TO COMPLIANCE WITH REQUIREMENTS OF LAWS CONCERNING DAMAGE TO UNDERGROUND FACILITIES

1. Has the utility complied with Indiana's "One Call" law by becoming a member of Indiana 811 (the

Association) as required by Indiana Code §8-1-26-17 Yes/No?

If yes, what date was complaince achieved (mm/dd/yyyy)?

Yes Since inception

2. Do you have training programs for your <u>employees</u> to inform and educate them about how to comply with the recording and all other aspects of this law? If yes, please briefly describe the training program.

Employees are trained in "Call Before You Dig" procedures as part of their job.

3) Do you have training programs for <u>contractors</u> that you may hire to inform and educate them about how to comply with all aspects of this law? If yes, please briefly describe the training program.

Contractor plans and specifications describe locate procedures.

### CERTIFICATION

Scott Dompke

(Name of Officer)

 Executive Director
 of
 Columbus City Utilities

 (Official title of Officer)
 (Exact legal title or name of utility)

states that he/she has examined the foregoing report; and verifies that to the best of his/her knowledge, information and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business affairs of the above named utility in respect to each and every manner set forth herein during the period from and including January 1, 20 19 to and including December 31, 20 19 .

(Signature of Officer)

(Date) (mm/dd/yyyy)

Cause No. 45427 Attachment SD-6 Page 16 of 63

# FINANCIAL SECTION

#### COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### INSTRUCTION: Do Not Enter data in the Shaded Areas.

#### **COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT.		REF.		
NO.	ACCOUNT NAME	PAGE	CURRENT YEAR	PREVIOUS YEAR
(a)	(b)	(C)	(d)	(e)
(a)		(0)	(u)	(0)
	UTILITY PLANT			
101-106	Utility Plant	F-7	\$57,181,547	\$56,505,615
	Less: Accumulated Depreciation of Utility Plant	F-8	22,366,613	20,874,837
110	Accumulated Amortization of Utility Plant	F-8	,000,010	20,01 1,001
	Net Plant		34,814,934	35,630,778
114-115	Utility Plant Acquisition Adjustment (Net)	F-7	01,011,001	00,000,110
116	Other Utility Plant Adjustments			
	Total Net Utility Plant		34,814,934	35,630,778
			01,011,001	00,000,110
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
	of Nonutility Property			
	Net Nonutility Property			
123	Investment In Associated Entities	F-10		
124	Utility Investments			1,000,000
124	Other Investments		4,121,348	4,277,802
	Special Funds		2,359,741	2,232,505
120-127		1-10	2,000,741	2,202,000
	Total Other Property and Investments		6,481,089	7,510,307
	CURRENT AND ACCRUED ASSETS			
131	Cash		1,336,302	847,966
132	Special Deposits		, ,	,
133	Other Special Deposits			
134	Working Funds		600	600
135	Temporary Cash Investments			1,000,000
	Accounts and Notes Receivable, Less			
	Accumulated Provision for Uncollectible			
	Accounts	F-11	2,029,504	365,207
145	Accounts Receivable from Associated Entities		, ,	,
146	Notes Receivable from Associated Entities	F-12		
	Materials and Supplies Inventory		275,784	270,336
161	Stores Expense			-,
162	Prepayments		10,549	59,674
171	Accrued Interest and Dividends Receivable	_		,
172	Rents Receivable			
173	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets			(1,521)
	Total Current and Accrued Assets		\$3,652,739	\$2,542,262

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### INSTRUCTION: Do Not Enter data in the Shaded Areas.

# **COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

(a)(b)(c)(d)(e)DEFERRED DEBITSF-14F-14F-14181Unamortized Debt Discount and ExpenseF-14	ACCT.		REF.		
DEFERRED DEBITS         181       Unamortized Debt Discount and Expense         182       Extraordinary Property Losses         183       Preliminary Survey and Investigation Charges         184       Clearing Accounts         185       Temporary Facilities         186       Miscellaneous Deferred Debits         187       Research and Development Expenditures         190       Accumulated Deferred Income Taxes         Total Deferred Debits       \$44,948,762         \$44,948,762       \$45,683,347	NO.	ACCOUNT NAME	PAGE	CURRENT YEAR	PREVIOUS YEAR
DEFERRED DEBITS         181       Unamortized Debt Discount and Expense         182       Extraordinary Property Losses         183       Preliminary Survey and Investigation Charges         184       Clearing Accounts         185       Temporary Facilities         186       Miscellaneous Deferred Debits         187       Research and Development Expenditures         190       Accumulated Deferred Income Taxes         Total Deferred Debits       \$44,948,762         \$44,948,762       \$45,683,347	(a)	(b)	(c)	(d)	(e)
182       Extraordinary Property Losses       F-14         183       Preliminary Survey and Investigation Charges       Image: Clearing Accounts         184       Clearing Accounts       Image: Clearing Accounts         185       Temporary Facilities       Image: Clearing Accounts         186       Miscellaneous Deferred Debits       F-13         187       Research and Development Expenditures       Image: Clearing Account Expenditures         190       Accumulated Deferred Income Taxes       Image: Clearing Account Expenditures         190       Accumulated Deferred Debits       Image: Clearing Account Expenditures         190       Accumulated Deferred Income Taxes       Image: Clearing Account Expenditures         190       Accumulated Deferred Debits       Image: Clearing Account Expenditures         190       Accumulated Deferred Income Taxes       Image: Clearing Account Expenditures         190       Accumulated Deferred Debits       Image: Clearing Account Expenditures         190       Total Deferred Debits       Image: Clearing Account Expenditures         190       Total ASSETS AND OTHER DEBITS       Image: Clearing Account Expenditures         190       NOTES TO THE BALANCE SHEET       Image: Clearing Account Expenditures	181				
185       Temporary Facilities	183	Extraordinary Property Losses Preliminary Survey and Investigation Charges			
187       Research and Development Expenditures         190       Accumulated Deferred Income Taxes         Total Deferred Debits       Image: Comparison of the state of the sta	185	Temporary Facilities			
TOTAL ASSETS AND OTHER DEBITS       \$44,948,762       \$45,683,347         NOTES TO THE BALANCE SHEET	187	Research and Development Expenditures			
NOTES TO THE BALANCE SHEET		Total Deferred Debits			
		TOTAL ASSETS AND OTHER DEBITS		\$44,948,762	\$45,683,347

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY	YEAR OF REPORT
	December 31 2019

NAME OF UTILITY

December 31, 2019

#### INSTRUCTION: Do Not Enter data in the Shaded Areas.

214-215Retain221Fordal221Bonds222Reacc223Advar224Other70talTotal231Accou232Notes233Accou234Notes235Custo236Accru237Accru238Accru239Matur240Matur241Misce251Unam252Advar	ACCOUNT NAME (b) EQUITY CAPITAL er Paid-In Capital ined Earnings <i>I Equity Capital.</i> LONG-TERM DEBT ds cquired Bonds ances from Associated Entities er Long-Term Debt <i>I Long-Term Debt.</i> <i>I Long-Term Debt.</i> CURRENT AND ACCRUED LIABILITIES pounts Payable es Payable se Payable to Associated Entities ower Deposits	F-16 F-17 F-17 F-16 F-16 F-15 F-15	CURRENT YEAR (d) (\$1,084,946) 29,754,636 28,669,690	PREVIOUS YEAR (e) (\$1,086,464) 30,702,812 29,616,348
(a)211Other214-215Retain7otal221Bonds222React223Advar224Other7otal231Accou232Notes233Accou234Notes235Custo236Accru239Matur240Matur241Misce7otal251Unam251Unam	(b) EQUITY CAPITAL er Paid-In Capital ined Earnings <i>I Equity Capital</i> LONG-TERM DEBT ds cquired Bonds ances from Associated Entities er Long-Term Debt <i>I Long-Term Debt</i> CURRENT AND ACCRUED LIABILITIES punts Payable s Payable to Associated Entities s Payable to Associated Entities	(c) F-16 F-17 F-17 F-16 F-15 F-15	(d) (\$1,084,946) 29,754,636 28,669,690	(e) (\$1,086,464) 30,702,812 29,616,348
211Other214-215Retain7otal221Bonds222Reacc223Advar224Other7otal231Accou232Notes233Accou234Notes235Custo236Accru239Matur240Matur241Misce7otal251Unam251Unam	EQUITY CAPITAL er Paid-In Capital ined Earnings <i>I Equity Capital. LONG-TERM DEBT</i> ds cquired Bonds ances from Associated Entities <i>I Long-Term Debt. I Long-Term Debt. CURRENT AND ACCRUED LIABILITIES</i> punts Payable s Payable to Associated Entities s Payable to Associated Entities	F-16 F-17 F-17 F-16 F-15 F-15	(\$1,084,946) 29,754,636 28,669,690	(\$1,086,464) 30,702,812 29,616,348
214-215Retain221Fordal221Bonds222React223Advar224Other70talTotal231Accou232Notes233Accou234Notes235Custo236Accru239Matur240Matur241Misce70tal251Unam252Advar	er Paid-In Capital ined Earnings <i>I Equity Capital.</i> LONG-TERM DEBT ds. cquired Bonds. ances from Associated Entities. er Long-Term Debt. <i>I Long-Term Debt.</i> <i>I Long-Term Debt.</i> CURRENT AND ACCRUED LIABILITIES punts Payable. s Payable. bunts Payable to Associated Entities. s Payable to Associated Entities.	F-16 F-17 F-17 F-16 F-16 F-15 F-15	29,754,636	30,702,812
214-215Retain221Fordal221Bonds222React223Advar224Other70talTotal231Accou232Notes233Accou234Notes235Custo236Accru239Matur240Matur241Misce70tal251Unam252Advar	I Equity Capital LONG-TERM DEBT ds cquired Bonds ances from Associated Entities r Long-Term Debt <i>I Long-Term Debt.</i> CURRENT AND ACCRUED LIABILITIES punts Payable s Payable s Payable to Associated Entities s Payable to Associated Entities	F-16 F-17 F-17 F-16 F-16 F-15 F-15	29,754,636	30,702,812
214-215Retain221Fordal221Bonds222React223Advar224Other70talTotal231Accou232Notes233Accou234Notes235Custo236Accru239Matur240Matur241Misce70tal251Unam252Advar	I Equity Capital LONG-TERM DEBT ds cquired Bonds ances from Associated Entities r Long-Term Debt <i>I Long-Term Debt.</i> CURRENT AND ACCRUED LIABILITIES punts Payable s Payable s Payable to Associated Entities s Payable to Associated Entities	F-16 F-17 F-17 F-16 F-16 F-15 F-15	29,754,636	30,702,812
Z21Bonds222React223Advar224OtherTotal231Accou232Notes233Accou234Notes235Custo236Accru237Accru238Accru239Matur240Matur241MisceTotal251Unam252Advar	I Equity Capital LONG-TERM DEBT ds cquired Bonds ances from Associated Entities r Long-Term Debt I Long-Term Debt CURRENT AND ACCRUED LIABILITIES ounts Payable s Payable bunts Payable to Associated Entities s Payable to Associated Entities	. F-17 . F-17 . F-16 . F-15 . F-15 . F-15	28,669,690	29,616,348
221 Bonds 222 React 223 Advar 224 Other <i>Total</i> 231 Accou 232 Notes 233 Accou 234 Notes 235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 240 Matur 241 Misce <i>Total</i>	LONG-TERM DEBT ds cquired Bonds ances from Associated Entities r Long-Term Debt <i>I Long-Term Debt.</i> <b>CURRENT AND ACCRUED LIABILITIES</b> punts Payable s Payable bunts Payable to Associated Entities s Payable to Associated Entities	F-17 F-17 F-16 F-16 F-15 F-15		
221 Bonds 222 React 223 Advar 224 Other <i>Total</i> 231 Accou 232 Notes 233 Accou 234 Notes 235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 240 Matur 241 Misce <i>Total</i>	LONG-TERM DEBT ds cquired Bonds ances from Associated Entities r Long-Term Debt <i>I Long-Term Debt.</i> <b>CURRENT AND ACCRUED LIABILITIES</b> punts Payable s Payable bunts Payable to Associated Entities s Payable to Associated Entities	F-17 F-17 F-16 F-16 F-15 F-15	148,307	120,952
222React 223Advar 224223Advar 224Other224OtherTotal231Accou 232Notes 233233Accou 234Notes 235236Accru 237Accru 238237Accru 239Matur 240240Matur 241Misce 7251Unam 252Advar	ds cquired Bonds ances from Associated Entities r Long-Term Debt <b>CURRENT AND ACCRUED LIABILITIES</b> punts Payable s Payable punts Payable to Associated Entities s Payable to Associated Entities	F-17 F-16 F-16 F-15 F-15	148,307	120,952
222React 223Advar 224223Advar 224Other224OtherTotal231Accou 232Notes 233233Accou 234Notes 235236Accru 237Accru 238237Accru 239Matur 240240Matur 241Misce 7251Unam 252Advar	cquired Bonds ances from Associated Entities r Long-Term Debt <b>CURRENT AND ACCRUED LIABILITIES</b> punts Payable s Payable punts Payable to Associated Entities s Payable to Associated Entities	F-17 F-16 F-16 F-15 F-15	148,307	120,952
223Advar224Other7otal231Accou232Notes233Accou234Notes235Custo236Accru237Accru238Accru239Matur240Matur241Misce7otal251Unam252Advar	Ances from Associated Entities Fr Long-Term Debt CURRENT AND ACCRUED LIABILITIES Dunts Payable S Payable Dunts Payable to Associated Entities S Payable to Associated Entities	F-17 F-16 F-15 F-15	148,307	120,952
224OtherTotal231232232233234235236237238239Matur240Matur241MisceTotal251252Advar	er Long-Term Debt I Long-Term Debt CURRENT AND ACCRUED LIABILITIES punts Payable s Payable punts Payable to Associated Entities s Payable to Associated Entities	F-16 F-15 F-15	148,307	120,952
231 Accou 232 Notes 233 Accou 234 Notes 235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	I Long-Term Debt CURRENT AND ACCRUED LIABILITIES bunts Payable bunts Payable consociated Entities s Payable to Associated Entities	F-15 F-15	148,307	120,952
231 Accou 232 Notes 233 Accou 234 Notes 235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	I Long-Term Debt CURRENT AND ACCRUED LIABILITIES bunts Payable bunts Payable consociated Entities s Payable to Associated Entities	F-15 F-15	148,307	120,952
231         Accou           232         Notes           233         Accou           234         Notes           235         Custo           236         Accru           237         Accru           238         Accru           239         Matur           240         Matur           241         Misce           70tal           251         Unam           252         Advar	CURRENT AND ACCRUED LIABILITIES ounts Payable s Payable ounts Payable to Associated Entities s Payable to Associated Entities	F-15 F-15	148,307	120,952
231         Accou           232         Notes           233         Accou           234         Notes           235         Custo           236         Accru           237         Accru           238         Accru           239         Matur           240         Matur           241         Misce           7         Actal           251         Unam           252         Advar	bunts Payable Payable bunts Payable to Associated Entities Payable to Associated Entities	F-15 F-15	148,307	120,952
232         Notes           233         Accou           234         Notes           235         Custo           236         Accru           237         Accru           238         Accru           239         Matur           240         Matur           241         Misce           70tal         251           252         Advar	es Payable punts Payable to Associated Entities s Payable to Associated Entities	F-15 F-15	148,307	120,952
232         Notes           233         Accou           234         Notes           235         Custo           236         Accru           237         Accru           238         Accru           239         Matur           240         Matur           241         Misce           70tal         251           252         Advar	es Payable punts Payable to Associated Entities s Payable to Associated Entities	F-15 F-15		0,00_
233 Accou 234 Notes 235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	ounts Payable to Associated Entities	F-15		
234 Notes 235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	s Payable to Associated Entities			
235 Custo 236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar		1-15		
236 Accru 237 Accru 238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar			120,300	117,167
237 Accru 238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	ued Taxes		5.095	
238 Accru 239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar			5,095	6,181
239 Matur 240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	ued Interest			
240 Matur 241 Misce <i>Total</i> 251 Unam 252 Advar	ued Dividends			
241 Misce <i>Total</i> 251 Unam 252 Advar	ired Long-Term Debt			
Total 251 Unam 252 Advar	ired Interest			
251 Unam 252 Advar	ellaneous Current and Accrued Liabilities	. F-20	79,501	
252 Advar	I Current and Accrued Liabilities		353,203	244,300
252 Advar	DEFERRED CREDITS			
252 Advar	nortized Premium on Debt	F 14		
	ances for Construction			
253 Other	r Deferred Credits			
Total	I Deferred Credits			
	OPERATING RESERVES			
	OPERATING RESERVES			
261 Prope	erty Insurance Reserve			
	ies and Damages Reserve			
	sions and Benefits Reserve		5 090 961	4 077 601
	ellaneous Operating Reserves		5,080,861	4,977,691
Total	I Operating Reserves		5,080,861	4,977,691
со	ONTRIBUTIONS IN AID OF CONSTRUCTION			
	SWIRIBUTIONS IN AID OF CONSTRUCTION		40.045.000	40.045.000
		F-21	10,845,008	10,845,008
	ributions In Aid of Construction			
	ributions In Aid of Construction Imulated Amortization of Contributions In Aid			
Total	ributions In Aid of Construction Imulated Amortization of Contributions In Aid f Construction		10,845,008	10,845,008
ΤΟΤΑ	ributions In Aid of Construction Imulated Amortization of Contributions In Aid		, ,	
	ributions In Aid of Construction Imulated Amortization of Contributions In Aid f Construction		\$44,948,762	\$45,683,347

#### COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

YEAR OF REPORT

December 31, 2019

# COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

#### INSTRUCTION: Do Not Enter data in the Shaded Areas.

#### **COMPARATIVE OPERATING STATEMENT**

400       Operating Revenues.       W-1       \$4.866,008       \$         401       Operating Expenses.       W-2       3,780,474       .         403       Depreciation Expenses.       W-2       1,505,789       .         404       Amoritzation of Utility Plant Acquisition       Adjustment.       .       .       .         406       Amoritzation of Utility Plant Acquisition       .       .       .       .       .         408.11       Amoritzation of Utility Plant Acquisition       . <th>CCT. NO.</th> <th>ACCOUNT NAME</th> <th>REF. PAGE</th> <th>CURRENT YEAR</th> <th>PREVIOUS YEAR</th>	CCT. NO.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR	PREVIOUS YEAR
400       Operating Revenues.       W-1       \$4,886,008       \$         401       Operating Expenses.       W-1       \$4,886,008       \$         403       Depreciation Expense.       W-2       3,780,474       Image: Contract Mark Stress	(a)	(b)	(c)	(d)	(e)
401       Operating Expenses.       W-2       3.780.474         403       Depreciation Expense.       F-8, F-22       1.505,789         406       Amortization of Utility Plant Acquisition       Adjustment.       F-8         407       Amortization Expense.       F-8       Image: Comparison of Utility Plant Acquisition         408.11       Property Taxes or PILT.       F-8       Image: Comparison of Utility Plant Acquisition         408.12       Payroll Taxes       Image: Comparison of Utility Plant Leased to Others.       Image: Comparison of Utility Property.         413       Income From Utility Plant Leased to Others.       Image: Comparison of Utility Property.       Image: Comparison of Utility Property.         413       Income From Merchandising, Jobbing and Contract Work.       Image: Costs and Expenses.       Image: Costs and Expenses.         416       Costs and Expenses of Merchandising, Jobbing and Contract Work.       Image: Costs and Expenses.       Image: Costs and Expenses.         419       Interest and Dividend Income.       90,716       Image: Costs and Expenses.       Image: Costs and Expenses.         426       Miscellaneous Nontulity Expenses.       Image: Costs and Deductions.       90,716         428       Total Taxes Applicable To Other Income.       F-18       Image: Costs and Expense.       F-14         427		UTILITY OPERATING INCOME			
403       Depreciation Expense.       F-8, F-22       1,505,789         406       Amortization of Utility Plant Acquisition       Adjustment.       -         407       Amortization Expense.       F-8       -         408.11       Property Taxes or PLT.       -       -         408.13       Other Taxes and Licenses.       -       -         408.13       Other Taxes and Licenses.       -       -         408.1408.2       Taxes Other Than Income, unless specified above.       -       - <i>Utility Operating Expenses</i> .       -       -       -         414       Gains (Losses) From Disposition of Utility Property.       -       -       -         413       Income From Utility Plant Leased to Others.       - </td <td>400 (</td> <td>Operating Revenues</td> <td>W-1</td> <td>\$4,886,008</td> <td>\$5,034,489</td>	400 (	Operating Revenues	W-1	\$4,886,008	\$5,034,489
403       Depreciation Expense.       F-8, F-22       1,505,789         406       Amortization of Utility Plant Acquisition       Adjustment.       -         407       Amortization Expense.       F-8       -         408.11       Property Taxes or PLT.       -       -         408.13       Other Taxes and Licenses.       -       -         408.13       Other Taxes and Licenses.       -       -         408.1408.2       Taxes Other Than Income, unless specified above.       -       - <i>Utility Operating Expenses</i> .       -       -       -         414       Gains (Losses) From Disposition of Utility Property.       -       -       -         413       Income From Utility Plant Leased to Others.       - </td <td>401 (</td> <td>Operating Expenses</td> <td>W-2</td> <td>3,780,474</td> <td>4,181,075</td>	401 (	Operating Expenses	W-2	3,780,474	4,181,075
406       Amortization of Utility Plant Acquisition         407       Amortization Expense         408.11       Property Taxes or PILT.         408.12       Payroll Taxes.         408.13       Other Taxes and Licenses.         408.14       Other Taxes and Licenses.         408.14       Other Taxes and Licenses.         408.14.08.2       Taxes Other Than Income, unless specified above.         413       Income From Utility Plant Leased to Others.         414       Gains (Losses) From Disposition of Utility Property.         Total Utility Operating Income.       (400.255)         413       Income From Utility Plant Leased to Others.         414       Gains (Losses) From Disposition of Utility Property.         Total Utility Operating Income.       (400.255)         0THER INCOME AND DEDUCTIONS       (400.255)         415       Revenues From Merchandising, Jobbing and Contract Work.         419       Interest and Dividend Income.         419       Interest and Dividend Income.         420       Moscellaneous Nonutility Expenses.         70al Other Income and Deductions.       90,716         408.20       Taxes Other Than Income, Other Income.       90,718         428       Amortization of Debt Discount and Expense.       F-14 <td></td> <td></td> <td>F-8, F-22</td> <td></td> <td>1,010,052</td>			F-8, F-22		1,010,052
407       Amortization Expense.       F-8         408.11       Property Taxes or PLT					
408.11       Property Taxes or PILT		Adjustment			
408.12       Payroll Taxes         408.13       Other Taxes and Licenses         408.1408.2       Taxes Other Than Income, unless specified above.         Utility Operating Expenses       5,286,263         Net Operating Income.       (400,255)         413       Income From Utility Plant Leased to Others.         414       Gains (Losses) From Disposition of Utility Property.         Total Utility Operating Income.       (400,255)         0THER INCOME AND DEDUCTIONS       (400,255)         415       Revenues From Merchandising, Jobbing and Contract Work.         416       Costs and Expenses of Merchandising, Jobbing and Contract Work.         419       Interest and Dividend Income.         414       Nonutility Income.         426       Miscellaneous Nonutility Expenses.         7otal Other Income and Deductions.       90,716         408.20       Taxes Other Than Income, Other Income.         1NTEREST EXPENSE       Interest Expense.         427       Interest Expense.         428       Amortization of Debt Discount and Expense.         429       Amortization of Premium on Debt.         429       Total Interest Expense.         423       Extraordinary Income.         423       Extraordinary Income. <td>407 <i>A</i></td> <td>Amortization Expense</td> <td>F-8</td> <td></td> <td></td>	407 <i>A</i>	Amortization Expense	F-8		
408.13       Other Taxes and Licenses.         408.1408.2       Taxes Other Than Income, unless specified above.         Utility Operating Expenses.       5.286,263         Net Operating Income.       (400,255)         413       Income From Utility Plant Leased to Others.       (400,255)         414       Gains (Losses) From Disposition of Utility Property.       (400,255)         Total Utility Operating Income.       (400,255)         OTHER INCOME AND DEDUCTIONS       (400,255)         415       Revenues From Merchandising, Jobbing and Contract Work.       (400,255)         416       Costs and Expenses of Merchandising, Jobbing and Contract Work.       90,716         419       Interest and Dividend Income.       90,716         426       Miscellaneous Nonutility Expenses.       90,716         408.20       Taxes Other Innome, Other Income.       90,716         408.20       Taxes Other Income, Other Income.       90,716         427       Interest Expense.       F-18         428       Amortization of Debt Discount and Expense.       F-14         429       Amortization of Premium on Debt.       F-14         428       Amortization of Premium on Debt.       F-14         429       Amortization of Premium on Debt.       F-14 <tr< td=""><td>408.11 F</td><td>Property Taxes or PILT</td><td></td><td></td><td></td></tr<>	408.11 F	Property Taxes or PILT			
408.1-408.2       Taxes Other Than Income, unless specified above					
Utility Operating Expenses.       5,286,263         A13       Income From Utility Plant Leased to Others.         413       Income From Utility Plant Leased to Others.         414       Gains (Losses) From Disposition of Utility Property.         Total Utility Operating Income.       (400,255)         OTHER INCOME AND DEDUCTIONS         415       Revenues From Merchandising, Jobbing and Contract Work.         416       Costs and Expenses of Merchandising, Jobbing and Contract Work.         419       Interest and Dividend Income.         419       Interest and Dividend Income.         426       Miscellaneous Nonutility Expenses.         408.20       Taxes Other Than Income, Other Income and Ded.         Total Taxes Applicable To Other Income.       F-18         427       Interest Expense.         Interest Expense.       F-19         428       Amortization of Debt Discount and Expense.         429       Amortization of Premium on Debt.         429       Amortization of Premium on Debt.         433       Extraordinary Income.					74,266
Net Operating Income	08.1-408.2	Taxes Other Than Income, unless specified above			
413       Income From Utility Plant Leased to Others	ι	Utility Operating Expenses		5,286,263	5,265,393
414       Gains (Losses) From Disposition of Utility Property	1	Net Operating Income		(400,255)	(230,904)
Total Utility Operating Income	413 I	Income From Utility Plant Leased to Others			
OTHER INCOME AND DEDUCTIONS         415       Revenues From Merchandising, Jobbing and Contract Work	414 (	Gains (Losses) From Disposition of Utility Property			
OTHER INCOME AND DEDUCTIONS         415       Revenues From Merchandising, Jobbing and Contract Work	-	Total Utility Operating Income		(400.255)	(230,904)
Contract Work					
419       Interest and Dividend Income	415 F				
421       Nonutility Income	416 0				
426       Miscellaneous Nonutility Expenses	419 l	Interest and Dividend Income		90,716	78,580
Total Other Income and Deductions	421	Nonutility Income			
TAXES APPLICABLE TO OTHER INCOME408.20Taxes Other Than Income, Other Income and DedF-18Total Taxes Applicable To Other IncomeF-181NTEREST EXPENSEInterest Expense427Interest Expense428Amortization of Debt Discount and Expense429Amortization of Premium on Debt429Total Interest Expense433Extraordinary Income	426 N	Miscellaneous Nonutility Expenses			
408.20Taxes Other Than Income, Other Income and Ded.F-18Total Taxes Applicable To Other Income.INTEREST EXPENSE427Interest Expense.F-19428Amortization of Debt Discount and Expense.F-14429Amortization of Premium on Debt.F-14Total Interest Expense.F-14Total Interest Expense.F-14433Extraordinary Income.Interest	7	Total Other Income and Deductions		90,716	78,580
427       Interest Expense		TAXES APPLICABLE TO OTHER INCOME			
INTEREST EXPENSEF-19427Interest Expense	408.20	Taxes Other Than Income, Other Income and Ded	F-18		
427       Interest Expense	7	Total Taxes Applicable To Other Income			
428       Amortization of Debt Discount and Expense       F-14       F-14         429       Amortization of Premium on Debt       F-14       F-14 <i>Total Interest Expense</i> Extraordinary Income       F-14       F-14         433       Extraordinary Income       F-14       F-14		INTEREST EXPENSE			
428       Amortization of Debt Discount and Expense       F-14       F-14         429       Amortization of Premium on Debt.       F-14       F-14         Total Interest Expense       Extraordinary ITEMS       Image: Comparison of Comparis	427 1	Interest Expense	F-19		
429       Amortization of Premium on Debt       F-14       F-14         Total Interest Expense       EXTRAORDINARY ITEMS       Image: Comparison of Compari		•			
EXTRAORDINARY ITEMS       Image: Control of the second secon		•			
433 Extraordinary Income	1	Total Interest Expense			
		EXTRAORDINARY ITEMS			
	433 F	Extraordinary Income			
		Extraordinary Deductions			
Total Extraordinary Items	-	Total Extraordinary Items			
NET INCOME	I	NET INCOME		(\$309,539)	(\$152,324)

NAME OF UTILITY		December	24 2040
DO NOT ENTER D	ΑΤΑ	December	31, 2019
CASH FLOW STATE			
	Ref.		
	Page	Curen	it Year
Beginning Cash Balance	F-1(a)		\$ 847,966
Beginning Other Cash Equivalents			
Special Deposits	F-1(a)		
Other Special Deposits	F-1(a)		
Working Funds	F-1(a)	600	
Temporary Cash Investments	F-1(a)	1,000,000	
Total Other Beginning Other Cash Equivalents		, ,	1,000,600
Total Beginning Cash and Cash Equivalents			\$ 1,848,566
Net Income	F-3		(309,539
Depreciation and Amortization	F-1(a)		1,491,776
Acquisition Adjustment Amortization Other Changes in Retained Earnings	F-1(a) F-2		(638,637
	Г <b>-</b> ∠		(030,037
Cash Flows from Operations			( )
Decrease (Increase) in Accounts Receivable	F-1(a)		(1,664,297
Decrease (Increase) in Accounts and Notes Receivable from Associated Entities			
Associated Entities Decrease (Increase) in Materials and Supplies Inventory	F-1(a) F-1(a)		(5,448
Decrease (Increase) in Materials and Supplies Inventory Decrease (Increase) in Prepayments	F-1(a)		49,125
Decrease (Increase) in Other Current and Accrued Assets	F-1(a)		(1,521
Increase (Decrease) in Accounts Payable	F-2		27,355
Increase (Decrease) in Notes Payable	F-2		21,000
Increase (Decrease) in Accounts and Notes Payable from			
Associated Entities	F-2		
Increase (Decrease) Customer Deposits	F-2		3,133
Increase (Decrease) in Other Current and Accrued Liabilities	F-2		78,415
Decrease (Increase) in Deferred Debits	F-1(b)		
Increase (Decrease) in Deferred Credits	F-2		
Increase (Decrease) in Operating Reserves	F-2		103,170
Cash Flows from Operations			(866,468
Cash Flows from Investing Activities			
Investment in Utility Plant	F-1(a)		(675,932
Investment in Non-Utility Property	F-1(a)		
CIAC Additions (Net of Amortization, if any)	F-2		
Other Investments	F-1(a)		1,029,218
Cash Flows from Investing Activities			353,286
Cash Flows from Financing Activities			
Bonds	F-2		
Reacqured Bonds	F-2		
Advances From Associated Entities	F-2		4 540
Paid-in Capital increase (Decrease)	F-2 F-2		1,518
Other Long Term Debt Cash Flows from Financing Activities			1,518
-			
Change in Cash and Cash Equivalents			\$ (511,664
Ending Other Cash and Cash Equivalents Less: Special Deposits	E 1(c)		\$ 1,336,902
Less: Other Special Deposits	F-1(a)		
Less: Working Funds	F-1(a) F-1(a)	600	
Less: Temporary Cash Investments	F-1(a)	000	
Total Other Ending Other Cash Equivalents			(600
Ending Cash Balance			\$ 1,336,302



# PERIODIC REVIEW MUNICIPAL - NOT FOR PROFIT

State Form 56427 (R / 1-19) INDIANA UTILITY REGULATORY COMMISSION

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY		Y
--	--	---

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

Instructions: Please complete the following information. Pursuant to Indiana Code § 8-1-2-42.5 and consistent with the Commission's GAO 2018-01, during years in which a Periodic Review shall be completed, this schedule will be used to perform a Level 1 Periodic Review. A Level 2 review will be performed if the percent of actual revenue exceeds authorized revenue by 10%.

Line No.	Description	Last Approved Rate Case
1	Actual Revenue	\$4,886,008
2	Revenue Authorized in Last Rate Case	4,053,171
3	Additional Revenue Authorized in Cause No./30-Day Filing #:	
4	<i>Enter</i> Cause No./30-Day Filing # <u>3276</u>	
5	Enter Cause No./30-Day Filing #	
6	Enter Cause No./30-Day Filing #	
7	Total Authorized Revenue	4,053,171
8	Excess or (Deficit) Actual Revenues <i>(Line 1 less Line 7)</i>	\$ 832,837
9	Percent of Excess or (Deficit) (Line 8 divided by Line 7)	20.55%

Notes:

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# INSTRUCTION: Do Not Enter data in the Shaded Areas.

#### **REVENUE REQUIREMENT**

Line No.		alendar Year his Report	Last A	Approved Rate Case
	OPERATING SECTION			
1	Operating Revenues* REVENUE REQUIREMENTS	\$ 4,886,008	\$	4,099,664
2	Operating Expenses (include taxes, not depreciation)	3,780,474		2,411,450
3	Debt Service (1)			1,483,639
4	Debt Service Reserve (2)			
5	Extensions and Replacements (3)	967,500		409,351
6	Working Capital (4) <i>(if allowed in last rate case)</i>			6,718
7	Less: Interest Income	90,716		211,494
8	Total Revenue Requirements (Lines 2 through 7)	4,657,258	\$	4,099,664
9	Excess or (Deficit) Revenues (Line 1 less Line 8)	\$ 228,750		
10	Percent of Excess or (Deficit)	4.68%		

\*Pursuant to Indiana Code § 8-1-31.5-17, if utility serves 5,000 customers or more, actual revenues for the calendar year and revenues approved in the utility's most recent rate case must be provided.

#### Question:

Last Rate Case Cause Number:	39425
Date of Order <i>(mm/dd/yyyy)</i> :	8/12/1992

<sup>(1)</sup> DEBT SERVICE - Three or five year average principal and interest payments (Please detail)

- (2) DEBT SERVICE RESERVE -Not to exceed the maximum annual debt service payment less amount already funded, divided over the remaining funding period required by bond documents.
- (3) EXTENSIONS and REPLACEMENTS Use a three or five year capital improvement plan or the sum of historical plant additions for the last three or five calendar years, less CIAC and debt used to fund plant additions; then average. (*Please detail*)

#### (4) WORKING CAPITAL

(')		
	Current year operation and maintenance expenses	\$ 3,780,474
	(Do not include taxes or depreciation)	
	Less: Fuel or power purchased	562,438
	Purchased Water (if applicable)	
	Total Working Capital Expenses	3,218,036
	Divide by: 45 day factor	8
	Total Working Capital	402,255
	Less: Cash on hand	1,336,302
	Working funds	600
	Temporary Cash Investments	
	Working Capital Need (do not include if number is negative)	\$ (934,648)

#### YEAR OF REPORT COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

December 31, 2019

# INSTRUCTION: Do Not Enter data in the Shaded Areas.

UTILITY PLANT (ACCTS. 101-106)

ACCT NO. (a)	(b)	REF. PAGE (c)	AMOUNT (d)
	Plant Accounts:		
101	Utility Plant In Service	W-3(b)	\$57,181,547
102	Utility Plant Leased to Others		
103	Property Held for Future Use		
104	Utility Plant Purchased or Sold		
105	Construction Work In Progress		
106	Completed Construction Not Classified		
	Total Utility Plant		\$57,181,547

# UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114-115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order number.

(a)	TOTAL (b)
Acquisition Adjustments (114):	
Total Plant Acquisition Adjustments	
Accumulated Amortization (115):	
Total Accumulated Amortization	
Net Acquisition Adjustments	

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY	YEAR OF REPORT	
NAME OF UTILITY	December 31, 2019	

# INSTRUCTION: Do Not Enter data in the Shaded Areas.

# ACCUMULATED DEPRECIATION (ACCT. 108)

	AMOUNT
(a)	(b)
Balance first of year:	\$20,874,837
Credit during year:	
Accruals charged:	
to Account 108.1	1,505,789
to Account 108.2	
to Account 108.3	
Accruals charged other	
accounts (specify)	
Salvage (enter as a negative number).	
Other credits (specify)	
Total credits	1,505,789
Debits during the year:	, ,
Book cost of plant retired	14.013
Cost of removal	
Other debits (specify)	
Total debits	14,013
	14,010
Balance end of year	\$22,366,613
Dalance end of year	φ22,300,013

# ACCUMULATED AMORTIZATION (ACCT. 110)

	AMOUNT
(a)	(b)
Balance first of year	
Credits during year:	
Accruals charged: NONE	
to Account 110.1	
to Account 110.2	
Other credits (specify)	
Total credits	
Debits during year:	
Book cost of plant retired	
Other debits (specify)	
Total debits	
Balance end of year	

NAME OF UTILITY

INSTRUCTION: Do Not Enter data in the Shaded Areas.

# NONUTILITY PROPERTY (ACCT. 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	(RETIREMENTS) (d)	ENDING YEAR BALANCE (e) = (b)+(c)+(d)
None				
Total Nonutility Property				

#### SPECIAL DEPOSITS (ACCTS. 132-133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (ACCT. 132):	
None	
Total Special Deposits	
OTHER SPECIAL DEPOSITS (ACCT. 133):	
None	
Total Other Special Deposits	

YEAR OF REPORT

December 31, 2019

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# <u>INSTRUCTION: Do Not Enter data in the Shaded Areas.</u> INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123):		
Total Investment In Associated Companies		
UTILITY INVESTMENTS (ACCT. 124):		
Depreciation		
Total Utility Investments		
OTHER INVESTMENTS (ACCT. 125):		
Pension		4,121,348
Total Other Investments		4,121,348
SPECIAL FUNDS (ACCTS. 126 and 127):		
Depreciation Customer Deposits		2,193,220 166,521
Total Special Funds		\$2,359,741

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# INSTRUCTION: Do Not Enter data in the Shaded Areas. ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141-144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		AMOUNT (b)
Accounts Receivable:		
Customer Accounts Receivable (Acct. 141): Water Other	\$345,480 (30,976)	
Total Customer Accounts Receivable		\$314,50
Other Accounts Receivable (Acct. 142):		
Total Other Accounts Receivable		
Notes Receivable (Acct. 144):		
Due from Sewage Works	1,715,000	
Total Notes Receivable		1,715,00
Total Accounts and Notes Receivable		2,029,50
Accumulated Provision for Uncollectible Accounts (Acct.	143):	
Balance first of year Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility accounts Others		
Total Additions Deduct accounts written off during year: Utility Accounts Other		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net		\$2,029,50

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# <u>INSTRUCTION: Do Not Enter data in the Shaded Areas.</u> ACCOUNTS RECEIVABLE FROM ASSOCIATED ENTITIES (ACCT. 145)

Report each account receivable from associated companies separately.

DESCRIPTION (a)	AMOUNT (b)
None	
Total	

# NOTES RECEIVABLE FROM ASSOCIATED ENTITIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	AMOUNT (c)
None		
Total		

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### INSTRUCTION: Do Not Enter data in the Shaded Areas. MATERIALS AND SUP

# MATERIALS AND SUPPLIES (ACCTS. 151 - 153)

DESCRIPTION (a)	TOTAL (b)
Plant Material and Supplies (Acct. 151)	\$18,044
Merchandise (Acct. 152) Other Materials and Supplies (Acct. 153)	
Total Materials and Supplies	\$275,784

# **PREPAYMENTS (ACCT. 162)**

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance	\$43,838
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments (Specify):	
Computer Maintenance	2,036
Software License	(35,325)
Total Prepayments	\$10,549

# **MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)**

DESCRIPTION	TOTAL
(a)	(b)
Miscellaneous Deferred Debits (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1)	
Other Deferred Debits (Acct. 186.2) (Provide detail below.)	
Total Miscellaneous Deferred Debits	

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### INSTRUCTION: Do Not Enter data in the Shaded Areas.

# UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT

#### (ACCTS. 181 and 251)

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (C)
Unamortized Debt Discount and Expense (Acct. 181):		
None		
Total Unamortized Debt Discount and Expense		
Unamortized Premium on Debt ( <i>Amount Written off for</i> <i>Premium on Debt enter with negative sign</i> (Acct. 251)) For all other entries, please explain:		
None		
Total Unamortized Premium on Debt		

# **EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)**

Report each item separately.

