

Petitioner's Exhibit No. 3

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

INDIANA UTILITY REGULATORY COMMISSION

CAUSE NO. 45827

DIRECT TESTIMONY

OF

ANDRE J. RILEY

SPONSORING ATTACHMENTS AJR-1 THROUGH AJR-3

East Chicago Department of Waterworks

Cause No. 45827

Direct Testimony of Andre J. Riley

Introduction

1 **Q. Please state your name and business address.**

2 A. My name is Andre J. Riley and my business address is 8365 Keystone Crossing, Suite 300,
3 Indianapolis, Indiana 46240-0458.

4

5 **Q. What is your profession and for whom are you employed?**

6 A. I am a partner with the firm of Baker Tilly Municipal Advisors, LLC ("BTMA"). BTMA
7 began operations on March 1, 2019 as the result of a three-way business combination
8 between my prior firm H.J. Umbaugh & Associates, Certified Public Accountants, LLP
9 ("Umbaugh") and Baker Tilly Virchow Krause, LLP which is now doing business as Baker
10 Tilly US, LLP ("Baker Tilly"). One month later, the third firm, Springsted, Inc. joined
11 BTMA. BTMA is a registered municipal advisor and controlled subsidiary of Baker Tilly
12 US, LLP, an accounting firm.

13

14 **Q. Can you describe your firm and its area of expertise?**

15 A. BTMA is a wholly-owned subsidiary of Baker Tilly US, LLP. BTMA focuses exclusively
16 on providing services to public sector organizations, including municipal utilities as
17 independent municipal advisors and utility consultants. BTMA brings more than 65 years
18 of experience in solid financial consulting and planning for governmental units, not-for-

1 profit corporations and special districts and has resulted in completed projects and
2 improved management and operations for utilities, municipalities, counties, schools,
3 libraries, and other governmental units. A large part of our practice involves financial
4 studies in connection with changes in utility rates and the financial planning associated
5 with the acquisition of capital such as tax-exempt and taxable bonds and notes and other
6 evidences of indebtedness.

7
8 **Q. What is your educational experience?**

9 A. In December 1999, I received a Bachelor of Science Degree in Business Economics from
10 the University of Kentucky. In May 2005, I received my Master of Professional
11 Accountancy from Indiana University. Since then, I have completed various professional
12 courses sponsored by the American Institute of Certified Public Accountants, Indiana CPA
13 Society, and American Water Works Association and other professional organizations.

14
15 **Q. Please describe your relevant professional experience.**

16 A. I joined Baker Tilly in October of 2003. I became a Partner with the firm in June of 2022.
17 During the past nineteen (19) years with Baker Tilly, I have been involved with many
18 professional engagements including financial studies for municipally owned water and
19 sewage utilities, not-for-profit water corporations, regional water and sewer districts, and
20 conservancy districts. These studies quite often have involved the determination of utility
21 revenue requirements, cost-of-service studies, and the financial planning associated with
22 the issuance of tax-exempt and taxable bonds and loans.

1 **Q. With what professional organizations are you associated?**

2 A. I am a member the American Water Works Association, the Indiana Water Environment
3 Association, the Indiana Section American Water Works Association, the Indiana Rural
4 Water Association, the Alliance of Indiana Rural Water, the AICPA and Indiana CPA
5 Society, the ILMCT Clerk's Institute, the Accelerate Indiana Municipalities (AIM), where
6 I serve as a member of the Board of Directors. In addition, our firm is a member of the
7 Indiana Water and Wastewater Alliance.

8

9 **Q. Have you reviewed the Petition initiating this Cause?**

10 A. Yes, I have.

11

12 **Q. For what purpose have you been retained?**

13 A. We were retained by the City of East Chicago, Indiana ("Petitioner") and East Chicago
14 Department of Waterworks (the "Utility") to complete a financial study to determine the
15 cost-of-service water rates and charges necessary to support the pro forma revenue
16 requirements and make recommendations regarding changes in Petitioner's present
17 schedule of rates and charges for service for the Utility.

18

19 **Q. Has the Utility conducted meetings locally addressing the need for an increase in
20 rates and charges?**

21 A. Yes. There have been several Utility Board meetings, which are open to the public, where
22 the need for a rate increase has been discussed. Numerous meetings have also been

1 conducted over the past several years in which the need for the proposed improvements
2 has been discussed.

3
4 **Q. Please provide a description of the Utility.**

5 A. The Utility serves approximately 30,000 residents and a myriad of businesses. The Utility
6 has operated a water filtration plant since 1918. There have been two plant upgrades
7 between 1918 and 2009 to increase plant capacity due to the growth of industry in the area.
8 Since 2009, the Utility completed construction of a new drinking water treatment plant to
9 comply with requirements established by the Safe Drinking Water Act. The Utility has also
10 been working on installing a City-wide uniform water metering system replacing
11 approximately 6,900 residential, commercial and industrial type meters.

12
13 **Q. Please describe the fund structure of the Utility and how the receipts and revenue
14 requirements flow between the Utility's different funds.**

15 A. The Utility's accounting structure is composed of five different funds. Each of these funds
16 has different sources of receipts including user fees, fire protection, hydrant rental,
17 penalties, interest and investment receipts and miscellaneous charges. The disbursements
18 for each fund are based on that fund's particular stated purpose.

19
20 The Water Utility - Operating Fund is the Utility's most active fund. Receipts from user
21 services and other operating and non-operating receipts are receipted into this fund. These
22 receipts are then used to pay for operation and maintenance of the Utility. This fund will
23 be of focus due to the Petitioner's request to change its user rates and charges.

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The Sinking Fund consists of two accounts. The first account, the Bond and Interest Account, is established by ordinance and is financed through interfund transfers into the account. The money transferred in is then used to pay the debt service requirement for the Utility. Money is also received from the Petitioner's Gaming Fund and is used to fund the debt service specifically related to the Waterworks Revenue Bonds, Series 2009.

The Debt Service Reserve Account, the second account in the Sinking Fund, is also established by ordinance and is financed through interfund transfers from the operating account until it is equal to the maximum principal and interest payment on the outstanding bonds (excluding the 2009 Bonds). Since the debt service reserve is fully funded, the only receipts for this account are interest and investment receipts.

The Water Tank Refurbishment Fund is financed through interfund transfers from the operating account. The balance is fully restricted for improvements relating to the Utility's water tanks.

The Meter Deposit Fund is financed through deposits collected from customers and is restricted for the return of deposits to customers.

The Construction Fund is restricted for project expenditures. This fund is not funded through user revenues during the test-year. Therefore, the receipts and revenue

1 requirements of these funds are not included in the Petitioner's pro forma calculations
2 associated with this Cause.

3
4 **Q. Have the results of your analysis been summarized in a written report?**

5 A. Yes. Our firm prepared Petitioner's Attachment AJR-1 Accounting Report on Proposed
6 Improvement Project Financing and Cost-of-Service Rate Study, dated December 12, 2022
7 summarizing the results of our studies and the accounting services performed for Petitioner.

8
9 **Q. Was the Accounting Report prepared by you or under your supervision?**

10 A. Yes.

11
12 **Q. What were the sources of data used to prepare Petitioner's Attachment AJR-1?**

13 A. The information within the exhibits and schedules contained within Attachment AJR-1
14 came from the unaudited accounting and business records of the Petitioner, the officers and
15 employees of the Petitioner with knowledge of the facts based on their job responsibilities
16 and activities, and other sources which I analyzed in the course of my investigation.

17
18 In addition, we discussed pertinent matters of this rate proceeding through a pre-file
19 meeting with the Indiana Office of Utility Consumer Counselor (OUCC) on Wednesday,
20 November 30, 2022. Finally, I have reviewed the testimonies of Ms. Winna Guzman with
21 the Petitioner and Mr. John Caruso with Christopher B. Burke Engineering, Ltd. filed in
22 this Cause.

23

1 **Q. Is this the type of data normally relied on and used in your business for such**
2 **purposes?**

3 A. Yes.

4
5 **Q. Would you please explain Petitioner's Attachment AJR-1 to the extent not otherwise**
6 **self-explanatory?**

7 A. The report is divided into five sections. The first section of the report is the accountant's
8 compilation report, which describes that the type of accounting service provided was a
9 compilation and that the resulting accounting report is a special purpose report for
10 submission to the Indiana Utility Regulatory Commission and is restricted to that purpose
11 only. This letter is incorporated by reference on all the pages of the accounting report.

12
13 The second section of the report (pages 3 through 25) contains pro forma financial
14 information, including a schedule of estimated project costs and funding and the
15 accompanying proposed bond amortization schedules. Pages 10 through 17 set forth the
16 various calculations of the Petitioner's pro forma cash operating disbursements. Pages 18
17 and 19 present a normalization of annual operating receipts for the twelve months ended
18 March 31, 2020. Pages 20 through 25 summarize the pro forma annual revenue
19 requirements and annual operating revenues included in this cause.

20
21 The third section of the report (pages 26 through 45) presents the cost-of-service study.
22 The cost-of-service study section of the report presents allocation of revenue requirements
23 to cost function and the calculation of the proposed increase to the rates and charges by

1 class in order to sufficiently fund the revenue requirements calculated in section two of the
2 report. Also presented in this section is the calculation of fire protection charges by
3 calculating the public fire protection charge to be recovered from the City throughout the
4 year. Currently, the City is making monthly payments for public fire protection, so this
5 section recalculates how much the monthly payment should be. Finally, this section also
6 calculates the proposed rates according to the results of the cost-of-service study.

7
8 The fourth section of the report (pages 46 through 51) contains customer bill impact
9 schedules. These schedules demonstrate the potential impact the proposed rates would have
10 to different customer classes at different usage levels.

11
12 The final section of the report (pages 52 through 64) contains supplemental data, including
13 the historical and test-year financials, account balances with minimum balance
14 requirements and outstanding bond amortization schedules.

15
16 **Q. What test period was used in the preparation of your Accounting Report?**

17 A. The test period consists of the twelve months ended March 30, 2020. In my opinion, when
18 the results of this test period are combined with appropriate pro forma adjustments, receipts
19 and disbursements represent fairly the current and future operations of the Utility. While
20 the test-year is a bit older than I would usually recommend, it avoids the use of the part of
21 2020 that may have been heavily impacted by the Coronavirus Pandemic, which is an issue
22 that the Office of Utility Consumer Counselor ("OUCC") has asked to be addressed in its
23 Verified Petition filed in Cause No. 45380. The Order in Cause No. 45380 approved

1 August 25, 2021, determined that although the pandemic is not over, the uncertainty at that
2 time due to the impacts of the pandemic had become more reasonably foreseeable. It was
3 determined that the situation should continue to be monitored through December 2021, and
4 the investigation was closed.

5
6 **Q. Mr. Riley, have you compiled more recent financial information to compare to your
7 test-year?**

8 A. Yes, we compiled the results of operations for calendar year 2020 (twelve months ended
9 December 31, 2020) along with the calendar year 2021. We have also compiled the results
10 of operations for the six months ended June 30, 2022. In addition, we compiled billing
11 information for those same periods. This information is contained in the filed supplemental
12 workpapers as part of my testimony.

13
14 Examining cash balances from calendar year 2020, calendar year 2021 and the six months
15 ended June 30, 2022, there are a few trends to note as seen in the table below. Operating
16 cash consistently decreases each period. The cash available in the Construction Fund is
17 also being spent down each period as those monies are being used towards project related
18 expenditures. Cash in the Sinking Fund, Meter Deposit Fund and the Water Tank
19 Refurbishment Fund remains steady across the three periods.

20

| | 12 Months Ended <u>12/31/2020</u> | 12 Months Ended <u>12/31/2021</u> | 6 Months Ended <u>6/30/2022</u> |
|-------------------------------|---|---|---------------------------------------|
| Operating Fund | \$1,018,394 | \$580,170 | \$144,016 |
| Bond and Interest Account | 3,253,661 | 3,307,345 | 2,898,834 |
| Debt Service Reserve Account | 1,691,164 | 1,691,649 | 1,691,774 |
| Meter Deposit Fund | 296,044 | 302,279 | 329,356 |
| Construction Fund | 2,755,242 | 1,557,743 | 836,611 |
| Water Tank Refurbishment Fund | <u>184,138</u> | <u>247,919</u> | <u>247,844</u> |
| Totals | <u>\$9,198,643</u> | <u>\$7,687,105</u> | <u>\$6,148,435</u> |

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Operating receipts for calendar year 2020 came in lower than the Test Year. Calendar year 2021 operating receipts were higher than calendar year 2020 but still lower than the Test Year. Operating receipts for the six months ended June 30, 2022 are trending to be lower than calendar year 2021.

Operating disbursements for calendar year 2020 came in much higher compared to the Test Year mainly due to some larger contractual services disbursements. Calendar year 2021 operating disbursements are lower compared to calendar year 2020, and the six months ended June 30, 2022 operating disbursements appear to be in line overall with calendar year 2021 so far.

| | 12 Months Ended <u>3/31/2020</u> (Test Year) | 12 Months Ended <u>12/31/2020</u> | 12 Months Ended <u>12/31/2021</u> | 6 Months Ended <u>6/30/2022</u> |
|-------------------------|---|---|---|---------------------------------------|
| Operating Receipts | \$6,518,937 | \$5,829,961 | \$6,315,390 | \$2,989,064 |
| Operating Disbursements | \$4,464,589 | \$5,631,807 | \$4,974,086 | \$2,517,144 |

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Q. Did the results of your analysis indicate that rate adjustments were necessary?

A. Yes. Consistent with the statutory elements that govern the establishment of rates for municipalities in the State of Indiana, BTMA's analysis indicates that an overall increase of approximately 102.22% is justified. This is proposed to be phased in over a three-year period. Resolution No. WD 22-27 attached as Petitioner's Attachment WG-3 to the testimony of Ms. Winna Guzman is the action of Petitioner's Board of Waterworks Directors on our recommendation.

However, as discussed previously, we prepared a cost-of-service study that allocates the costs of service to the various customer classes based on the billing determinates proportionate to each class. Thus, each class and customer will have its own unique percentage increase for Phase I and then subsequent across-the-board increases for Phases II and III.

1 **Q. What is the driving need for these rate adjustments?**

2 A. The primary drivers are as follows: (1) the debt service and debt service reserve
3 requirements on the proposed long-term financings (2) the allowance for replacements and
4 improvements and future additional projects and (3) the need to provide for the pro forma
5 operation and maintenance requirements. The rates and charges for the Utility's customers
6 were last adjusted in 2017.

7
8 **Q. Are any of the projects within the proposed bond issue time-sensitive?**

9 A. The lead service line projects have environmental consequences and are viewed as time-
10 sensitive due to the availability of grant funding through the Infrastructure Innovation and
11 Jobs Act (the "IIJA") over the next several years (2022-2026). The consulting engineers
12 have identified approximately \$10,000,000 in lead service line projects that need to be
13 addressed by the Petitioner and would be eligible for grant funding. Over the next five
14 years, the Indiana Finance Authority ("IFA") is expected to receive approximately \$43
15 million annually to address lead service line projects. Approximately \$21 million annually
16 will need to be distributed by the IFA as forgivable loans (essentially grant funds). While
17 the Petitioner will not be in position to secure funding in state fiscal year 2023, it would
18 like to be able to take advantage of the funding available beginning in state fiscal year
19 2024. The unique opportunity for grant funding offered through the IIJA should allow the
20 Petitioner to accomplish these projects while helping mitigate the impact on end users of
21 the utility.

22

23

1 **Pro Forma Financial Information**

2
3 **Q. How did you determine the estimated project costs?**

4 A. The estimated project costs for the standpipe including union labor, the CP240 skids and
5 the Roxanna water main replacement came from the Drinking Water State Revolving Fund
6 Loan Program application form filed March 31, 2022. The lead service line replacement
7 (LSLR) project estimates also came from a separate Drinking Water State Revolving Fund
8 Loan Program application form that the Utility completed March 31, 2022. Engineering
9 and other soft costs are based on standard industry planning level estimates provided by
10 engineers and Utility Management. Total estimated project costs are \$26,620,000. The
11 funding is anticipated to come from a bond anticipation note ("BAN") anticipated to be
12 issued through the open market and three series of bonds all assumed to be issued through
13 the Indiana State Revolving Fund Loan Program (SRF). The BAN is assumed to be issued
14 early 2023 to help cover engineering costs, rate case costs and other soft costs that will
15 need to be paid before the bonds are issued. The BAN is assumed to be short-term with a
16 maturity no longer than two years and will be paid off as the bonds are issued during 2023.
17 The first series of bonds (2023A Bonds) are assumed to be a 20-year financing that will
18 cover the new standpipe and water treatment plant improvements. The second series of
19 bonds (2023B Bonds) are amortized over 35-years and will cover water main replacement
20 project. The SRF program will allow for longer term financing for pipe related projects due
21 to the longer Weighted Average Useful Life (WAUL) of the asset. This longer term allows
22 the Utility to finance necessary improvements while minimizing rate impacts on the Utility
23 customers. Finally, the lead service line costs are separated into a final series of bonds

1 (2023C Bonds) due to the assumed 35-year, up to zero percent interest rate that SRF
2 currently offers for this type of project. The current LSLR program offered by SRF is meant
3 to incentivize communities to improve the public and environmental health of the state of
4 Indiana. Any eligible communities could receive an interest rate as low as zero percent
5 after negotiations with SRF, although there is no guarantee as to what interest rate a
6 community might receive. To be conservative, the report has not assumed a zero percent
7 interest rate on the 2023C Bonds as it is dependent on what current processes are at SRF
8 and what SRF funds are available at the time of closing on the bonds.

9
10 **Q. Are there any other benefits from the LSLR projects through the IIJA and SRF that**
11 **the Utility may receive?**

12 A. Yes, the SRF program will be receiving \$43 million dollars annually over the next four
13 years through 2026 as a result of the IIJA act to address LSLR projects throughout the state
14 of Indiana. This money will then be distributed to eligible communities in the form of a
15 grant or lower interest rate loan and would reduce the total interest cost related to the LSLR
16 portion of the project from the water main to the citizen's house. Out of the total funds SRF
17 currently has to be used towards eligible LSLR projects, 49% in total are available as grant
18 dollars while the remaining 51% are in the form of lower interest rate loans. What type of
19 fund is received by each community differs on a case-by-case basis.

20

21

22

1 **Q. Based on your "Schedule of Estimated Project Costs and Funding," as shown on page**
2 **3, you are assuming no grant funds, can you explain why?**

3 **A.** Yes, through various discussions with representatives from SRF, the program is anticipated
4 to be extremely competitive throughout the State. There is no guarantee at this point that
5 the Petitioner would receive any grant funding for the proposed LSLR projects. To the
6 extent the Petitioner is able to apply and receive grant funds, it would reduce the proposed
7 borrowing for the 2023C Bonds and this would in turn reduced the proposed rate increases
8 needed to support the debt service.

9

10 **Q. In other LSLR financings, is it true that the interest rate on non-LSL projects have**
11 **been reduced to account for the debt service on the LSLR portion of the borrowing?**

12 **A.** Yes, that is correct. Again, through discussions with representatives at SRF, it has been
13 advised to not include an interest rate reduction for the proposed 2023A or 2023B Bonds.
14 While we have certainly seen this occur in prior financings related to LSLR projects, at
15 this time it is not a guarantee that the Petitioner would receive this benefit from SRF. If the
16 Petitioner were to receive a reduction in the proposed interest rates for the 2023A or 2023B
17 Bonds, this would reduce the annual debt service and reduce the rate increases needed to
18 support the proposed debt service. This would be adjusted through the true-up process once
19 the proposed bonds were issued.

20

21

22

1 **Q. Mr. Riley, can you explain the difference between the subsidized interest rate**
2 **program and the pooled program for the SRF?**

3 A. Yes. The subsidized interest rate program is SRF's traditional program where they offer
4 loans to utilities for improvement projects at interest rates below the AAA market rates.
5 The subsidized bond interest rate for utilities is currently 2.00% for a 20-year issue but at
6 times can range depending on the community's median household income (MHI) and the
7 utilities average user rates for 4,000 gallons per month. There is a lot of competition for
8 the SRF program's subsidized interest rate funds, so SRF limits the amount of subsidized
9 funding given to any one utility. For example, for State Fiscal Year 2023, the limit is \$10
10 million. The current project priority list can be found in Book 2 of the submitted
11 workpapers.

12
13 SRF also has a pooled program. This program takes the remaining funding requirements
14 not able to be funded through their traditional program and issues a pooled bond issue on
15 the open market with their AAA bond rating and passes through the interest rate costs to
16 those utilities participating in the pooled bond issue. The majority of utilities in Indiana
17 are not AAA rated so it ends up saving those utilities interest costs by going through the
18 pooled program.

19
20 As the Petitioner's Proposed SRF Bond anticipated par amount is over the \$10 million limit
21 it will be considered a pooled issuance. Therefore, the pooled bond proceeds will be
22 deposited in a construction account(s) at closing (will not be draw loans), and East Chicago
23 will incur interest payments as scheduled.

1 **Q. Please explain how current SRF rates are determined.**

2 A. Currently, SRF uses a tiered interest rate system. Utilities like East Chicago can anticipate
3 the interest rate they might receive by reviewing a matrix that examines the MHI for the
4 community and the utility user rate for 4,000 gallons. The tiered system is meant to help
5 disadvantaged communities with high user rates by saving on interest costs. The interest
6 rate matrix is updated by SRF each quarter. Currently, the interest rates range from 2.00%
7 to 3.12%. The current interest rate matrix can be found in Book 2 of the submitted
8 workpapers.

9

10 **Q. Mr. Riley, can you explain the Project Priority List (“PPL”) used by the IFA?**

11 A. Yes, communities seeking financing through the IFA are required to submit a Preliminary
12 Engineering Report (“PER”) by a predetermined date to be eligible for funding in the next
13 fiscal year. Once all PERs are received, the IFA reviews the content of each and then ranks
14 and scores the projects. Projects are scored on criteria such as public health impact,
15 regulatory compliance, sustainability, regionalization, affordability and if the project
16 impacts a disadvantaged community. Once all projects have been ranked and scored, a PPL
17 is released by the IFA listing out all communities that submitted a PER. The top ranked
18 projects which are within the fundable range are then eligible to receive subsidized funding.
19 For water projects, participants would be eligible for up to \$10 million in subsidized
20 funding. Historically, this has been at an interest rate of 2.00%. All other communities
21 determined to be outside of the fundable range would need to seek financing through the
22 pooled program with the IFA, which often carries higher interest rates.

23

1 **Q Mr. Riley, can you explain how competitive the funding is through the IFA?**

2 A. Yes, as noted above, communities get ranked and scored on the PPL and only those that
3 fall into the fundable range are eligible to receive the low interest subsidized money. For
4 state fiscal year 2023, the drinking water project priority list included 61 communities. 16
5 of the 61 communities fell within the fundable range (\$100 million). The Petitioner's
6 storage and treatment projects ranked 58th on the list for state fiscal year 2023. The
7 Petitioner was also ranked and scored on the PPL specifically addressing LSLR projects
8 and fell within the fundable range. Due to rising construction costs and the additional grants
9 flowing from the federal government to the IFA, we anticipate the funding through the IFA
10 will continue to be competitive as communities seek ways to reduce the cost of their
11 borrowing of funds.

12
13 **Q. Please summarize the bond amortization schedules in the Accounting Report.**

14 A. The amortization of the Proposed Waterworks Revenue Bonds of 2023, Series A (the
15 "2023A Bonds") begins on page 4 of the report. The proposed 2023A Bonds are assumed
16 to be dated September 1, 2023. Principal is paid annually on January 1, beginning January
17 1, 2025, through January 1, 2038, and then will be paid semiannually beginning July 1,
18 2038 through the final payment on January 1, 2044. Interest is paid semiannually on
19 January 1 and July 1, beginning January 1, 2024, at an interest rate of 3.21%. This interest
20 rate assumes all \$10 million of available subsidized money from SRF is applied fully to
21 the 2023A Bonds at an assumed subsidized rate plus a cushion to account for changes in
22 the future. The remaining par amount not covered by the subsidized money is assumed to
23 be issued as part of the pooled program through SRF. This portion of the par assumes an

1 average pooled rate plus a cushion to account for changes in the future. The interest rate
2 on the 2023A Bonds is the result of blending the subsidized interest rate with the pooled
3 interest rate based on a weighted average calculation.

4
5 The wrapped amortization of the Proposed Waterworks Revenue Bonds of 2023, Series B
6 (the "2023B Bonds") begins on page 5 of the report. The proposed 2023B Bonds are
7 assumed to be dated September 1, 2023. Principal is paid annually on January 1, beginning
8 January 1, 2024 through January 1, 2038, and then will be paid semiannually on July 1,
9 2038, through the final payment on January 1, 2058. Interest is paid semiannually on
10 January 1 and July 1, beginning January 1, 2024 at an assumed interest rate of 4.52%. This
11 interest rate assumes the 2023B Bonds will be issued fully through the SRF pooled
12 program. The interest rate is based on average pooled rates plus thirty basis points to
13 account for future rate changes.