DESCRIPTION (a)	AMOUNT (b)
Extraordinary Property Losses (Acct. 182):	
None	
Total Extraordinary Property Losses	

NAME OF UTILITY

INSTRUCTION: Do Not Enter data in the Shaded Areas.

NOTES PAYABLE (ACCTS. 232 and 234)

			INTEREST		
DESCRIPTION (a)	DATE OF ISSUE (mm/dd/yyyy) (b)	DATE OF MATURITY (mm/dd/yyyy) (C)	RATE (d)	FREQUENCY OF PAYMENT (e)	PRINCIPAL AMOUNT PER BALANCE SHEET (f)
Account 232 - Notes Payable:					
None					
Total Account 232					
Account 234 - Notes Payable to Associated Entities:					
None					
Total Account 234					

# ACCOUNTS PAYABLE TO ASSOCIATED ENTITIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	AMOUNT (b)
	(-)
None	
Total	

YEAR OF REPORT

December 31, 2019

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

INSTRUCTION: Do Not Enter data in the Shaded Areas.

# OTHER LONG TERM DEBT (ACCT. 224)

INTEREST				
		FREQUENCY OF PAYMENT	PRINCIPAL AMOUNT PER BALANCE SHEET	
RATE	(b)	(C)	(d)	
	INT RATE		FREQUENCY OF PAYMENT	

# STATEMENT OF RETAINED EARNINGS

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNT (c)
215	Unappropriated Retained Earnings:	<b>A</b> 00 <b>T</b> 00 040
439	Balance beginning of year Changes to account: Adjustments to Retained Earnings <i>(requires Commission approval prior to use)</i> : Credits <i>(provide detail)</i> :	\$30,702,812
	Total Credits Debits (provide detail): Change in Equity Accounts & Prior Period Adjustment	638,637
	Total Debits	
435	Balance Transferred From Income	
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	
	Balance end of year	29,754,636
214	Appropriated Retained Earnings <i>(state balance and purpose of each appropriated amount at year end)</i> : Balance Beginning of Year Changes To Account:	
	Balance End of Year	
	Total Retained Earnings	\$29,754,636
Notes t	o Statement of Retained Earnings:	

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# BONDS (ACCT. 221)

INSTRUCTION: Do Not Enter data in the Shaded Areas.

	IN	ITEREST	
Description of Obligation (Including Nominal Date of Issue, Date of Maturity and Order number granting financing authority) (a)	RATE (b)	FREQUENCY OF PAYMENT (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
None			
Total			

# **ADVANCES FROM ASSOCIATED ENTITIES (ACCT. 223)**

Report each advance separately.

DESCRIPTION (a)	AMOUNT (b)
None	
Total	

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# ACCRUED TAXES (ACCT. 236)

INSTRUCTION: Do Not Enter data in the Shaded Areas.

ACCT. NO.	DESCRIPTION (a)	AMOUNT (b)
	Balance beginning of year:	\$6,181
	Accruals Charged	
	Taxes Other Than Income:	
408.10	IURC Fee	
408.11	Property Taxes	
408.12	Payroll Taxes	
408.13	Utility Receipts Tax	57,429
408.13	Other Taxes and Licenses	
236.00	Sales Tax and Employee Portion of Payroll Taxes	176,546
	Taxes App.To Other Income and Deductions:	
408.20	Taxes Other Than Income	
	Total Accrued Taxes	233,975
	Taxes Paid During Year	
	Taxes Other Than Income:	
408.10	IURC Fee	
408.11	Property Taxes	
408.12	Payroll Taxes	
408.13	Utility Receipts Tax	60,000
408.13	Other Taxes and Licenses	
236.00	Sales Tax	175,061
	Taxes App.To Other Income and Deductions:	
408.20	Taxes Other Than Income	
	Total Paid Taxes	235,061
	Balance End of Year	\$5,095

YEAR OF REPORT

December 31, 2019

# COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

#### INSTRUCTION: Do Not Enter data in the Shaded Areas.

#### ACCRUED INTEREST (ACCT. 237)

		INTEREST ACCRUED DURING YEAR			
DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	AMOUNT (d)	INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (b)+(d)-(e) (f)
Account No. 237.1 - Accrued Interest on Long Term Debt:					
None					
<i>Total Account 237.1</i> Account 237.2 - Accrued Interest on Other Liabilities					
None					
Total Account No. 237.2 Total Account No. 237					

# REGULATORY COMMISSION EXPENSE - AMORTIZATION OF RATE CASE EXPENSE (ACCT. 665 and 666)

		AMOUNT	CHARGED OF	F DURING YEAR
DESCRIPTION OF CASE (DOCKET NO.)	EXPENSE INCURRED DURING YEAR	TRANSFERRED TO DEFERRED RATE CASE EXP. (ACCT. NO. 186.1)		
(a)	(b)	(c)	(d)	(e)
Total				

7

# COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# <u>INSTRUCTION: Do Not Enter data in the Shaded Areas.</u> MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Salaries and wages payable	79,501
Total Miscellaneous Current And Accrued Liabilities	\$79,501

# **ADVANCES FOR CONSTRUCTION (ACCT. 252)**

DESCRIPTION (a)	TOTAL (b)
Balance beginning of year	
Add credits during year:	
Cash receipts	
Non-cash receipts	
Total credits	
Less: Cash Refunds	
Expired Customer Advances for Construction transferred to CIAC	
Total debits	
Balance end of year	

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# INSTRUCTION: Do Not Enter data in the Shaded Areas. CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	AMOUNT (b)
Balance beginning of year	\$10,845,008
Add credits during year:	
Cash Contributions received from	
System Development Charges, Main	
Extensions and Customer Connection	
Charges (See Below)	
Property Contributions received from	
Developer or Contractor	
Agreements (See Following	
Page)	
Expired Customer Advances for Construction transferred to CIAC	
Total Credits	
Deduct Charges During Year	
Balance end of year	\$10,845,008
	<b><i>Q</i>10,010,000</b>

# CASH ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES, MAIN EXTENSION CHARGES AND CUSTOMER CONNECTIONS CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	<b>AMOUNT</b> (b)*(c) (d)
Total Credits From System Developm Charges and Customer Connection C			
Note: The total amount here should agree with	th Cash Contributions rep	oorted above.	

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

INSTRUCTION: Do Not Enter data in the Shaded Areas.

#### ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM ALL CUSTOMER, DEVELOPER OR CONTRACTOR AGREEMENTS FROM WHICH PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	(b)
NONE	
Total Credits From All Customer, Developer or Contractor Agreements From Which Cash Or Property Was Received	
Note: The total amount here should agree with Property Contributions on Page F-21.	

# ACCUMULATED AMORTIZATION OF CIAC (ACCT. 272)

DESCRIPTION	(a)	AMOUNT (b)
	(/	
Debits during year (specify):		
Total Debits		
Credits during year (specify):		
Total Credits		
Balance end of year		
Credits during year <i>(specify)</i> : Total Credits		

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

# **ITEMIZED UNIT COSTS**

INSTRUCTIONS: Itemized expenses per unit, in accordance with the following table, are specifically called for by I.C. 8-1-2-26. The unit costs called for in the last column are the "Cost per 1,000 gallons of water pumped." Do not use this page for any purpose except to show unit cost.

(conversion 1cubic foot (cf) = 7.48 gallons)

# **Total number gallons of water pumped during year:** 2,945,919,000

INSTRUCTION: Do Not Enter data in the Shaded Areas.

Items upon which costs per unit are calculated. Make no changes. Supply information as called for.	Amount (a)	Cost per 1,000 gallons pumped (b)
Depreciation	\$1,505,789	\$0.5111
Salaries and Wages - Employees	\$1,386,922	\$0.4708
Salaries and Wages - Officers, Directors		
Legal Expenses	10,110	\$0.0034
Taxes		
Rentals	96,239	\$0.0327
Materials used on repairs	720,634	\$0.2446
Fuel or power purchased	562,438	\$0.1909
Miscellaneous	1,004,131	\$0.3409
Total operating expenses	5,286,263	1.7944
Total Operating Revenues	4,886,008	1.6586
Total Operating Expenses	5,286,263	1.7944
Net Operating Revenues	(400,255)	(0.1359)
Non Operating Revenues	(100,200)	(0.1000)
Gross Income (Deficit)	(400,255)	(0.1359)
Other Receipts	90,716	0.0308
Interest Expense	•	
Other Deductions		
Net Income (Deficit)	(\$309,539)	(\$0.1051)
· · · ·		

Cause No. 45427 Attachment SD-6 Page 41 of 63

# WATER OPERATION SECTION

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

WATER OPERATING F	REVENUE
-------------------	---------

ACCT. NO.	4.5	BEGINNING YEAR NUMBER CUSTOMERS	YEAR END NUMBER CUSTOMERS	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	Operating Revenues:			
460	Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	14,562	14,654	1,628,599
461.1	Metered Sales to Commercial Customers	,	1,185	369,318
461.3	Metered Sales to Industrial Customers		118	589,443
461.4	Metered Sales to Public Authorities		153	148,669
461.5	Metered Sales to Multiple Family			,
	Dwellings	956	961	330,976
				,
	Total Metered Sales	16,984	17,071	3,067,005
	Fire Protection Revenue:			
462.1	Public Fire Protection			650,034
462.2	Private Fire Protection	278	293	111,550
	Total Fire Protection Revenue	278	293	761,584
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers		1,978	357,497
466	Sales for Resale		6	206,978
467	Interdepartmental Sales	. 73	63	57,846
	Total Sales of Water	19,302	19,411	4,450,910
		10,002	10,411	4,400,010
	Other Water Revenues:			
470	Late Payment Charges			18,783
471	Miscellaneous Service Revenues			197,081
472	Rents from Water Property			
473	Interdepartmental Rents			85,200
474	Other Water Revenues			134,034
	Total Other Water Revenues			435,098
	Total Water Operating Revenues *			\$4,886,008
				+ .,

\*Total Water Operating Revenue should equal Water Operating Revenues shown on F-3. NOTE: F-3 - Water Operating Revenues contains a formula linked to Total Water Operating Revenue on this page.

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### COMPARATIVE DETAIL OF WATER OPERATION AND MAINTENANCE EXPENSES

Γ

			.1	.2
ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$1,386,922		
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	332,011		
610	Purchased Water			
615	Purchased Power	562,438		
616	Fuel for Power Production			
618	Chemicals	156,446		
620	Materials and Supplies	720,634		
630	Contractual Services - Billing*	13,087		
631	Contractual Services - Engineering/Professional*	97,379		
632	Contractual Services - Accounting	27,013		
633	Contractual Services - Legal	10,110		
634	Contractual Services - Management Fees			
635	Contractual Services - Other/Testing*	10,026		
636	Contractual Services - Other	9,296		
640	Rents*	96,239		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expenses			
655	Insurance*			
656	Insurance - Vehicle	12,905		
657	Insurance - General Liability	20,257		
658	Insurance - Workman's Compensation	2,914		
659	Insurance - Other	15,642		
660	Advertising Expense			
665	Regulatory Commission Expense*			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Expenses - Other			
670	Bad Debt Expense	752		
675	Miscellaneous Expenses	265,663		
010	Total Operation and Maintenance Expenses **	\$3,780,474		

\*For Class C only. Class C utilities use Account 635 for Contractual Services-Testing and Account 636 for Contractual Services-Other.

\*\*Total Operation and Maintenance Expenses should equal Water Utility Operating Expenses shown on page F-3.

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

#### WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNT MATRIX

<b></b>	.3	.4	.5	.6	.7	.8
	.3 WATER	.4 WATER	.5 TRANSMISSION &		.7	.0
	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION	CUSTOMED	ADMINISTRATIVE
Acct.	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	& GENERAL
No.		MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSES	EXPENSES
	(f)	(g)	(h)	(i)	(j)	(k)
		(67				
601						
603						
604						
610						
615						
616						
618						
620						
630						
631						
632						
633						
634						
635						
636						
640						
641						
642						
650						
656						
655						
657						
658						
659						
660						
665						
666						
667						
670						
675						
ļ						

NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

#### WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR	ADDITIONS (d)	(RETIREMENTS)
	(-)			(-)
301	Organization			
302	Franchises			
303	Land and Land Rights	237,523		
304	Structures and Improvements	10,690,666	461,927	
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	3,432,437		
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
	Cast Iron or Ductile Iron	8,084,372		
	PVC			
	Other			
310	Power Generation Equipment	606,089		
311	Pumping Equipment		87,237	
320	Water Treatment Equipment		·	
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
	Cast Iron or Ductile Iron	. 18,364,573	135,667	
	PVC		· · · ·	
	Other			
333	Services			
334	Meters and Meter Installations			
	Automatic	2,758,365		
	Other	. 211,389		
335	Hydrants	455,161		
336	Backflow Prevention Devices	11,183		
339	Other Plant and Miscellaneous Equipment	. 781,012		
340	Office Furniture and Equipment			(8,899)
	Computers			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
	Total Water Utility Plant In Service		\$684,831	(\$8,899)

\*Enter retirements as negative entries.

NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

Acct. No. 301 302	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER	.4 TRANSMISSION AND	.5
<b>No.</b> 301	YEAR	PLANT	PUMPING			
	(1)	(g)	(h)	TREATMENT PLANT	DISTRIBUTION PLANT	
			(h)	(i)	(j)	(k)
002						
303	237,523		\$105,971	\$26,374	\$105,178	
304	11,152,593		2,788,148	2,788,148	2,788,147	2,788,147
305					· · ·	
306						
307	3,432,437		3,432,437			
308						
309						
	8,084,372		8,084,372			
310	606,089		606,089			
311	2,574,589		2,574,589			
320	339,184			339,184		
330	4,014,262				4,014,262	
331						
	18,500,240				18,500,240	
333						
334						
	2,758,365				2,758,365	
	211,389				211,389	
335	455,161				455,161	
336	11,183				11,183	
339	781,012				781,012	
340	459,571					459,571
	13,636					13,636
341	597,659					597,659
342	75,943					75,943
343	513,274					513,274
344	222,648					222,648
345	317,918					317,918
346	184,177					184,177
347	264,387					264,387
348	1,373,935					1,373,935
	\$57,181,547		\$17,591,606	\$3,153,706	\$29,624,937	\$6,811,295

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

ADDITIONS/(RETIREMENTS) DETAIL Provide the following information for <u>each</u> addition or retirement greater than \$10,000. <u>Please insert additional rows where necessary</u>.

ACCT. NO. (a)	TOTAL ADDITIONS/ (RETIREMENTS) (C)	DESCRIPTION OR TYPE OF ASSET (d)	IN SERVICE DATE (mm/dd/yyyy) (e)	RETIREMENT DATE* (mm/dd/yyyy) (f)	AMOUNT (g)
301					
302					
303					
304					
305					
306 307					
307					
309					
505					
310					
311					
320					
330					
331					
	 172,919	California St. 3rd-5th Relocate	12/19/2019		172,919
333					
334					
335					
336	 				
339	 40,209	Water valve repairs	3/21/2019		40,209
340		Lab office furniture	9/19/2019		10,635
341	18,706	Security	11/21/2019		18,706
341 342					
342 343					
344					
345					
346					
347					
348					
	\$242,467				\$242,467

\*Please provide the reason for an asset retirement, if it occurred prior to its expected useful life. NOTE: In-service dates for each retirement should be provided.

YEAR OF REPORT December 31, 2019

# NAME OF UTILITY

АССТ. NO. (а)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
	Infiltration Galleries and Tunnels			
309	Supply Mains			
	Cast Iron or Ductile Iron			
	PVC			
	Other			
310	Power Generation Equipment			
311	Pumping Equipment	20		
320	Water Treatment Equipment	20		
330	Distribution Reservoirs and Standpipes	66		
331	Transmission and Distribution Mains			
	Cast Iron or Ductile Iron	80		
	PVC			
	Other			
333	Services			
334	Meters and Meter Installations			
	Automatic	20		
	Other	20		
335	Hydrants	80		
336	Backflow Prevention Devices	20		
339	Other Plant and Miscellaneous Equipment	20		
340	Office Furniture and Equipment	20		
	Computers	20		
341	Transportation Equipment	10		
342	Stores Equipment	20		
	Tools, Shop and Garage Equipment	20		
	Laboratory Equipment	20		
	Power Operated Equipment	20		
346	Communication Equipment	20		
347	Miscellaneous Equipment			
348	Other Tangible Plant			
	Water Plant Composite Depreciation Rate $^{*}$			2.00%
NOTE:	If Applicable, provide the Cause No. Depreciatio	n Rate was authori	zed.	

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made in this line only.

# COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY NAME OF UTILITY

YEAR OF REPORT December 31, 2019

	RESERVE						
		BALANCE AT	ACCRUALS	SALVAGE	OTHER CREDITS TO	TOTAL CREDITS	
ACCT.	ACCOUNT NAME	BEGINNING OF YEAR	BOOKED TO RESERVE	AND INSURANCE	RESERVE *		
NO. (a)	(b)	(c)	(d)	(e)	(f)	<b>(d+e+f)</b> (g)	
(4)	(~)	(5)	(2)	(5)	(.)	(97	
304	Structures & Improvements	\$4,291,440	\$1,083,874			\$1,083,874	
305	Collecting and Impounding						
	Reservoirs						
306	Lake, River & Other Intakes						
307	Wells and Springs	842,752					
308	Infilt. Galleries and Tunnels						
309	Supply Mains						
	Cast Iron or Ductile Iron	3,378,036					
	PVC						
	Other						
310	Power Generation Equip	294,569					
311	Pumping Equipment	497,071					
320	Water Treatment Equipment	246,633					
330	Distribution Reservoirs and						
	Standpipes	1,244,980	\$353,039			353,039	
331	Trans. and Distrib. Mains						
	Cast Iron or Ductile Iron	6,526,581					
	PVC						
	Other						
333	Services						
334	Meters & Meter Installation						
	Automatic	606,950					
	Other	36,192					
335	Hydrants	325,394					
336	Backflow Prevention Devices						
339	Other Plant & Miscellaneous						
	Equipment	181,354					
340	Office Furniture and Equip		28,762			28,762	
	Computers						
341	Transportation Equipment	92,522					
342	Stores Equipment						
343	Tools, Shop, Garage Equip	173,850	40,114			40,114	
344	Laboratory Equipment	101,317					
345	Power Operated Equipment	127,072					
346	Communication Equipment	70,199					
347	Miscellaneous Equipment	82,896					
348	Other Tangible Plant	1,589,810					
	Totals	\$20,874,837	\$1,505,789			\$1,505,789	

\* Specify nature of transaction. Use ( ) to denote reversal entries.

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY	YEAR OF REPORT
NAME OF UTILITY	December 31, 2019

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Continued)

ACCT. NO.	PLANT RETIRED CHARGED TO RESERVE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (h+i+j) (k)	RESERVE BALANCE AT END OF YEAR (c+g-k) (l)
304	\$1,129			\$1,129	\$5,374,185
305					
200					
306 307					842,752
307					042,752
309					
000					3,378,036
					0,010,000
-					
310					294,569
311					497,071
320					246,633
330					
001	3,985			3,985	1,594,034
331					0 500 504
					6,526,581
333					
334					
-					606,950
					36,192
335					325,394
336					
339					
-					181,354
340	8,899			8,899	185,082
244					00.500
341 342					92,522
342 343					213,964
344					101,317
345					127,072
346					70,199
347					82,896
348					1,589,810
	\$14,013			\$14,013	\$22,366,613

2

COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY	YEAR OF REPORT
NAME OF UTILITY	December 31, 2019

#### PUMPING AND PURCHASED WATER STATISTICS

**INSTRUCTIONS**: Enter Number "1" if the units of measurement are 100 cu. ft.or "2" if the units of measurement are 1,000 gallons:

Unit of measurement is 1,000 gallons					
(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	WATER PUMPED FROM SOURCES OTHER THAN PURCHASED WATER (Omit 000's) (C)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [b+c] (d)	WATER SOLD TO CUSTOMERS (Omit 000's) (e)	
January		218,678	218,678	155,805	
February		206,674	206,674	162,699	
March		223,747	223,747	140,663	
April		214,643	214,643	142,112	
May		235,967	235,967	163,660	
June		239,058	239,058	185,915	
July		317,463	317,463	185,019	
August		329,815	329,815	261,450	
September		311,226	311,226	266,362	
October	·	253,178	253,178	231,140	
November	·	195,170	195,170	192,476	
December		200,300	200,300	148,366	
Total for year		2,945,919	2,945,919	2,235,667	
Total Non-revenue Water ((d)-(e)) Less: Backwash water Main flushing Street cleaning/sewer flushing Fire fighting Other Authorized consumption Water Loss % Water Loss If real losses are greater than 10%, plea detection survey, meter replacement or <u>Meter testing, AWWA Water Audit</u> Does the utility currently maintain a data the system, the estimated water lost and If yes, please provide the number of ma	calibration, AWWA W base that identifies w the cost of repair?	/ater Audit Complete /hen, where and why Yes or No	d). v a main break occur		
lost water.					
If no, when does the utility plan to imple	ment such a databas	e?		In progress	
Do water interconnections exist (Y/N)?	Yes	Please fill out tabl	e below:		
Customer	Buy (B) or Sell (S)	Point of Delivery	Size of Connection (meter)	Contractual Availability (gallons) <i>(Omit 000's)</i>	
Southwestern Water	S		6", 6"	Not to Exceed 40,000	
Eastern Bartholomew Water	S		4", 4", 4", 6"	Not to Exceed 20,000	

NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

WELLS	AND	WELL	PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	WTP1 - Well#1 11/30/99	WTP1- Well#2 6/11/98	WTP1 - Well #5 8/22/67	WTP1 - Well#6 1/28/65
Types of Well Construction	Gravel Pack	Gravel Pack	Gravel Pack	Gravel Pack
and Casing	GWW	GWW	SS	SS
Rated Capacity	1,000	1,000	1,000	1,000
Actual Capacity	995	564	616	562
Depth of Wells	89.4 Ft	114.5 Ft	94 Ft	105 ft
Diameters of Wells	20"	30"	12"	14"
Pump - GPM	995	564	616	562
Motor - HP	50	30	40	40
Yields of Wells in GPD	1,393,920	972,000	730,080	809,280
Auxiliary Power	yes	yes	yes	yes
Date Well was Last Tested	2/12/2020	2/12/2020	2/12/2020	2/12/2020
Date Well was Last Cleaned	9/2/2014		8/16/2019	9/22/2016

# RESERVOIRS

(a)	(b)	(c)	(d)	(e)
	WTP1	WTP1		
Description (steel, concrete	Clear Well	Clear Well		
or pneumatic)	Concrete	Concrete		
Capacity of Tank	1,000,000	600,000		
Ground or Elevated	Ground	Ground		
Date Installed <i>(mm/dd/yyyy)</i>	1/1/1978	1/1/1950		
Date Last Painted (mm/dd/yyyy)				

#### HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors	WTP1 - HSP1	WTP1 - HSP2	WTP1 - HSP3	WTP1 - HSP4
Manufacturer	US Motor	US Motor	US Motor	US Motor
Туре	Horizontal Split Cas, Vertical Hollow Shaft			
Rated Horsepower	150	150	150	250
Pumps				
Manufacturer	Fairbanks Morse	Fairbanks Morse	Fairbanks Morse	Peerless
	Hortizontal Split	Hortizontal Split	Hortizontal Split	
Туре	Case, 2 Stage	Case, 2 Stage	Case, 2 Stage	Vertical Turbine
Capacity in GPM	3,000	3,000	3,000	5,000
Average Number of Hours				
Operated Per Day (Hrs)	-	-	18	8
Auxiliary Power	yes	yes	yes	yes

NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	WTP1 - Well#7 8/10/64	WTP1 - Well#8 9/11/64	WTP1 - Well #9 3/28/66	WTP2 - Well#1 6/7/72
Types of Well Construction	Gravel Pack	Gravel Pack	Gravel Pack	Gravel Pack
and Casing	GWW	SS	SS	SS
Rated Capacity	1,000	1,000	1,000	1,000
Actual Capacity	700	1,015	1,076	1,060
Depth of Wells	114 ft	106.5 ft	105 ft	96.2 ft
Diameters of Wells	14"	12"	14 "	20"
Pump - GPM	700	1,015	1,076	1,060
Motor - HP	30	30	40	125
Yields of Wells in GPD	1,008,000	1,362,240	1,549,440	1,173,600
Auxiliary Power	yes	yes	yes	yes
Date Well was Last Tested	6/20/2019	2/13/2020	3/7/2016	5/7/2020
Date Well was Last Cleaned	4/4/2014			5/7/2020

# RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete	Tank #1	Tank #2	Tank #3	Tank #4
or pneumatic)	Steel	Steel	Steel	Steel
Capacity of Tank	500,000	500,000	500,000	1,700,000
Ground or Elevated	Elevated	Elevated	Elevated	Ground
Date Installed <i>(mm/dd/yyyy)</i>	1/1/1991	1/1/1972	1/1/1978	1/1/1983
Date Last Painted (mm/dd/yyyy)	1/1/2008	1/1/1991	1/1/1986	1/1/2008

#### HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				WTP2 - HSP2
Manufacturer				US Motor
Туре				Vertical Turbine
Rated Horsepower				250
Pumps				
Manufacturer				Allis Chalmers
				3-Stage Vertical
Туре				Turbine
Capacity in GPM				3,500
Average Number of Hours				
Operated Per Day (Hrs)				22
Auxiliary Power				yes
				-

NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

WELLS		IMPS
TILLU /		

(a)	(b)	(c)	(d)	(e)
Year Constructed	WTP2 - Well#2 5/3/72	WTP2 - Well#3 5/21/02	WTP2 - Well#5 5/1/93	WTP2 - Well#6 7/24/02
Types of Well Construction	Gravel Pack	Gravel Pack	Gravel Pack	Gravel Pack
and Casing	SS	GWW	Steel	PVC
Rated Capacity	1,000	600	1,000	800
Actual Capacity	848	444	662	669
Depth of Wells	104 ft	94.5 ft	96 ft	103 ft
Diameters of Wells	18"	20"	16"	20"
Pump - GPM	848	444	662	669
Motor - HP	50	50	60	50
Yields of Wells in GPD	715,680	639,360	953,280	1,074,240
Auxiliary Power				
Date Well was Last Tested	3/26/2020	5/21/2018	5/7/2020	4/8/2020
Date Well was Last Cleaned	3/26/2020	5/21/2018	5/7/2020	4/8/2020

#### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
		WTP2	WTP2	
Description (steel, concrete	Tank #5	Clear Well	Clear Well	
or pneumatic)	Steel	Concrete	Concrete	
Capacity of Tank	500,000	2,000,000	2,000,000	
Ground or Elevated	Elevated	Ground	Ground	
Date Installed <i>(mm/dd/yyyy)</i>	1/1/1991	10/1/1972	12/1/1993	
Date Last Painted (mm/dd/yyyy)	1/1/2013			

(a)	(b)	(c)	(d)	(e)
Motors	WTP2 - HSP3	WTP2 - HSP4	WTP2 - HSP5	
Manufacturer	Allis Chalmers	Emerson	US Hightrust	
Туре	Vertical Turbine	Vertical Turbine	Vertical Turbine	
Rated Horsepower	250	150	400	
Pumps				
Manufacturer	Allis Chalmers	Layne Bowler	Peerless	
	3-Stage Vertical	3-Stage Vertical	3-Stage Vertical	
Туре	Turbine	Turbine	Turbine	
Capacity in GPM	3,500	2,500	6,000	
Average Number of Hours				
Operated Per Day (Hrs)	20	22	14	
Auxiliary Power	yes	yes	yes	

#### YEAR OF REPORT December 31, 2019

#### NAME OF UTILITY

#### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	WTP2 - Well#9 2/1/94	WTP2 - Well#10 2/1/94	WTP2 - Well#11 12/1/93	WTP2 - Well#12 7/25/02
Types of Well Construction	Gravel Pack	Gravel Pack	Gravel Pack	Gravel Pack
and Casing	SS	SS	SS	PVC
Rated Capacity	1,000	1,000	1,000	1,000
Actual Capacity	844	743	981	1,009
Depth of Wells	84 ft	84 ft	72 ft	77 ft
Diameters of Wells	20"	20"	20"	20"
Pump - GPM	844	743	981	1,009
Motor - HP	50	50	50	75
Yields of Wells in GPD	1,249,920	1,389,600	1,294,560	1,452,960
Auxiliary Power				
Date Well was Last Tested	3/4/2020	4/2/2020	4/13/2020	4/20/2020
Date Well was Last Cleaned	3/4/2020	4/2/2020	4/13/2020	4/20/2020

#### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete				
or pneumatic)				
Capacity of Tank				
Ground or Elevated				
Date Installed (mm/dd/yyyy)				
Date Last Painted (mm/dd/yyyy)				

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer				
Туре				
Rated Horsepower				
Pumps				
Manufacturer				
Туре				
Capacity in GPM				
Average Number of Hours				
Operated Per Day (Hrs)				
Auxiliary Power				

#### YEAR OF REPORT December 31, 2019

#### NAME OF UTILITY

#### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	WTP2 - Well#13 11/18/02	WTP2 - Well#14 6/1/08	WTP2 - Well#15 6/1/08	WTP2 - Well#16 6/1/08
Types of Well Construction	Gravel Pack	Gravel Pack	Gravel Pack	Gravel Pack
and Casing	PVC	Steel	Steel	Steel
Rated Capacity	600	1,000	1,100	1,000
Actual Capacity	728	1,095	1,040	739
Depth of Wells	91 ft	96.7 ft	92 ft	95.8 ft
Diameters of Wells	20"	20"	20"	20"
Pump - GPM	728	1,095	1,040	739
Motor - HP	75	60	60	60
Yields of Wells in GPD	1,036,800	1,576,800	1,497,600	1,064,160
Auxiliary Power				
Date Well was Last Tested	4/1/2020	5/17/2017	6/22/2017	8/28/2017
Date Well was Last Cleaned	6/19/2019	5/17/2017	6/22/2017	8/28/2017

#### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete				
or pneumatic) Capacity of Tank				
Ground or Elevated				
Date Installed (mm/dd/yyyy)				
Date Last Painted (mm/dd/yyyy)	Date Last Painted (mm/dd/yyyy)			

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer				
Туре				
Rated Horsepower				
Pumps				
Manufacturer				
Туре				
Capacity in GPM				
Average Number of Hours				
Operated Per Day (Hrs)				
Auxiliary Power				

NAME OF UTILITY

#### YEAR OF REPORT December 31, 2019

#### WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	WTP2 - Well#17 6/1/08			
Types of Well Construction				
and Casing	Steel			
Rated Capacity	1,000			
Actual Capacity	902			
Depth of Wells	95.8 ft			
Diameters of Wells	20"			
Pump - GPM	902			
Motor - HP	60			
Yields of Wells in GPD	1,497,600			
Auxiliary Power				
Date Well was Last Tested	2/21/2020			
Date Well was Last Cleaned	2/21/2020			

#### RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete				
or pneumatic) Capacity of Tank				
Ground or Elevated				
Date Installed (mm/dd/yyyy)				
Date Last Painted (mm/dd/yyyy)	Date Last Painted (mm/dd/yyyy)			

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer				
Туре				
Rated Horsepower				
Pumps				
Manufacturer				
Туре				
Capacity in GPM				
Average Number of Hours				
Operated Per Day (Hrs)				
Auxiliary Power				

#### COLUMBUS (INDIANA) MUNICIPAL WATER UTILITY YEAR OF REPORT

NAME OF UTILITY

#### December 31, 2019

#### SOURCE OF SUPPLY

List for each source of supply:	(a)	(b)	(c)
Name (NE Wellfield, Ohio River, etc.):	WTP #1	WTP #2	
Gallons per day of source	7,824,960	16,616,160	
Type of source	Wells	Wells	

#### WATER TREATMENT FACILITIES

List for each water treatment facility:	(a)	(b)	(c)
Name	WTP #1	WTP #2	
Туре	Gravity Filter	Gravity Filter	
Make			
Gallons per day capacity	4 MGD	20 MGD	
Method of measurement	Meter	Meter	
Installation Date ( <i>mm/dd/yyyy</i> )	1/1/1950	1/1/1973	
Describe process (filtration, chlorination, etc.):			

#### **OTHER WATER SYSTEM INFORMATION**

Furnish detailed information below. A separate page should be supplied where necessary.	
1. Does the utility have an asset management plan? Yes No	No
If yes, does the plan cover the following categories?	
1a. Diagnostics and preventive maintenance? Yes No	
1b. Rehabilitation/replacement? Yes No	
1c. Reactive Maintenance? Yes No	
1d. If no, when does the utility plan to start implementation of an asset management program?	In progress
1e. If no, would the utility like information to help facilitate such a plan? Yes No	Yes
2. What is the current need for system upgrading and/or expansion?	
Additional wells and upgrades to treatment plants.	
3. What are plans for future system upgrading and/or expansion?	
Master plan has diagnosed the above needs and we are in the process of determining which dire upgrade and/or expand our wells and plants.	ection we want to go to
<ol><li>If questions 1 and 2 have been discussed with an engineer, please provide name and address</li></ol>	;?
Strand Associates, Columbus, IN 47201         5. Does utility participate in InWARN*? Yes or No       Yes	
*InWARN is Indiana's Water/Wastewater Agency Response Network formalized to deliver mutual a following major emergencies.	aid
6. Does utility have a Conservation Plan? <u>No</u>	
7. Enter utility's Public Water System Identification Number (PWSID#) 5203002	2

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

1/1/2017

#### Directions: Complete this worksheet if utility serves fewer than 10,000 customers.

#### METERING TECHNOLOGY

TYPE OF METER - (R)adio Read, (M)anual, (T)ouch Pad, etc. (a)	CURRENT NUMBER ON SYSTEM (b)	NUMBER INSTALLED DURING THE YEAR (C)	OF THE NUMBER INSTALLED HOW MANY WERE REPLACEMENTS? (d)
_			
R	19,607	274	41
Μ	163		
1. Is raw water metered?		Yes	

	If yes, please provide the last date meter was tested.	1/1/17
2.	Is finished water metered?	Yes

2. Is finished water metered?

If yes, please provide the last date meter was tested.

#### TRANSMISSION AND DISTRIBUTION MAINS

Transmission Mains:			
Size (inches)	30	24	20
Type of main (PVC, DI, CI, etc.)	DI	DI	DI
Length of main (nearest foot):			
Beginning of year	15,625	36,107	45,275
Added during year			
Retired during year			
End of year	11,022	43,338	41,243
Of the main added, what percentage was for replacement of pipe?			
Distribution Mains:			
Size (inches)	16	14	12
Type of main (PVC, DI, CI, etc.)	DI, CI	DI, CI	DI, CI
Length of main (nearest foot):			
Beginning of year	114,629	12,557	69,306
Added during year			
Retired during year			
End of year	135,398	17,281	76,813
Of the main added, what percentage was for replacement of pipe?			

NAME OF UTILITY

YEAR OF REPORT December 31, 2019

1/1/2017

#### Directions: Complete this worksheet if utility serves fewer than 10,000 customers.

#### METERING TECHNOLOGY

TYPE OF METER - (R)adio Read, (M)anual, (T)ouch Pad, etc. (a)	CURRENT NUMBER ON SYSTEM (b)	NUMBER INSTALLED DURING THE YEAR (C)	OF THE NUMBER INSTALLED HOW MANY WERE REPLACEMENTS? (d)
R		458	274
М			
1. Is raw water metered?	<u> </u>	Yes	J

If yes, please provide the last date meter was tested.	1/1/17		
2. Is finished water metered?	Yes		

If yes, please provide the last date meter was tested.

#### TRANSMISSION AND DISTRIBUTION MAINS

Transmission Mains:			
Size (inches)	10	8	6
Type of main (PVC, DI, CI, etc.)	DI, CI	DI, CI	DI, CI
Length of main (nearest foot):			
Beginning of year	148,935	257,621	632,365
Added during year	2,271	210	76
Retired during year			
End of year	169,607	281,658	685,270
Of the main added, what percentage was for replacement of pipe?			
Distribution Mains:			
Size (inches)	4	3	2
Type of main (PVC, DI, CI, etc.)	DI, CI	DI, CI	DI, CI
Length of main (nearest foot):			
Beginning of year	80,578	616	30,874
Added during year			
Retired during year			
End of year	80,578	616	30,874
Of the main added, what percentage was for replacement of pipe?			

Please provide the information requested. Note: the shaded areas are linked to information from the utility's Annual Report, thus, it is important that all information contained in the utility's Annual Report is accurate.

	-		_
Customer Accounts per Full-time ("FT") Employee Equivalent			
Number of Customers		19,11	
Total number of Full-time Employee Equivalents	_		26
Customer Accounts per Employee		73	35
Customer Accounts per FT Contract Employee Equivalent			
Number of Customers		19,11	18
Total number of Full-time Contract Employee Equivalents	<b>_</b>	-	
Customer Accounts per Contract Employee	_		
Thousand Gallons per Day ("TGD") Water Delivered Per FT Employee Equiva	alent		
Average TGD Sold		6,12	25
Total number of Full-time Employee Equivalents	_		26
Thousand Gallons per Day Water Delivered Per FT Employee Equivalent		23	36
Net Utility Plant in Service per Customer (including Contributed Plant)			
Number of Customers		19,11	8
Net Utility Plant in Service	5	5 34,814,93	34
Net Utility Plant in Service Per Customer	5	5 1,82	21
Gross Utility Plant in Service per Customer (including Contributed Plant)			
Number of Customers		19,11	8
Gross Utility Plant in Service	S	57,181,54	17
Gross Utility Plant in Service Per Customer	9	5 2,99	<b>)</b> 1
Net Utility Plant in Service per Thousand Gallons per Day ("TGD") Delivered (	(including Contributed Plant)		
Average TGD Sold		6,12	25
Net Utility Plant in Service	9	34,814,93	34
Net Utility Plant in Service Per TGD	9	5,68	34
Gross Utility Plant in Service per Thousand Gallons per Day Delivered (includi	ng Contributed Plant)		
Average TGD Sold		6,12	25
Gross Utility Plant in Service	5		
Gross Utility Plant in Service Per TGD	5		
Income Statement Item: Per 1,000 Gallons Income Sta	atement Item:	Per Customer	
	g Revenue	25	
	g Expenses	19	98
	rating Income	(2	21)
	Monthly Bill > S		
	e Monthly Bill should be based on a		
0	customer that uses 5,000 gallons of	3,652,73	39
Total Current Liabilities water.			
Current Ratio		1034.18	
Long-Term Debt Per Customer			
Number of Customers		19,11	18
Outstanding Long-Term Debt		, i i	
Long-Term Debt Per Customer			_
Debt Service Coverage			
Gross Revenue - Operation and Maintenance Expenses	5	1,105,53	34
Enter the Sum of Annual Debt Service Principal + Interest	> 5		
Debt Service Coverage			
	_		

#### Performance Measures (continued)

i criormanece vicasares (communea)		
Days of Sales Outstanding		
Accounts Recievable	\$	2,029,504
Sales/365 days		13,386
Days of Sales Outstanding		152
Bad Debt Expense as a Percent of Revenues		
Bad Debt Expense	\$	752
Total Operating Revenues		4,886,008
Bad Debt Expense as a Percent of Revenues		0.02%
Training Hours per FT Employee Equivalent		
Enter Total of Qualified Formal Training Hours for all FT Employee Equivalents	$\rightarrow$	
Total number of Full-time Employee Equivalents		26
Training Hours Per Employee		
Training Hours per Equivalent FT Contract Employee		
Enter Total of Qualified Formal Training Hours for all FT Contract Employee Equivalents	$\longrightarrow$	
Total number of Full-time Contract Employee Equivalents		
Training Hours Per Contract Employee		
Water Loss as a % of Water Sold		
Water Pumped and/or Purchased Less Accountable but Unbilled Water		2,844,675
Water Sold		2,235,667
Water Loss as a % of Water Sold		27.24%
System Renewal/Replacement Rate (%)		
Enter Actual Investment in Assets Replacement + Funds Reserved for Replacement	$\rightarrow$ $\square$	
Gross Utility Plant in Service	\$	57,181,547
System Renewal/Replacement Rate (%)		
Water Source		
Annual Water Purchased (1,000's gallons)		
Annual Water Produced (1,000's gallons) 2,945,919		100.00%
Total Water Supply2,945,919		100.00%
Cost Per 1,000 Gallons Purchased		
Planned Maintenance Ratio		

#### **Planned Maintenance Ratio**

Planned maintenance is performed based on a predetermined schedule. Corrective maintenance is in response to failure or from an asset no longer providing reliable service.

Enter Planned Maintenance (hours)	$\rightarrow$	
Enter Corrective Maintenance (hours)	$\rightarrow$	
Planned Maintenance Ratio (hours)		
Density of Water Connections		
Feet of Distribution Main		229,492
Number of Customers		19,118
Feet of Main per Customer Served		12

How many boil water advisories were issued this year?