14
15 The wrapped amortization of the Proposed Waterworks Revenue Bonds of 2023, Series C
16 (the "2023C Bonds") begins on page 6 of the report. The proposed 2023C Bonds are
17 assumed to be dated September 1, 2023. Principal is paid annually on January 1, beginning
18 January 1, 2024, through January 1, 2038 and then semiannually through the final payment
19 on January 1, 2058. Interest is assumed to be paid semiannually on January 1 and July 1,
20 beginning January 1, 2024 at an assumed interest rate of 2.00%. Because of the LSLR
21 programs SRF offers, it is possible that there will be grant dollars or interest rate reductions
22 available for the Utility once closing on the 2023C Bonds gets closer. However, because

1 there is no guarantee the Utility will receive any LSLR benefits, a conservative 2.00% has
2 been assumed.

3
4 The amortization schedules for the outstanding Waterworks Revenue Bonds of 2002, the
5 outstanding Waterworks Revenue Bonds, Series 2006, the outstanding Waterworks
6 Revenue Bonds, Series 2009, the outstanding Waterworks Revenue Bonds, Series 2017,
7 the outstanding Waterworks Revenue Bonds, Series 2018A and the outstanding
8 Waterworks Revenue Bonds, Series 2018B, collectively (the "Outstanding Bonds") can be
9 found on pages 58 through 63, respectively. The Schedule of Combined Bond
10 Amortization showing the Outstanding Bonds only is on page 64.

11
12 The Schedule of Proposed Combined Bond Amortization on page 9 presents the
13 Outstanding Bonds along with the 2023A Bonds, the 2023B Bonds and the 2023C Bonds,
14 collectively (the "Proposed Bonds" or "Proposed Financing"). In addition, the debt service
15 on the Waterworks Revenue Bonds, Series 2009 is paid from a local contribution from the
16 City's Gaming Fund. The debt service related to these bonds does not have an impact on
17 customer's water rates and charges.

18
19 **Q. Is it your opinion that the proposed financing through the issuance of the revenue**
20 **bonds, and the structure of the revenue bonds, is a reasonable and necessary method**
21 **of funding the proposed Project?**

22 Yes, it is. The use of tax-exempt debt is an appropriate means to finance the proposed
23 improvements. This method allows the Petitioner the ability to spread the recovery of these

1 costs among the benefited users. It results in lower rates for current customers and provides
2 a mechanism for future customers of the Petitioner to pay for a portion of the facilities that
3 they will use. In addition, the wrapped structure for the 2023B and 2023C Bonds is
4 assumed to minimize total combined debt service fluctuations. Delaying principal on the
5 2023B and 2023C Bonds until after the Outstanding Bonds matures creates more of an
6 overall level debt service structure, which will minimize the immediate rate impact to users
7 of the Utility.

8
9 **Q. Mr. Riley, is it true at this point in time, Petitioner is calculating the cost of the**
10 **proposed project based on engineering estimates not actual construction bids**
11 **received?**

12 A. That is correct. The Utility has not received construction bids on the proposed projects.
13 The construction projects to be paid from the long-term SRF bond issues are based on
14 engineering estimates.

15
16 **Q. Is it also true that the actual cost of the proposed financing is unknown given the**
17 **uncertainties with the actual interest rates and potential grant monies available?**

18 A. That is true.

19
20 **Q. Given these uncertainties, does Petitioner anticipate conducting a true-up calculation**
21 **of the proposed rates and charges?**

22 A. Yes. Once the engineering studies are completed and the actual construction bids are
23 received, the Petitioner will be able to appropriately size the proposed borrowing for the

1 projects for the 20-year and 35-year series bond maturities. In addition, upon closing with
2 SRF, the actual interest rates, grant amounts and the annual debt service requirement will
3 be known. At that point in time, it would be appropriate to perform a true-up calculation
4 on the rates and charges.

5
6 **Q. Please summarize the pro forma operating disbursements.**

7 A. The calculation of the pro forma annual cash operating disbursements is presented
8 beginning on page 10 of the report, which shows the test-year cash operating
9 disbursements, and the adjustments which have been made to arrive at the pro forma annual
10 cash operating disbursements. Each of the adjustments is explained in detail on pages 12
11 through 17 of the report. Adjustments have been made to reflect current price levels for
12 labor, current and future staffing levels, employee benefits, purchased power, contractual
13 services, periodic maintenance and shared labor costs.

14
15 **Q. Please explain the adjustment to contractual services.**

16 A. Adjustment one on page 12 displays two adjustments to contractual services. Part A adjusts
17 test-year contractual services to include water-related expenses that were paid from
18 Gaming Fund dollars (309010). Historically, the Utility has either been able to divert
19 invoices to other city funds as is the case here or has received interfund loan money to help
20 support expenses when Utility money is not readily available. This adjustment helps to
21 provide a clearer picture of what pro forma contractual service expenses should represent
22 in a typical year if all disbursements were paid with Utility dollars.

1 Part B adjusts test-year contractual services to include disbursements that were invoiced
2 during the test-year but not paid until after due to lack of funds. In this adjustment, the
3 Utility received a temporary transfer from the City's General Fund in accordance with
4 Resolution No. 20-0005 and subsequently paid the invoices listed in Part B. This
5 adjustment is used to determine what pro forma contractual services represent in a typical
6 year when all disbursements are paid within standard business cycles as they are invoiced.
7 The total adjustment to pro forma contractual services between Part A and Part B is
8 \$982,132 over test-year levels.

9
10 **Q. Please explain the adjustment to salaries and wages including overtime as shown in**
11 **adjustments two and three.**

12 A. The adjustment for pro forma salaries and wages and overtime disbursements reflects
13 estimates provided by Utility management, the 2020 budget and payroll analysis conducted
14 by BTMA. The payroll analysis is included with the workpapers submitted with my
15 testimony. In addition, adjustments were made to normalize for the addition of four (4)
16 new or open positions at that time and anticipated hours that each employee will work. The
17 total adjustment for pro forma salaries and wages disbursement including overtime is
18 \$282,145 over test-year levels. Since the analysis was completed based on a prior year
19 budget, current salaries and wages exhibits as part of Ms. Winna Guzman's testimony
20 include more open positions than what is being adjusted for here.

21
22
23

1 **Q. Please explain the adjustments to FICA and PERF benefits.**

2 A. Adjustments four and five are for pro forma FICA and PERF based on the pro forma
3 salaries and wages. The total adjustment for FICA based on the rate of 7.65% is \$21,732
4 as shown in adjustment four on page 13. The total adjustment for PERF using the PERF
5 rate of 11.2% is \$41,843 as shown in adjustment five on page 14.

6

7 **Q. Please explain the adjustment to health and life insurance.**

8 A. The adjustment for pro forma insurance reflects the current health and life insurance
9 amounts per management. There are union employees as well as full-time and part-time
10 employees as part of this pro forma analysis. Union employees account for \$254,800 of the
11 pro forma insurance. This adjustment results in insurance disbursements of \$101,699 over
12 test-year levels.

13

14 **Q. Please explain the unemployment compensation adjustment.**

15 A. Test-year unemployment compensation was also adjusted to reflect the pro forma number
16 of employees (23) times an annual rate of \$95.00 per employee. The total adjustment for
17 pro forma unemployment compensation is \$794 over test-year levels.

18

19 **Q. How did you arrive at \$95.00 for yearly rate for unemployment compensation?**

20 A. Indiana unemployment is a certain percentage of the first \$9,500 of wages of each
21 employee. For the test-year, the Utility paid 0.771% on these wages for unemployment.
22 We used a rate of 1.0% for the pro forma calculation in order to be conservative.

23

1 **Q. Please explain the adjustment to various accounts for capital or non-recurring items.**

2 A. Adjustment number eight reflects various capital or non-recurring amounts that should not
3 be reflected in the pro forma disbursements going forward. These line items include large
4 repairs or miscellaneous equipment that are capital in nature.

5
6 **Q. Please explain the adjustment to utilities.**

7 A. The adjustments to purchased power reflect twelve months of bills at current Northern
8 Indiana Public Service Company (NIPSCO) rates. Energy (KWH) and demand (KW) for
9 the test-year were used to calculate the pro forma electric charges from NIPSCO's current
10 IURC Electric Service Tariff. The adjustments result in an increase of \$60,138 over test-
11 year levels to the Conventional Plant and Filtration Plant Operations. Gas was also adjusted
12 to normalize the test-year to include 12 payments.

13
14 **Q. Please explain the adjustment for periodic maintenance.**

15 A. Adjustment eleven adjusts the test-year to include average projected periodic maintenance
16 expenses provided by utility management over the next seven (7) years. After deducting
17 out the test year periodic maintenance disbursements, this adjustment results in a \$5,600
18 increase to annual periodic maintenance disbursements.

19
20 **Q. Please explain the adjustment made to shared labor costs.**

21 A. The adjustment for pro forma shared labor costs for the Utility Revolving Fund calculates
22 total salaries and wages as well as pensions and benefits of employees that work with
23 multiple utilities for the City. The pro forma expense for these employees is \$1,543,028.

1 Per Resolution No. SD14-02, the Utility is responsible for 43% of these costs, or \$663,502.
2 This results in a \$145,969 adjustment over test-year amounts.

3
4 **Q. Please explain the adjustment made to utility receipts tax.**

5 A. Utility receipts tax was repealed per House Enrolled Act 1002-2022. Therefore, adjustment
6 13 assumes no pro forma utility receipts tax expense going forward.

7
8 **Q. Please explain the normalized annual operating receipts calculations presented on
9 pages 18 through 19.**

10 A. Test-year receipts were normalized for the inclusion of six (6) adjustments described in
11 additional detail below.

12
13 Test-year receipts were normalized in adjustments 1 - 4 for the residential, commercial,
14 industrial and public authority classes to account for the test-year consumption by class
15 times the rate for the respective tiers. In addition to the receipts generated from the
16 consumption calculation, test-year base charges and billing charges are added to the
17 calculated flow receipts to arrive at pro forma receipts. These adjustments are necessary to
18 match up the test-year receipts to the billing determinates later used in the cost-of-service
19 study portion of the report. After reducing the pro forma amount by the test-year receipts
20 recorded on the cash financials, this results in a decrease in pro forma receipts for the
21 residential class of \$26,182, an increase to the commercial receipts of \$4,289, a decrease
22 to the industrial class of \$35,232 and an increase to the public authority class of \$989.

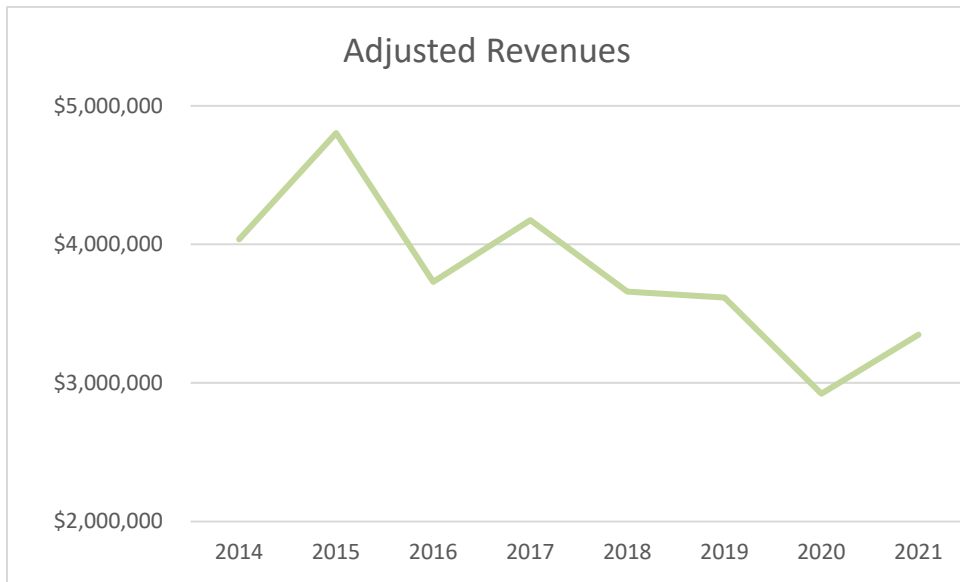
23

1 Adjustment 5, rate fatigue or also known as a declining usage adjustment, normalized
2 residential, commercial, industrial and public authority receipts for the test-year to account
3 for an average annual reduction in revenue after taking into account the 2017 rate increase.
4 The billed revenues for 2014 through 2019 are compared year over year after deducting
5 the 55.0% rate increase from 2017. Overall, the year over year comparison shows an
6 average annual decline of 0.34%. In total this reduces test-year receipts by \$21,644,
7 ((\$4,895) for residential, (\$2,810) for commercial, (\$12,887) for industrial and (\$1,052)
8 for public authority).

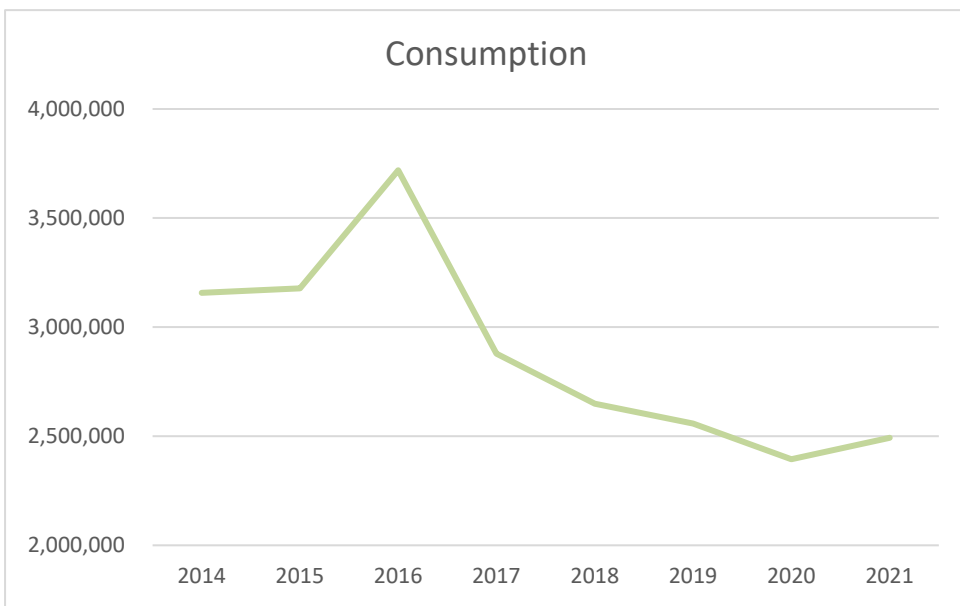
9
10 **Q. Mr. Riley, is your adjustment for rate fatigue or declining usage a new concept?**

11 **A.** No, other Utilities have included adjustments for a decline in consumption due to either
12 declining customer base or conservation efforts from their customer bases. In Cause No.
13 45545, Pub. Ex. No. 1, at page 16 line 11 the OUCC accepts the declining consumption
14 adjustment. East Chicago is in a situation where they continue to see a decline in the
15 customer base which will reduce the overall consumption that can be billed. In addition, as
16 customer rates increase to cover the necessary revenue requirements, we can expect to see
17 additional conservation efforts from some of the Utility's larger users. Please see in the
18 graphs below the declining water revenues, consumption and customer count over the last
19 several years.

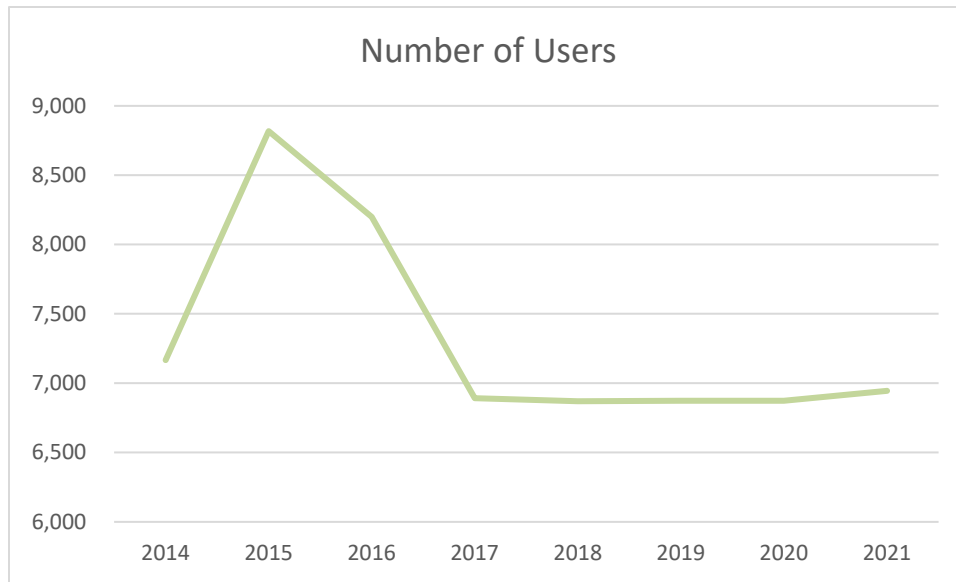
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Q. Mr. Riley, please continue with the description of your report.

A. Adjustment 6 adjusts test-year transfers from the Wastewater Department for the wastewater's portion of shared labor costs and disbursements related to Customer Accounts (50%) per Bill Biller and per Resolution No. SD14-02 and Resolution No. WD-14-01. Because the pro forma disbursement amount for Customer Accounts is assumed to be less than the test-year, the transfers to other service revenues is anticipated to decrease by \$75,238. After applying the six adjustments to the test-year receipts, normalized receipts total \$6,365,919.

Q. Were there any adjustments made as a result of COVID-19?

A. There were not. Given that our test-year ends March 30, 2020, we did not factor COVID-19 into the report as the Utility would not have likely felt the impact of COVID on the receipts until later in calendar year 2020.

1 **Q. What are the total revenue requirements that Petitioner must recover on an annual**
2 **basis to operate its water system?**

3 A. Pages 20 through 25 summarize the pro forma annual revenue requirements of Petitioner
4 along with explanation of adjustments. As shown on page 20 the Petitioner is proposing to
5 recover the necessary revenue requirements over three phases. Total revenue requirements
6 in Rate Phase I are \$11,497,134. Rate Phase I rates and charges are assumed to be increased
7 through the cost-of-service study, which is described in additional details throughout this
8 testimony. Rate Phase II includes total revenue requirements of \$12,968,779 and Rate
9 Phase III total revenue requirements is \$14,682,157. It is proposed that the calculated
10 increases for Rate Phases II and III would be based on an across-the-board increase over
11 the Rate Phase I rates and charges which will be increased through the cost-of-service
12 study.

13
14 Pro forma cash operating disbursements totaling \$5,977,164 are detailed on pages 10
15 through 17.

16
17 The payment in lieu of tax is assumed at the maximum calculated payment in lieu of tax
18 and phased in over three periods. Pro forma payment in lieu of tax is calculated by adding
19 depreciable capital assets (net), land, construction work in progress and annual capital
20 improvements costs together and multiplying the total by the 2020 pay 2021 corporate tax
21 rate of 2.0796. Rate Phase I is calculated to be \$600,000, equal to Test Year. Rate Phase II
22 is calculated to be \$1,105,000, an increase of \$505,000, and Rate Phase III is calculated to
23 be \$1,788,900, an increase of \$683,900.

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Debt service requirements reflect the payments on the outstanding bonds and the proposed bonds. Rate Phase I assumes principal and interest payments on the outstanding and proposed bonds for the bond year ended January 1, 2024. Debt service requirements for Rate Phase II reflect the assumed principal and interest payments on the outstanding and proposed bonds for the bond year ended January 1, 2025. The Rate Phase III debt service requirement is based on the assumed maximum annual principal and interest payments on the outstanding and proposed bonds.

The debt service reserve requirements assume an allowance to fund the proposed debt service reserve on the proposed bonds over a five-year period beginning the first month after closing with SRF. The outstanding bonds currently have a fully funded debt service reserve, and upon closing with SRF the debt service reserve requirement will be combined and based on the maximum annual debt service on the outstanding bonds and the proposed bonds. This amount attributable to the proposed bonds is \$201,725 for each of the Rate Phases.

We have calculated a working capital requirement of \$147,940 to be funded over a 3-year period based on the shortfall in available operating funds, not including interfund loans, of \$443,821 after applying available improvement fund cash of \$295,179.

The allowance for annual replacements and improvements (“E&R”) is based on the annual composite depreciation calculation of 2.0% on audited capital assets as of 12/31/2019, as

1 shown on page 21. Each year, E&R has been phased in gradually to help phase in the
2 proposed increases in rates and avoid rate shock for the Utility's customers. The annual
3 proposed E&R allowance from rates and charges will be \$835,000 in Rate Phase I,
4 \$973,000 in Rate Phase II and \$2.003 million in Rate Phase III.

5
6 As mentioned in Ms. Guzman's and Mr. Caruso's testimony, the Utility has many capital
7 needs including hydrant and meter replacements, and the City for many years has paid for
8 these improvements from other available municipal funds/departments not supported by
9 the Utility's rate payers. This allowance would allow the Utility to start to address the
10 needed capital improvements identified. As the funds ramp up with the phased-in approach,
11 the Utility will have time to develop more long-range plans with their engineering
12 consultant.

13
14 **Q Please continue with the explanation of the Accounting Report.**

15 A. Next, the projected total revenue requirements are reduced by projected interest income,
16 other revenues and a transfer from the City's Gaming Fund. The Gaming Fund money is
17 used to pay for the debt service of the Waterworks Revenue Bonds, Series 2009, as
18 mentioned above. The resulting net revenue requirements are \$9,157,153 for Phase I,
19 \$10,633,477 for Phase II and \$12,347,658 for Phase III.

20
21 In order to provide revenues to meet these requirements, the Petitioner has proposed that
22 water rates and charges be increased by an overall 49.97% effective September 1, 2022 or

1 upon approval by this Commission for Rate Phase I, 16.12% affective September 1, 2023
2 for Rate Phase II and 16.12% effective September 1, 2024 for Phase III.

3
4 **Q. Mr. Riley, you mentioned “ease the burden on rate payers” and “rate shock” earlier**
5 **in your testimony. Can you explain in more detail?**

6 A. Yes. The Utility has had a history of very low water rates and charges in comparison to
7 other communities across the State, which I will discuss later. Over the last 25 years, there
8 have only been three rate increases in:

9 1. 2001

10 2. 2005

11 3. 2017

12 So, the Utility doesn't have a history of systematic rate increases to address its operating
13 and capital needs for its aging infrastructure that the rate payers have grown accustomed
14 to and can budget for. With the rate impacts as discussed previously, it seems appropriate
15 in this case to phase-in the rates and charges over period of time to ease this burden. To
16 further emphasize this point, a residential 5/8" customer using 5,000 gallons per month
17 would incur a \$11.29 increase or 60.5% increase during Phase I. This is a necessary
18 increase due to the needs of the Utility, however, it is a significant impact to ratepayers.

19
20
21

1 **Q. Mr. Riley, you mentioned that the Utility has historically had low water rates and**
2 **charges compared to other communities in the State. Why do you believe this is the**
3 **case?**

4 A. The Utility's water rates and charges for a residential 5/8" customer using 5,000 gallons
5 after the three phases of rate increases is proposed to be \$40.39. BTMA in 2022 released a
6 comparative water rate study ("Study") that included 369 communities across the State.
7 The Study showed that the average bill for 5,000 gallons of consumption was \$38.45 per
8 month. Now this sample size has all sizes of communities included, and it is not completely
9 out of the norm for smaller communities to have higher average rates as they have smaller
10 economies of scale.

11
12 The Study did have select information for a sample group with a population over 25,000,
13 which would include East Chicago, and the average for this group assuming the same
14 information is \$30.38.

15
16 It would appear the proposed final average bill is anticipated to be in line with the State
17 average. While comparing rates across communities can give a general idea of
18 affordability, it should also be noted that each community in the State has different facts
19 and circumstances associated with its water rates and charges. Each community faces
20 varying operating characteristics, differences in the makeup of their customer base and
21 usage patterns. Each of these items can impact the rates and charges necessary to support
22 the respective waterworks and make it difficult to directly compare one community to
23 another.

1 **Cost-of-service Study**

2

3 **Q. Mr. Riley, would you please describe the general purpose of a cost-of-service study?**

4 A. A cost-of-service study is a detailed analysis of the cost drivers that influence the provision
5 of service to a utility's customers. The goal of the study is to determine the appropriate
6 level of cost recovery allocable to each customer class. The cost-of-service study is
7 normally done in conjunction with and leads to the creation of a rate design that recovers
8 costs from the appropriate customer class as closely as possible to the allocated cost-of-
9 service.

10

11 **Q. Are there different accepted methodologies of conducting a cost-of-service study that
12 are employed in practice and if so, which did you use for this case?**

13 A. Yes, there are different accepted methodologies. For purposes of allocating costs to the
14 customer classes and designing proposed rates for Petitioner's Utility, I have employed the
15 Base-Extra Capacity method promulgated by the American Water Works Association
16 ("AWWA") in its seventh edition of *Principles of Water Rates, Fees and Charges* (the
17 "M1 Manual"). This methodology has been widely accepted in Indiana and by this
18 Commission in numerous previous cases.

19

20 The Base-Extra Capacity method is built upon the allocation of both the utility's investment
21 in the plant and its proposed revenue requirements to the various functional cost categories
22 of the utility. These functional cost categories include base, extra capacity, customer and
23 direct fire protection. Base or average day capacity costs reflect items that vary based upon

1 the amount of water used under average usage conditions. Extra capacity costs are usually
2 divided between maximum day and maximum hour and include those costs that are
3 designed to meet demands in excess of the average day and maximum day respectively.
4 As the name implies, customer costs generally vary based upon the number of customers
5 connected to the system and are usually divided between meter costs and billing costs.
6 Finally, direct fire protection includes those costs that are incurred in order to not only
7 maintain fire hydrants within the system but also to provide for a portion of the cost
8 recovery of sizing the system oversizing so that it provides sufficient flows and pressures
9 in order to adequately address a fire event.