For each Maintenance Program listed below, provide the number of units on the Utility's System and the number of units tested, turned, inspected or flushed, respectively.

	Enter Total Units on System	Enter Units Completed	Percentage Completed
Large Meter Testing (each) Valve Turning (each)			
Hydrant Flushing (each) Line Flushing (Linear Feet)			

#### UTILITY MBUS (INDIANA) MUNICIPAL WATER U I. D. #

UTILITY MBUS (INDIANA) MUNICIPAL WATER U I. D.		
REVIEWED BY YEAR		
DO NOT ENTER DATA ON THIS PAGE		
BALANCE SHEET INFORMATION		
		Water
Utility Plant in Service	\$	57,181,547
Plant Held for Future Use		
Construction Work in Progress		
Plant Acquisition Adjustment (Net)		22 266 612
Accumulated Depreciation/Amortization		22,366,613
Materials and Supplies		275,784
Contributions in Aid of Construction (Net) Total Rate Base	\$	<u>10,845,008</u> 24,245,710
I Ulai Nale Dase	φ	24,243,710
INCOME STATEMENT INFORMATION		
Operating Revenues	•	4 000 500
Residential	\$	1,628,599
Commercial		369,318
Industrial		589,443
Other Revenues		2,298,648
Total Operating Revenue		4,886,008
Operating Expenses		3,780,474
Operating Expenses Depreciation/Amortization Expense		1,505,789
Income Taxes		1,303,789
Taxes Other Than Income		
Property Tax		
Utility Receipts Tax		
Payroll Taxes (FICA etc.)		
Other Taxes		
Total Taxes Other Than Income		
Total Operating Expenses		5,286,263
Net Operating Income	\$	(400,255)
CUSTOMER COUNT		
Unmetered Customers		
Residential-Metered		14,654
Commercial-Metered		1,185
Industrial-Metered		118
Public Authorities-Metered		153
Multiple Family Dwellings-Metered		961
Total Metered Customers		17,071
Fire Protection		293
Other Sales to Public Authorities		
Sales for Resale/or From Other Systems		6
Interdepartmental		63
Other	_	1,978
Total Other Customers	_	2,340
Total Customers		19,411
Unit of measurement is 1,000 gallons		2235667
		2200001

## City to propose raising rate 6-16-30

By JANA WIERSEMA THE REPUBLIC

Columbus City Utilities is planning to seek a rate increase request for water customers, and will present a proposal and timetable during a Thursday utilities board meeting at Columbus City Hall.

Utilities Executive Director Scott Dompke said he could not give a percentage for the potential rate increase at this time or an estimate of the difference that will be seen on an average customer's bill.

"We will release the preliminary numbers after we discuss this at the board meeting," he said. He also stated that more information, such

SEE RATE PAGE A4

CONTINUED FROM PAGE A1

as the exact percentage, "will come out in the next couple of weeks."

According to Dompke, a rate increase is needed because the cost of water utility capital and operations has increased. He also pointed to "aging infrastructure" and maintenance as other factors resulting in the need for an increase. "The water utility has

"The water utility has not had a rate case since 1992," said Dompke. "And it is a subject for which my predecessor has made a case to the board and to the city council for many years, and this has been in the works for many years. And while the timing is less than ideal, it is something we cannot avoid any longer." He added that Columbus's drinking water rates are "about one third of the average for the state of Indiana across the state." Columbus's water rate for the first 10,000 gallons is \$1.61, and the monthly charge per bill is \$0.74. Dompke said that after making their case to the board, the utilities' department's next step will be to take the request to the Columbus City Council.

The next step after that is filing a petition with the Indiana Utility Regulatory Commission (IURC).

If the rate increase is eventually approved, Dompke estimated that it would be approximately 10 months before the increase would go into effect.

#### Where to watch

The Columbus City Utilities board meeting will be livestreamed on the city's website at 11:30 a.m. Thursday from the Cal Brand Meeting Room at City Hall, 123 Washington St.

To watch the livestream, go to columbus.in.gov and click on the video icon when the meeting is to begin. Then click on the utilities board link to watch the meeting.

The public may attend in person. Any person entering. Columbus City Hall will have a temperature check; will be required to wear a mask; and will be required to follow social distancing guidelines.

SEE INCREASE PAGE A6	for the average cuty customer will not be available until the utili- ties department presents its case at a special city council meeting on July 9, he said.	water mains, construct- ing new wells and other infrastructure needs. Exact figures as to the potential monthly increase in water charges	Utilities Executive Di- rector Scott Dompke said Thursday the city water department is facing sig- nificant challenges with a need to replace outdated	Columbus City Utili- ties plan to seek a water rate increase to fund operations, maintenance, upgrading of aging infra- structure and for capital	BY JANA WIERSEMA   THE REPUBLIC jwiersema@therepublic.com	begins talks on	City G-19-20
----------------------	--	--	---	--	--	--------------------	--------------

COLUMN STORES

#### INCREASE CONTINUED FROM PAGE A1

According to a comparative study by the Accelerate Indiana Municipalities, theaverage monthly rate for 4,000 gallons of water from a utility in Indiana is \$28.89, whereas the current monthly rate for Columbus customers is \$9,82.

Because there is a tiered rate structure for different levels of water usage, not every customer will see the same level increase across the board, he said.

#### What's next

The Columbus City Council is scheduled to hear a proposal for a water rate increase for the city utilities at a special meeting on July 9.

If the city council approves the rate case, it would be sent to the Indiana Utility Regulatory Commission in mid-August. If the commission approves the rate increase, it could take effect around August 2021.

Without a water rate increase, the city will likely face more problems with its water infrastructure, Dompke told city utilities board members on Thursday at a meeting at Columbus City Hall.

"We'll end up spending more money on emergency repairs and less on preventative maintenance," he said. He also noted that maintenance is a means of reducing "the long-term costs of operation" and that the more projects are delayed, the more they end up costing.

"This has been in the works for many years," Dompke said. "And while the timing is less than ideal, it is something we cannot avoid any longer."

Since Columbus's last water rate increase in 1992, the city's population has increased by 50%, the city utilities director said. The water utility has seen a 12% decrease in revenue since 1995 while at the same time seeing a 26% increase in operating expenses over that same time period.

According to Dompke, projects that would be funded by the rate increase include:

A 20-year water main replacement program

Building new wells (two are currently under construction, four are scheduled to be built in 2022, and one collector well is proposed to be installed around 2026)

■ Adding raw storage tanks "The drivers for this rate increase are 86% capital driven," he said of the rate increase request. The other 14% is for a need for operating expenses.

"The capital required, associated with this rate case, is \$31 million," Dompke said. " (Of that) \$22 million will come from bonds, and \$5 million of that will come through the rates. We'll target about \$1.7 million a year through the rates."

#### Utilities board to discuss proposed rate increase in meeting 7-7-2020

#### By JANA WIERSEMA | THE REPUBLIC jwiersema@therepublic.com

**Columbus City Utilities will** have a special meeting Thursday to discuss a proposed rate increase for the city water utility.

The meeting will be held at 1 p.m. in the Cal Brand Meeting Room at Columbus City Hall. It is open to the public, but social distancing will be observed.

City utilities staff will go over the background and the needs for the proposed rate increase, utilities Executive Director Scott Dompke said. "And we will show what the rates will be proposed in our tiered rate structure. And the tiered rate structure charges you less per thousand gailons the more that vou consume."

The utilities board will vote

#### If you go

WHAT: Columbus City Utilities Board meeting WHEN: 1 p.m. Thursday WHERE: Cal Brand Meeting Room. Columbus City Hall, 123 Washington

St.

on the proposal at an 11:30 a.m. July 16 meeting, deciding whether to move the rate case forward to the Columbus City Council.

Dompke said that the July 16 meeting is open to the public, although the location has not yet been set. It could be in the Cal Brand meeting room at City Hall or at the utilities building on McClure Road.

The rate petition, if approved by city council, could be filed with the Indiana Utility **Regulatory Commission around** 

mid-August. If the commission approves the rate increase, it could take effect around August 2021.

to help fund operations, maintenance, and upgrading of aging infrastructure and capital project needs, Dompke said.

According to a comparative study by the Accelerate Indiana Municipalities, the average monthly rate for 4,000 gallons of water from a utility in Indiana is \$28.89, whereas the current monthly rate for Columbus customers is \$9.82.

Dompke said in June that due to the tiered rate structure of Columbus's drinking water utility, not every customer will see the same level of increase across the board.

Without a water rate increase, the city will likely face more problems with its water

infrastructure, Dompke told city utilities board members at the June meeting.

"We'll end up spending more The rate increase is intended money on emergency repairs and less on preventative maintenance," he said. He also noted that maintenance is a means of reducing "the long-term costs of operation" and that the more projects are delayed, the more they end up costing.

"This has been in the works for many years," Dompke said. "And while the timing is less than ideal, it is something we cannot avoid any longer."

Since Columbus's last water rate increase in 1992, the city's population has increased by 50%, the city utilities director said. The water utility has seen a 12% decrease in revenue since 1995 while at the same time seeing a 26% increase in operating expenses over that

same time period. According to Dompke, projects that would be funded by the rate increase include:

A 20-year water main replacement program

Building new wells (two are currently under construction, four are scheduled to be built in 2022, and one collector well is proposed to be installed around 2026)

Adding raw storage tanks

"The drivers for this rate increase are 86% capital driven." he said of the rate increase request. The other 14% is for a need for operating expenses.

"The capital required, associated with this rate case. is \$31 million," Dompke said. " (Of that) \$22 million will come from bonds, and \$5 million of that will come through the rates. We'll target about \$1.7 million a year through the rates."

Cause No. 45427 Attachment SD-7 Page 4 of 8



#### DETAILS CONTINUED FROM PAGE A1

Customers using 15,000 gallons a month would pay an additional \$2.64 a month in the first tier. The rate would go up to \$3.09 in the second tier, and rise to \$3.28 in the third tier, according to charts used in the oresentation.

At this time, it's anticipated the first phase will go into effect on Aug. 1, 2021. The next phase would begin Jan. 1, 2023 and the third phase would kick in on Jan. 1, 2024, the utilities director said.

If approved, the rate increase would be the first for Columbus City Utilities since 1992. As a result, last year's budget was almost the same as it was 24 years ago, Dompke said. While revenue has fallen about 12% since the early 2000s, the city's population has increased by 50%, and the increase in expenses has been almost on par with the consumer price index since 1995, he said.

There is a process that the utilities must follow to have the rate increase approved.

The issue will be discussed by the Utility Service Board meeting on July 17, before the board takes a vote on the proposal, Dompke said. If approved, it will next go before the Columbus City Council. If approved by the council, a rate petition could be filed with the Indiana Utility Regulatory Commission around mid-August.

If the commission approves the rate increase, the rate increase could take effect around August 2021. In most cases where the state commission approves an increase, the rate hike is less than what was originally requested. And if the proposed increase is approved in its entirety, Dompke said Columbus would still be paying less that the average Indiana water bill of \$28.89 per month.

Currently, the Columbus City Utility's budget (both water and sewage) is \$23 million, providing service to 19,000 customers on a daily basis.

"The capital required, associated with this rate case, is \$31 million," Dompke said. "(Of that) \$22 million will come from bonds, and \$5 million of that will come through the rates. We'll target about \$1.7 million a year through the rates."

There are several reasons the rate increase is need, he said. For example, 88 miles of very old pipes — most over 100 years old — are still being used in the community, and must eventually be replaced, he said.

The utility will be targeting \$11 to \$13 million in replacement projects every five years, Dompke said. A total of 33 projects that will collectively cost more than \$50 million will take place over the next 20 years, he said.

When Dompke brought up needed improvements for the wastewater treatment plant, he spoke about his department's responsibility for environmental stewardship.

Dompke quoted a federal study that states for every dollar spent on water infrastructure, \$2.62 cents is generated in the private economy. And for every job added through waterworks, about 3.68 jobs are added, he said.

Projects brought up in the presentation before the Utility Service Board include:

Two mid wells under construction in the south well field, as well as plans to construct additional wells.

A wastewater centrifuge now under construction at the treatment plant.

A water main replacement on Ninth Street, between Franklin and Lafayette.

A water main replacement on Eighth Street, from Lafayette Avenue to Cottage Avenue.

Eliminating contaminates from three different wells.

Increase water for fighting fires in older parts of the city.

Taking pro-active steps to lower the number of equipment breakdowns.

Adding raw storage tanks.

There is also a longterm plan that includes replacing and extending the Fourth Street water main to California Street before it becomes a new section of the Streetscape project, Dompke said.

Service board members were told that there is a two year delay in bonding \$22 million of projects, it would increase the cost to \$1.5 million, while a three-year delay would cost an additional \$4 million, he said.

During the 45-minute presentation, the utilities director brought up the need to accommodate outside interests. That would include providing water to Southwestern Bartholomew Water Corp., which now pays 84 cents per thousand gallons. The city utilities also provide backup supplies for Easterr Bartholomew County Water Corp. for \$1.55 per thousand gallons.

Other outside interests might ask the utility to move water lines to accommodate road projects. In addition, the utilities must reserve funding to accommodate new housing projects that put demands on the utility with short notice, he said.

At least three different times, Dompke spoke about valuable role quality infrastructure plays in economic development.

"We want to be able to accommodate growth and development so that Columbus continues to grow, and attract additional jobs," Dompke said.

Cause No. 45427 Attachment SD-7 Page 5 of 8

# Board approves rate increase

By JANA WIERSEMA THE REPUBLIC jwiersema@therepublic.com

Columbus City Utilities board members have approved a proposed rate increase for the water utility, which will now be considered by the Columbus City Council.

The rate increase petition is scheduled to be read and voted on at two Columbus City Council meetings held at 6 p.m. July 21 and Aug. 4. The rate petition, if ap-

The rate petition, if the proved by the council, could be filed with the Indiana Utility Regulatory Commission around mid-August. If the commission approves the rate increase, it could take effect around August 2021.

Utilities executive director Scott Dompke said that the rate increase is a necessity for Columbus.

"The water utility must be a sustainable, viable financial

SEE INCREASE PAGE A6

7-17-2020

#### INCREASE

#### CONTINUED FROM PAGE A1

entity to be able to do the things that it does to support this

community," he said. In most cases where the state commission approves an increase, the rate hike

DOMPKE

is less than what is originally requested. If the proposed increase is approved in its entirety, Dompke said Columbus would still be paying less than the average Indiana water bill of \$28.89 per month for 4,000 gallons.

Right now, Columbus residents who use 4,000 gallons pay \$9.82 per month. Under phase one, they would pay \$14.06 per month. Under phase two, they would pay \$16.44 The rate petition will be considered at two Columbus City Council meetings on July 21 and Aug. 4.

The rate petition, if approved by city council, could be filed with the Indiana Utility Regulatory Commission around mid-August. If the commission approves

per month. And in phase three, they would pay \$17.49 per month.

At this time, it's anticipated the first phase of the rate case will go into effect on Aug. 1, 2021. The next phase would begin Jan. 1, 2023 and the third phase would kick in on Jan. 1, 2024, Dompke said.

Dompke said in his presentation that under the proposed rates,

#### What's next

the rate increase, it could take effect around August 2021.

At this time, it's anticipated the first phase of the rate case will go into effect on Aug. 1, 2021. The next phase would begin Jan. 1, 2023 and the third phase would kick in on Jan. 1, 2024.

customers using 15,000 gallons a month would pay \$2.54 per every 1,000 gallons per month in phase one of the rate increase, \$2.97 in phase two and \$3.16 in phase three.

The proposed rates have been revised since last week's meeting, where Dompke presented a plan where customers using 15,000 gallons a month would pay \$2.64 a per every 1,000 gallons per month in phase one, \$3.09 in phase two and \$3.28 in phase three. While these rates in the 15,000 gallon tier decreased, some of the rates in other tiers increased:

"It's basically a normalized flow for additional customers and allocation of usage to the customer classes," said Doug Baldessari, a partner from the Baker Tilly firm, when asked about the reason for the change. The proposed rates are based on a cost of service study prepared by the advisory, tax and assurance firm.

Columbus City Utilities currently has a five-tiered rate structure for the first 10,000 gallons, the next 40,000 gallons, the next 250,000 gallons, the next 700,000 gallons and over 1,000,000 gallons. Part of the rate case is a new rate structure that only has three tiers: the first 15,000 gallons, the next \$285,000 gallons and over 300,000 gallons.

If approved, the rate increase would be the first for Columbus City Utilities since 1992. As a result, last year's budget was almost the same as it was 24 years ago, Dompke said. However, since 1992, the city's population has increased by about 50%. Since the early 2000s, water utility revenue has fallen 12%. Operating expenses have risen 76% since 1995.

Currently, the Columbus City Utility's budget (both water and sewage) is \$23 million, providing service to 19,000 customers on a daily basis. Dompke said in his presentation that the capital requirements for 2021-24 total \$30 million, with \$22.2 million funded by bonds, \$4.3 million funded by the rates (about \$1.7 million a year) and \$3.5 million funded by cash on hand.

He also said that if there is a two-year delay in bonding \$22 million of projects, it would increase the cost by about \$1.5 million.

The rate increase is intended to help fund operations, maintenance, and upgrading of aging infrastructure and capital project needs. Without a water rate increase, the city will likely face more problems with its water infrastructure, Dompke told city utilities board members at their June meeting.

"We'll end up spending more money on emergency repairs and less on preventative maintenance," he said. He also noted that maintenance is a means of reducing "the long-term costs of operation" and that the more projects are delayed, the more they end up costing.

"This has been in the works for many years," Dompke said. "And while the timing is less than ideal, it is something we cannot avoid any longer."

Water infrastructure projects brought up in the rate case presentation included:

Two wells under construction in the south well field, as well as plans to construct additional wells.

• A wastewater centrifuge now under construction at the treatment plant.

Water main replacement on Ninth Street, between Franklin and Lafayette.

Water main replacement on Eighth Street, from Lafayette Avenue to Cottage Avenue.

Eliminating contamination from three different wells.

Increase water for fighting fires in older parts of the city.

Taking pro-active steps to lower the number of equipment breakdowns.

Adding raw storage tanks.

A long-term plan that includes replacing and extending the Fourth Street water main to California of 55 Street before it becomes a new section of the Streetscape project.

# City council OKs first reading of water rate increase

BY JANA WIERSEMA | THE REPUBLIC jwiersema@therepublic.com

**Columbus City Council** approved the first reading of a rate

increase for the water utility and will vote on it again on Aug. 4.

The rate

petition. if

DOMPKE

approved by the council, could be filed with the Indiana Utility **Regulatory** Commission around mid-August. If the commission approves the rate increase, it could take effect around August 2021.

**Columbus City Utilities** executive director Scott Dompke said at a recent board meeting that the rate increase is a necessity for Columbus. "The water utility must be a sustainable, viable financial entity to be able to do the things that it does to support this community," he said.

#### Water utility projects

Water infrastructure projects brought up in the city's rate case presentation included:

Two wells under construction in the south well field, as well as plans to construct additional wells. A wastewater centrifuge now under construction at the treatment plant.

Water main replacement on Ninth Street, between Franklin and Lafayette.

In most cases where the state commission approves an increase, the rate hike is less than what \$17.49 per month. is originally requested. If the proposed increase is approved in its entirety, Dompke said Columbus would still be paying less than the average Indiana water bill of \$28.89 per month for 4,000 gallons.

**Right now**, Columbus residents who use 4,000 gallons pay \$9.82 per month. Under phase one, they would pay \$14.06 per month. Under phase two,

Water main replacement on Eighth Street, from Lafayette Avenue to Cottage Avenue.

Eliminating contamination from three different wells.

Increase water for fighting fires in older parts of the city.

Taking pro-active steps to lower the number of equipment breakdowns.

Adding raw storage tanks:

they would pay \$16.44 per month. And in phase three, they would pay

At this time, it's anticipated the first phase of the rate case will go into effect on Aug. 1, 2021. The next phase would begin Jan. 1, 2023 and the third phase would kick in on Jan. 1, 2024, Dompke said.

**Columbus City Utilities** currently has a five-tiered rate structure for the first 10,000 gallons, the next 40,000 gallons, the next 250,000 gallons, the next

700,000 gallons and over 1.000.000 gallons. Part of the rate case is a new rate structure that only has three tiers: the first 15,000 gallons, the next \$285,000 gallons and over 300,000 gallons.

If approved, the rate increase would be the first for Columbus City Utilities since 1992. As a result, last vear's budget was almost the same as it was 24 years ago, Dompke said. However. since 1992, the city's population has increased by about 50%. Since the early 2000s, water utility revenue has fallen 12%. **Operating expenses have** risen 76% since 1995.