10
11 Once the costs have been allocated to the functional categories, they are assigned to the
12 various customer classes based upon each customer class's usage characteristics and their
13 associated responsibility for those costs. After the cost responsibility for each customer
14 class has been determined a rate structure can then be designed that appropriately recovers
15 those costs.

16
17 **Q. Would you please explain more fully the details of your cost-of-service and rate design**
18 **calculations?**

19 A. As I mentioned, each of the revenue requirements are first allocated to the functional cost
20 categories, and then assigned to each customer classification based upon each of the
21 classes' responsibility for those functional costs. The allocated cost-of-service for each
22 customer classification is then used as a basis for developing the proposed rates and

1 charges. These calculations begin with a detailed analysis of the test-year billing
2 determinants in order to verify their statistical validity for rate-setting purposes.

3
4 Pages 26 – 28 show a summary of this analysis by presenting Petitioner's usage
5 characteristics and test-year metered billings. The consumer analysis control period
6 variance was 0.12% for water usage charges. This small variance indicates that the analysis
7 and the underlying billing determinants are statistically valid for rate-making purposes.

8
9 Pages 29 – 30 present the calculation of the test-year equivalent meters by customer class
10 and equivalent fire connections. Normalized bills are multiplied by the appropriate
11 equivalency factor to arrive at equivalent connections. The equivalency factors used are
12 those followed in the M1 Manual. These calculations reflect the fact that larger size
13 connections have the ability to place greater demands on the system and therefore generally
14 receive a larger cost allocation than small connections.

15
16 Summarized on page 31 of the report are the units of service for each customer
17 classification based upon information extracted from Petitioner's billing records for the
18 test-year and adjusted for capacity factors as calculated using AWWA methodologies. The
19 five customer classifications are residential, commercial, industrial, public authority and
20 fire protection. The column entitled "Normalized Annual Sales" reflects the billed
21 consumption for each rate classification for the test-year. The total sales are used as the
22 basis for allocating the base costs of service. For instance, the average daily demand for
23 service is anticipated to be 6,667,500 gallons. The residential average demands amount to

1 921,900 gallons or approximately 14 percent of the total average daily demand.
2 Consequently, the residential users would be responsible for approximately 14 percent of
3 the base costs of providing water service.
4

5 The average daily demands for each rate classification have been multiplied by the imputed
6 capacity factors to determine the responsibility each customer class has for the extra
7 capacity costs associated with meeting maximum day demands and maximum hour
8 demands for service. For instance, the total maximum day demand has been calculated at
9 17,757,000 gallons per day. This exceeds the average day demand of 6,667,500 gallons
10 and results in extra maximum day capacity of 11,089,500 gallons. The extra maximum
11 day capacity of the residential customers amounts to 1,382,900 gallons per day, or
12 approximately 12 percent of the total maximum day extra capacity. Accordingly,
13 approximately 12 percent of the costs related to meeting the extra maximum day demands
14 for service are allocable to the residential customers. The maximum hour demand has been
15 calculated at a rate of 27,026,100 gallons per day. This capacity exceeds the average daily
16 demands of 6,667,500 gallons and the extra capacity for maximum day demands of
17 11,089,500 gallons resulting in extra capacity for maximum hour demands of 9,269,100
18 gallons.
19
20
21

1 **Q. You mentioned that you imputed some of the capacity factors. Would you please**
2 **explain the nature of the capacity factors and how you arrived at the figures**
3 **presented?**

4 A. It did not seem prudent for Petitioner to incur the cost of a detailed customer class capacity
5 factor study. Instead, the M1 Manual provides a detailed description regarding two
6 methodologies for calculating capacity factors. In this case, as in numerous prior cases
7 before the Commission, I employed the methodology described to determine
8 noncoincident capacity factors for each customer class. Generally, this methodology works
9 well but, in some cases, because of a lack of data, certain inferences must be made based
10 upon sound rate-making principles and practitioner experience. These capacity factors are
11 the foundation upon which the allocations of cost are made. The maximum day capacity
12 factors reflect the relationship of each customer class's maximum day requirements to its
13 average day requirements. Likewise, the maximum hour capacity factors reflect the
14 relationship of each customer class's maximum hour requirements to its average usage.
15 For example, page 31 shows that the calculated residential capacity factor of 250 results in
16 expected maximum day total capacity needs of 2,304,800 gallons which is 250% or 2.50
17 times the actual average day requirement of 921,900 for residential customers. Similarly,
18 the calculated residential maximum hour total capacity of 4,655,600 gallons is 5.05 times
19 the actual average day requirement of 921,900 gallons for residential users.

20
21 As is often the case, Petitioner does not track its maximum hour rate of customer demand.
22 This amount, however, figures into the calculation of capacity factors. In these situations,
23 we impute an appropriate value based upon the design limits of various components of the

1 system such as wells, high service pumps, filters or other capacity restricted infrastructure.
2 The goal of these calculations is to produce capacity factors that are reasonable and that
3 are ideally within the acceptable tolerance limits discussed in the M1 Manual. Petitioner's
4 consulting engineers were consulted regarding the proposed capacity factors, and they
5 agreed that they were reasonable based on their knowledge of the water utility system.
6

7 **Q. Please continue with the explanation of your report.**

8 A. The number of bills for each customer classification was obtained directly from the billing
9 records of the Petitioner and was subsequently used as a basis for allocating customer costs
10 related to billing. The number of connections for each customer classification has been
11 weighted by equivalency factors to equate larger size meters to a standard residential 5/8-
12 inch water meter. These calculations are shown on pages 29 – 30 of the report. The
13 equivalent connections for each customer classification are used as a basis for allocating
14 customer related costs associated with meters and services. The ratios developed using the
15 units of service data on page 31 of the report are used for subsequent allocations.
16

17 The next several pages of the report detail the allocation of Petitioner's investment in plant
18 and the pro forma revenue requirements to the functional cost categories and ultimately to
19 the customer classes. On pages 32 and 33 of the report, Petitioner's utility plant as of
20 December 31, 2019 has been allocated to the various functional cost categories. The
21 allocations include the current construction work-in-progress, bond proceeds outstanding
22 and the proposed bond funded projects in this case.
23

1 Pages 34 through 36 of the report present the allocation of the pro forma annual operation
2 and maintenance disbursements to each of the functional cost categories. Costs have been
3 allocated based on functionalized costs from the Utility's accounting system and also
4 guidance offered in the M1 manual.

5
6 On page 37, the pro forma unit costs of service, as allocated to each of the functional cost
7 categories on the preceding pages, are divided by the units of service as calculated on page
8 31 to arrive at the pro forma cost-of-service per unit. For example, page 37 of the report
9 shows \$4,237,183 of the net operation and maintenance disbursements and payment in lieu
10 of taxes, \$3,937,030 of debt service, \$147,940 of a working capital allowance and \$835,000
11 of replacements and improvements have been allocated to the base cost-of-service for a
12 total of \$9,157,153 to be recovered through rates allocable to base cost. Dividing these
13 allocated base costs by the test-year billed usage results in a pro forma base cost-of-service
14 of \$0.8182 per unit of service, in this case 1,000's of gallons. Similar calculations have
15 been made for the extra capacity costs and the customer and fire protection costs.

16
17 On page 38, the cost-of-service per unit is then applied to the corresponding units of service
18 for each customer classification as developed on page 31 to arrive at each customer classes'
19 responsibility for those functional costs. For example, applying the base cost-of-service of
20 \$0.8182 per unit of service to the test-year billed consumption of the residential users
21 results in a base cost-of-service for the residential users of \$275,344. Likewise, applying
22 the cost-of-service per unit for maximum day extra capacity of \$270.9952 to the residential
23 units of service allocates \$374,759 of extra capacity maximum day costs to residential

1 users. The sum of each customer classifications' responsibility for each of the functional
2 cost categories equals the total allocated cost-of-service for each customer classification.
3 Of the \$9,157,153 total pro forma net revenue requirements to be provided through rates
4 and charges, \$2,052,879, or 22.4 percent, are allocable to residential customers,
5 \$1,190,803, or 13.0 percent are allocable to the commercial class, \$4,737,350 , or 51.7
6 percent are allocable to the industrial class, \$328,468, or 3.6 percent are allocable to the
7 public authority class and \$847,653, or 9.3 percent, are allocable to fire protection.

8
9 Page 39 calculates the proposed monthly base charge by meter size. The meter cost per
10 unit is adjusted based on the appropriate equivalency factor for each meter size and then
11 added to the billing cost per unit to arrive at the monthly base charge.

12
13 Page 40 shows the allocation of fire protection costs to public and private fire service.
14 These costs are allocated based upon the number of equivalent connections for private. For
15 public, the costs are allocated to the City to be paid in monthly payments.

16
17 Pages 41 through 43 of the report show the calculation of the pro forma annual revenues
18 for each rate classification at the proposed rates and charges . In this case, we are proposing
19 to keep the Petitioner's existing four tier declining block rate structure. The first block
20 which includes the first 10,000 gallons of usage per month at a price of \$3.64 per 1,000
21 gallons, is set at a level that captures approximately 85% of the residential sales. The first
22 tier along with the second tier, which includes the next 115,000 gallons of usage per month
23 at a price of \$3.48 per 1,000 gallons, is set at a level that captures approximately 72% of

1 the commercial sales. The second tier and third tier, which includes all usage over 875,000
2 gallons per month at a price of \$2.54 per 1,000 gallons, captures approximately 85% of the
3 public authority sales. The bottom or tail block established for all usage over 1,000,000
4 gallons at a price of \$2.44 per 1,000 gallons and represents the industrial consumption
5 which includes 86% of industrial sales. Page 44 of the report compares the proposed cost-
6 of-service as determined with the normalized annual revenues generated under the existing
7 rates and charges and revenues generated under the adjusted rates for each customer
8 classification. The proposed rates and charges when applied to test-year billing
9 determinants results in calculated receipts that are within \$872 of the total net revenue
10 requirement.

11
12 Page 45 of the report summarizes the present and proposed water rates and charges. The
13 rates proposed for residential, commercial, public authority and industrial customers
14 consist of a volumetric rate and a monthly service charge based on the customer's meter
15 size.

16
17 For Petitioner to achieve the allocated cost-based targets compared to test-year normalized
18 revenues, average residential revenues would be increased approximately 66.57%,
19 commercial revenues would be increased approximately 68.03%, industrial revenues
20 would be increased approximately 45.22%, public authority revenues would be increased
21 approximately 23.73%, fire protection revenues would be increased 33.84% and hydrant
22 revenues would be decreased approximately 100.00%.

1 Pages 49 through 51 of the report present a comparison of present and proposed monthly
2 bills for various levels of usage for several different meter sizes over the three proposed
3 phases. Pages 43 through 45 summarize present and proposed monthly bills specifically
4 for large industrial customers over the three proposed phases.
5
6

7 **Q. Mr. Riley, would you please describe your calculation of the public fire protection**
8 **charges?**

9 A. A municipal utility such as Petitioner has the ability to collect the costs associated with
10 providing public fire protection service via either a charge to the municipal general fund
11 based on the number of publicly-owned fire hydrants or through a monthly charge which
12 is added to the bill of all inside-City customers and all outside-City customers within 1,000
13 feet of a public fire hydrant. Petitioner currently uses the monthly customer charge
14 methodology to the City's general fund. However, the City has been previously covering
15 this monthly customer charge as monthly payments to the Utility. As part of the cost-of-
16 service analysis and the determination of the public fire protection costs, we recalculate the
17 amount of the monthly charges versus the charge per hydrant in order to appropriately
18 recover the allocated cost. After discussions with the Petitioner, it was determined that the
19 City will still plan to cover this cost with monthly payments to the Utility.
20

21 Page 38 demonstrates the total cost of public fire protection revenues to be recovered is
22 \$792,352. This amount is divided by 12 to come up with a proposed monthly payment the
23 City can continue to pay.

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Q. Please continue with the explanation of the Accounting Report.

A. Page 52 begins the Supplemental Data section of the report and displays the current cash balances of the Utility for the calendar years ended December 31, 2017, 2018, 2019 and as of March 31, 2020.

Q. Mr. Riley, page 52 shows that the Utility has Interfund Loan Payables, can you describe these in more detail?

A. Yes, as of March 31, 2020, the Utility had loans outstanding totaling \$3,000,000. \$1,000,000 is owed back to the water tank refurbishment fund and \$2,000,000 is owed back to the stormwater department. When analyzing more recent financials through June 30, 2022, it has been determined that this \$3,000,000 has not been paid back. Subsequent to the Test Year, the Utility has also incurred an additional \$2,000,000 interfund loan from the City's general fund that has not been paid back to date. This brings the total of interfund loans currently outstanding to \$5,000,000, Please see the table below which summarizes the interfund loans and provides more detail.

| | Authorized | Loaned | Anticipated Date |
|-------------------------------|---------------|---------------|---------------------|
| | <u>Amount</u> | <u>Amount</u> | <u>of Repayment</u> |
| Water Tank Refurbishment Fund | \$1,000,000 | \$1,000,000 | 12/31/2023 |
| City Stormwater Fund | \$2,400,000 | \$2,000,000 | 06/30/2023 |
| City General Fund | \$2,000,000 | \$2,000,000 | 12/31/2022 |

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During 2021, there was \$1,550,000 appropriated from the City's CREDIT fund (444) to be used for water related repairs and capital outlays. During 2022, there was an additional \$1,500,000 appropriated from the City's general fund (101) to be used for additional water repairs and equipment. These funds are to be used to cover the associated costs of the Utility and are not in the form of outstanding interfund loans. However, this further emphasizes that the Utility cannot currently keep up with operational costs given the current level of receipts.

Q. Mr. Riley, can you hypothesize as to why the Petitioner has needed to receive interfund loans and additionally appropriated money from other City funds?

A. In analyzing 2021 Utility financials compared to the most recent Petitioner rate case (Cause No. 44826), there are a few trends to note as seen in the table below. First, 2021 operating receipts have come in roughly 16.7% below what the prior rate case anticipated. Second, operating disbursements are approximately 19.2% higher than the previous rate case anticipated.

| | <u>Operating Receipts</u> | <u>Operating Disbursements</u> |
|---------------------------|---------------------------|--------------------------------|
| 2021 Actual | \$6,315,390 | \$5,055,586 |
| Pro Forma Cause No. 44826 | \$7,579,345 | \$4,239,706 |

1 Finally, to be rated at least an "A" through S&P Global rating agency, cash reserves should
2 be between \$1 million and \$5 million. Although these inflows of cash did not create
3 adequate levels of reserves, they allowed the Utility to maintain positive cash balances.
4 These factors have led to a need for multiple infusions of cash not required to be paid back
5 as well as temporary loans that have been delayed or extended.
6

7 **Q. Mr. Riley, is there anything else to note when examining the historical financial**
8 **statements as part of the Supplemental Data section of the Accounting Report?**

9 A. It is important to keep in mind the current needs of the Petitioner as well as future needs.

10 The Utility has many large capital projects upcoming over the next several years that may
11 extend beyond the proposed bonds discussed in this testimony. When the time comes, the
12 Petitioner may determine an additional need for a future bond issuance. This bond issue
13 could be issued through the Indiana Finance Authority, as we have discussed in this
14 testimony in lengthy detail, or as an alternative, could be issued on the open market. The
15 open market would be an acceptable route if interest rates seemed favorable, which is not
16 the case during current times, and getting the Utility rated seemed prudent. To be more
17 appealing on the open market, the Utility could consider receiving a rating from an agency
18 such as S&P Global or Moody's. However, current factors of the Utility may result in an
19 unfavorable rating.
20

21 For example, S&P Global takes into consideration an enterprise risk profile looking at
22 factors such as industry risk, market position and economic fundamentals. S&P Global also

1 considers a financial risk profile with factors such as all-in coverage, liquidity and reserves
2 of the Utility, debt and financial management. Due to the current interfund loans and
3 infusions of cash to the Utility and a lack of an Improvement Fund to build up cash balances
4 for future capital improvements, the Petitioner would not currently fare well with the S&P
5 Global ratings system. The proposed rate increase would help to bridge some of these
6 financial gaps so the Utility can work towards a more favorable rating in the future.

7
8 **Q. Mr. Riley, do you believe the proposed increase in rates will address the needed**
9 **investment in the Petitioner's system?**

10 A. Yes, I do. The rates are designed to meet the statutory requirement as set forth in Indiana
11 Code Indiana Code Sec. 13-26-11- 9: "(a) just and equitable rates and charges are those
12 that produce sufficient revenue to pay all expenses incidental to the operation of the works;
13 (b) Rates and charges too low to meet the financial requirements described in subsection
14 (a) are unlawful." In addition, 40 CFR § 35.2140 within the Code of Federal Regulations
15 provides: "The user charge system (see §§ 35-2122 and 35.2208) must be designed to
16 produce adequate revenues required for operation and maintenance [including
17 replacement]." I believe the proposed increase in the Petitioner's rates meets the statutory
18 requirement and allows it to self-support all expenses and capital needs to support the
19 system.

20

21

22

1 **Q. Please continue with the explanation of the Accounting Report.**

2 A. Page 53 shows the cash receipts and disbursements for those same periods. Pages 54 and
3 55 show the detailed operating disbursements for calendar years 2017, 2018, 2019 and as
4 of March 31, 2020. Pages 56 and 57 compare the fund balances of the Petitioner as of
5 March 31, 2020, with the minimum balances either required to be maintained by the
6 outstanding bond ordinances in effect with respect to the Petitioner's outstanding long-
7 term indebtedness, or that are typically maintained by municipal utilities such as the
8 Petitioner. The minimum balance for the operation and maintenance fund is calculated
9 based on a two-month allowance for the payment of current operating expenses. The bond
10 and interest and debt service reserve fund minimum balances are required by the
11 outstanding bond ordinances. The customer deposits fund is fully restricted for return to
12 customers. The allowance for unforeseen capital expenditures is included in the
13 replacement fund (improvement) fund for budgetary purposes in an amount equal to annual
14 depreciation. The minimum balance required in the replacement reserve fund is
15 approximately equal to \$2,003,300. The construction fund is restricted for the completion
16 of the construction projects mentioned earlier in the testimony.

17

18 **Conclusion**

19

20 **Q. Does this conclude the explanation of Petitioner's Attachment AJR-1?**

21 A. Yes, it does.

22

1 **Q. Can Petitioner obtain the funding needed to complete the capital improvements**
2 **discussed in the testimony of Ms. Guzman and Mr. Caruso under current rates and**
3 **charges?**

4 A. No, it cannot. The net revenues at pro forma present rates are insufficient to make the
5 estimated debt service payments.

6
7 **Q. In your opinion, does the SRF provide a reasonable and cost-effective source of funds**
8 **to construct the capital improvements?**

9 A. Yes, it does. I believe the Commission should authorize the issuance of bonds covering the
10 estimated costs of the capital improvements through the SRF and allow the inclusion of the
11 costs of so doing in this rate case. The proposed rate increase provides sufficient debt
12 service coverage to satisfy the SRF and it allows Petitioner to meet its other statutory
13 revenue requirements.

14
15 **Q. Is it your opinion that the rates proposed in your Accounting Report are fair, just,**
16 **non-discriminatory and reasonable and necessary to meet the pro forma revenue**
17 **requirements of the utility?**

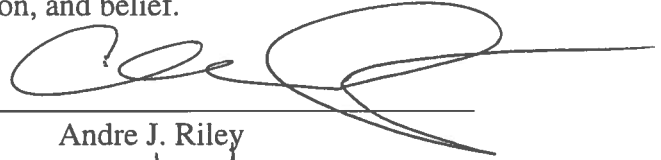
18 A. Yes, it is my opinion that they are.

19
20 **Q. Does this conclude your direct testimony in this Cause?**

21 A. This concludes my direct testimony at this time.

VERIFICATION

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



Andre J. Riley

Date: 10 | 11 | 22

AJR-1

CITY OF EAST CHICAGO

CAUSE NO. 45827

**ACCOUNTING REPORT ON PROPOSED IMPROVEMENT
PROJECT FINANCING AND COST-OF-SERVICE RATE STUDY**

DEPARTMENT OF WATERWORKS

DECEMBER 12, 2022



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December 12, 2022

Board of Commissioners
East Chicago Department of Waterworks
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East Chicago, IN 46312

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ACCOUNTANTS' RATE STUDY AND COMPILATION REPORT

In connection with the proposed increase in the East Chicago (Indiana) Department of Waterworks' (the "Department") schedule of water rates and charges, we have, at your request, compiled this special purpose cost of service rate study report for submission to the Indiana Utility Regulatory Commission.

This special purpose cost of service rate study report has been prepared for the purpose of requesting approval of a new schedule of water rates and charges from the Indiana Utility Regulatory Commission and should not be used for any other purpose.

Further, the pro forma financial information in this report which has not been compiled, reviewed or audited by us, is based upon unaudited financial information for the twelve months ended March 31, 2020, which was compiled by us and assumptions provided by management and their consulting engineers or obtained from other sources. This pro forma financial information is prepared for the purpose of showing the estimated financial effects on the Department's revenue and revenue requirements of an adjustment to rates and charges for service and other changes that may be reasonably fixed, known or measured, excluding provisions for future inflation. The actual results achieved may vary from the pro forma information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We have compiled the accompanying comparative statement of net position of the Department as of December 31, 2017, 2018, 2019 and March 31, 2020, and the related comparative statements of revenues, expenses, and changes in net position for the periods then ended and supplementary data. We have not audited or reviewed the accompanying historical financial statements and supplementary data, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

(Continued on next page)

Board of Commissioners
East Chicago Department of Waterworks
December 12, 2022
Page 2

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements are presented on the cash basis of accounting used by the Department, which is a comprehensive basis of accounting other than the generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Department's financial position, results of operations and its cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

PRO FORMA FINANCIAL INFORMATION

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

SCHEDULE OF ESTIMATED PROJECT COSTS AND FUNDING
(Per Consulting Engineers)

| ESTIMATED PROJECT COSTS | BAN | Series A Bonds (20-Year Bond) | Series B Bonds (35-Year Bond) | Series C Bonds (Lead Service Bond) | Total |
|--|-------------|--|--|---|--------------|
| Estimated Construction Costs: | | | | | |
| New standpipe | | \$5,000,000 | | | \$5,000,000 |
| WTP Improvements - 3 CP240 skids | | 6,000,000 | | | 6,000,000 |
| Roxanna water main replacement | | | \$1,500,000 | | 1,500,000 |
| Lead service line and meter pit replacements | | | | \$10,000,000 | 10,000,000 |
| Total Estimated Construction Costs | - | 11,000,000 | 1,500,000 | 10,000,000 | 22,500,000 |
| Estimated Non-Construction Costs: | | | | | |
| Engineering: | | | | | |
| Design engineering (1) | 666,000 | | | | 666,000 |
| Construction engineering (1) | 400,000 | | | | 400,000 |
| Fees paid to IURC: | | | | | |
| IURC rate case fee (2) | | 17,100 | 2,300 | 15,600 | 35,000 |
| IURC bond issue fee (3) | | 32,600 | 4,400 | 29,600 | 66,600 |
| IURC rate case | 705,000 | | | | 705,000 |
| Payoff of BANs | | 899,688 | 297,003 | 757,353 | 1,954,044 |
| Allowance for legal, bond counsel, financial advisory and contingencies | 129,000 | 80,612 | 11,297 | 72,447 | 293,356 |
| Total Estimated Non-Construction Costs | 1,900,000 | 1,030,000 | 315,000 | 875,000 | 4,120,000 |
| Total Estimated Project Costs | \$1,900,000 | \$12,030,000 | \$1,815,000 | \$10,875,000 | \$26,620,000 |
| ESTIMATED PROJECT FUNDING | | | | | |
| Waterworks Bond Anticipation Note of 2022 | \$1,900,000 | | | | \$1,900,000 |
| Waterworks Revenue Bonds of 2023, Series A | | \$12,030,000 | | | 12,030,000 |
| Waterworks Revenue Bonds of 2023, Series B | | | \$1,815,000 | | 1,815,000 |
| Waterworks Revenue Bonds of 2023, Series C | | | | \$10,875,000 | 10,875,000 |
| Total Estimated Project Funding | \$1,900,000 | \$12,030,000 | \$1,815,000 | \$10,875,000 | \$26,620,000 |

(1) Assumes a 10% contingency less any fees paid to date and any fees anticipated to be paid from the BAN per Christopher B. Burke Engineering.

(2) Based on historical fees charged to similar sized communities.

(3) Based on \$0.25 per \$100 of bonds issued.

See "Book 1 - EC Water - 2022 IURC Rates, pages 1-32."