The rate increase is intended to help fund operations, maintenance, and upgrading of aging infrastructure and capital project needs. Without a water rate increase, the city will likely face more problems with its water infrastructure, Dompke told city utilities board members at their June meeting.

"We'll end up spending more money on emergency repairs and less on preventative maintenance," he said. He also noted that maintenance is a means of reducing "the long-term costs of operation" and that the more projects are delayed, the more they end up costing.

"This has been in the works for many years," Dompke said. "And while the timing is less than ideal, it is something we cannot avoid any longer."

He said that after this rate petition, assuming it is approved by the IURC, there may be other rate increases in the future.

"It would be our goal to come back for rate adjustments on a three to five year cycle," Dompke said. He said he could not currently give an estimate for what these adjustments might entail.

At Tuesday's meeting, city council also passed the first reading of a bond ordinance for the rate increase.

Dompke said in his presentation that the capital requirements for 2021-24 total \$30 million, with \$22.2 million funded by bonds, \$4.3 million funded by the rates (about \$1.7 million a year) and \$3.5 million funded by cash on hand.

He also said that if there is a two-year delay in bonding \$22 million of projects, it would increase the cost by about \$1.5 million.

The bond ordinance states that the city's bonds and bond anticipation notes will not exceed \$24.42 million.

Doug Baldessari, a partner from the Baker Tilly firm, said that while the anticipated amount of funding from bonds is \$22.2 million, the \$24.42 million threshold is there as a "cushion" to allow for increased costs and other unexpected expenses. The proposed rates are based on a cost of service study prepared by the advisory, tax and assurance firm.

Cause No. 45427 Attachment SD-7 Page 7 of 8

Cause No. 45427 Attachment SD-7 Page 8 of 8



#### RATE CONTINUED FROM PAGE A1

financial entity to be able to do the things that it does to support this community," he said.

In most cases where the state commission approves an increase, the rate hike is less than what is originally requested. Dompke said that if the IURC approves an amended rate increase, city council will have to vote to adopt the revised rate ordinance.

If the proposed increase is approved in its entirety, Dompke said Columbus would still be paying less than the average Indiana water bill of \$28.89 per month for 4,000 gallons.

**Right now**, Columbus residents who use 4,000 gallons pay \$9.82 per month. Under phase one, they would pay \$14.06 per month. Under phase two, they would pay \$16.44 per month. And in phase three, they would pay \$17.49 per month.

At this time, it's anticipated the first phase of the rate case will go into effect on Aug. 1, 2021. The next phase would begin Jan. Water infrastructure projects brought up in the city's rate case presentation included:

Two wells under construction in the south well field, as well as plans to construct additional wells.

A wastewater centrifuge now under construction at the treatment plant.

Water main replacement on Ninth Street, between Franklin and Lafayette.

The rate petition will be filed with the Indiana Utility Regulatory Commission. If the commission approves the rate increase, it could take effect around August 2021. In most cases where the state commission approves

1, 2023 and the third phase would begin on Jan. 1, 2024, Dompke said.

**Columbus** City Utilities currently has a five-tiered rate structure for the first 10,000 gallons, the next 40,000 gallons, the next 250,000 gallons, the next 700,000 gallons and over 1,000,000 gallons. Part of the rate case is a new rate structure that only has three tiers: the first

Water infrastructure projects Water main replacement on Eighth Street, from Lafayette Avenue to Cottage Avenue.

Eliminating contamination from three different wells. Increase water for fighting fires in older parts of the city. Taking pro-active steps to lower the number of equipment breakdowns. Adding raw storage

#### What's next

tanks.

an increase, the rate hike is less than what is originally requested.

Dompke said that if the IURC approves an amended rate increase, city council will have to vote to adopt the revised rate ordinance.

15,000 gallons, the next \$285,000 gallons and over 300,000 gallons.

If approved, the rate increase would be the first for Columbus City Utilities since 1992. As a result, last year's budget was almost the same as it was 24 years ago, Dompke said. However, since 1992, the city's population has increased by about 50%. Since the early 2000s, water utility revenue has fallen 12%.

**Operating** expenses have risen 76% since 1995.

The rate increase is intended to help fund operations, maintenance, and upgrading of aging infrastructure and capital project needs. Without a water rate increase, the city will likely face more problems with its water infrastructure, Dompke told city utilities board members in June.

"We'll end up spending more money on emergency repairs and less on preventative maintenance," he said. He also noted that maintenance is a means of reducing "the longterm costs of operation" and that the more projects are delayed, the more they end up costing.

"This has been in the works for many years," Dompke said. "And while the timing is less than ideal, it is something we cannot avoid any longer."

He said that after this rate petition, assuming it is approved by the IURC, there may be other rate increases in the future.

"It would be our goal to come back for rate adjustments on a three to five year cycle," Dompke said. He said he could not currently give

an estimate for what these adjustments migh entail

At Tuesday's meeting city council approved a bond ordinance for the rate increase.

Dompke said in his rate case presentation that the capital requirements for 2021-24 total \$30 million, witl \$22.2 million funded by bonds, \$4.3 million funded by the rates (about \$1.7 million a year) and \$3.5 million funded by cash on hanc

He also said that if there is a two-year dela in bonding \$22 million of projects, it would increase the cost by about \$1.5 million.

The bond ordinance states that the city's bonds and bond anticipation notes will not exceed \$24.42 millio

Doug Baldessari, a partner from the Bake Tilly firm, said that while the anticipated amount of funding from bonds is \$22.2 million, the \$24.42 million threshold is there as a "cushion" to allow for increased costs and other unexpected expenses. The propose rates are based on a c of service study prepa by the advisory, tax at assurance firm.

Cause No. 45427 Attachment SD-8 Page 1 of 73



## A Partner in the Future of Columbus

## Water Rate Case

## July 21, 2020

# Key Drivers

Operation, Maintenance and Capital Needs



Base Pay & Staffing Study

| | | | \\\\\ \\\\\

Master Plan Implementation



Customer Service

Infrastructure Management

Economic Development



Columbus City Utilities Cause No. 45427 Attachment SD-8 Page 3 of 73

# \$23 M Budget

64 Employees

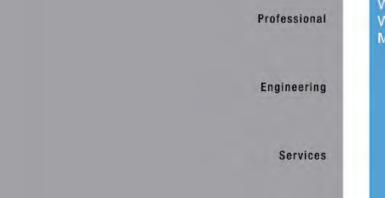
19,000 customers

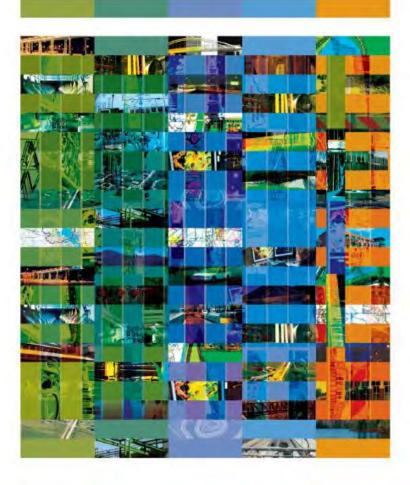
300 miles water

320 miles sewer

## Columbus City Utilities Master Plan

- Delivered to Board November 2017
- 20-yr improvements plan
- Large scale overview of capital needs
- Implementation under way





Wat Cause No. 45427 Was Attachment SD-By Master Page 4 of 73

#### Report

Columbus City Utilities Columbus, Indiana September 2017





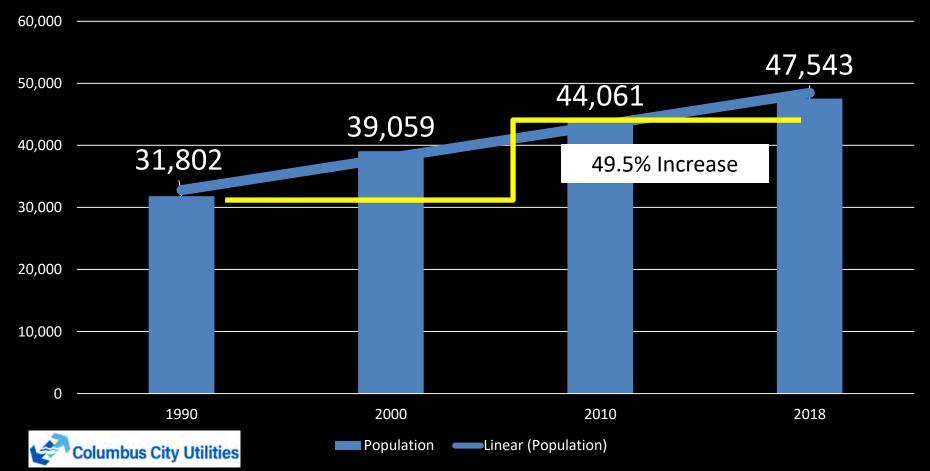
- Continuous evaluation of changing needs
- Maximize partnership opportunities

Master Plan Implementation Principles

- Address aging infrastructure
- Accommodate growth and development
- Reduce long-term cost of operations

## **30 Year Population Growth**

### **Columbus City Population**



# Making the Most of Your Money

Source	Used for	Amount
Loan from Water to Sewer	Sewer Bond Project Designs	\$1,715,000
Water Cash	Loan to Sewer; Water Projects	\$3,965,000
Sewer Cash	Centrifuge Construction	\$2,020,000

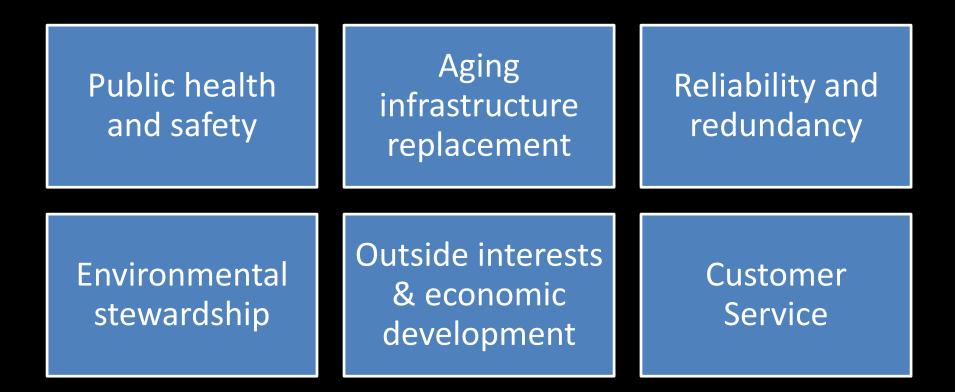


# Making the Most of Your Money

Sewage Works Refunding Bonds	2019 Refunding	2020 Refunding
Refund Amount	\$3,900,000	\$31,900,000
Net PV Savings	\$176,000	\$1,000,000
Annual Savings	\$35,000	\$220,000
Payoff Date	Unchanged	Unchanged



## **Capital Program Drivers**







## \$2M Wastewater Plant Centrifuge

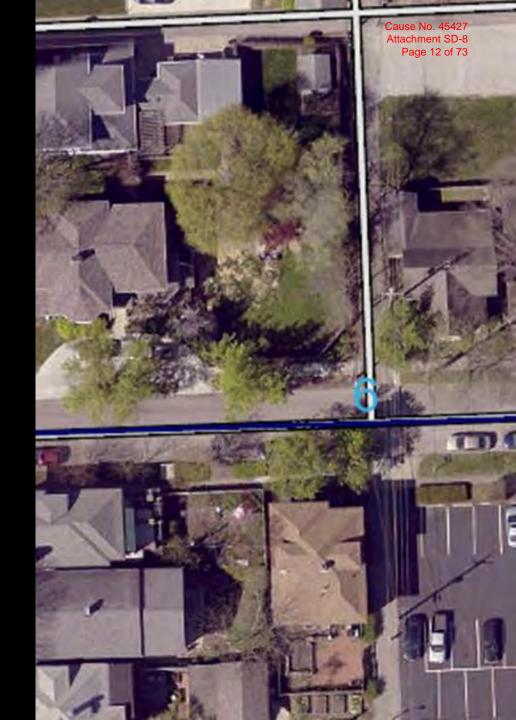


## 9<sup>th</sup> Street Water Franklin to Lafayette 2020 w/ City ADA Ramps



\$155,000 main break repairs in 2018 \$90,000 replacement in 2020





Cause No. 45427



# 8<sup>th</sup> Street WaterLafayette to Cottage2020 Community Crossings

**Columbus City Utilities** 

Cause No. 45427

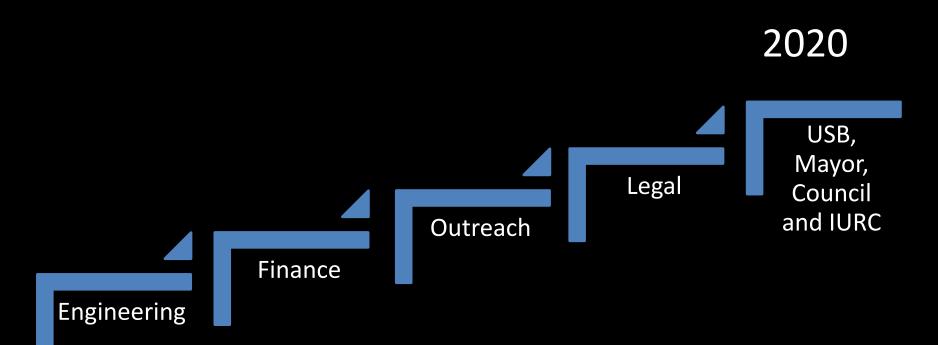
Attachment SD-8 Page 14 of 73

4<sup>th</sup> Street Water Franklin to California w/ City Streetscape





## Master Plan Implementation

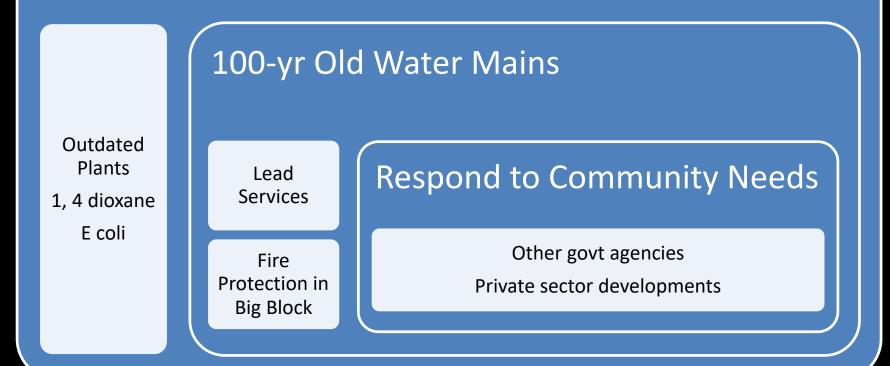


Coordinate w/ City Meet w/ Top Customers Rate and Cost of Service Studies Public Outreach to 19,000 Customers

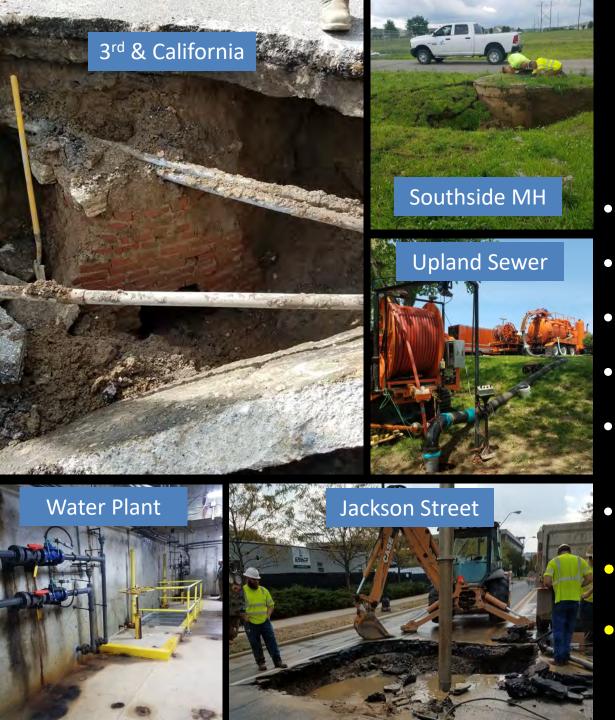
Cause No. 45427 Attachment SD-8 Page 16 of 73

## Water Utility Challenges







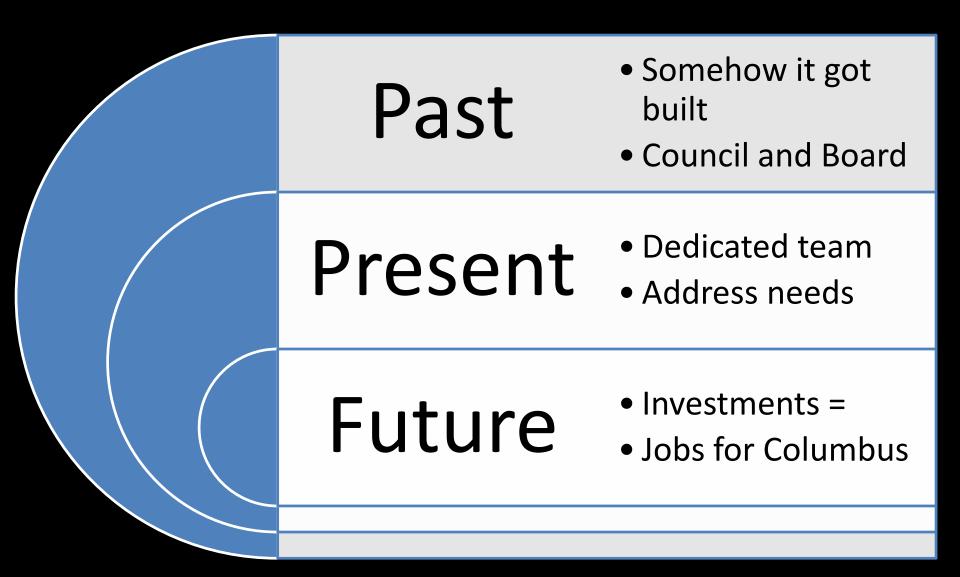


Cause No. 45427 Attachment SD-8 Page 17 of 73

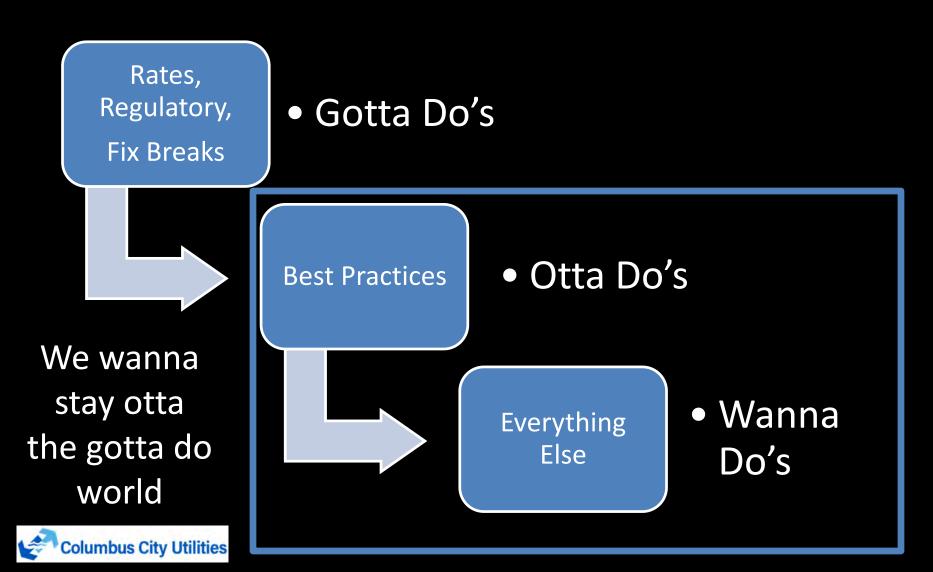
## What If...

- Roads Collapse
- Service Disruptions
  - **Community Disruptions**
- Emergency Repairs
- Less Preventive Maintenance
- Increased Insurance
- Higher Costs
- Higher Rates

## **Columbus Water Utility**



## Infrastructure Needs Management



### National Challenge



- "Much of our drinking water infrastructure is nearing the end of its useful life and approaching the age at which it needs to be replaced."
  - AWWA "The Case for a Water Infrastructure Finance and Innovation Authority" report, 2010
- Restoring existing water systems as they reach the end of their useful lives will cost at least \$1 trillion over the next 25 years.

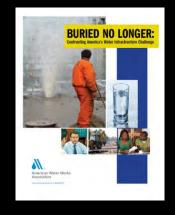




### National Challenge

- "Ultimately we will have to face the need to "catch up" with past deferred investments, and the more we delay the harder the job will be when the day of reckoning comes."
  - AWWA's Buried No Longer: Confronting American's Water Infrastructure Challenge Report
    - 2012

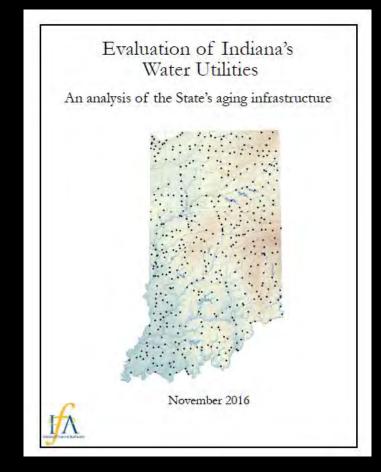






### 2016 Indiana Finance Authority Report

- Findings:
  - Need to develop asset management and infrastructure replacement schedules
  - Need to invest in the replacement of critical infrastructure at a quicker pace
- Cited needs:
  - \$2.3 billion in immediate infrastructure needs
  - An additional \$815 million needed annually thereafter



## IFA Report Recommendations

- Fund a new infrastructure program
  - The funding gap identified by the Water Audit and Infrastructure Survey is much larger than previous estimates
- Prioritize replacement of old water service lines
- Cultivate and standardize asset management
- Coordinate State and regional opportunities



## Water Industry Economics

### U.S. Department of Commerce Bureau of Economic Development Findings:



For every dollar spent on water infrastructure, about \$2.62 is generated in the private economy.



For every job added in the water workforce, about 3.68 jobs are added to the national economy.

### Water Environment Federation<sup>®</sup> the water quality people<sup>®</sup>

Cause No. 45427 Attachment SD-8 Page 25 of 73

# April 2016

- 21% of SRF spending returned as fed taxes
- \$34.7 B (2017-2021)
   leverages \$116 B in state \$
- Every SRF dollar yields \$0.93 in fed tax revenue
- 16.5 jobs per \$1 M
- \$34.7 B = 506,000 jobs
- Avg wage \$60,000

Water Environment Federation the water quality people\*



The Economic, Job Creation, and Federal Tax Revenue Benefits of Increased Funding for the State Revolving Fund Programs

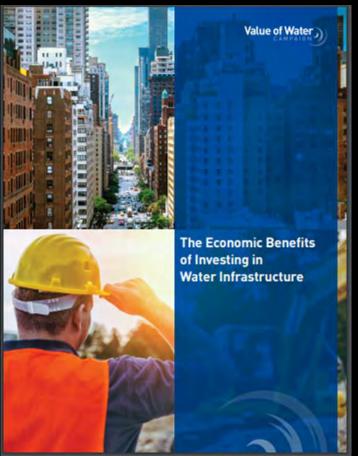


https://www.wef.org/globalassets/assets-wef/5---advocacy/legislation-and-regulation/legislative-andregulatory-affairs/wef-wra-srf-economic-impact-study-report-april-29-2016.pdf





#### 2017 Publication

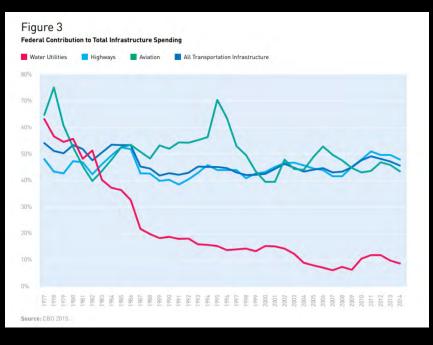


- US currently funds only 1/3 of water infrastructure needs
- \$123 B / year needed for 10 years
- Closing funding gap creates \$220 B economic activity
- Generates 1.3 M jobs

http://thevalueofwater.org/sites/default/files/Economic%20Impact%20of %20Investing%20in%20Water%20Infrastructure\_VOW\_FINAL\_pages.pdf

### Water Infrastructure is Locally Funded





- Fed contribution to water
  - From 63% to 9% last 30 yrs
  - Small relative to transportation funding
- Federal govt spends 24X more on internal IT systems than nation's water

http://thevalueofwater.org/sites/default/files/Economic%20Impact%20of %20Investing%20in%20Water%20Infrastructure\_VOW\_FINAL\_pages.pdf

## Water Infrastructure Investment Page 2 Creates Jobs

#### Figure 7

**Ripple Effect of Water Investment** 

	Jobs per \$1 million
Direct Jobs	6.1
Indirect + Induced Jobs	9.4
Total Jobs	15.5

Impacts expressed in constant 2016 dollars. Source: IMPLAN 2015.

# Value of Water

#### 

The number of jobs supported annually by funding the water infrastructure gap is greater than the **employed workforce in sixteen states.** 

\$1 million Investment in Water Infrastructure 6.1 Direct Jobs 9.4 Indirect + Induced Jobs

> 15.5 Total Jobs

# 80% Rank Rebuilding Infrastructure Extremely / Very Important



http://thevalueofwater.org/sites/default/files/VOW%20National%20Poll%20Fact%20S heet%20Final.pdf

### Summary of Need

Capital, Operation and Maintenance Needs

**Master Plan Implementation** 

**Customer Service Requirements** 

Cash on Hand

**Capital Intensive Business** 

Favorable Rate Comparison



Cause No. 45427 Attachment SD-8 Page 30 of 73

Cause No. 45427 Attachment SD-8 Page 31 of 73

US

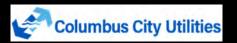
**City Utilities** 



### Project Financing and Rate Case

July 21, 2020

Columbus Municipal Water Utility



Cause No. 45427 Attachment SD-8 Page 32 of 73

### CCU – IURC Rate Case Objectives

- Keep strong financial position of Water Utility
- Implement long-term refresh strategy to replace aging and "end of life" assets:
  - Water mains
  - Treatment plant
  - Booster stations
  - Wells
  - Tanks
  - Meters

olumbus City Utilities

- Fund the evaluation, design and pilot test a new water treatment plant
- The need for a rate case has been discussed in prior years

### Principles of Water Rates, Fees, and Charges





Advectory Community Advectory Gentermony Facewood and Tablery Sciences

The Autocritative Resource on Sate Water?



# **Treatment and Pumping**



# Keep Strong Cash Position

#### Unrestricted Cash Balance History

- 2014 \$4.6m
- 2015 \$5.1m
- 2016 \$4.9m
- 2017 \$5.5m
- 2018 \$4.9m
- 2019 \$3.5m\*
- 2019 Rev \$1.7m\*\*

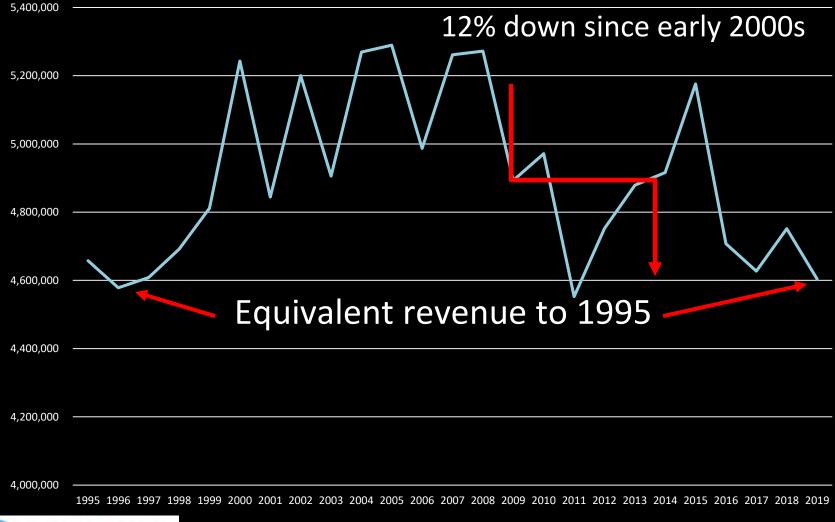
Standard and Poors Liquidity Ratios (Working Capital)

- Good: 60 to 120 days = \$0.7m to \$1.5m
- Strong: > 120 days = > \$1.5m

#### \*\*Net of planned \$1.7m cash allocated to capital projects

#### \*\$1.7m loaned to sewer utility

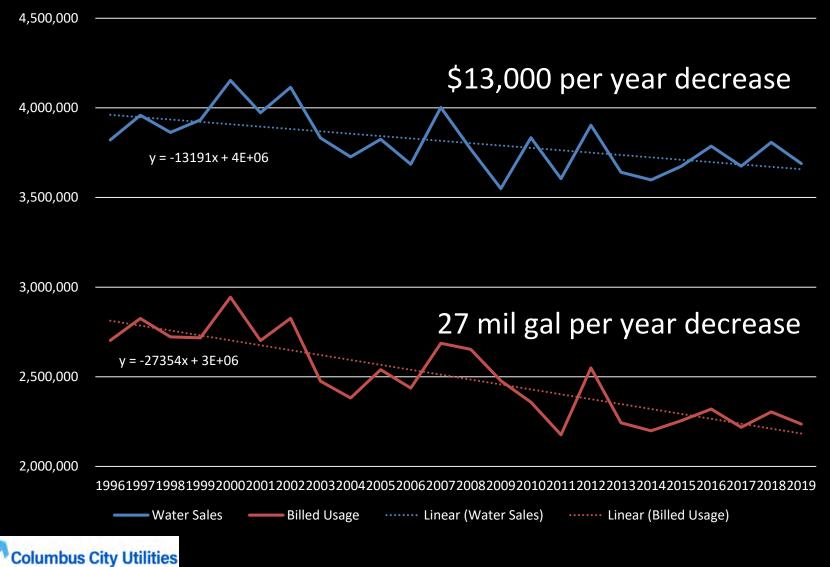
### Historical Water Revenue from All Sources



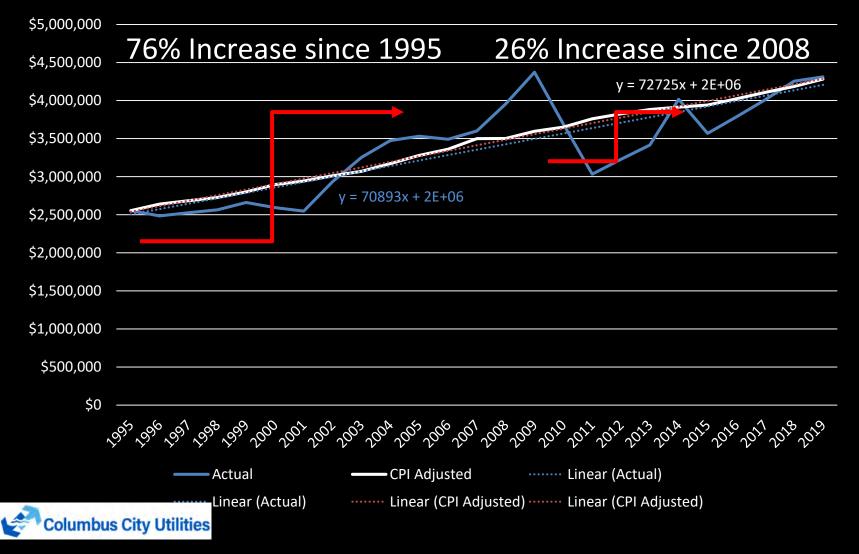


Cause No. 45427 Attachment SD-8 Page 36 of 73

### Historic Sales (\$) v. Billed Usage (kgal)



# Historical Water Operating Expenses<sup>37 of 73</sup> Compared to Consumer Price Index



### Minimum Balance Recommendations

	Minimum		
	As of	Balance	
	12/31/2019	Recommended	Variance
Operation Fund	\$1,336,902	\$539,800	\$797,102
Depreciation Fund	\$2,193,220	\$3,492,850	(\$1,299,630)
Meter Deposit Fund	\$166,521	\$166,521	-
Pension Fund	<u>\$4,121,348</u>	\$4,121,348	
Totals	<u>\$7,817,991</u>	<u>\$8,320,519</u>	<u>(\$502,528)</u>



## Water Utility Asset Allocation

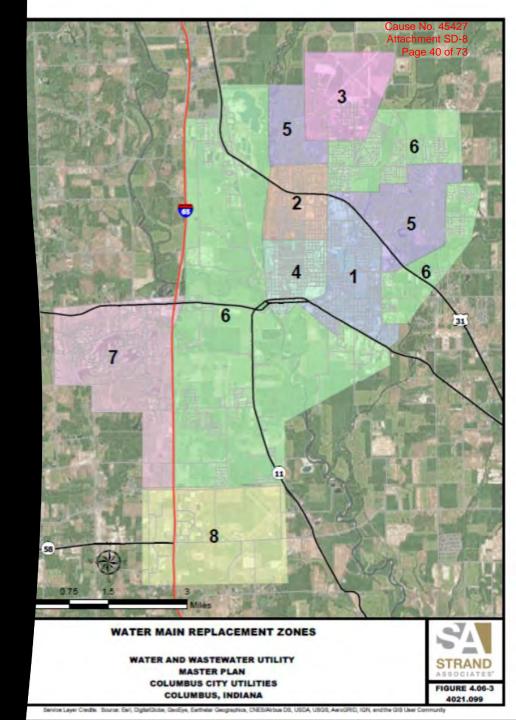
Asset Class ID	Utility Plant In Service	Accumulated Depreciation	Current Book Value	Replacement Value
Buildings	\$17,252,445	\$6,633,057	\$10,619,388	
Water Mains	\$29,479,702	\$10,430,776	\$19,048,926	\$50 M for 10% of system
Equipment	\$4,974,892	\$2,232,495	\$2,742,397	
Meters	\$2,480,936	\$1,074,003	\$1,406,933	
Vehicles	\$460,938	\$239,747	\$221,191	
Furniture	\$613,556	\$245,452	\$368,103	
Fully Depreciated	\$913,663	\$913,663		
Totals	\$56,176,131		\$34,406,938	



### Water Main Replacement Program

- Target \$11 M to \$13 M every five years
- Funded by bonds and rates
- Scoped 20 years of projects in Zones 1 – 4
  - -43 projects
  - -\$50 M

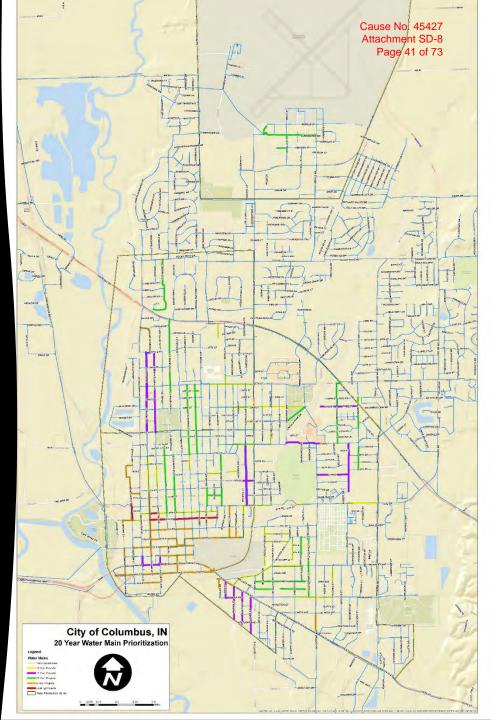




20-yr Water Main Replacement Program Zones 1 - 4

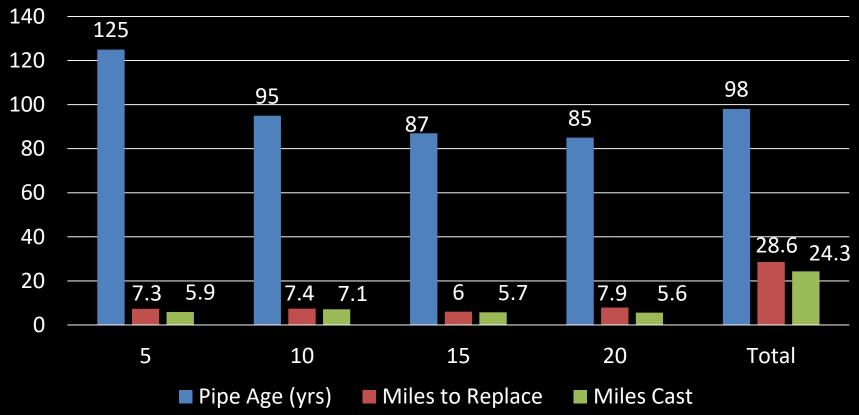
- 300 Total Miles System
- 106 Total Miles Cast Iron
- 30 Total Miles 20-yr Replacement
- 10% 20-yr Replacement Rate
- 98 Avg Age Replaced Pipe (2020)
- 1.42 Annual Avg Replacement Miles
- 211 Years to Replace 300 Miles
- 5 6 main breaks per year
- Traffic and service disruptions
  - 3<sup>rd</sup> and California
  - 22<sup>nd</sup> and Washington





# 20-yr Water Main Replacements

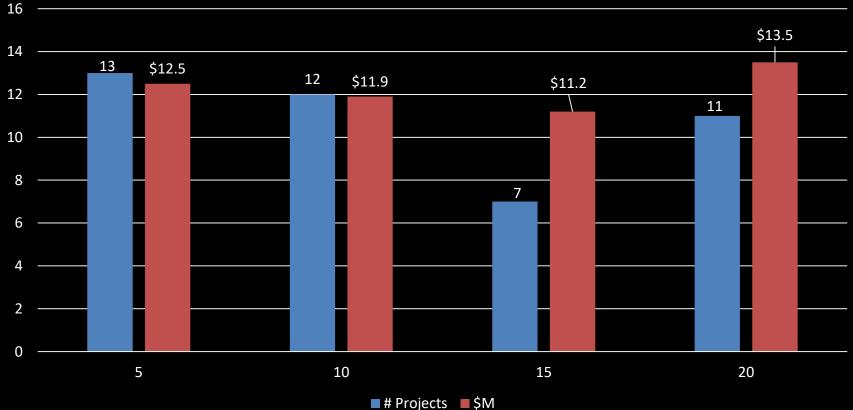
Avg Pipe Age, Miles to Replace and Miles of Cast Iron Pipe





## 20-yr Water Main Replacements

# Projects and \$M by 5 Year Increments





### Raw Water Capacity

- Increase firm yield capacity
  - Two wells in 2020
  - Four wells in 2022
  - Collector well in ~ 2026
- Wells out of service
- Closure of inefficient wells







INDOT, City and Economic Development

- Community Crossings
- Railroad Overpass
- Highway Projects
- City Projects
- Redevelopment
- Housing
- Industrial
- Commercial
- Use annual extensions & replacement funds to partner on other government agency and private sector projects

Cause No. 45427 Attachment SD-8 Page 46 of 73

### Capital Requirements (2021-2024)

- Total capital = \$30 million
  - \$22.2 M bond funded\*
  - \$4.3 M rate funded
    - Get to \$1.7 M per year
  - \$3.5 M <u>cash</u> on hand
  - \*Assumed to be financed through the SRF over 20 and 35 years at assumed subsidized interest rates.