(See Accountant's Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$12,030,000 PRINCIPAL AMOUNT
OF PROPOSED WATERWORKS REVENUE BONDS OF 2023, SERIES A**

Principal payable annually on January 1st, beginning January 1, 2025 and

semi-annually on January 1st and July 1st, beginning July 1, 2038

Interest payable semi-annually January 1st and July 1st

Assumed interest rate as shown

Assumes bonds dated September 1, 2023

| Payment Date | Principal Balance (-----In \$1,000's-----) | Principal | Assumed Interest Rate* (%) | Interest | Total (-----In Dollars-----) | Bond Year |
|--------------|---|-----------------|-------------------------------|-----------------------|---------------------------------|------------------------|
| | | | | | | Total |
| 01/01/24 | \$12,030 | | | \$128,721.00 | \$128,721.00 | \$128,721.00 |
| 07/01/24 | 12,030 | | | 193,081.50 | 193,081.50 | |
| 01/01/25 | 12,030 | \$376 | 3.21 | 193,081.50 | 569,081.50 | 762,163.00 |
| 07/01/25 | 11,654 | | | 187,046.70 | 187,046.70 | |
| 01/01/26 | 11,654 | 383 | 3.21 | 187,046.70 | 570,046.70 | 757,093.40 |
| 07/01/26 | 11,271 | | | 180,899.55 | 180,899.55 | |
| 01/01/27 | 11,271 | 389 | 3.21 | 180,899.55 | 569,899.55 | 750,799.10 |
| 07/01/27 | 10,882 | | | 174,656.10 | 174,656.10 | |
| 01/01/28 | 10,882 | 395 | 3.21 | 174,656.10 | 569,656.10 | 744,312.20 |
| 07/01/28 | 10,487 | | | 168,316.35 | 168,316.35 | |
| 01/01/29 | 10,487 | 401 | 3.21 | 168,316.35 | 569,316.35 | 737,632.70 |
| 07/01/29 | 10,086 | | | 161,880.30 | 161,880.30 | |
| 01/01/30 | 10,086 | 408 | 3.21 | 161,880.30 | 569,880.30 | 731,760.60 |
| 07/01/30 | 9,678 | | | 155,331.90 | 155,331.90 | |
| 01/01/31 | 9,678 | 414 | 3.21 | 155,331.90 | 569,331.90 | 724,663.80 |
| 07/01/31 | 9,264 | | | 148,687.20 | 148,687.20 | |
| 01/01/32 | 9,264 | 421 | 3.21 | 148,687.20 | 569,687.20 | 718,374.40 |
| 07/01/32 | 8,843 | | | 141,930.15 | 141,930.15 | |
| 01/01/33 | 8,843 | 428 | 3.21 | 141,930.15 | 569,930.15 | 711,860.30 |
| 07/01/33 | 8,415 | | | 135,060.75 | 135,060.75 | |
| 01/01/34 | 8,415 | 434 | 3.21 | 135,060.75 | 569,060.75 | 704,121.50 |
| 07/01/34 | 7,981 | | | 128,095.05 | 128,095.05 | |
| 01/01/35 | 7,981 | 441 | 3.21 | 128,095.05 | 569,095.05 | 697,190.10 |
| 07/01/35 | 7,540 | | | 121,017.00 | 121,017.00 | |
| 01/01/36 | 7,540 | 449 | 3.21 | 121,017.00 | 570,017.00 | 691,034.00 |
| 07/01/36 | 7,091 | | | 113,810.55 | 113,810.55 | |
| 01/01/37 | 7,091 | 456 | 3.21 | 113,810.55 | 569,810.55 | 683,621.10 |
| 07/01/37 | 6,635 | | | 106,491.75 | 106,491.75 | |
| 01/01/38 | 6,635 | 463 | 3.21 | 106,491.75 | 569,491.75 | 675,983.50 |
| 07/01/38 | 6,172 | 470 | 3.21 | 99,060.60 | 569,060.60 | |
| 01/01/39 | 5,702 | 478 | 3.21 | 91,517.10 | 569,517.10 | 1,138,577.70 |
| 07/01/39 | 5,224 | 486 | 3.21 | 83,845.20 | 569,845.20 | |
| 01/01/40 | 4,738 | 494 | 3.21 | 76,044.90 | 570,044.90 | 1,139,890.10 |
| 07/01/40 | 4,244 | 501 | 3.21 | 68,116.20 | 569,116.20 | |
| 01/01/41 | 3,743 | 509 | 3.21 | 60,075.15 | 569,075.15 | 1,138,191.35 |
| 07/01/41 | 3,234 | 518 | 3.21 | 51,905.70 | 569,905.70 | |
| 01/01/42 | 2,716 | 526 | 3.21 | 43,591.80 | 569,591.80 | 1,139,497.50 |
| 07/01/42 | 2,190 | 534 | 3.21 | 35,149.50 | 569,149.50 | |
| 01/01/43 | 1,656 | 543 | 3.21 | 26,578.80 | 569,578.80 | 1,138,728.30 |
| 07/01/43 | 1,113 | 552 | 3.21 | 17,863.65 | 569,863.65 | |
| 01/01/44 | 561 | 561 | 3.21 | 9,004.05 | 570,004.05 | 1,139,867.70 |
| Totals | | <u>\$12,030</u> | | <u>\$5,024,083.35</u> | <u>\$17,054,083.35</u> | <u>\$17,054,083.35</u> |

*Interest rate assumes a combination of pooled and subsidized rates plus a cushion to account for any market fluctuations.

(See Accountant's Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$1,815,000 PRINCIPAL AMOUNT
OF PROPOSED WATERWORKS REVENUE BONDS OF 2023, SERIES B**

Principal payable annually on January 1st, beginning January 1, 2024 and
semi-annually on January 1st and July 1st, beginning July 1, 2038

Interest payable semi-annually January 1st and July 1st

Assumed interest rate as shown

Assumes bonds dated September 1, 2023

| Payment Date | Principal | | Assumed Interest Rate* | Interest | Total | Bond Year Total |
|--------------|-------------------------------------|-----------|------------------------|----------------|------------------------|-----------------|
| | Balance (-----In \$1,000's-----) | Principal | Rate* (%) | | (-----In Dollars-----) | |
| 01/01/24 | \$1,815 | \$1 | 4.52 | \$27,346.00 | \$28,346.00 | \$28,346.00 |
| 07/01/24 | 1,814 | | | 40,996.40 | 40,996.40 | |
| 01/01/25 | 1,814 | 1 | 4.52 | 40,996.40 | 41,996.40 | 82,992.80 |
| 07/01/25 | 1,813 | | | 40,973.80 | 40,973.80 | |
| 01/01/26 | 1,813 | 1 | 4.52 | 40,973.80 | 41,973.80 | 82,947.60 |
| 07/01/26 | 1,812 | | | 40,951.20 | 40,951.20 | |
| 01/01/27 | 1,812 | 1 | 4.52 | 40,951.20 | 41,951.20 | 82,902.40 |
| 07/01/27 | 1,811 | | | 40,928.60 | 40,928.60 | |
| 01/01/28 | 1,811 | 1 | 4.52 | 40,928.60 | 41,928.60 | 82,857.20 |
| 07/01/28 | 1,810 | | | 40,906.00 | 40,906.00 | |
| 01/01/29 | 1,810 | 1 | 4.52 | 40,906.00 | 41,906.00 | 82,812.00 |
| 07/01/29 | 1,809 | | | 40,883.40 | 40,883.40 | |
| 01/01/30 | 1,809 | 1 | 4.52 | 40,883.40 | 41,883.40 | 82,766.80 |
| 07/01/30 | 1,808 | | | 40,860.80 | 40,860.80 | |
| 01/01/31 | 1,808 | 1 | 4.52 | 40,860.80 | 41,860.80 | 82,721.60 |
| 07/01/31 | 1,807 | | | 40,838.20 | 40,838.20 | |
| 01/01/32 | 1,807 | 1 | 4.52 | 40,838.20 | 41,838.20 | 82,676.40 |
| 07/01/32 | 1,806 | | | 40,815.60 | 40,815.60 | |
| 01/01/33 | 1,806 | 1 | 4.52 | 40,815.60 | 41,815.60 | 82,631.20 |
| 07/01/33 | 1,805 | | | 40,793.00 | 40,793.00 | |
| 01/01/34 | 1,805 | 1 | 4.52 | 40,793.00 | 41,793.00 | 82,586.00 |
| 07/01/34 | 1,804 | | | 40,770.40 | 40,770.40 | |
| 01/01/35 | 1,804 | 1 | 4.52 | 40,770.40 | 41,770.40 | 82,540.80 |
| 07/01/35 | 1,803 | | | 40,747.80 | 40,747.80 | |
| 01/01/36 | 1,803 | 1 | 4.52 | 40,747.80 | 41,747.80 | 82,495.60 |
| 07/01/36 | 1,802 | | | 40,725.20 | 40,725.20 | |
| 01/01/37 | 1,802 | 1 | 4.52 | 40,725.20 | 41,725.20 | 82,450.40 |
| 07/01/37 | 1,801 | | | 40,702.60 | 40,702.60 | |
| 01/01/38 | 1,801 | 1 | 4.52 | 40,702.60 | 41,702.60 | 82,405.20 |
| 07/01/38 | 1,800 | 28 | 4.52 | 40,680.00 | 68,680.00 | |
| 01/01/39 | 1,772 | 29 | 4.52 | 40,047.20 | 69,047.20 | 137,727.20 |
| 07/01/39 | 1,743 | 29 | 4.52 | 39,391.80 | 68,391.80 | |
| 01/01/40 | 1,714 | 30 | 4.52 | 38,736.40 | 68,736.40 | 137,128.20 |
| 07/01/40 | 1,684 | 31 | 4.52 | 38,058.40 | 69,058.40 | |
| 01/01/41 | 1,653 | 32 | 4.52 | 37,357.80 | 69,357.80 | 138,416.20 |
| 07/01/41 | 1,621 | 32 | 4.52 | 36,634.60 | 68,634.60 | |
| 01/01/42 | 1,589 | 33 | 4.52 | 35,911.40 | 68,911.40 | 137,546.00 |
| 07/01/42 | 1,556 | 34 | 4.52 | 35,165.60 | 69,165.60 | |
| 01/01/43 | 1,522 | 34 | 4.52 | 34,397.20 | 68,397.20 | 137,562.80 |
| Subtotals | | \$327 | | \$1,547,512.40 | \$1,874,512.40 | \$1,874,512.40 |

*Interest rate assumes all subsidized funds are applied to the Series A Bonds and is shown at a pooled rate plus a cushion to account for any market fluctuations.

(Continued on next page)

(See Accountant's Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

**SCHEDULE OF AMORTIZATION OF \$1,815,000 PRINCIPAL AMOUNT
OF PROPOSED WATERWORKS REVENUE BONDS OF 2023, SERIES B**

Principal payable annually on January 1st, beginning January 1, 2024 and
semi-annually on January 1st and July 1st, beginning July 1, 2038

Interest payable semi-annually January 1st and July 1st

Assumed interest rate as shown

Assumes bonds dated September 1, 2023

| Payment Date | Principal Balance (-----In \$1,000's-----) | Principal | Assumed Interest Rate* (%) | Interest (-----In Dollars-----) | Total (-----In Dollars-----) | Bond Year Total |
|---------------------------|---|----------------|-------------------------------|------------------------------------|---------------------------------|-----------------------|
| Subtotals carried forward | | \$327 | | \$1,547,512.40 | \$1,874,512.40 | \$1,874,512.40 |
| 07/01/43 | \$1,488 | 35 | 4.52 | 33,628.80 | 68,628.80 | |
| 01/01/44 | 1,453 | 36 | 4.52 | 32,837.80 | 68,837.80 | 137,466.60 |
| 07/01/44 | 1,417 | 37 | 4.52 | 32,024.20 | 69,024.20 | |
| 01/01/45 | 1,380 | 38 | 4.52 | 31,188.00 | 69,188.00 | 138,212.20 |
| 07/01/45 | 1,342 | 39 | 4.52 | 30,329.20 | 69,329.20 | |
| 01/01/46 | 1,303 | 39 | 4.52 | 29,447.80 | 68,447.80 | 137,777.00 |
| 07/01/46 | 1,264 | 40 | 4.52 | 28,566.40 | 68,566.40 | |
| 01/01/47 | 1,224 | 41 | 4.52 | 27,662.40 | 68,662.40 | 137,228.80 |
| 07/01/47 | 1,183 | 42 | 4.52 | 26,735.80 | 68,735.80 | |
| 01/01/48 | 1,141 | 43 | 4.52 | 25,786.60 | 68,786.60 | 137,522.40 |
| 07/01/48 | 1,098 | 44 | 4.52 | 24,814.80 | 68,814.80 | |
| 01/01/49 | 1,054 | 45 | 4.52 | 23,820.40 | 68,820.40 | 137,635.20 |
| 07/01/49 | 1,009 | 46 | 4.52 | 22,803.40 | 68,803.40 | |
| 01/01/50 | 963 | 47 | 4.52 | 21,763.80 | 68,763.80 | 137,567.20 |
| 07/01/50 | 916 | 48 | 4.52 | 20,701.60 | 68,701.60 | |
| 01/01/51 | 868 | 49 | 4.52 | 19,616.80 | 68,616.80 | 137,318.40 |
| 07/01/51 | 819 | 50 | 4.52 | 18,509.40 | 68,509.40 | |
| 01/01/52 | 769 | 52 | 4.52 | 17,379.40 | 69,379.40 | 137,888.80 |
| 07/01/52 | 717 | 53 | 4.52 | 16,204.20 | 69,204.20 | |
| 01/01/53 | 664 | 54 | 4.52 | 15,006.40 | 69,006.40 | 138,210.60 |
| 07/01/53 | 610 | 55 | 4.52 | 13,786.00 | 68,786.00 | |
| 01/01/54 | 555 | 56 | 4.52 | 12,543.00 | 68,543.00 | 137,329.00 |
| 07/01/54 | 499 | 58 | 4.52 | 11,277.40 | 69,277.40 | |
| 01/01/55 | 441 | 59 | 4.52 | 9,966.60 | 68,966.60 | 138,244.00 |
| 07/01/55 | 382 | 60 | 4.52 | 8,633.20 | 68,633.20 | |
| 01/01/56 | 322 | 62 | 4.52 | 7,277.20 | 69,277.20 | 137,910.40 |
| 07/01/56 | 260 | 63 | 4.52 | 5,876.00 | 68,876.00 | |
| 01/01/57 | 197 | 64 | 4.52 | 4,452.20 | 68,452.20 | 137,328.20 |
| 07/01/57 | 133 | 66 | 4.52 | 3,005.80 | 69,005.80 | |
| 01/01/58 | 67 | 67 | 4.52 | 1,514.20 | 68,514.20 | 137,520.00 |
| Totals | | <u>\$1,815</u> | | <u>\$2,124,671.20</u> | <u>\$3,939,671.20</u> | <u>\$3,939,671.20</u> |

*Interest rate assumes all subsidized funds are applied to the Series A Bonds and is shown at a pooled rate plus a cushion to account for any market fluctuations.

(See Accountant's Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$10,875,000 PRINCIPAL AMOUNT
OF PROPOSED WATERWORKS REVENUE BONDS OF 2023, SERIES C**

Principal payable annually on January 1st, beginning January 1, 2024 and
semi-annually on January 1st and July 1st, beginning July 1, 2038

Interest payable semi-annually January 1st and July 1st

Assumed interest rate as shown

Assumes bonds dated September 1, 2023

| Payment Date | Principal Balance (-----In \$1,000's-----) | Principal | Assumed Interest Rate (%) | Interest (-----In Dollars-----) | Total | Bond Year Total |
|--------------|---|-----------|------------------------------|------------------------------------|----------------|-----------------|
| 01/01/24 | \$10,875 | \$1 | 2.00 | \$72,500.00 | \$73,500.00 | \$73,500.00 |
| 07/01/24 | 10,874 | | | 108,740.00 | 108,740.00 | |
| 01/01/25 | 10,874 | 1 | 2.00 | 108,740.00 | 109,740.00 | 218,480.00 |
| 07/01/25 | 10,873 | | | 108,730.00 | 108,730.00 | |
| 01/01/26 | 10,873 | 1 | 2.00 | 108,730.00 | 109,730.00 | 218,460.00 |
| 07/01/26 | 10,872 | | | 108,720.00 | 108,720.00 | |
| 01/01/27 | 10,872 | 1 | 2.00 | 108,720.00 | 109,720.00 | 218,440.00 |
| 07/01/27 | 10,871 | | | 108,710.00 | 108,710.00 | |
| 01/01/28 | 10,871 | 1 | 2.00 | 108,710.00 | 109,710.00 | 218,420.00 |
| 07/01/28 | 10,870 | | | 108,700.00 | 108,700.00 | |
| 01/01/29 | 10,870 | 1 | 2.00 | 108,700.00 | 109,700.00 | 218,400.00 |
| 07/01/29 | 10,869 | | | 108,690.00 | 108,690.00 | |
| 01/01/30 | 10,869 | 1 | 2.00 | 108,690.00 | 109,690.00 | 218,380.00 |
| 07/01/30 | 10,868 | | | 108,680.00 | 108,680.00 | |
| 01/01/31 | 10,868 | 1 | 2.00 | 108,680.00 | 109,680.00 | 218,360.00 |
| 07/01/31 | 10,867 | | | 108,670.00 | 108,670.00 | |
| 01/01/32 | 10,867 | 1 | 2.00 | 108,670.00 | 109,670.00 | 218,340.00 |
| 07/01/32 | 10,866 | | | 108,660.00 | 108,660.00 | |
| 01/01/33 | 10,866 | 1 | 2.00 | 108,660.00 | 109,660.00 | 218,320.00 |
| 07/01/33 | 10,865 | | | 108,650.00 | 108,650.00 | |
| 01/01/34 | 10,865 | 1 | 2.00 | 108,650.00 | 109,650.00 | 218,300.00 |
| 07/01/34 | 10,864 | | | 108,640.00 | 108,640.00 | |
| 01/01/35 | 10,864 | 1 | 2.00 | 108,640.00 | 109,640.00 | 218,280.00 |
| 07/01/35 | 10,863 | | | 108,630.00 | 108,630.00 | |
| 01/01/36 | 10,863 | 1 | 2.00 | 108,630.00 | 109,630.00 | 218,260.00 |
| 07/01/36 | 10,862 | | | 108,620.00 | 108,620.00 | |
| 01/01/37 | 10,862 | 1 | 2.00 | 108,620.00 | 109,620.00 | 218,240.00 |
| 07/01/37 | 10,861 | | | 108,610.00 | 108,610.00 | |
| 01/01/38 | 10,861 | 1 | 2.00 | 108,610.00 | 109,610.00 | 218,220.00 |
| 07/01/38 | 10,860 | 222 | 2.00 | 108,600.00 | 330,600.00 | |
| 01/01/39 | 10,638 | 224 | 2.00 | 106,380.00 | 330,380.00 | 660,980.00 |
| 07/01/39 | 10,414 | 227 | 2.00 | 104,140.00 | 331,140.00 | |
| 01/01/40 | 10,187 | 229 | 2.00 | 101,870.00 | 330,870.00 | 662,010.00 |
| 07/01/40 | 9,958 | 231 | 2.00 | 99,580.00 | 330,580.00 | |
| 01/01/41 | 9,727 | 233 | 2.00 | 97,270.00 | 330,270.00 | 660,850.00 |
| 07/01/41 | 9,494 | 236 | 2.00 | 94,940.00 | 330,940.00 | |
| 01/01/42 | 9,258 | 238 | 2.00 | 92,580.00 | 330,580.00 | 661,520.00 |
| 07/01/42 | 9,020 | 241 | 2.00 | 90,200.00 | 331,200.00 | |
| 01/01/43 | 8,779 | 243 | 2.00 | 87,790.00 | 330,790.00 | 661,990.00 |
| Subtotals | | \$2,339 | | \$4,098,750.00 | \$6,437,750.00 | \$6,437,750.00 |

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(See Accountant's Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

**SCHEDULE OF AMORTIZATION OF \$10,875,000 PRINCIPAL AMOUNT
OF PROPOSED WATERWORKS REVENUE BONDS OF 2023, SERIES C**

Principal payable annually on January 1st, beginning January 1, 2024 and
semi-annually on January 1st and July 1st, beginning July 1, 2038

Interest payable semi-annually January 1st and July 1st

Assumed interest rate as shown

Assumes bonds dated September 1, 2023

| Payment Date | Principal Balance (-----In \$1,000's-----) | Principal | Assumed Interest Rate (%) | Interest | Total (-----In Dollars-----) | Bond Year Total |
|---------------------------|---|-----------------|------------------------------|-----------------------|---------------------------------|------------------------|
| Subtotals carried forward | | \$2,339 | | \$4,098,750.00 | \$6,437,750.00 | \$6,437,750.00 |
| 07/01/43 | \$8,536 | 245 | 2.00 | 85,360.00 | 330,360.00 | |
| 01/01/44 | 8,291 | 248 | 2.00 | 82,910.00 | 330,910.00 | 661,270.00 |
| 07/01/44 | 8,043 | 250 | 2.00 | 80,430.00 | 330,430.00 | |
| 01/01/45 | 7,793 | 253 | 2.00 | 77,930.00 | 330,930.00 | 661,360.00 |
| 07/01/45 | 7,540 | 255 | 2.00 | 75,400.00 | 330,400.00 | |
| 01/01/46 | 7,285 | 258 | 2.00 | 72,850.00 | 330,850.00 | 661,250.00 |
| 07/01/46 | 7,027 | 261 | 2.00 | 70,270.00 | 331,270.00 | |
| 01/01/47 | 6,766 | 263 | 2.00 | 67,660.00 | 330,660.00 | 661,930.00 |
| 07/01/47 | 6,503 | 266 | 2.00 | 65,030.00 | 331,030.00 | |
| 01/01/48 | 6,237 | 268 | 2.00 | 62,370.00 | 330,370.00 | 661,400.00 |
| 07/01/48 | 5,969 | 271 | 2.00 | 59,690.00 | 330,690.00 | |
| 01/01/49 | 5,698 | 274 | 2.00 | 56,980.00 | 330,980.00 | 661,670.00 |
| 07/01/49 | 5,424 | 277 | 2.00 | 54,240.00 | 331,240.00 | |
| 01/01/50 | 5,147 | 279 | 2.00 | 51,470.00 | 330,470.00 | 661,710.00 |
| 07/01/50 | 4,868 | 282 | 2.00 | 48,680.00 | 330,680.00 | |
| 01/01/51 | 4,586 | 285 | 2.00 | 45,860.00 | 330,860.00 | 661,540.00 |
| 07/01/51 | 4,301 | 288 | 2.00 | 43,010.00 | 331,010.00 | |
| 01/01/52 | 4,013 | 291 | 2.00 | 40,130.00 | 331,130.00 | 662,140.00 |
| 07/01/52 | 3,722 | 294 | 2.00 | 37,220.00 | 331,220.00 | |
| 01/01/53 | 3,428 | 296 | 2.00 | 34,280.00 | 330,280.00 | 661,500.00 |
| 07/01/53 | 3,132 | 299 | 2.00 | 31,320.00 | 330,320.00 | |
| 01/01/54 | 2,833 | 302 | 2.00 | 28,330.00 | 330,330.00 | 660,650.00 |
| 07/01/54 | 2,531 | 305 | 2.00 | 25,310.00 | 330,310.00 | |
| 01/01/55 | 2,226 | 309 | 2.00 | 22,260.00 | 331,260.00 | 661,570.00 |
| 07/01/55 | 1,917 | 312 | 2.00 | 19,170.00 | 331,170.00 | |
| 01/01/56 | 1,605 | 315 | 2.00 | 16,050.00 | 331,050.00 | 662,220.00 |
| 07/01/56 | 1,290 | 318 | 2.00 | 12,900.00 | 330,900.00 | |
| 01/01/57 | 972 | 321 | 2.00 | 9,720.00 | 330,720.00 | 661,620.00 |
| 07/01/57 | 651 | 324 | 2.00 | 6,510.00 | 330,510.00 | |
| 01/01/58 | 327 | 327 | 2.00 | 3,270.00 | 330,270.00 | 660,780.00 |
| Totals | | <u>\$10,875</u> | | <u>\$5,485,360.00</u> | <u>\$16,360,360.00</u> | <u>\$16,360,360.00</u> |

(See Accountant's Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

(For explanation of references, see pages 12 - 17)

| | 12 Months Ended 3/31/2020 (Unaudited) | Test Year Adjustments* | Sub-total | Pro Forma Adjustments | Reference | Pro Forma |
|--|--|---------------------------|-----------|--------------------------|-----------|-----------|
| Operations - Conventional Plant | | | | | | |
| Electric | \$113,282 | | \$113,282 | \$14,350 | (9) | \$127,632 |
| Gas | 15,067 | | 15,067 | 1,373 | (9) | 16,440 |
| Materials and Supplies | 1,996 | | 1,996 | | | 1,996 |
| Sub-totals | 130,345 | - | 130,345 | 15,723 | | 146,068 |
| Treatment Operations - Filtration Plant | | | | | | |
| Salaries & Wages | 332,024 | | 332,024 | 51,330 | (2) | 383,354 |
| Overtime | 151,689 | | 151,689 | 48,311 | (3) | 200,000 |
| Employer Cost | 430 | | 430 | 330 | (7) | 760 |
| PERF | 54,176 | | 54,176 | 11,160 | (5) | 65,336 |
| Payroll Taxes | 37,127 | | 37,127 | 7,500 | (4) | 44,627 |
| Workman's Comp | 4,232 | | 4,232 | | | 4,232 |
| Clothing Allowance | 1,925 | | 1,925 | | | 1,925 |
| Health and Life Insurance | 95,127 | | 95,127 | 56,273 | (6) | 151,400 |
| Electric | 377,637 | | 377,637 | 45,788 | (10) | 423,425 |
| Gas | 23,208 | | 23,208 | (1,248) | (10) | 21,960 |
| Chemicals | 185,528 | | 185,528 | | | 185,528 |
| Materials and Supplies | 140,148 | | 140,148 | | | 140,148 |
| Contractual Services - Testing | 6,425 | | 6,425 | | | 6,425 |
| Contractual Services - Other | 184,128 | \$1,810 (1) | 185,938 | (36,921) | (8) | 149,017 |
| Miscellaneous | 16,572 | | 16,572 | | | 16,572 |
| Sub-totals | 1,610,376 | 1,810 | 1,612,186 | 182,523 | | 1,794,709 |
| Treatment - Maintenance | | | | | | |
| Salaries & Wages | 67,489 | | 67,489 | 162,257 | (2) | 229,746 |
| Overtime | 3,178 | | 3,178 | 6,822 | (3) | 10,000 |
| Employer Cost | 74 | | 74 | 306 | (7) | 380 |
| PERF | 7,915 | | 7,915 | 18,937 | (5) | 26,852 |
| Payroll Taxes | 5,422 | | 5,422 | 12,919 | (4) | 18,341 |
| Workman's Comp | 675 | | 675 | | | 675 |
| Clothing Allowance | 300 | | 300 | | | 300 |
| Health and Life Insurance | 16,774 | | 16,774 | 19,626 | (6) | 36,400 |
| Gas | 2,840 | | 2,840 | | | 2,840 |
| Materials and Supplies | 137,368 | | 137,368 | (4,581) | (8)(11) | 132,787 |
| Contractual Services - Other | 10,194 | | 10,194 | | | 10,194 |
| Miscellaneous | 446 | | 446 | | | 446 |
| Sub-totals | 252,675 | - | 252,675 | 216,286 | | 468,961 |

*See page 12 for timing adjustments related to the Test Year.

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

(For explanation of references, see pages 12 - 17)

| | 12 Months Ended 03/31/20 (Unaudited) | Test Year Adjustments* | Sub-total | Pro Forma Adjustments | Reference | Pro Forma |
|--|---|---------------------------|-------------|--------------------------|-----------|-------------|
| Transmission & Distribution - Maintenance | | | | | | |
| Salaries & Wages | \$42,324 | | \$42,324 | \$137,814 | (2) | \$180,138 |
| Overtime | - | | - | 5,000 | (3) | 5,000 |
| Employer Cost | 69 | | 69 | 311 | (7) | 380 |
| PERF | 4,739 | | 4,739 | 15,996 | (5) | 20,735 |
| Payroll Taxes | 3,238 | | 3,238 | 10,925 | (4) | 14,163 |
| Workman's Comp | 675 | | 675 | | | 675 |
| Clothing Allowance | 600 | | 600 | | | 600 |
| Health and Life Insurance | 16,368 | | 16,368 | 56,032 | (6) | 72,400 |
| Electric | 2,854 | | 2,854 | | | 2,854 |
| Gas | 8,149 | | 8,149 | | | 8,149 |
| Materials and Supplies | 28,811 | | 28,811 | | | 28,811 |
| Contractual Services - Other | 868,718 | \$980,322 (1) | 1,849,040 | (82,500) | (8) | 1,766,540 |
| Miscellaneous | 882 | | 882 | | | 882 |
| Sub-totals | 977,427 | 980,322 | 1,957,749 | 143,578 | | 2,101,327 |
| Customer Accounts | | | | | | |
| Salaries & Wages | 274,107 | | 274,107 | (109,122) | (2) | 164,985 |
| Overtime | 5,125 | | 5,125 | 4,875 | (3) | 10,000 |
| Employer Cost | 663 | | 663 | (188) | (7) | 475 |
| PERF | 25,203 | | 25,203 | (5,605) | (5) | 19,598 |
| Payroll Taxes | 21,274 | | 21,274 | (7,888) | (4) | 13,386 |
| Workman's Comp | 3,300 | | 3,300 | | | 3,300 |
| Clothing Allowance | 1,200 | | 1,200 | | | 1,200 |
| Health and Life Insurance | 93,202 | | 93,202 | (38,602) | (6) | 54,600 |
| Contractual Services - Other | 6,533 | | 6,533 | | | 6,533 |
| Miscellaneous | 45,502 | | 45,502 | | | 45,502 |
| Sub-totals | 476,109 | - | 476,109 | (156,530) | | 319,579 |
| Administrative & General | | | | | | |
| Salaries & Wages | 131,326 | | 131,326 | (27,142) | (2) | 104,184 |
| Overtime | - | | - | 2,000 | (3) | 2,000 |
| Employer Cost | 155 | | 155 | 35 | (7) | 190 |
| PERF | 10,538 | | 10,538 | 1,355 | (5) | 11,893 |
| Payroll Taxes | 9,847 | | 9,847 | (1,724) | (4) | 8,123 |
| Workman's Comp | 1,175 | | 1,175 | | | 1,175 |
| Health and Life Insurance | 45,830 | | 45,830 | 8,370 | (6) | 54,200 |
| General Liability Insurance | 42,606 | | 42,606 | | | 42,606 |
| Electric | 22,159 | | 22,159 | | | 22,159 |
| Gas | 7,595 | | 7,595 | | | 7,595 |
| Materials and Supplies | 15,930 | | 15,930 | | | 15,930 |
| Contractual Services - Accounting | 82,424 | | 82,424 | | | 82,424 |
| Contractual Services - Other | 597,976 | | 597,976 | 145,969 | (12) | 743,945 |
| Miscellaneous | 50,096 | | 50,096 | | | 50,096 |
| Taxes | 85,077 | | 85,077 | (85,077) | (13) | - |
| Sub-totals | 1,102,734 | - | 1,102,734 | 43,786 | | 1,146,520 |
| Total Operation and Maintenance Disbursements | \$4,549,666 | \$982,132 | \$5,531,798 | \$445,366 | | \$5,977,164 |

*See page 12 for timing adjustments related to the Test Year.

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

Adjustment (1) - Contractual Service Adjustments

Part A:

To adjust test year to include water related disbursements paid from the Gaming Fund that should have been paid from the Water Fund had the funds been available.

| <u>Water Department</u> | <u>Water Account</u> | | | |
|--|------------------------------|--|-----------------------------|------------------|
| Transmission and Distribution - Maintenance | Contractual Services - Other | CALUMET CITY PLUMBING AND HEATING CO INC | | |
| | | May-19 | \$19,704 | |
| | | Jul-19 | 40,586 | |
| | | Aug-19 | 5,253 | |
| | | Oct-19 | 87,135 | |
| | | Nov-19 | 63,014 | |
| | | Subtotal | <u> </u> | \$215,692 |
| | | CALUMET WASTE RECYCLING INC | | |
| | | May-19 | 12,470 | |
| | | Dec-19 | 8,109 | |
| | | Subtotal | <u> </u> | 20,579 |
| | | HASSE CONSTRUCTION CO INC | | |
| | | Jul-19 | 8,345 | |
| | | Nov-19 | 36,908 | |
| | | Subtotal | <u> </u> | 45,253 |
| | | HESSVILLE PLUMBING INC | | |
| | | Aug-19 | 6,352 | |
| | | Sep-19 | 21,612 | |
| | | Nov-19 | 16,180 | |
| | | Dec-19 | 3,826 | |
| | | Subtotal | <u> </u> | 47,970 |
| ME SIMPSON COMPANY INC | | | | |
| Dec-19 | 5,340 | | | |
| Subtotal | <u> </u> | 5,340 | | |
| NIES ENGINEERING INC | | | | |
| Jul-19 | 50,000 | | | |
| Dec-19 | 2,202 | | | |
| Subtotal | <u> </u> | 52,202 | | |
| R & D CONSTRUCTION 1 INC | | | | |
| Jun-19 | 28,046 | | | |
| Sep-19 | 20,179 | | | |
| Oct-19 | 1,337 | | | |
| Subtotal | <u> </u> | 49,562 | | |
| Total Transmission and Distribution - Maintenance Adjustment | | | <u> </u> | <u>\$436,598</u> |
| Treatment Operations - Filtration Plant | Contractual Services - Other | MICROBAC LABORATORIES INC | | |
| | | Jun-19 | \$625 | |
| | | Jul-19 | 125 | |
| | | Sep-19 | 50 | |
| | | Oct-19 | 1,010 | |
| | | Subtotal | <u> </u> | <u>\$1,810</u> |
| Total Treatment Operations - Filtration Plant Adjustment | | | <u> </u> | <u>\$1,810</u> |

Part B:

To adjust test year to include water related disbursements that were invoiced during the Test Year but not paid from Water funds until after the Test Year period due to lack of funds.

| | | | | |
|--|------------------------------|--|-----------------------------|------------------|
| Transmission and Distribution - Maintenance | Contractual Services - Other | CALUMET CITY PLUMBING AND HEATING CO INC | | |
| | | Mar-20 | \$2,800 | |
| | | Subtotal | <u> </u> | \$2,800 |
| | | HASSE CONSTRUCTION CO INC | | |
| | | Dec-19 | 31,578 | |
| | | Jan-20 | 254,484 | |
| | | Feb-20 | 154,571 | |
| | | Mar-20 | 66,194 | |
| | | Subtotal | <u> </u> | 506,827 |
| | | HESSVILLE PLUMBING INC | | |
| | | Jan-20 | 3,826 | |
| Feb-20 | 4,297 | | | |
| Mar-20 | 25,974 | | | |
| Subtotal | <u> </u> | 34,097 | | |
| Total Transmission and Distribution - Maintenance Adjustment | | | <u> </u> | <u>\$543,724</u> |

Note: The Waterworks Department received money from the General Fund in June 2020 as a temporary transfer in accordance with Resolution No. 20-0005 and subsequently paid the invoices listed above.

See "Book 1 - EC Water - 2022 IURC Rates, pages 33-39."

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(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

Adjustment (2) - Payroll

To adjust test year salaries and wages to reflect increases in staff and pay rate changes based on estimates provided by utility management.

| | <u>Pro Forma Salaries and Wages</u> | <u>Test Year Salaries and Wages</u> | <u>Allocated Adjustment</u> |
|---|---|---|---------------------------------|
| Treatment Operations - Filtration Plant | \$383,354 | \$332,024 | \$51,330 |
| Treatment - Maintenance | 229,746 | 67,489 | 162,257 |
| Transmission & Distribution - Maintenance | 180,138 | 42,324 | 137,814 |
| Customer Accounts | 164,985 | 274,107 | (109,122) |
| Administrative & General | 104,184 | 131,326 | (27,142) |
| Totals | <u>\$1,062,407</u> | <u>\$847,270</u> | <u>\$215,137</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 40-65."

Adjustment (3) - Overtime

To adjust test year overtime to reflect increases in staff and pay rate changes based on estimates provided by utility management.

| | <u>Pro Forma Overtime</u> | <u>Test Year Overtime</u> | <u>Allocated Adjustment</u> |
|---|-------------------------------|-------------------------------|---------------------------------|
| Treatment Operations - Filtration Plant | \$200,000 | \$151,689 | \$48,311 |
| Treatment - Maintenance | 10,000 | 3,178 | 6,822 |
| Transmission & Distribution - Maintenance | 5,000 | - | 5,000 |
| Customer Accounts | 10,000 | 5,125 | 4,875 |
| Administrative & General | 2,000 | - | 2,000 |
| Totals | <u>\$227,000</u> | <u>\$159,992</u> | <u>\$67,008</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 66-72."

Adjustment (4) - FICA

To adjust test year FICA disbursements for pro forma salaries and wages.

| | <u>Pro Forma Salaries and Wages</u> | <u>Times 7.65%</u> | <u>Subtotal</u> | <u>Less Test Year</u> | <u>Adjustment</u> |
|---|---|--------------------|-----------------|---------------------------|-------------------|
| Treatment Operations - Filtration Plant | \$583,354 | 7.65% | \$44,627 | \$37,127 | \$7,500 |
| Treatment - Maintenance | 239,746 | 7.65% | 18,341 | 5,422 | 12,919 |
| Transmission & Distribution - Maintenance | 185,138 | 7.65% | 14,163 | 3,238 | 10,925 |
| Customer Accounts | 174,985 | 7.65% | 13,386 | 21,274 | (7,888) |
| Administrative & General | 106,184 | 7.65% | 8,123 | 9,847 | (1,724) |
| Totals | <u>\$1,289,407</u> | | <u>\$98,640</u> | <u>\$76,908</u> | <u>\$21,732</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 73-83."

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(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

Adjustment (5) - PERF

To adjust test year PERF disbursements for pro forma salaries and wages.

| | Pro Forma Salaries and Wages | Times 11.20% | Subtotal | Less Test Year | Adjustment |
|---|---------------------------------|--------------|------------------|-------------------|-----------------|
| Treatment Operations - Filtration Plant | \$583,354 | 11.20% | \$65,336 | \$54,176 | \$11,160 |
| Treatment - Maintenance | 239,746 | 11.20% | 26,852 | 7,915 | 18,937 |
| Transmission & Distribution - Maintenance | 185,138 | 11.20% | 20,735 | 4,739 | 15,996 |
| Customer Accounts | 174,985 | 11.20% | 19,598 | 25,203 | (5,605) |
| Administrative & General | 106,184 | 11.20% | 11,893 | 10,538 | 1,355 |
| Totals | <u>\$1,289,407</u> | | <u>\$144,414</u> | <u>\$102,571</u> | <u>\$41,843</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 84-96."

Adjustment (6) - Health and Life Insurance

To adjust test year health and life insurance disbursements based on current premiums provided by utility management.

| | Pro Forma | Less Test Year | Adjustment |
|---|------------------|-------------------|------------------|
| Treatment Operations - Filtration Plant | \$151,400 | \$95,127 | \$56,273 |
| Treatment - Maintenance | 36,400 | 16,774 | 19,626 |
| Transmission & Distribution - Maintenance | 72,400 | 16,368 | 56,032 |
| Customer Accounts | 54,600 | 93,202 | (38,602) |
| Administrative & General | 54,200 | 45,830 | 8,370 |
| Totals | <u>\$369,000</u> | <u>\$267,301</u> | <u>\$101,699</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 97-107."

Adjustment (7) - Unemployment Insurance

To adjust test year unemployment insurance disbursements based on current premiums provided by utility management.

| | Number of Employees | Times Yearly Rate | Pro Forma | Less Test Year | Adjustment |
|---|------------------------|----------------------|----------------|-------------------|--------------|
| Treatment Operations - Filtration Plant | 8 | \$95 | \$760 | \$430 | \$330 |
| Treatment - Maintenance | 4 | 95 | 380 | 74 | 306 |
| Transmission & Distribution - Maintenance | 4 | 95 | 380 | 69 | 311 |
| Customer Accounts | 5 | 95 | 475 | 663 | (188) |
| Administrative & General | 2 | 95 | 190 | 155 | 35 |
| Totals | | | <u>\$2,185</u> | <u>\$1,391</u> | <u>\$794</u> |

Note: Indiana unemployment is a certain percentage of the first \$9,500 of wages of each employee. For the test year, the Utility paid 0.771% on these wages for unemployment. A conservative 1% is used here for planning purposes.

See "Book 1 - EC Water - 2022 IURC Rates, pages 108-118."

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(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

Adjustment (8) - Capital or Non-recurring Items

To adjust items that may be capital or non-recurring in nature.

| Account | Vendor | Date | Description | Amount |
|--|-----------------------|------------|----------------------------|--------------------|
| Treatment Operations Contractual Services - Other | Air Services Company | 8/5/2019 | 50 HP Air Compressor | (\$19,756) |
| Treatment Operations Contractual Services - Other | Overhead Door Company | 1/29/20 | Garage door repairs | (17,165) |
| Treatment Maintenance Materials and Supplies | HVAC Masters Inc | 12/2/19 | Furnish and install heater | (10,181) |
| Transmission and Distribution Contractual Services - Other | Calumet City Plumbing | 11/18/2019 | Line stop installations | (82,500) |
| Total non-recurring items | | | | <u>(\$129,602)</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 119-134."

Adjustment (9) - Operations - Conventional Plant: Utilities

To normalize test year electric for 12 monthly bills and current NIPSCO rates. Energy (KWH) and demand (KW) for the test year were used to calculate pro forma electric charges from NIPSCO's current IURC Electric Service Tariff.

| | |
|--------------------------------------|------------------|
| Pro forma electric disbursement | \$127,632 |
| Less test year electric disbursement | <u>(113,282)</u> |
| Adjustment | <u>\$14,350</u> |

To normalize test year utilities for 12 payments for gas (11 payments in test year)

| | |
|-----------------------------|-----------------|
| Average monthly NIPSCO bill | \$1,370 |
| Times 12 months | <u>12</u> |
| Normalized gas disbursement | 16,440 |
| Less test year disbursement | <u>(15,067)</u> |
| Adjustment | <u>\$1,373</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 135-140."

Adjustment (10) - Treatment Operations - Filtration Plant: Utilities

To normalize test year electric for 12 monthly bills and current NIPSCO rates. Energy (KWH) and demand (KW) for the test year were used to calculate pro forma electric charges from NIPSCO's current IURC Electric Service Tariff.

| | |
|--------------------------------------|------------------|
| Pro forma electric disbursement | \$423,425 |
| Less test year electric disbursement | <u>(377,637)</u> |
| Adjustment | <u>\$45,788</u> |

To normalize test year utilities for 12 payments for gas (10 payments in test year)

| | |
|-----------------------------|------------------|
| Average monthly NIPSCO bill | \$1,830 |
| Times 12 months | <u>12</u> |
| Normalized gas disbursement | 21,960 |
| Less test year disbursement | <u>(23,208)</u> |
| Adjustment | <u>(\$1,248)</u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 141-385."

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

Adjustment (11) - Periodic Maintenance

To adjust the test year to include average projected periodic maintenance disbursements provided by the utility management.

| | Conventional Plant | | | | | | Total |
|--------------------------------|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | |
| 1 Pump HS | | \$150 | | \$150 | | \$150 | \$450 |
| 2 Pumps RW | | 300 | | 300 | | 300 | 900 |
| 2 Air Compressors | \$7,000 | 7,000 | \$7,000 | 7,000 | \$7,000 | 7,000 | 42,000 |
| Emerg - Compressor | 200 | | 200 | | 200 | | 600 |
| Emerg - Pump | | 2,000 | | 2,000 | | 2,000 | 6,000 |
| Emerg - Generator | 2,250 | | 2,250 | | 2,250 | | 6,750 |
| Totals | \$9,450 | \$9,450 | \$9,450 | \$9,450 | \$9,450 | \$9,450 | \$56,700 |
| | Membrane Plant | | | | | | |
| | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
| 6 Pumps | \$15,000 | | \$15,000 | | | \$15,000 | \$45,000 |
| 6 Membranes | 7,000 | \$7,000 | 7,000 | \$7,000 | \$7,000 | 7,000 | 42,000 |
| 2 Blowers | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 12,000 |
| 2 Dryers | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 12,000 |
| 2 Air Compressors | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 72,000 |
| Totals | \$38,000 | \$23,000 | \$38,000 | \$23,000 | \$23,000 | \$38,000 | \$183,000 |
| Average | | | | | | | \$30,500 |
| Pro forma periodic maintenance | | | | | | | \$40,000 |
| Less test year | | | | | | | (34,400) |
| Adjustment | | | | | | | \$5,600 |

See "Book 1 - EC Water - 2022 IURC Rates, pages 386-387."

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(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL CASH OPERATING DISBURSEMENTS

Adjustment (12) - Shared Labor Costs

To adjust test year transfers to the Utility Revolving Fund for Water Portion of shared labor costs per Resolution No. SD14-02 and Resolution No. WD-14-01, both dated January 16, 2014.

| | |
|---|-------------------------|
| Pro forma shared labor costs (utility revolving fund) | \$663,502 |
| Less test year | <u>(517,533)</u> |
| Adjustment | <u><u>\$145,969</u></u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 388-392."

Adjustment (13) - Utility Receipts Tax

To remove test year utility receipts tax due to House Enrolled Act 1002-2022.

| | |
|---|--------------------------|
| Pro forma shared labor costs (utility revolving fund) | \$ - |
| Less test year | <u>(85,077)</u> |
| Adjustment | <u><u>(\$85,077)</u></u> |

See "Book 1 - EC Water - 2022 IURC Rates, pages 393-396."

(See Accountants' Compilation Report)

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

SCHEDULE OF NORMALIZED OPERATING RECEIPTS

| | Calendar Year Ended 12/31/2019 | Adjustments | Ref. | Normalized Revenues |
|------------------------------|--------------------------------------|--------------------|--------|------------------------|
| Operating Receipts: | | | | |
| Metered/measured: | | | | |
| Residential | \$1,260,990 | (\$31,077) | (1)(5) | \$1,229,913 |
| Commercial | 704,680 | 1,479 | (2)(5) | 706,159 |
| Industrial | 3,286,220 | (48,119) | (3)(5) | 3,238,101 |
| Housing and Public Authority | 264,416 | (63) | (4)(5) | 264,353 |
| Fire Protection | 54,241 | | | 54,241 |
| Fire Protection - Civil City | 581,434 | | | 581,434 |
| Hydrant Rental | 31,969 | | | 31,969 |
| Penalties | 35,624 | | | 35,624 |
| Other Service Revenues | 299,363 | (75,238) | (6) | 224,125 |
| Total Operating Receipts | <u>\$6,518,937</u> | <u>(\$153,018)</u> | | <u>\$6,365,919</u> |

EXPLANATION OF ADJUSTMENTS

Adjustment (1)

Residential

To normalize test year collections based on usage (billings for April 2019 - March 2020) to adjust for timing differences between billing and recording transactions in the general ledger.

| | | |
|---|---------------|--------------------|
| Test year tier I usage (in 1,000 gallons) | 285,195 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.84</u> | |
| Calculated flow receipts | | \$524,759 |
| Test year tier II usage (in 1,000 gallons) | 49,068 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.80</u> | |
| Calculated flow receipts | | 88,322 |
| Test year tier III usage (in 1,000 gallons) | 2,248 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.77</u> | |
| Calculated flow receipts | | 3,979 |
| Base charge | | 617,748 |
| Less: Test year receipts | | <u>(1,260,990)</u> |
| | Adjustment | <u>(\$26,182)</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 1-10."

Adjustment (2)

Commercial

To normalize test year collections based on usage (billings for April 2019 - March 2020) to adjust for timing differences between billing and recording transactions in the general ledger.

| | | |
|---|---------------|------------------|
| Test year tier I usage (in 1,000 gallons) | 85,952 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.84</u> | |
| Calculated flow receipts | | \$158,152 |
| Test year tier II usage (in 1,000 gallons) | 106,887 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.80</u> | |
| Calculated flow receipts | | 192,397 |
| Test year tier III usage (in 1,000 gallons) | 51,252 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.77</u> | |
| Calculated flow receipts | | 90,716 |
| Calendar year 2019 tier IV usage (in 1,000 gallons) | 22,986 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.71</u> | |
| Calculated flow receipts | | 39,306 |
| Base charge | | 228,398 |
| Less: Test year receipts | | <u>(704,680)</u> |
| | Adjustment | <u>\$4,289</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 1-10."

Adjustment (3)

Industrial

To normalize test year collections based on usage (billings for April 2019 - March 2020) to adjust for timing differences between billing and recording transactions in the general ledger.

| | | |
|---|---------------|--------------------|
| Test year tier I usage (in 1,000 gallons) | 10,142 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.84</u> | |
| Calculated flow receipts | | \$18,661 |
| Test year tier II usage (in 1,000 gallons) | 53,402 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.80</u> | |
| Calculated flow receipts | | 96,124 |
| Test year tier III usage (in 1,000 gallons) | 176,441 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.77</u> | |
| Calculated flow receipts | | 312,301 |
| Calendar year 2019 tier IV usage (in 1,000 gallons) | 1,506,634 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.71</u> | |
| Calculated flow receipts | | 2,576,344 |
| Base charge | | 247,558 |
| Less: Test year receipts | | <u>(3,286,220)</u> |
| | Adjustment | <u>(\$35,232)</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 1-10."

(Continued on next page)

(See Accountants' Compilation Report)

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

SCHEDULE OF NORMALIZED OPERATING RECEIPTS

Adjustment (4)

Public Authority

To normalize test year collections based on usage (billings for April 2019 - March 2020) to adjust for timing differences between billing and recording transactions in the general ledger.

| | | |
|---|---------------|------------------|
| Test year tier I usage (in 1,000 gallons) | 12,503 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.84</u> | |
| Calculated flow receipts | | \$23,006 |
| Test year tier II usage (in 1,000 gallons) | 31,223 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.80</u> | |
| Calculated flow receipts | | 56,201 |
| Test year tier III usage (in 1,000 gallons) | 39,314 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.77</u> | |
| Calculated flow receipts | | 69,586 |
| Calendar year 2019 tier IV usage (in 1,000 gallons) | 288 | |
| Times: Current flow rate per 1,000 gallons | <u>\$1.71</u> | |
| Calculated flow receipts | | 492 |
| Base charge | | 116,120 |
| Less: Test year receipts | | <u>(264,416)</u> |
| | Adjustment | <u>\$989</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 1-10."