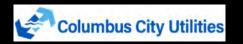
# **Bond Funded Capital Projects**

Project	Year	Budget
Engineering, Legal, Finance	2020-2021	\$1.1 M
Wells and Raw Water - South Wellfield	2022-2024	\$4.6 M
Storage Tanks	2022-2024	\$4.5 M
Transmission Mains	2022-2024	\$0.7 M
Main Replacements	2022-2024	\$6.5 M
Water Boosters	2022-2024	\$2.2 M
New Plant Scoping and Pilot Testing	2022-2024	<u>\$2.6 M</u>
Total Bond Funded		\$22.2 M



## Rate Funded Capital Projects

- Distribution System
- Water Treatment Plants
- Meters
- Engineering
- Information Systems
- Vehicles
- Quality Control





Cause No. 45427 Attachment SD-8 Page 49 of 73

### **Periodic Maintenance**

- Tank painting
- Well maintenance
- Pump maintenance
- Filter media
- Booster stations





### Staffing Needs 97 in 1995 to 64 today

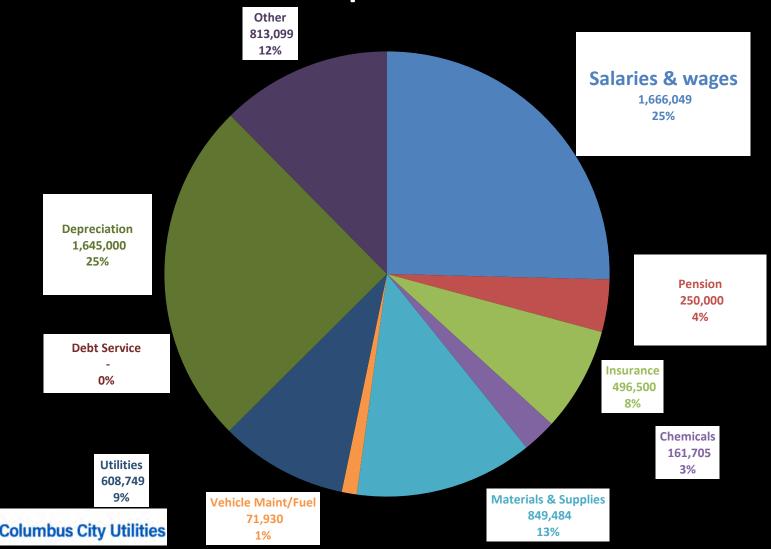
- New Positions 4
  - Assistant Director (50% water)
  - Administrative (3) (50% water)
- Vacant Positions 4

**Columbus City Utilities** 

 Ramp up salaries based on wage study completed in 2018



## Current Water Operating Budget by Expense



Cause No. 45427 Attachment SD-8 Page 52 of 73

Estimated Cost Drivers for Increase in Water Revenue Requirements

> Capital requirements are 72% of proposed impact

<b>Cost Driver</b>	<b>Percent</b> of Total
Operating Expenses	28%
Replacements and Improvements	26%
Debt Service	<u>46%</u>
Total Increase	<u>100%</u>



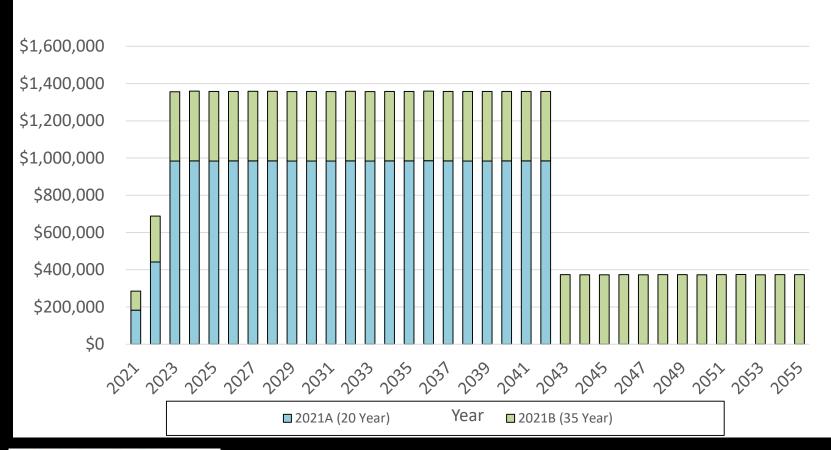
## Inflationary Cost to Delay Capital Page 53 of 73 Projects

	2-year	3-year	4-year
Capital Cost	\$22,200,000	\$22,200,000	\$22,200,000
Construction Cost Index	3.5%	3.5%	3.5%
Future Value Capital	\$23,781,200	\$24,613,500	\$25,475,000
Cost to Delay	\$1,581,200	\$2,413,500	\$3,275,000



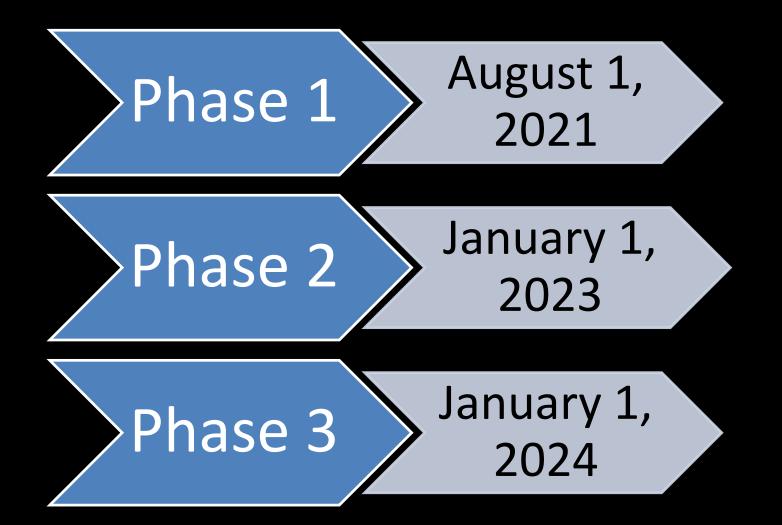
Cause No. 45427 Attachment SD-8 Page 54 of 73

### Debt Service on Water SRF Loans



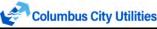


#### Phased Rate Adjustment Proposed



#### Annual Revenue Requirements

Category	2019	Ph 1 (8-1-21)	Ph 2 (1-1-23)	Ph 3 (1-1-24)
O & M Expense	\$3,780,500	\$4,967,900	\$4,967,900	\$4,967,900
Utility Receipts Tax	\$ -	\$24,100	\$37,500	\$43,900
Proposed Debt Service	\$ -	\$688,400	\$1,358,100	\$1,358,100
Proposed Debt Service Reserve	\$ -	\$271,600	\$271,600	\$271,600
Replacements & Improvements	\$1,060,200	\$750,000	\$1,138,900	\$1,652,500
Total Revenue Requirements	\$4,840,700	\$6,702,000	\$7,774,000	\$8,294,000
Additional Revenue Requirements	\$ -	\$1,941,400	\$1,072,000	\$520,000



kgal)

Ph 3

\$3.16

\$2.64

\$1.83

# Present and Proposed Rates – Residential, Commercial and Industrial

Present Rat	<b>Revised</b> Prop	bosed F	Rates (\$		
Usage	Rate	Usage	Ph 1	Ph 2	
First 10 kgal	\$1.61	First 15 kgal	<mark>\$2.54</mark>	<mark>\$2.97</mark>	
Next 40 kgal	\$1.34	Next 285 kgal	<mark>\$2.12</mark>	<mark>\$2.48</mark>	
Next 250 kgal	\$1.11	Over 300 kgal	<mark>\$1.47</mark>	<mark>\$1.72</mark>	
Next 700 kgal	\$1.03				
Over 1,000 kgal	\$0.88	Previous Pro	posed	Rates (\$	5
		Usage	Ph 1	Ph 2	
		First 15 kgal	¢2 61	¢2.00	Í

Previous Pro	posed	Rates	(\$	/	kgal)	

Usage	Ph 1	Ph 2	Ph 3
First 15 kgal	\$2.64	\$3.09	\$3.28
Next 285 kgal	\$2.04	\$2.39	\$2.53
Over 300 kgal	\$1.5	\$1.76	\$1.87



### Present and Proposed Rates -Wholesale

Customer	Current (\$ / kgal)	Ph 1 (\$ / kgal)	Ph 2 (\$ / kgal)	Ph 3 (\$ / kgal)
Eastern Bartholomew Water	\$1.55	\$1.96	\$2.29	\$2.44
Southwestern Bartholomew Water	\$0.84	\$1.53	\$1.79	\$1.90



# Previous - Present and Adjusted Bill Residential, Commercial & Industrial

Meter Size (in)	Usage (kgal)	Current Bill	Phase 3 Adjusted Bill	Phase 3 Increase
5/8	2	\$6.60	\$11.41	\$4.81
5/8	4	\$9.82	\$17.97	\$8.15
5/8	5	\$11.43	\$21.25	\$9.81
1	25	\$40.62	\$84.40	\$43.78
1	100	\$130	\$274	\$144
6	1,000	\$1,124	\$2,249	\$1,125
6	10,000	\$9 <i>,</i> 044	\$19,079	\$10,035
6	20,000	\$17,844	\$37,779	\$19,935



# Revised - Present and Adjusted Bill - Page 60 Residential, Commercial & Industrial

Meter Size (in)	Usage (kgal)	Current Bill	Phase 3 Adjusted Bill	Phase 3 Increase
5/8	2	\$6.60	<mark>\$11.17</mark>	<mark>\$4.57</mark>
5/8	4	\$9.82	<mark>\$17.49</mark>	<mark>\$7.67</mark>
5/8	5	\$11.43	<mark>\$20.65</mark>	<mark>\$9.22</mark>
1	25	\$40.62	<mark>\$83.70</mark>	<mark>\$43.08</mark>
1	100	\$130	<mark>\$281</mark>	<mark>\$152</mark>
6	1,000	\$1,124	<mark>\$2,251</mark>	<mark>\$1,126</mark>
6	10,000	\$9 <i>,</i> 044	<mark>\$18,720</mark>	<mark>\$9,675</mark>
6	20,000	\$17,844	<mark>\$37,020</mark>	<mark>\$19,175</mark>



#### Present and Adjusted Monthly Bill Page 61 of 73 Wholesale

Customer	Meter	Usage (kgal)	Current Bill	Phase 3 Adjusted Bill	Phase 3 Increase
Eastern Bartholomew Water	4-in	1,000	\$1,584	\$2,526	\$941
Southwestern Bartholomew Water	6-in	10,000	\$8,487	\$19,170	\$10,683



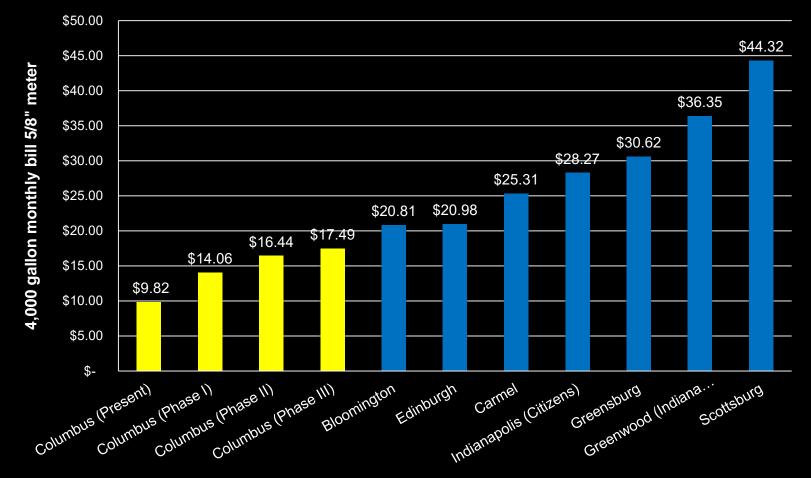
# Indiana Comparative Rate Study

- Made in partnership Accelerate Indiana Municipalities (AIM)
- Focuses on 368 water utilities across the state of Indiana
- Monthly water rates\*:
  - Statewide average = \$28.89
  - Columbus (present) = \$9.82\*\*

\*Average residential bill based on 4,000 gallons \*\*Present rates and charges were approved in <u>1992</u>.

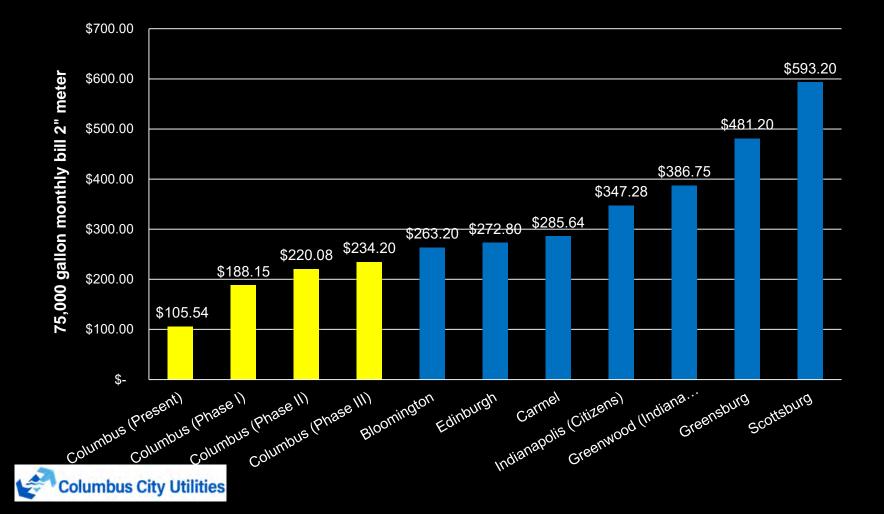


#### **Revised Residential Bill Comparison**

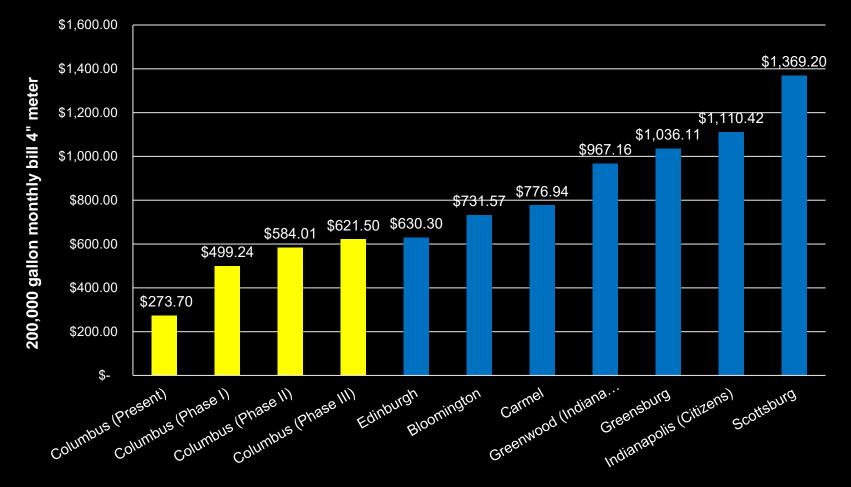




#### Revised Small Commercial Bill Comparison

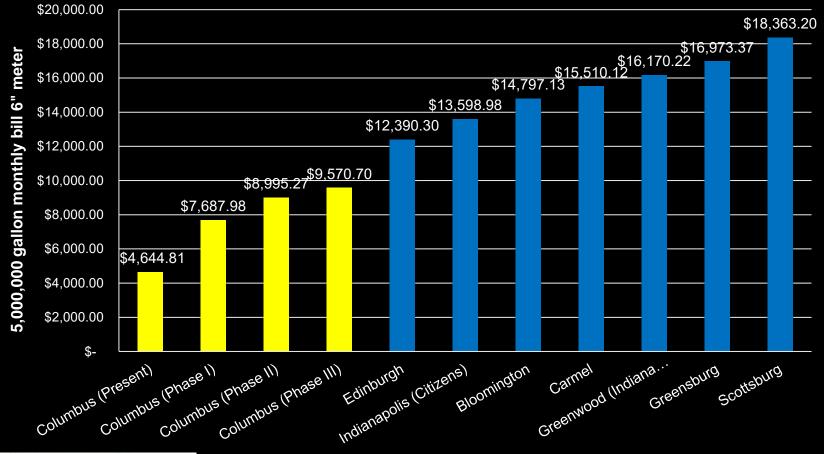


#### Revised Large Commercial Bill Comparison





#### **Revised Industrial Bill Comparison**





#### **Consumer Item Comparison**

Product	1992	2020
House	\$121,300	\$317,900
Car (Toyota Corolla)	\$9,918	\$19,600
Gasoline (gallon)	\$1.13	\$2.51

1992 Source	2020 Source
	https://www.census.gov/construction/nrs/pdf/newressales
https://www.census.gov/const/uspricemon.pdf	.pdf
https://www.autotrader.com/toyota/corolla/1992	https://www.autotrader.com/Toyota/Corolla/2020
https://www.energy.gov/eere/vehicles/fact-915-	
march-7-2016-average-historical-annual-gasoline-	
pump-price-1929-2015	https://www.globalpetrolprices.com/USA/gasoline_prices/

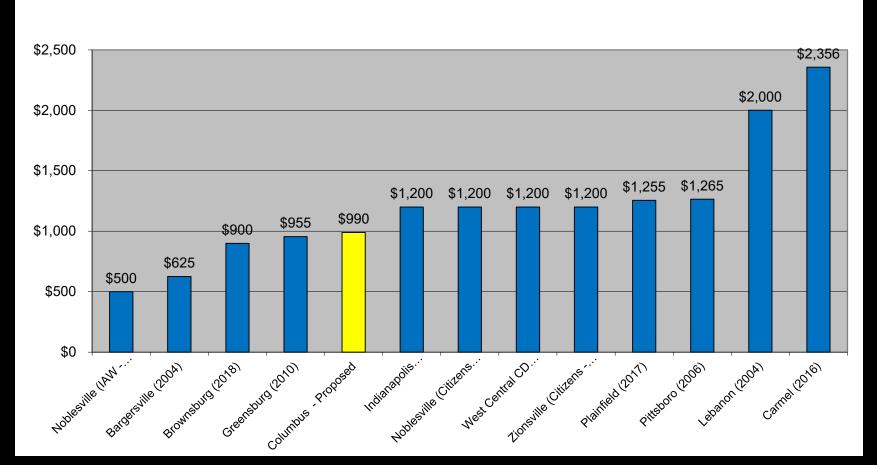


#### **Proposed System Development Charges**

- Proposed rate case includes system development charges
  - One-time charge paid by new users connecting to the system
  - The \$/ft assessments currently charged will be eliminated



#### System Development Charge Comparison - Water





#### How Water Rates Are Set

- Indiana Utility Regulatory Commission (IURC)
  - sets rates based on Utility's fixed and known data
  - Test year revenues and expenses
  - IURC does not consider inflation
    - Revenue (rates) to fund operating expenses are based on test year operating expenses
  - Process typically takes 8 10 months
  - IURC issues a ruling for new rates and bonding



#### Cause No. 45427 Attachment SD-8 Page 71 of 73

# **Proposed Timetable**

Date	Entity	Action
July 9	USB	Present IURC rate and financing case
July 16	USB	Approve IURC rate and financing case
July - Dec	Staff	Top 20 & other customer outreach
July 21	City Council	Present IURC rate and financing case Introduce rate and bond ordinance
August 4	City Council	Adopt rate ordinance and bond ordinance
~ August 14	Staff	File IURC petition, testimony and exhibits
May 2021	IURC	Issues Order
June 2021	USB	Approve revised rates from IURC Order
June 2021	Staff	Extension / Redemption 2020 BANs
July 2021	City Council	Adopt rate ordinance
August 2021	Staff	New rates effective
Aug – Sep 2021	Staff	Bonds closing



#### Summary

- Board and Council

   Vision and commitment
- Inflationary impact on rates
- Positive impact on environment
  - Sustainability, lead, energy savings, contain contaminants
- Partnership for the future
- This is a jobs program





Cause No. 45427 Attachment SD-8 Page 73 of 73

#### Discussion







#### Transmittal for IURC Cause Number

August 19,2020

On behalf of the City of Columbus, the Columbus City Council and the Columbus City Utility Service Board, we are proud to submit this application to the Indiana Utility Regulatory Commission. The Council and the Utility Service Board unanimously approved this application. Throughout the process, we ensured public input, consistency, accessibility and transparency.

Columbus City Utilities has kept water rates low. In fact, we have not adjusted our drinking water rates since 1992. We have also used emerging technology and innovations in engineering and maintenance to reduce the number of employees from 97 to 64 since 1995. That has meant a redoubling of our commitment by our outstanding staff to better serve the needs of the 19,000 customers of our Columbus City Utilities each day.

The proposed rate increases will enable us to make major improvements and investments in our systems to protect our environment, support the retention and recruitment of better-paying jobs and ensure that the cost of service to support our Columbus City Utilities remains affordable for all customers.

These water system improvements will include but not be limited to: constructing 4 wells in the South well field; replacing water mains in parts of our 300 miles of water lines, some of which are over 100 years old; providing additional storage and pumping capacity; protecting water quality in the system and wells from contaminants; increasing fire protection; and enhancing maintenance to reduce the number of system breakdowns.

We also realize that we have a responsibility to ensure that our rates remain affordable to our customers. That is why increases in water usage rates will be phased in over a three-year period. At this time, it is anticipated the first phase will go into effect on August 1, 2021. The next phase would begin January 1, 2023 and the third phase would start on January 1, 2024.

Thank you for accepting this application. We look forward to your review and your support as we continue to make Columbus and Bartholomew County a better place to live, work and to make a difference for this and future generations.

Eller

James Lienhoop Mayor City of Columbus

Thomas Dell President Columbus City Council

Clayton Force President Utility Service Board