Adjustment (5)

Rate Fatigue (Declining Usage)

| | Calendar Year Ended | | | | | |
|---|---------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| | 12/31/2014 | 12/31/2015 | 12/31/2016 | 12/31/2017 | 12/31/2018 | 12/31/2019 |
| Billed Revenue: | <u>\$4,035,802</u> | <u>\$4,803,098</u> | <u>\$3,728,678</u> | <u>\$5,370,641</u> | <u>\$5,709,419</u> | <u>\$5,666,883</u> |
| Annual increase (decrease) | | \$767,296 | (\$1,074,420) | \$1,641,963 | \$338,778 | (\$42,536) |
| Less estimated revenue from 2017 rate increase of 55.0% (1) | | | | <u>(1,196,284)</u> | <u>(854,489)</u> | |
| Net increase (decrease) in revenue | | 767,296 | (1,074,420) | 445,679 | (515,711) | (42,536) |
| Divide by prior year's revenue | | <u>4,035,802</u> | <u>4,803,098</u> | <u>3,728,678</u> | <u>5,370,641</u> | <u>5,709,419</u> |
| Average Annual Percentage Change | | <u>19.0%</u> | <u>-22.4%</u> | <u>12.0%</u> | <u>-9.6%</u> | <u>-0.7%</u> |
| 5-Year Average | | | | | | <u>-0.34%</u> |
| Normalized Revenue | | | | | | \$6,365,919 |
| Times 5-Year Average Reduction in Revenue | | | | | | <u>-0.34%</u> |
| Adjustment to be Allocated Below | | | | | | <u>(\$21,644)</u> |
| | | <u>Residential</u> | <u>Commercial</u> | <u>Industrial</u> | <u>Public Authority</u> | <u>Total</u> |
| Operating Receipts: | | | | | | |
| Normalized receipts | | \$1,234,808 | \$708,969 | \$3,250,988 | \$265,405 | \$5,460,170 |
| Less estimated receipt reduction (5) | | <u>(4,895)</u> | <u>(2,810)</u> | <u>(12,887)</u> | <u>(1,052)</u> | <u>(21,644)</u> |
| Total Normalized Receipts | | <u>\$1,229,913</u> | <u>\$706,159</u> | <u>\$3,238,101</u> | <u>\$264,353</u> | <u>\$5,438,526</u> |

(1) New rates were effective June 2017.

See "Book 2 - EC Water - 2022 IURC Rates, pages 11-25."

Adjustment (6)

To adjust test year transfers from the Wastewater Department for the Wastewater Portion of shared labor costs (budgeted amounts are per calculations specified in Resolution No. SD14-02 and Resolution No. WD-14-01, both dated January 16, 2014).

| | |
|---|-------------------|
| Pro forma wastewater transfer to other service revenue | \$159,790 |
| Less test year wastewater transfer to other service revenue | <u>(235,028)</u> |
| Adjustment | <u>(\$75,238)</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 26-32."

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

PRO FORMA ANNUAL REVENUE REQUIREMENTS AND ANNUAL REVENUES

(See explanation of references on pages 21 - 25)

| | Test Year | Adjustments | Ref. | Phase I (2023) | Adjustments | Ref. | Phase II (2024) | Adjustments | Ref. | Phase III (2025) |
|-------------------------------------|--------------------|--------------------|------|--------------------|--------------------|------|---------------------|--------------------|------|---------------------|
| <u>Revenue Requirements:</u> | | | | | | | | | | |
| Operation and maintenance | \$4,549,666 | \$1,427,498 | (1) | \$5,977,164 | \$ - | (1) | \$5,977,164 | \$ - | (1) | \$5,977,164 |
| Payment in lieu of taxes | 600,000 | - | (2) | 600,000 | 505,000 | (2) | 1,105,000 | 683,900 | (2) | 1,788,900 |
| Debt service | | | | | | | | | | |
| Outstanding Bonds | 3,426,800 | 77,938 | (3) | 3,504,738 | (4,424) | (3) | 3,500,314 | (1,637) | (3) | 3,498,677 |
| Proposed Bonds | - | 230,567 | (4) | 230,567 | 833,069 | (4) | 1,063,636 | 833 | (4) | 1,064,469 |
| Debt Service Reserve | - | 201,725 | (5) | 201,725 | - | (5) | 201,725 | - | (5) | 201,725 |
| Working capital | - | 147,940 | (6) | 147,940 | - | (6) | 147,940 | - | (6) | 147,940 |
| Replacements and improvements | 835,262 | (262) | (7) | 835,000 | 138,000 | (7) | 973,000 | 1,030,282 | (7) | 2,003,282 |
| Sub-total | 9,411,728 | 2,085,406 | | 11,497,134 | 1,471,645 | | 12,968,779 | 1,713,378 | | 14,682,157 |
| Less interest income | (365,713) | 162,663 | (8) | (203,050) | - | (8) | (203,050) | - | (8) | (203,050) |
| Less other revenues | (299,363) | 75,238 | (9) | (224,125) | - | (9) | (224,125) | - | (9) | (224,125) |
| Less transfers from Gaming Fund | (1,873,913) | (3,269) | (3) | (1,877,182) | 4,679 | (3) | (1,872,503) | 803 | (3) | (1,871,700) |
| Less penalties | (35,624) | - | (10) | (35,624) | - | (10) | (35,624) | - | (10) | (35,624) |
| Total Net Revenue Requirements | <u>\$6,837,115</u> | <u>\$2,320,038</u> | | <u>\$9,157,153</u> | <u>\$1,476,324</u> | | <u>\$10,633,477</u> | <u>\$1,714,181</u> | | <u>\$12,347,658</u> |
| <u>Annual Revenues:</u> | | | | | | | | | | |
| Residential | \$1,260,990 | (\$31,077) | (9) | \$1,229,913 | \$753,977 | (11) | \$1,983,890 | \$319,803 | (12) | \$2,303,693 |
| Commercial | 704,680 | 1,479 | (9) | 706,159 | 445,198 | (11) | 1,151,357 | 185,599 | (12) | 1,336,956 |
| Industrial | 3,286,220 | (48,119) | (9) | 3,238,101 | 1,387,128 | (11) | 4,625,229 | 745,778 | (12) | 5,371,007 |
| Housing and Public Authority | 264,416 | (63) | (9) | 264,353 | 112,274 | (11) | 376,627 | 60,712 | (12) | 437,339 |
| Fire Protection | 54,241 | - | (10) | 54,241 | 81,405 | (11) | 135,646 | 21,866 | (12) | 157,512 |
| Fire Protection - Civil City | 581,434 | - | (10) | 581,434 | 210,918 | (11) | 792,352 | 127,727 | (12) | 920,079 |
| Hydrant Rental | 31,969 | - | (10) | 31,969 | 60,083 | (11) | 92,052 | 14,839 | (12) | 106,891 |
| Total Annual Revenues | <u>\$6,183,950</u> | <u>(\$77,780)</u> | | <u>\$6,106,170</u> | <u>\$3,050,983</u> | | <u>\$9,157,153</u> | <u>\$1,476,324</u> | | <u>\$10,633,477</u> |
| Total Additional Revenues Required | | | | <u>\$3,050,983</u> | | | <u>\$1,476,324</u> | | | <u>\$1,714,181</u> |
| Total Revenue Requirement Increase | | | | <u>49.97%</u> | | | <u>16.12%</u> | | | <u>16.12%</u> |

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL REVENUE REQUIREMENTS AND ANNUAL REVENUES
(Explanation of References)

(1) See Pro Forma Operation and Maintenance Disbursements, pages 10 - 17.

(2) Based on the maximum payment in lieu of taxes calculated below. The revenue requirement shows the amounts phased in over three-years. The maximum level is not reached to help lessen the impact to customers.

| | Phase I | Phase II | Phase III |
|---|--------------|--------------|--------------|
| Depreciable capital assets (net) | \$65,630,273 | \$66,465,273 | \$67,438,273 |
| Land | 1,749,859 | 1,749,859 | 1,749,859 |
| Construction work in process | 16,637,029 | 16,637,029 | 16,637,029 |
| Annual capital improvements (depreciation) | 835,000 | 973,000 | 2,003,282 |
| Plus: proposed project costs* | - | - | 23,566,000 |
| Sub-total | 84,852,161 | 85,825,161 | 111,394,443 |
| Times corporate tax rate (payable 2021) (per \$100)** | 2.0796 | 2.0796 | 2.0796 |
| Calculated maximum payment in lieu of tax | 1,764,586 | 1,784,820 | 2,316,559 |
| Less reduction to phase in rates | (1,164,586) | (679,820) | (527,659) |
| Total | \$600,000 | \$1,105,000 | \$1,788,900 |

*Net of costs of issuance associated with financings.

**Per Indiana Department of Local Government Finance ("DLGF") 2020 pay 2021.

(3) To provide an allowance for annual debt service on the Outstanding Bonds as shown below.

| | Phase I | Phase II | Phase III |
|--|-------------|-------------|-------------|
| Annual debt service on the Outstanding Bonds | \$3,504,738 | \$3,500,314 | \$3,498,677 |
| Less prior period | (3,426,800) | (3,504,738) | (3,500,314) |
| Adjustment | \$77,938 | (\$4,424) | (\$1,637) |

The outstanding Waterworks Revenue Bonds, Series 2009 are paid with the City's Gaming Fund dollars. See page 64.

(4) The debt service for the Proposed Bonds is equal to the annual debt service shown on pages 4 through 8. Phase III is based on combined maximum annual debt service for the three series of proposed bonds.

| | Phase I | Phase II | Phase III |
|---|-----------|-------------|-------------|
| Annual debt service on the Proposed Bonds | \$230,567 | \$1,063,636 | \$1,064,469 |
| Less prior period | - | (230,567) | (1,063,636) |
| Adjustment | \$230,567 | \$833,069 | \$833 |

(5) Assumes an allowance to fund the proposed debt service reserve on the Proposed Bonds over a five year period as shown below.

| | |
|---|-------------|
| Maximum combined debt service (net of gaming funds) | \$2,691,446 |
| Less current debt service reserve (page 56) | (1,682,820) |
| Sub-total | 1,008,626 |
| Divided by 5 years | 5 |
| Adjustment | \$201,725 |

(6) To provide an allowance for replenishment of working capital. Calculated as follows:

| | |
|--|-----------|
| Shortfall in operating funds (less interfund loans) (pgs. 56 - 57) | \$739,000 |
| Less: improvement fund balance (pgs. 56 - 57) | (295,179) |
| Shortfall | 443,821 |
| Divided by 3 years | 3 |
| Annual Working Capital Allowance | \$147,940 |

(7) To provide an annual allowance for capital replacements and improvements disbursements equal to depreciation, phased in over three-years and calculated as follows:

| | Phase I | Phase II | Phase III |
|--|--------------|--------------|--------------|
| Depreciable capital assets (as of 12/31/2019) | \$83,527,075 | \$83,527,075 | \$83,527,075 |
| Construction work in progress | 16,637,029 | 16,637,029 | 16,637,029 |
| Plus: proposed project costs* | - | - | 23,566,000 |
| Plus: annual capital improvements (depreciation) | 835,000 | 1,808,000 | 3,811,282 |
| Sub-total | 100,999,104 | 101,972,104 | 127,541,386 |
| Times composite depreciation rate of 2.0% | 2.0% | 2.0% | 2.0% |
| Annual depreciation | 2,019,982 | 2,039,442 | 2,550,828 |
| Less reduction to phase in rates | (1,184,982) | (1,066,442) | (547,546) |
| Adjustment | \$835,000 | \$973,000 | \$2,003,282 |

*Net of costs of issuance associated with financings.

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL REVENUE REQUIREMENTS AND ANNUAL REVENUES
(Explanation of References)

(8) Based on the three-year historical average.

| | |
|---------|------------------|
| 2017 | \$25,818 |
| 2018 | 217,619 |
| 2019 | <u>365,713</u> |
| Average | <u>\$203,050</u> |

(9) See Schedule of Normalized Operating Receipts, pages 18 - 19.

(10) Assumed at test year amounts.

(11) Normalized operating revenues for Phases I calculated as follows:

| <u>Residential</u> | | | |
|--------------------------------------|----------------------|------------------------|-------------------------|
| <u>Base Charge</u> | | | |
| <u>Meter Size</u> | <u>Phase I Rates</u> | <u>Number of Bills</u> | <u>Phase I Revenues</u> |
| 5/8" | \$11.75 | 63,309 | \$743,881 |
| 3/4" | 16.00 | 1,307 | 20,912 |
| 1" | 24.35 | 153 | 3,726 |
| 1-1/2" | 45.25 | 16 | 724 |
| 2" | 70.30 | 1 | 70 |
| <u>Treatment Rate:</u> | | <u>Phase I Rates</u> | <u>Gallons Billed</u> |
| First 10,000 gallons | \$3.64 | 285,195 | 1,038,110 |
| Next 115,000 gallons | 3.48 | 49,068 | 170,757 |
| Next 875,000 gallons | 2.54 | 2,248 | 5,710 |
| Over 1,000,000 gallons | 2.44 | - | - |
| Phase I Residential Revenues | | | 1,983,890 |
| Less normalized residential revenues | | | <u>(1,229,913)</u> |
| Adjustment | | | <u>\$753,977</u> |

| <u>Commercial</u> | | | |
|-------------------------------------|----------------------|------------------------|-------------------------|
| <u>Base Charge</u> | | | |
| <u>Meter Size</u> | <u>Phase I Rates</u> | <u>Number of Bills</u> | <u>Phase I Revenues</u> |
| 5/8" | \$11.75 | 7,783 | \$91,450 |
| 3/4" | 16.00 | 2,936 | 46,976 |
| 1" | 24.35 | 1,308 | 31,850 |
| 1-1/2" | 45.25 | 709 | 32,082 |
| 2" | 70.30 | 578 | 40,633 |
| 3" | 128.90 | 24 | 3,094 |
| 4" | 212.60 | 61 | 12,969 |
| 6" | 421.70 | 12 | 5,060 |
| 8" | 672.70 | 24 | 16,145 |
| <u>Treatment Rate:</u> | | <u>Phase I Rates</u> | <u>Gallons Billed</u> |
| First 10,000 gallons | \$3.64 | 85,952 | 312,865 |
| Next 115,000 gallons | 3.48 | 106,887 | 371,967 |
| Next 875,000 gallons | 2.54 | 51,252 | 130,180 |
| Over 1,000,000 gallons | 2.44 | 22,986 | 56,086 |
| Phase I commercial revenues | | | 1,151,357 |
| Less normalized commercial revenues | | | <u>(706,159)</u> |
| Adjustment | | | <u>\$445,198</u> |

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(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL REVENUE REQUIREMENTS AND ANNUAL REVENUES
(Explanation of References)

(11) Normalized operating revenues for Phases I calculated as follows:

| Industrial | | | |
|--|---------------|-----------------|-------------------------|
| <u>Base Charge</u> | | | |
| Meter Size | Phase I Rates | Number of Bills | Phase I Revenues |
| 5/8" | \$11.75 | 217 | \$2,550 |
| 3/4" | 16.00 | 260 | 4,160 |
| 1" | 24.35 | 181 | 4,407 |
| 1-1/2" | 45.25 | 144 | 6,516 |
| 2" | 70.30 | 338 | 23,761 |
| 3" | 128.90 | 58 | 7,476 |
| 4" | 212.60 | 168 | 35,717 |
| 6" | 421.70 | 221 | 93,196 |
| 8" | 672.70 | 66 | 44,398 |
| 10" | 965.45 | 36 | 34,756 |
| 12" | 1,802.00 | 12 | 21,624 |
| | | | |
| <u>Treatment Rate:</u> | Phase I Rates | Gallons Billed | |
| First 10,000 gallons | \$3.64 | 10,262 | 37,354 |
| Next 115,000 gallons | 3.48 | 53,402 | 185,839 |
| Next 875,000 gallons | 2.54 | 176,441 | 448,160 |
| Over 1,000,000 gallons | 2.44 | 1,506,634 | 3,676,187 |
| | | | <hr/> |
| Phase I industrial revenues | | | 4,626,101 |
| Less rounding due to cost of service study | | | (872) |
| Less normalized industrial revenues | | | <hr/> (3,238,101) |
| Adjustment | | | <hr/> <hr/> \$1,387,128 |

| Public Authority | | | |
|---|---------------|-----------------|-----------------------|
| <u>Base Charge</u> | | | |
| Meter Size | Phase I Rates | Number of Bills | Phase I Revenues |
| 5/8" | \$11.75 | 1,621 | \$19,047 |
| 3/4" | 16.00 | 166 | 2,656 |
| 1" | 24.35 | 136 | 3,312 |
| 1-1/2" | 45.25 | 140 | 6,335 |
| 2" | 70.30 | 415 | 29,175 |
| 3" | 128.90 | 132 | 17,015 |
| 4" | 212.60 | 159 | 33,803 |
| 6" | 421.70 | 25 | 10,543 |
| | | | |
| <u>Treatment Rate:</u> | Phase I Rates | Gallons Billed | |
| First 10,000 gallons | \$3.64 | 12,506 | 45,522 |
| Next 115,000 gallons | 3.48 | 31,223 | 108,656 |
| Next 875,000 gallons | 2.54 | 39,315 | 99,860 |
| Over 1,000,000 gallons | 2.44 | 288 | 703 |
| | | | <hr/> |
| Phase I public authority revenues | | | 376,627 |
| Less normalized public authority revenues | | | <hr/> (264,353) |
| Adjustment | | | <hr/> <hr/> \$112,274 |

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL REVENUE REQUIREMENTS AND ANNUAL REVENUES
(Explanation of References)

(11) Normalized operating revenues for Phases I calculated as follows:

| <u>Fire Protection</u> | | | |
|---|----------------------|--------------------------------|-------------------------|
| <u>Private Fire Protection Surcharge</u> | | | |
| <u>Meter Size</u> | <u>Phase I Rates</u> | <u>Number of Bills</u> | <u>Phase I Revenues</u> |
| 2" | \$60.04 | 7 | \$420 |
| 4" | 371.70 | 28 | 10,408 |
| 6" | 1,079.71 | 23 | 24,833 |
| 8" | 2,300.94 | 5 | 11,505 |
| 10" | 4,137.83 | 2 | 8,276 |
| 12" | 6,683.69 | 12 | 80,204 |
| Phase I private fire protection surcharge | | | 135,646 |
| Less normalized private fire protection | | | (54,241) |
| Adjustment | | | <u>\$81,405</u> |
| <u>Public Fire Protection Surcharge to City</u> | | | |
| | <u>Phase I Rates</u> | <u>Number of Bills to City</u> | <u>Phase I Revenues</u> |
| | \$66,029.34 | 12 | \$792,352 |
| Less normalized public fire protection | | | (581,434) |
| Adjustment | | | <u>\$210,918</u> |
| <u>Hydrants</u> | | | |
| <u>Base Charge</u> | | | |
| <u>Meter Size</u> | <u>Phase I Rates</u> | <u>Number of Bills</u> | <u>Phase I Revenues</u> |
| 3" | \$174.41 | 108 | \$18,836 |
| | <u>Day Count</u> | <u>Number of Bills</u> | <u>Phase I Revenues</u> |
| | 16.00 | 3,419 | \$54,704 |
| <u>Treatment Rate:</u> | | | |
| | <u>Phase I Rates</u> | <u>Gallons Billed</u> | |
| First 10,000 gallons | \$3.64 | 625 | 2,275 |
| Next 115,000 gallons | 3.48 | 1,912 | 6,654 |
| Next 875,000 gallons | 2.54 | 3,233 | 8,212 |
| Over 1,000,000 gallons | 2.44 | 562 | 1,371 |
| Phase I hydrant revenues | | | 92,052 |
| Less normalized hydrant revenues | | | (31,969) |
| Adjustment | | | <u>\$60,083</u> |

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

PRO FORMA ANNUAL REVENUE REQUIREMENTS AND ANNUAL REVENUES
(Explanation of References)

(12) Normalized operating revenues for Phases II and III calculated as follows:

| <u>Operating Revenues</u> | <u>Phase I</u> | 16.12% | |
|------------------------------|--------------------|--------------------------|--------------------------|
| | | <u>Phase II Increase</u> | <u>Phase II Revenues</u> |
| Residential | \$1,983,890 | \$319,803 | \$2,303,693 |
| Commercial | 1,151,357 | 185,599 | 1,336,956 |
| Industrial | 4,625,229 | 745,778 (1) | 5,371,007 |
| Public authority | 376,627 | 60,712 | 437,339 |
| Fire protection | 135,646 | 21,866 | 157,512 |
| Fire protection - Civil City | 792,352 | 127,727 | 920,079 |
| Hydrant rental | 92,052 | 14,839 | 106,891 |
| Penalties | (35,624) | - | (35,624) |
| Totals | <u>\$9,121,529</u> | <u>\$1,476,324</u> | <u>\$10,597,853</u> |

| <u>Operating Revenues</u> | <u>Phase II</u> | 16.12% | |
|------------------------------|---------------------|---------------------------|---------------------------|
| | | <u>Phase III Increase</u> | <u>Phase III Revenues</u> |
| Residential | \$2,303,693 | \$371,355 | \$2,675,048 |
| Commercial | 1,336,956 | 215,517 | 1,552,473 |
| Industrial | 5,371,007 | 865,871 (2) | 6,236,878 |
| Public authority | 437,339 | 70,499 | 507,838 |
| Fire protection | 157,512 | 25,391 | 182,903 |
| Fire protection - Civil City | 920,079 | 148,317 | 1,068,396 |
| Hydrant rental | 106,891 | 17,231 | 124,122 |
| Penalties | (35,624) | - | (35,624) |
| Totals | <u>\$10,597,853</u> | <u>\$1,714,181</u> | <u>\$12,312,034</u> |

- (1) Includes rounding amount of \$191.
(2) Includes rounding amount of \$65.

(See Accountants' Compilation Report)

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

COST-OF-SERVICE STUDY

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

SUMMARY OF CONSUMER STUDY
 (12 Months Ended 3/31/2020)

| | | Base Charge | | Monthly Consumption | | | | |
|---------------------------|------------|------------------------------|------------|---------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| | | Number of Bills | Times Rate | Revenues | First 10,000 Gal Block Usage | Next 115,000 Gal Block Usage | Next 875,000 Gal Block Usage | Over 1,000,000 Gal Block Usage |
| | | (----- 1,000's Gallons-----) | | | | | | |
| 5/8 | inch meter | 72,930 | \$9.46 | \$689,918 | 329,490 | 74,588 | 4,346 | - |
| 3/4 | inch meter | 4,669 | 10.35 | 48,324 | 28,681 | 22,994 | 760 | - |
| 1 | inch meter | 1,778 | 19.76 | 35,133 | 10,479 | 19,943 | 4,213 | - |
| 1 1/2 | inch meter | 1,009 | 39.98 | 40,340 | 7,175 | 22,879 | 8,063 | - |
| 2 | inch meter | 1,332 | 61.29 | 81,638 | 9,783 | 38,301 | 23,176 | 1,967 |
| 3 | inch meter | 214 | 150.06 | 32,113 | 1,817 | 9,295 | 7,470 | 36 |
| 4 | inch meter | 388 | 227.48 | 88,262 | 3,191 | 21,696 | 52,050 | 31,321 |
| 6 | inch meter | 258 | 431.61 | 111,355 | 2,010 | 17,718 | 91,035 | 590,683 |
| 8 | inch meter | 90 | 588.12 | 52,931 | 845 | 8,417 | 48,987 | 351,181 |
| 10 | inch meter | 48 | 848.57 | 40,731 | 453 | 4,763 | 29,157 | 554,719 |
| Totals | | | | | 393,924 | 240,594 | 269,257 | 1,529,907 |
| Times rate | | | | | \$1.840 | \$1.800 | \$1.770 | \$1.710 |
| Test Year Totals | | <u>82,716</u> | | <u>\$1,220,745</u> | <u>\$724,820</u> | <u>\$433,069</u> | <u>\$476,585</u> | <u>\$2,616,141</u> |
| Total Bills | | | | | | | | <u>82,716</u> |
| Total Usage | | | | | | | | <u>2,433,682</u> |
| Total Calculated Revenues | | | | | | | | <u>\$5,471,360</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

CONSUMER STUDY SUMMARY - FIRE PROTECTION
 (12 Months Ended 3/31/2020)

Public Fire Protection

| <u>Flat Monthly Charge</u> | <u>Number of Bills</u> | <u>Total Billed Fire Protection</u> |
|----------------------------|------------------------|-------------------------------------|
| \$48,452.87 | 12 | <u>\$581,434</u> |

Private Fire Protection

| <u>Meter Size</u> | <u>Monthly Surcharge</u> | <u>Number of Bills</u> | <u>Total Billed Fire Protection</u> |
|-------------------|--------------------------|------------------------|-------------------------------------|
| 5/8" | \$0.22 | | |
| 3/4" | 0.36 | | |
| 1" | 0.74 | | |
| 1 1/2" | 2.17 | | |
| 2" | 4.63 | 84 | \$389 |
| 3" | 13.47 | | |
| 4" | 28.69 | 336 | 9,640 |
| 6" | 83.36 | 276 | 23,007 |
| 8" | 177.65 | 63 | 11,192 |
| 10" | 319.48 | 24 | 7,668 |
| Totals | | <u>783</u> | <u>\$51,896</u> |

Hydrants

| <u>Charge Per Day</u> | <u>Number of Days</u> | <u>Total</u> |
|-----------------------------|-------------------------------|-----------------|
| \$16.00 | 3,419 | \$54,704 |
| | | |
| <u>Billing Charge</u> | <u>Number of Bills</u> | |
| \$150.06 | 108 | 16,416 ** |
| | | |
| <u>Consumption By Block</u> | <u>Times Rate (Per 1,000)</u> | |
| 624,530 | \$8.40 * | 5,246 |
| 1,912,467 | 1.80 | 3,442 |
| 3,232,800 | 1.77 | 5,722 |
| 561,609 | 1.71 | 960 |
| | | <u>\$86,490</u> |

*Incorrect rate was being charged during the test year but has since been corrected in the billing system.

**103 billed at \$150.06 and 5 billed at \$192.00.

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

CONSUMER STUDY SUMMARY - ALL USERS

(12 Months Ended 3/31/2020)

| | |
|--|---------------------------|
| Total User Calculated Revenues | \$5,471,360 |
| Total Public Fire Protection Revenues | 581,434 |
| Total Private Fire Protection Revenues | 51,896 |
| Total Hydrant | <u>86,490</u> |
| Total Calculated Revenues | <u><u>\$6,191,180</u></u> |
| Total Control Revenues (see page 20 - test year annual revenues) | <u><u>\$6,183,950</u></u> |
| Variance | <u><u>\$7,230</u></u> |
| Percentage | <u><u>0.12%</u></u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

CALCULATION OF TEST YEAR EQUIVALENT METERS
(Based upon test year service charge billings)

| Cost of service customer class | | Normalized Annual Bills | Average Connections | Equivalency Factor (1) | Equivalent Meters and Services |
|-------------------------------------|------------|-------------------------------|------------------------|---------------------------|--------------------------------------|
| Residential | | | | | |
| 5/8 | inch meter | 63,309 | 5,276 | 1.0 | 5,276 |
| 3/4 | inch meter | 1,307 | 109 | 1.5 | 164 |
| 1 | inch meter | 153 | 13 | 2.5 | 33 |
| 1 1/2 | inch meter | 16 | 1 | 5.0 | 5 |
| 2 | inch meter | 1 | - | 8.0 | - |
| Sub-totals | | <u>64,786</u> | <u>5,399</u> | | <u>5,478</u> |
| Commercial | | | | | |
| 5/8 | inch meter | 7,783 | 649 | 1.0 | 649 |
| 3/4 | inch meter | 2,936 | 245 | 1.5 | 368 |
| 1 | inch meter | 1,308 | 109 | 2.5 | 273 |
| 1 1/2 | inch meter | 709 | 59 | 5.0 | 295 |
| 2 | inch meter | 578 | 48 | 8.0 | 384 |
| 3 | inch meter | 24 | 2 | 15.0 | 30 |
| 4 | inch meter | 61 | 5 | 25.0 | 125 |
| 6 | inch meter | 12 | 1 | 50.0 | 50 |
| 8 | inch meter | 24 | 2 | 80.0 | 160 |
| Sub-totals | | <u>13,435</u> | <u>1,120</u> | | <u>2,334</u> |
| Industrial | | | | | |
| 5/8 | inch meter | 217 | 18 | 1.0 | 18 |
| 3/4 | inch meter | 260 | 22 | 1.5 | 33 |
| 1 | inch meter | 181 | 15 | 2.5 | 38 |
| 1 1/2 | inch meter | 144 | 12 | 5.0 | 60 |
| 2 | inch meter | 338 | 28 | 8.0 | 224 |
| 3 | inch meter | 58 | 5 | 15.0 | 75 |
| 4 | inch meter | 168 | 14 | 25.0 | 350 |
| 6 | inch meter | 221 | 18 | 50.0 | 900 |
| 8 | inch meter | 66 | 6 | 80.0 | 480 |
| 10 | inch meter | 48 | 4 | 115.0 | 460 |
| Sub-totals | | <u>1,701</u> | <u>142</u> | | <u>2,638</u> |
| Public Authority | | | | | |
| 5/8 | inch meter | 1,621 | 135 | 1.0 | 135 |
| 3/4 | inch meter | 166 | 14 | 1.5 | 21 |
| 1 | inch meter | 136 | 11 | 2.5 | 28 |
| 1 1/2 | inch meter | 140 | 12 | 5.0 | 60 |
| 2 | inch meter | 415 | 35 | 8.0 | 280 |
| 3 | inch meter | 132 | 11 | 15.0 | 165 |
| 4 | inch meter | 159 | 13 | 25.0 | 325 |
| 6 | inch meter | 25 | 2 | 50.0 | 100 |
| Sub-totals | | <u>2,794</u> | <u>233</u> | | <u>1,114</u> |
| Total metered water billings | | <u>82,716</u> | <u>6,894</u> | | <u>11,564</u> |

(1) Per a professional memo regarding meter equivalence factors dated February 12, 1979.

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

CALCULATION OF TEST YEAR EQUIVALENT METERS

(Based upon test year billings)

| Fire Protection | <u>Annual Bills</u> | <u>Number of Connections</u> | <u>Equivalency Factor (1)</u> | <u>Equivalent Fire Connections</u> |
|----------------------------------|---------------------|------------------------------|-------------------------------|------------------------------------|
| Private fire protection | | | | |
| 2 inch fire line | 84 | 7 | 6.190 | 43.3 |
| 4 inch fire line | 336 | 28 | 38.320 | 1,073.0 |
| 6 inch fire line | 276 | 23 | 111.310 | 2,560.1 |
| 8 inch fire line | 63 | 5 | 237.210 | 1,186.1 |
| 10 inch fire line | 24 | 2 | 426.580 | 853.2 |
| 12 inch fire line | - | - | 689.040 | - |
| Private fire protection subtotal | <u>783</u> | <u>65</u> | | <u>5,715.7</u> |
| Public hydrants (2) | | <u>524</u> | 111.310 | <u>58,326.4</u> |
| Totals | <u><u>783</u></u> | <u><u>589</u></u> | | <u><u>64,042.1</u></u> |

(1) Per M1 ed. 7, page 163.

(2) Per utility management.

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

TEST YEAR UNITS OF SERVICE

Base-Extra Capacity Method

| Customer Class | Base | | Maximum Day | | | Maximum Hour | | | Customer | | Equivalent |
|------------------|--------------------------------|--------------------|--------------------------|-----------------------|---------------------------|--------------------------|-----------------------|---------------------------|----------------------------|---------------|----------------------|
| | Normalized Annual Sales (1) | Average Day (2) | Capacity Factor (3) % | Total Capacity (2) | Extra Capacity (4) (2) | Capacity Factor (3) % | Total Capacity (2) | Extra Capacity (5) (2) | Equivalent Connections (6) | Bills (6) | Fire Connections (7) |
| Residential | 336,511.0 | 921.9 | 250 | 2,304.8 | 1,382.9 | 505 | 4,655.6 | 2,350.8 | 5,478 | 64,786 | |
| Commercial | 267,077.0 | 731.7 | 340 | 2,487.8 | 1,756.1 | 450 | 3,292.7 | 804.9 | 2,334 | 13,435 | |
| Industrial | 1,746,739.0 | 4,785.6 | 250 | 11,964.0 | 7,178.4 | 335 | 16,031.8 | 4,067.8 | 2,638 | 1,701 | |
| Public Authority | 83,332.0 | 228.3 | 270 | 616.4 | 388.1 | 325 | 742.0 | 125.6 | 1,114 | 2,794 | |
| Fire Protection | | | | 384.0 | 384.0 * | | 2,304.0 * | 1,920.0 | | | 64,042 |
| Totals | 2,433,659.0 | 6,667.5 | | 17,757.0 | 11,089.5 | | 27,026.1 | 9,269.1 | 11,564 | 82,716 | 64,042 |

- (1) 1,000's of gallons.
- (2) 1,000's of gallons per day.
- (3) Calculated based on test year usage data.
- (4) Capacity in excess of average day usage.
- (5) Capacity in excess of maximum day demand.
- (6) See page 29.
- (7) See page 30.

*Based on estimated fire requirement of 1,200 gallons per minute for a 4 hour duration per information provided by M.E. Simpson Co., Inc. June 2018.

See "Book 2 - EC Water - 2022 IURC Rates, pages 47-52."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS
ALLOCATION OF UTILITY PLANT TO FUNCTIONAL COST COMPONENTS
 Base-Extra Capacity Method

| Source of Supply Plant: | Calendar Year | CWIP (B) | Projects (C) | Bond Funded | Total | Base | Extra Capacity | | Customer Meters and Services | Direct Fire Protection Service | Percentage Allocations | | | | | Ref. |
|---------------------------------------|---------------|--------------|--------------|---------------|---------------|--------------|----------------|--------------|------------------------------|--------------------------------|------------------------|--------|--------|---------|---------|------|
| | 2019 (A) | | | Projects (D) | | | Maximum Day | Maximum Hour | | | BAS | MXD | MXH | CUS | FP | |
| Land and Land Rights | \$249,859 | | | | \$249,859 | \$249,859 | | | | | 100.00% | | | | | (1) |
| Infrastructure | 172,500 | | | | 172,500 | 172,500 | | | | | 100.00% | | | | | (1) |
| Wells and Springs | 1,024,737 | | | | 1,024,737 | 384,789 | \$639,948 | | | | 37.55% | 62.45% | | | | (2) |
| Treatment: | | | | | | | | | | | | | | | | |
| Structure and Improvements | 59,633,096 | | | | 59,633,096 | 20,150,023 | 33,519,763 | \$5,963,310 | | | 33.79% | 56.21% | 10.00% | | | (3) |
| Machinery and Equipment | 1,085,550 | | | | 1,085,550 | 267,805 | 445,401 | 372,344 | | | 24.67% | 41.03% | 34.30% | | | (4) |
| Water Treatment Equipment | 961,232 | | | \$7,098,700 | 8,059,932 | 1,988,385 | 3,306,990 | 2,764,557 | | | 24.67% | 41.03% | 34.30% | | | (4) |
| Transmission and Distribution: | | | | | | | | | | | | | | | | |
| Transmission and Distribution Mains | 8,101,700 | | | 5,334,700 (E) | 13,436,400 | 3,314,760 | 5,512,955 | 4,608,685 | | | 24.67% | 41.03% | 34.30% | | | (4) |
| Distribution Reservoirs and Standpipe | 238,636 | \$9,400,480 | \$2,202,876 | 6,871,600 | 18,713,592 | 1,871,359 | | 14,970,874 | \$1,871,359 | | 10.00% | | 80.00% | | 10.00% | (5) |
| Meters and Meter Installs | | 2,675,063 | 104,915 | 10,875,000 | 13,654,978 | | | | \$13,654,978 | | | | | 100.00% | | (6) |
| Hydrants | | 367,861 | 483,690 | | 851,551 | | | | | 851,551 | | | | | 100.00% | (7) |
| Structures and Improvements | 8,259,577 | 1,914,825 | 922,052 | | 11,096,454 | 2,737,495 | 4,552,875 | 3,806,084 | | | 24.67% | 41.03% | 34.30% | | | (4) |
| Other Plant and Equipment | 49,000 | | 75,000 | | 124,000 | 124,000 | | | | | 100.00% | | | | | (1) |
| General Plant: | | | | | | | | | | | | | | | | |
| Transportation Equipment | 429,336 | | | | 429,336 | 104,758 | 160,786 | 108,880 | 45,767 | 9,145 | 24.40% | 37.45% | 25.36% | 10.66% | 2.13% | (8) |
| Less Accumulated Depreciation | (15,563,863) | | | | (15,563,863) | (3,797,582) | (5,828,667) | (3,946,996) | (1,659,108) | (331,510) | 24.40% | 37.45% | 25.36% | 10.66% | 2.13% | (8) |
| Net Utility Plant in Service | \$64,641,360 | \$14,358,229 | \$3,788,533 | \$30,180,000 | \$112,968,122 | \$27,568,151 | \$42,310,051 | \$28,647,738 | \$12,041,637 | \$2,400,545 | 24.41% | 37.45% | 25.36% | 10.66% | 2.12% | |

- (A) 2019 is based on IURC Annual Report.
- (B) CWIP is based on 2019 financial activity.
- (C) Projects are based on remaining budget from SRF Draw Schedules.
- (D) See project cost schedule on page 3. Non-construction costs are allocated pro rata based on the amount of construction costs per project. Also includes costs related to Indianapolis Boulevard Project which is not anticipated to be funded with bonds.
- (E) Total construction for the Indianapolis Boulevard project is estimated at \$3,560,000 with a 20% contingency included. This is assumed to be funded outside the proposed bond issues in this rate case.

See "Book 2 - EC Water - 2022 IURC Rates, pages 53-67."

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

ALLOCATION OF UTILITY PLANT TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

| | <u>Flow</u> (Gallons) | <u>Allocation</u> |
|-----------------------------|--------------------------|-------------------|
| Average day demand | 6,667.5 | 37.55% |
| Maximum day excess capacity | 11,089.5 | 62.45% |
| Totals | <u>17,757.0</u> | <u>100.00%</u> |

(3) Allocated in ratio to maximum day demand with a minor portion to max hour.

| | <u>Flow</u> (Gallons) | <u>Allocation</u> |
|------------------------------|--------------------------|-------------------|
| Average day demand | 6,667.5 | 33.79% |
| Maximum day excess capacity | 11,089.5 | 56.21% |
| Maximum hour excess capacity | 1,972.5 | 10.00% |
| Totals | <u>19,729.5</u> | <u>100.00%</u> |

(4) Allocated in ratio to maximum hour demand.

| | <u>Flow</u> (Gallons) | <u>Allocation</u> |
|------------------------------|--------------------------|-------------------|
| Average day demand | 6,667.5 | 24.67% |
| Maximum day excess capacity | 11,089.5 | 41.03% |
| Maximum hour excess capacity | 9,269.1 | 34.30% |
| Totals | <u>27,026.1</u> | <u>100.00%</u> |

(5) Allocated 10% to base, 80% to maximum hour and 10% to fire protection per estimates.

(6) Allocated 100% to customer meters and services.

(7) Allocated 100% to fire protection.

(8) Allocated pro rata to all other allocable utility plant.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE DISBURSEMENTS
TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method**

| | Pro Forma Disbursements | Extra Capacity | | Customer Class | | Direct Fire Protection Service | Percentage Allocation | | | | | Ref. | |
|---|----------------------------|------------------|--------------------|------------------|------------------------|--------------------------------------|---------------------------|--------|--------|-----|-----|------|------|
| | | Base | Maximum Day | Maximum Hour | Meters and Services | | Billing and Collecting | BAS | MXD | MXH | MET | | BILL |
| Operations - Conventional Plant | | | | | | | | | | | | | |
| Electric | \$127,632 | \$41,583 | \$69,164 | \$16,885 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Gas | 16,440 | 5,356 | 8,909 | 2,175 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Materials and Supplies | 1,996 | 650 | 1,082 | 264 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Treatment Operations - Filtration Plant | | | | | | | | | | | | | |
| Salaries & Wages | 383,354 | 124,897 | 207,740 | 50,717 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Overtime | 200,000 | 65,160 | 108,380 | 26,460 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Employer Cost | 760 | 248 | 412 | 100 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| PERF | 65,336 | 21,286 | 35,406 | 8,644 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Payroll Taxes | 44,627 | 14,539 | 24,183 | 5,905 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Workman's Comp | 4,232 | 1,379 | 2,293 | 560 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Clothing Allowance | 1,925 | 627 | 1,043 | 255 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Health and Life Insurance | 151,400 | 49,326 | 82,044 | 20,030 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Electric | 423,425 | 137,952 | 229,454 | 56,019 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Gas | 21,960 | 7,155 | 11,900 | 2,905 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Chemicals | 185,528 | 60,445 | 100,538 | 24,545 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Materials and Supplies | 140,148 | 45,660 | 75,946 | 18,542 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Contractual Services - Testing | 6,425 | 2,093 | 3,482 | 850 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Contractual Services - Other | 149,017 | 48,550 | 80,752 | 19,715 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Miscellaneous | 16,572 | 5,399 | 8,980 | 2,193 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Treatment - Maintenance | | | | | | | | | | | | | |
| Salaries & Wages | 229,746 | 74,851 | 124,499 | 30,396 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Overtime | 10,000 | 3,258 | 5,419 | 1,323 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Employer Cost | 380 | 124 | 206 | 50 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| PERF | 26,852 | 8,748 | 14,551 | 3,553 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Payroll Taxes | 18,341 | 5,975 | 9,939 | 2,427 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Workman's Comp | 675 | 220 | 366 | 89 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Clothing Allowance | 300 | 98 | 163 | 39 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Health and Life Insurance | 36,400 | 11,859 | 19,725 | 4,816 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Gas | 2,840 | 925 | 1,539 | 376 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Materials and Supplies | 132,787 | 43,261 | 71,957 | 17,569 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Contractual Services - Other | 10,194 | 3,321 | 5,524 | 1,349 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Miscellaneous | 446 | 146 | 242 | 58 | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Subtotals | <u>\$2,409,738</u> | <u>\$785,091</u> | <u>\$1,305,838</u> | <u>\$318,809</u> | | | | | | | | | |

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE DISBURSEMENTS
TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method**

| | Pro Forma Disbursements | Extra Capacity | | Customer Class | | Direct Fire Protection Service | Percentage Allocation | | | | | | Ref. | |
|---|----------------------------|----------------|----------------|-----------------|------------------------|--------------------------------------|---------------------------|--------|--------|--------|--------|--------|---------|-----|
| | | Base | Maximum Day | Maximum Hour | Meters and Services | | Billing and Collecting | BAS | MXD | MXH | MET | BILL | | FP |
| Subtotals carried forward | \$2,409,738 | \$785,091 | \$1,305,838 | \$318,809 | \$ - | | | | | | | | | |
| Transmission & Distribution - Maintenance | | | | | | | | | | | | | | |
| Salaries & Wages | 180,138 | 25,039 | 31,326 | 72,794 | 42,495 | \$8,484 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Overtime | 5,000 | 693 | 870 | 2,021 | 1,180 | 236 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Employer Cost | 380 | 53 | 66 | 154 | 90 | 17 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| PERF | 20,735 | 2,881 | 3,606 | 8,379 | 4,892 | 977 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Payroll Taxes | 14,163 | 1,969 | 2,463 | 5,724 | 3,341 | 666 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Workman's Comp | 675 | 93 | 117 | 273 | 159 | 33 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Clothing Allowance | 600 | 82 | 104 | 242 | 143 | 29 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Health and Life Insurance | 72,400 | 10,064 | 12,590 | 29,257 | 17,079 | 3,410 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Electric | 2,854 | 397 | 496 | 1,153 | 673 | 135 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Gas | 8,149 | 1,133 | 1,417 | 3,293 | 1,922 | 384 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Materials and Supplies | 28,811 | 4,005 | 5,010 | 11,643 | 6,797 | 1,356 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Contractual Services - Other | 1,766,540 | 245,549 | 307,202 | 713,859 | 416,727 | 83,203 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Miscellaneous | 882 | 124 | 153 | 356 | 207 | 42 | 13.90% | 17.39% | 40.41% | 23.59% | | | 4.71% | (2) |
| Customer Accounts | | | | | | | | | | | | | | |
| Salaries & Wages | 164,985 | | | | | \$164,985 | | | | | | | 100.00% | (3) |
| Overtime | 10,000 | | | | | 10,000 | | | | | | | 100.00% | (3) |
| Employer Cost | 475 | | | | | 475 | | | | | | | 100.00% | (3) |
| PERF | 19,598 | | | | | 19,598 | | | | | | | 100.00% | (3) |
| Payroll Taxes | 13,386 | | | | | 13,386 | | | | | | | 100.00% | (3) |
| Workman's Comp | 3,300 | | | | | 3,300 | | | | | | | 100.00% | (3) |
| Clothing Allowance | 1,200 | | | | | 1,200 | | | | | | | 100.00% | (3) |
| Health and Life Insurance | 54,600 | | | | | 54,600 | | | | | | | 100.00% | (3) |
| Contractual Services - Other | 6,533 | | | | | 6,533 | | | | | | | 100.00% | (3) |
| Miscellaneous | 45,502 | | | | | 45,502 | | | | | | | 100.00% | (3) |
| Administrative & General | | | | | | | | | | | | | | |
| Salaries & Wages | 104,184 | 24,453 | 39,527 | 16,732 | 4,615 | 17,940 | 917 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| Overtime | 2,000 | 470 | 759 | 321 | 89 | 344 | 17 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| Employer Cost | 190 | 44 | 72 | 31 | 8 | 33 | 2 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| PERF | 11,893 | 2,791 | 4,512 | 1,910 | 527 | 2,048 | 105 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| Payroll Taxes | 8,123 | 1,906 | 3,082 | 1,305 | 360 | 1,399 | 71 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| Workman's Comp | 1,175 | 276 | 446 | 189 | 52 | 203 | 9 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| Health and Life Insurance | 54,200 | 12,721 | 20,563 | 8,705 | 2,401 | 9,328 | 482 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| General Liability Insurance | 42,606 | 10,000 | 16,165 | 6,843 | 1,887 | 7,332 | 379 | 23.47% | 37.94% | 16.06% | 4.43% | 17.22% | 0.89% | (4) |
| Electric | 22,159 | 5,408 | 8,299 | 5,620 | 2,362 | 470 | 0 | 24.41% | 37.45% | 25.36% | 10.66% | 2.12% | 0.00% | (6) |
| Gas | 7,595 | 1,854 | 2,844 | 1,926 | 810 | 161 | 0 | 24.41% | 37.45% | 25.36% | 10.66% | 2.12% | 0.00% | (6) |
| Materials and Supplies | 15,930 | 3,541 | 5,520 | 3,702 | 1,740 | 1,125 | 302 | 22.23% | 34.65% | 23.24% | 10.92% | 7.06% | 1.90% | (5) |
| Contractual Services - Accounting | 82,424 | 18,323 | 28,560 | 19,155 | 9,001 | 5,819 | 1,566 | 22.23% | 34.65% | 23.24% | 10.92% | 7.06% | 1.90% | (5) |
| Contractual Services - Other | 743,945 | 165,378 | 257,777 | 172,893 | 81,239 | 52,523 | 14,135 | 22.23% | 34.65% | 23.24% | 10.92% | 7.06% | 1.90% | (5) |
| Miscellaneous | 50,096 | 11,136 | 17,358 | 11,642 | 5,470 | 3,537 | 953 | 22.23% | 34.65% | 23.24% | 10.92% | 7.06% | 1.90% | (5) |
| Total operating disbursements | 5,977,164 | 1,335,474 | 2,076,742 | 1,418,931 | 606,266 | 421,841 | 117,910 | | | | | | | |
| Payment in lieu of taxes | 600,000 | 134,100 | 208,440 | 142,440 | 60,840 | 42,360 | 11,820 | 22.35% | 34.74% | 23.74% | 10.14% | 7.06% | 1.97% | (7) |
| Less interest income | (203,050) | (45,382) | (70,540) | (48,204) | (20,589) | (14,335) | (4,000) | 22.35% | 34.74% | 23.74% | 10.14% | 7.06% | 1.97% | (7) |
| Less other revenues | (224,125) | (14,379) | (22,350) | (15,273) | (6,524) | (164,332) | (1,267) | 22.35% | 34.74% | 23.74% | 10.14% | 7.06% | 1.97% | (7) |
| Less transfers from Gaming Fund | (1,877,182) | (611,586) | (1,017,245) | (248,351) | | | | 32.58% | 54.19% | 13.23% | | | | (1) |
| Less penalties | (35,624) | (7,962) | (12,376) | (8,457) | (3,612) | (2,515) | (702) | 22.35% | 34.74% | 23.74% | 10.14% | 7.06% | 1.97% | (7) |
| Total net operating disbursements | \$4,237,183 | \$790,265 | \$1,162,671 | \$1,241,086 | \$636,381 | \$283,019 | \$123,761 | 18.65% | 27.44% | 29.29% | 15.02% | 6.68% | 2.92% | |

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(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

**ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE DISBURSEMENTS
TO FUNCTIONAL COST COMPONENTS**

Base-Extra Capacity Method

- (1) Allocated pro rata based on the allocation of total treatment plant.

| | <u>Treatment Plant</u> | <u>%</u> |
|------------------------------|-----------------------------|-----------------------------|
| Average day demand | \$22,406,213 | 32.58% |
| Maximum day excess capacity | 37,272,154 | 54.19% |
| Maximum hour excess capacity | 9,100,211 | 13.23% |
| | <u> </u> | <u> </u> |
| Totals | <u>\$68,778,578</u> | <u>100.00%</u> |

- (2) Allocated pro rata based on the allocation of total transmission and distribution plant.

| | <u>Transmission and Distribution Plant</u> | <u>%</u> |
|------------------------------|--|-----------------------------|
| Average day demand | \$8,047,614 | 13.90% |
| Maximum day excess capacity | 10,065,830 | 17.39% |
| Maximum hour excess capacity | 23,385,643 | 40.41% |
| Meters and services | 13,654,978 | 23.59% |
| Direct fire protection | 2,722,910 | 4.71% |
| | <u> </u> | <u> </u> |
| Totals | <u>\$57,876,975</u> | <u>100.00%</u> |

- (3) Allocated 100% to billing and collection.
- (4) Allocated pro rata based upon total payroll.
- (5) Allocated in ratio to all other functionalized disbursements.
- (6) Allocated pro rata based upon utility plant.
- (7) Allocated pro rata based on total functionalized operating disbursements.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

UNIT COSTS OF SERVICE
(12 Months Ended 3/31/2020)

| Net Pro Forma Revenue Requirements | Allocable To All Customers | | | | | | Ref |
|---|------------------------------|--------------------|--------------------|--|------------------------------------|---|------------------|
| | Base (1,000's of gallons) | Extra Capacity | | Customer Costs | | Direct Fire Protection Service Equiv. Connections | |
| | | Maximum Day | Maximum Hour | Meters and Services Equiv. Meters | Billing and Collection Bills | | |
| <u>Units of Service</u> | <u>2,433,659.0</u> | <u>11,089.5</u> | <u>9,269.1</u> | <u>11,564</u> | <u>82,716</u> | <u>64,042</u> | (1) |
| <u>Pro Forma Cost of Service</u> | | | | | | | |
| Net operation and maintenance disbursements and payment in lieu of taxes | \$4,237,183 | \$790,265 | \$1,162,671 | \$1,241,086 | \$636,381 | \$283,019 | \$123,761 (2) |
| Debt service | 3,937,030 | 961,029 | 1,474,418 | 998,431 | 419,687 | | 83,465 (3) |
| Working capital allowance | 147,940 | 36,112 | 55,404 | 37,518 | 15,770 | | 3,136 (3) |
| Replacements and improvements | 835,000 | 203,824 | 312,708 | 211,756 | 89,011 | | 17,701 (3) |
| Net cost of service | <u>\$9,157,153</u> | <u>\$1,991,230</u> | <u>\$3,005,201</u> | <u>\$2,488,791</u> | <u>\$1,160,849</u> | <u>\$283,019</u> | <u>\$228,063</u> |
| Total unit cost of service | <u>\$0.8182</u> | <u>\$270.9952</u> | <u>\$268.5041</u> | <u>\$100.3847</u> | <u>\$3.4216</u> | <u>\$3.5611</u> | |

- (1) As presented on pages 29 - 31.
- (2) See pages 34 - 36.
- (3) Allocated in ratio to plant values, see page 32.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

COST OF SERVICE ALLOCATED TO CUSTOMER CLASS
(12 Months Ended 3/31/2020)

| Total Costs of Service | Allocable To Customers | | | | | Direct Fire Protection Service Equiv Connections |
|--|------------------------|----------------|-----------------|--|------------------------------------|--|
| | Base | Extra Capacity | | Customer Costs | | |
| | | Maximum Day | Maximum Hour | Meters and Services Equiv. Meters | Billing and Collection Bills | |
| (-----1,000's of Gallons-----) | | | | | | |
| Unit Costs of Service (1) | \$0.8182 | \$270.9952 | \$268.5041 | \$100.3847 | \$3.4216 | \$3.5611 |
| <u>Allocated Costs of Service</u> | | | | | | |
| Residential: | | | | | | |
| Units of service (2) | 336,511.0 | 1,382.9 | 2,350.8 | 5,478 | 64,786 | |
| Cost | \$2,052,879 | \$275,344 | \$374,759 | \$631,199 | \$549,907 | \$221,670 |
| Commercial: | | | | | | |
| Units of service (2) | 267,077.0 | 1,756.1 | 804.9 | 2,334 | 13,435 | |
| Cost | 1,190,803 | 218,522 | 475,895 | 216,119 | 234,298 | 45,969 |
| Industrial: | | | | | | |
| Units of service (2) | 1,746,739.0 | 7,178.4 | 4,067.8 | 2,638 | 1,701 | |
| Cost | 4,737,350 | 1,429,182 | 1,945,312 | 1,092,221 | 264,815 | 5,820 |
| Public Authority: | | | | | | |
| Units of service (2) | 83,332.0 | 388.1 | 125.6 | 1,114 | 2,794 | |
| Cost | 328,468 | 68,182 | 105,173 | 33,724 | 111,829 | 9,560 |
| Fire Protection: | | | | | | |
| Units of service | | 384.0 | 1,920.0 | | | 64,042 |
| Cost (3) | 847,653 | 104,062 | 515,528 | | | \$228,063 |
| Total allocated cost of service | \$9,157,153 | \$1,991,230 | \$3,005,201 | \$2,488,791 | \$1,160,849 | \$283,019 |
| | | | | | | \$228,063 |

(1) See page 37.

(2) See page 31.

(3) Fire protection cost of service allocated as follows:

| | Public Fire Protection | Private Fire Protection | Totals |
|-------------------------------------|---------------------------|----------------------------|-----------|
| Equivalent connections (page 30) | 58,326 | 5,716 | 64,042 |
| Percentage allocation | 91.07% | 8.93% | 100.00% |
| Times allocable costs | \$619,590 | \$619,590 | \$619,590 |
| Indirect fire protection allocation | 564,289 | 55,301 | 619,590 |
| Add direct allocation costs | 228,063 | - | 228,063 |
| Total fire protection allocations | \$792,352 | \$55,301 | \$847,653 |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

CALCULATION OF PROPOSED MONTHLY SERVICE CHARGES

| <u>Meter Size</u> | <u>5/8 inch Equivalency Factor (1)</u> | <u>Meter Cost Per Equiv. Unit (2)</u> | <u>Meter Cost Per Unit</u> | <u>Billing Cost Per Unit (3)</u> | <u>Total</u> | <u>Rounded</u> |
|-------------------|--|---|------------------------------------|--|--------------|----------------|
| 5/8 inch meter | 1.0 | \$8.3654 | \$8.3654 | \$3.4216 | \$11.7870 | \$11.75 |
| 3/4 inch meter | 1.5 | 8.3654 | 12.5481 | 3.4216 | 15.9697 | 16.00 |
| 1 inch meter | 2.5 | 8.3654 | 20.9135 | 3.4216 | 24.3351 | 24.35 |
| 1 1/2 inch meter | 5.0 | 8.3654 | 41.8270 | 3.4216 | 45.2486 | 45.25 |
| 2 inch meter | 8.0 | 8.3654 | 66.9231 | 3.4216 | 70.3447 | 70.30 |
| 3 inch meter | 15.0 | 8.3654 | 125.4809 | 3.4216 | 128.9025 | 128.90 |
| 4 inch meter | 25.0 | 8.3654 | 209.1348 | 3.4216 | 212.5564 | 212.60 |
| 6 inch meter | 50.0 | 8.3654 | 418.2696 | 3.4216 | 421.6912 | 421.70 |
| 8 inch meter | 80.0 | 8.3654 | 669.2313 | 3.4216 | 672.6529 | 672.70 |
| 10 inch meter | 115.0 | 8.3654 | 962.0200 | 3.4216 | 965.4416 | 965.45 |
| 12 inch meter | 215.0 | 8.3654 | 1798.5592 | 3.4216 | 1801.9808 | 1802.00 |

(1) Per a professional memo regarding meter equivalence factors dated February 12, 1979.

(2) Calculated as follows:

| | |
|--|------------------------|
| Annual charge per equivalent meter (page 33) | \$100.3847 |
| Divided by 12 months | <u>12</u> |
| Monthly charge per equivalent meter | <u><u>\$8.3654</u></u> |

(3) See page 37.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS
CALCULATION OF FIRE PROTECTION CHARGES BASED UPON
ALLOCATED COST OF SERVICE

Automatic Sprinkler Charges:

| <u>Size of Connection</u> | <u>Equivalency Ratio*</u> | <u>Rate per Equivalent Connection</u> | <u>Adjusted Rates</u> |
|---------------------------|---------------------------|---------------------------------------|-----------------------|
| 1 inch connection | 1.00 | \$9.70 | \$9.70 |
| 1 1/2 inch connection | 3.00 | 9.70 | 29.10 |
| 2 inch connection | 6.19 | 9.70 | 60.04 |
| 3 inch connection | 17.98 | 9.70 | 174.41 |
| 4 inch connection | 38.32 | 9.70 | 371.70 |
| 6 inch connection | 111.31 | 9.70 | 1,079.71 |
| 8 inch connection | 237.21 | 9.70 | 2,300.94 |
| 10 inch connection | 426.58 | 9.70 | 4,137.83 |
| 12 inch connection | 689.04 | 9.70 | 6,683.69 |

* Per M1 Seventh Edition, page 163.

Private Fire Protection Charge

| | |
|---|----------------------|
| Total costs to be recovered from private fire protection, see page 38 | \$55,301 |
| Divide by equivalent connections, see page 38 | <u>5,716</u> |
| Annual charge per equivalent connection | <u><u>\$9.67</u></u> |
| Use (Rounded) | <u><u>\$9.70</u></u> |

Public Fire Protection Charge

| | |
|---|---------------------------|
| Total fire protection revenues to be recovered through the City | \$792,352 |
| Divided by months | <u>12</u> |
| Proposed monthly charge per equivalent connection | <u><u>\$66,029.34</u></u> |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE

| | Percent of Use | Billing Determinants | | Allocated Cost of Service Rates | Pro Forma Revenue Under Adjusted Rates |
|---|-------------------|---|----------------------------|---------------------------------------|---|
| | | Annual Consumption (1,000's of Gallons) | Normalized Annual Bills | | |
| Residential: | | | | | |
| Base Charge: | | | | | |
| 5/8 inch meter | | | 63,309 | \$11.75 | \$743,881 |
| 3/4 inch meter | | | 1,307 | 16.00 | 20,912 |
| 1 inch meter | | | 153 | 24.35 | 3,726 |
| 1 1/2 inch meter | | | 16 | 45.25 | 724 |
| 2 inch meter | | | 1 | 70.30 | 70 |
| Volume Charge Per 1,000 Gallons: | | | | | |
| First 10,000 | 84.75% | 285,195 | | 3.64 | 1,038,110 |
| Next 115,000 | 14.58% | 49,068 (1) | | 3.48 | 170,757 |
| Next 875,000 | 0.67% | 2,248 (1) | | 2.54 | 5,710 |
| Over 1,000,000 | 0.00% | - | | 2.44 | - |
| Sub-totals | 100.00% | 336,511 | 64,786 | | 1,983,890 |
| Commercial: | | | | | |
| Base Charge: | | | | | |
| 5/8 inch meter | | | 7,783 | 11.75 | 91,450 |
| 3/4 inch meter | | | 2,936 | 16.00 | 46,976 |
| 1 inch meter | | | 1,308 | 24.35 | 31,850 |
| 1 1/2 inch meter | | | 709 | 45.25 | 32,082 |
| 2 inch meter | | | 578 | 70.30 | 40,633 |
| 3 inch meter | | | 24 | 128.90 | 3,094 |
| 4 inch meter | | | 61 | 212.60 | 12,969 |
| 6 inch meter | | | 12 | 421.70 | 5,060 |
| 8 inch meter | | | 24 | 672.70 | 16,145 |
| Volume Charge Per 1,000 Gallons: | | | | | |
| First 10,000 | 32.18% | 85,952 | | 3.64 | 312,865 |
| Next 115,000 | 40.02% | 106,887 | | 3.48 | 371,967 |
| Next 875,000 | 19.19% | 51,252 | | 2.54 | 130,180 |
| Over 1,000,000 | 8.61% | 22,986 | | 2.44 | 56,086 |
| Sub-totals | 100.00% | 267,077 | 13,435 | | 1,151,357 |
| Sub-totals carried forward to next page | | 603,588 | 78,221 | | \$3,135,247 |

(1) Per Utility Billing, all usage beyond the first block was confirmed as residential.

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

| | Percent of Use | Billing Determinants | | Allocated Cost of Service Rates | Pro Forma Revenue Under Adjusted Rates |
|---|-------------------|---|----------------------------|---------------------------------------|---|
| | | Annual Consumption (1,000's of Gallons) | Normalized Annual Bills | | |
| Sub-totals carried forward from previous page | | 603,588 | 78,221 | | \$3,135,247 |
| Industrial: | | | | | |
| Base Charge: | | | | | |
| 5/8 inch meter | | | 217 | \$11.75 | 2,550 |
| 3/4 inch meter | | | 260 | 16.00 | 4,160 |
| 1 inch meter | | | 181 | 24.35 | 4,407 |
| 1 1/2 inch meter | | | 144 | 45.25 | 6,516 |
| 2 inch meter | | | 338 | 70.30 | 23,761 |
| 3 inch meter | | | 58 | 128.90 | 7,476 |
| 4 inch meter | | | 168 | 212.60 | 35,717 |
| 6 inch meter | | | 221 | 421.70 | 93,196 |
| 8 inch meter | | | 66 | 672.70 | 44,398 |
| 10 inch meter | | | 36 | 965.45 | 34,756 |
| 12 inch meter* | | | 12 | 1,802.00 | 21,624 |
| Volume Charge Per 1,000 Gallons: | | | | | |
| First 10,000 | 0.59% | 10,262 | | 3.64 | 37,354 |
| Next 115,000 | 3.06% | 53,402 | | 3.48 | 185,839 |
| Next 875,000 | 10.10% | 176,441 | | 2.54 | 448,160 |
| Over 1,000,000 | 86.25% | 1,506,634 | | 2.44 | 3,676,187 |
| Sub-totals | 100.00% | 1,746,739 | 1,701 | | 4,626,101 |
| Public Authority: | | | | | |
| Base Charge: | | | | | |
| 5/8 inch meter | | | 1,621 | 11.75 | 19,047 |
| 3/4 inch meter | | | 166 | 16.00 | 2,656 |
| 1 inch meter | | | 136 | 24.35 | 3,312 |
| 1 1/2 inch meter | | | 140 | 45.25 | 6,335 |
| 2 inch meter | | | 415 | 70.30 | 29,175 |
| 3 inch meter | | | 132 | 128.90 | 17,015 |
| 4 inch meter | | | 159 | 212.60 | 33,803 |
| 6 inch meter | | | 25 | 421.70 | 10,543 |
| Volume Charge Per 1,000 Gallons: | | | | | |
| First 10,000 | 15.00% | 12,506 | | 3.64 | 45,522 |
| Next 115,000 | 37.47% | 31,223 | | 3.48 | 108,656 |
| Next 875,000 | 47.18% | 39,315 | | 2.54 | 99,860 |
| Over 1,000,000 | 0.35% | 288 | | 2.44 | 703 |
| Sub-totals | 100.00% | 83,332 | 2,794 | | 376,627 |
| Sub-totals carried forward to next page | | 2,433,659 | 82,716 | | \$8,137,975 |

*National Precision Blanking was formerly identified as a 10" meter within the billing system. A 12" meter has been requested through the IURC approval process.

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

**PRO FORMA ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

| | Billing Determinants | | Allocated Cost of Service Rates | Pro Forma Revenue Under Adjusted Rates |
|---|---|----------------------------|---------------------------------------|---|
| | Annual Consumption (1,000's of Gallons) | Normalized Annual Bills | | |
| Sub-totals carried forward from previous page | 2,433,659 | 82,716 | | \$8,137,975 |
| Fire Protection: | | | | |
| Private fire protection surcharge | | | | |
| 2" meter | | 7 | \$60.04 | 420 |
| 4" meter | | 28 | 371.70 | 10,408 |
| 6" meter | | 23 | 1,079.71 | 24,833 |
| 8" meter | | 5 | 2,300.94 | 11,505 |
| 10" meter | | 2 | 4,137.83 | 8,276 |
| 12" meter | | 12 | 6,683.69 | 80,204 |
| Sub-totals | | 77 | | 135,646 |
| Public fire protection surcharge | | | | |
| Total fire protection revenues to be recovered through the City | | 12 | 66,029.34 | 792,352 |
| Hydrants: | | | | |
| Base charge: | | | | |
| 3" meter | | 108 | 174.41 | 18,836 |
| Day count | | 3,419 | 16.00 | 54,704 |
| Volume Charge Per 1,000 Gallons: | | | | |
| First 10,000 | 625 | | 3.64 | 2,275 |
| Next 115,000 | 1,912 | | 3.48 | 6,654 |
| Next 875,000 | 3,233 | | 2.54 | 8,212 |
| Over 1,000,000 | 562 | | 2.44 | 1,371 |
| Sub-totals | 6,332 | | | 18,512 |
| Totals | 2,439,991 | 86,332 | | \$9,158,025 |

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

REVENUE UNDER ADJUSTED RATES

| Customer Classification | Cost of Service | Normalized Revenue Under Existing Rates | Increase (Decrease) | | Revenue Under Adjusted Rates | Variance Between Adjusted Revenues and Cost of Service | |
|-------------------------|--------------------|---|---------------------|--------------------|------------------------------|--|--------------|
| | | | % | Amount | | % | Amount |
| | | | | | | | |
| Residential | \$2,052,879 | \$1,232,470 | 66.57% | \$820,409 | \$1,983,890 | -3.36% | (\$68,989) |
| Commercial | 1,190,803 | 708,704 | 68.03% | 482,099 | 1,151,357 | -3.31% | (39,446) |
| Industrial | 4,737,350 | 3,262,230 | 45.22% | 1,475,120 | 4,626,101 | -2.35% | (111,249) |
| Public Authority | 328,468 | 265,476 | 23.73% | 62,992 | 376,627 | 14.66% | 48,159 |
| Fire Protection | 847,653 | 633,330 | 33.84% | 214,323 | 927,998 | 9.48% | 80,345 |
| Hydrants | - | 86,490 | -100.00% | (86,490) | 92,052 | - | 92,052 |
| Totals | <u>\$9,157,153</u> | <u>\$6,188,700</u> | <u>47.97%</u> | <u>\$2,968,453</u> | <u>\$9,158,025</u> | <u>0.01%</u> | <u>\$872</u> |

See "Book 2 - EC Water - 2022 IURC Rates, pages 33-46."

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

SCHEDULE OF PRESENT AND PROPOSED RATES AND CHARGES

| <u>Monthly Consumption Per 1,000 Gallons:</u> | Current (1) | Proposed (2) | | |
|---|-------------|--------------|----------|-----------|
| | | Phase I | Phase II | Phase III |
| First 10,000 Gallons | \$1.84 | \$3.64 | \$4.23 | \$4.91 |
| Next 115,000 Gallons | 1.80 | 3.48 | 4.04 | 4.69 |
| Next 875,000 Gallons | 1.77 | 2.54 | 2.95 | 3.43 |
| Over 1,000,000 Gallons | 1.71 | 2.44 | 2.83 | 3.29 |

| <u>Base Charge:</u> | Current (1) | Phase I | Phase II | Phase III |
|---------------------|-------------|----------|----------|-----------|
| 5/8 inch meter | \$9.46 | \$11.75 | \$13.64 | \$15.84 |
| 3/4 inch meter | 10.35 | 16.00 | 18.58 | 21.58 |
| 1 inch meter | 19.76 | 24.35 | 28.28 | 32.84 |
| 1 1/2 inch meter | 39.98 | 45.25 | 52.54 | 61.01 |
| 2 inch meter | 61.29 | 70.30 | 81.63 | 94.79 |
| 3 inch meter | 150.06 | 128.90 | 149.68 | 173.81 |
| 4 inch meter | 227.48 | 212.60 | 246.87 | 286.67 |
| 6 inch meter | 431.61 | 421.70 | 489.68 | 568.62 |
| 8 inch meter | 588.12 | 672.70 | 781.14 | 907.06 |
| 10 inch meter | 848.57 | 965.45 | 1,121.08 | 1,301.80 |
| 12 inch meter | | 1,802.00 | 2,092.48 | 2,429.79 |

| <u>Private Fire Service:</u> | Current (1) | Phase I | Phase II | Phase III |
|------------------------------|-------------|----------|----------|-----------|
| 5/8 inch fire line | \$0.22 | | | |
| 3/4 inch fire line | 0.36 | | | |
| 1 inch fire line | 0.74 | \$9.70 | \$11.26 | \$13.08 |
| 1 1/2 inch fire line | 2.17 | 29.10 | 33.79 | 39.24 |
| 2 inch fire line | 4.63 | 60.04 | 69.72 | 80.96 |
| 3 inch fire line | 13.47 | 174.41 | 202.52 | 235.17 |
| 4 inch fire line | 28.69 | 371.70 | 431.62 | 501.20 |
| 6 inch fire line | 83.36 | 1,079.71 | 1,253.76 | 1,455.87 |
| 8 inch fire line | 177.65 | 2,300.94 | 2,671.85 | 3,102.55 |
| 10 inch fire line | 319.48 | 4,137.83 | 4,804.85 | 5,579.39 |
| 12 inch fire line | 516.05 | 6,683.69 | 7,761.10 | 9,012.19 |

| <u>Public Fire Hydrants:</u> | Current (3) | Phase I | Phase II | Phase III |
|------------------------------|-------------|-------------|-------------|-------------|
| | \$48,452.87 | \$66,029.34 | \$76,673.27 | \$89,033.00 |

- (1) Per Cause No. 44826 adopted April 26, 2017 and effective May 5, 2017.
- (2) Phases II and III assume an across-the-board increase to rates and charges. See page 20.
- (3) Per Utility Management.

(See Accountants' Compilation Report)

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

BILL IMPACTS

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

Phase I

CUSTOMER BILL IMPACT

| | <u>Current Rates</u> | <u>Phase I Rates</u> | <u>Change</u> | <u>% Change</u> |
|--------------------|----------------------|----------------------|---------------|-----------------|
| 5/8" Meter | | | | |
| 1,000 Gallons | \$11.30 | \$15.39 | \$4.09 | 36% |
| 2,000 Gallons | 13.14 | 19.03 | 5.89 | 45% |
| 3,000 Gallons | 14.98 | 22.67 | 7.69 | 51% |
| 4,000 Gallons | 16.82 | 26.31 | 9.49 | 56% |
| 5,000 Gallons | 18.66 | 29.95 | 11.29 | 61% |
| 10,000 Gallons | 27.86 | 48.15 | 20.29 | 73% |
| 1" Meter | | | | |
| 5,000 Gallons | \$28.96 | \$42.55 | \$13.59 | 47% |
| 10,000 Gallons | 38.16 | 60.75 | 22.59 | 59% |
| 15,000 Gallons | 47.16 | 78.15 | 30.99 | 66% |
| 20,000 Gallons | 56.16 | 95.55 | 39.39 | 70% |
| 30,000 Gallons | 74.16 | 130.35 | 56.19 | 76% |
| 50,000 Gallons | 110.16 | 199.95 | 89.79 | 82% |
| 2" Meter | | | | |
| 20,000 Gallons | \$97.69 | \$141.50 | \$43.81 | 45% |
| 30,000 Gallons | 115.69 | 176.30 | 60.61 | 52% |
| 50,000 Gallons | 151.69 | 245.90 | 94.21 | 62% |
| 100,000 Gallons | 241.69 | 419.90 | 178.21 | 74% |
| 150,000 Gallons | 330.94 | 570.40 | 239.46 | 72% |
| 250,000 Gallons | 507.94 | 824.40 | 316.46 | 62% |
| 4" Meter | | | | |
| 50,000 Gallons | \$317.88 | \$388.20 | \$70.32 | 22% |
| 100,000 Gallons | 407.88 | 562.20 | 154.32 | 38% |
| 500,000 Gallons | 1,116.63 | 1,601.70 | 485.07 | 43% |
| 1,000,000 Gallons | 2,001.63 | 2,871.70 | 870.07 | 43% |
| 5,000,000 Gallons | 8,841.63 | 12,631.70 | 3,790.07 | 43% |
| 10,000,000 Gallons | 17,391.63 | 24,831.70 | 7,440.07 | 43% |
| 6" Meter* | | | | |
| 30,000,000 Gallons | \$51,795.76 | \$73,840.80 | \$22,045.04 | 43% |
| 8" Meter* | | | | |
| 500,000 Gallons | \$1,477.27 | \$2,061.80 | \$584.53 | 40% |
| 1,000,000 Gallons | 2,362.27 | 3,331.80 | 969.53 | 41% |
| 3,000,000 Gallons | 5,782.27 | 8,211.80 | 2,429.53 | 42% |
| 10" Meter* | | | | |
| 5,000,000 Gallons | \$9,462.72 | \$13,384.55 | \$3,921.83 | 41% |

*Assumes an Industrial Customer

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

Phase II

CUSTOMER BILL IMPACT

| | <u>Phase I</u> <u>Rates</u> | <u>Phase II</u> <u>Rates</u> | <u>Change</u> | <u>% Change</u> |
|--------------------|--------------------------------|---------------------------------|---------------|-----------------|
| 5/8" Meter | | | | |
| 1,000 Gallons | \$15.39 | \$17.87 | \$2.48 | 16% |
| 2,000 Gallons | 19.03 | 22.10 | 3.07 | 16% |
| 3,000 Gallons | 22.67 | 26.33 | 3.66 | 16% |
| 4,000 Gallons | 26.31 | 30.56 | 4.25 | 16% |
| 5,000 Gallons | 29.95 | 34.79 | 4.84 | 16% |
| 10,000 Gallons | 48.15 | 55.94 | 7.79 | 16% |
| 1" Meter | | | | |
| 5,000 Gallons | \$42.55 | \$49.43 | \$6.88 | 16% |
| 10,000 Gallons | 60.75 | 70.58 | 9.83 | 16% |
| 15,000 Gallons | 78.15 | 90.78 | 12.63 | 16% |
| 20,000 Gallons | 95.55 | 110.98 | 15.43 | 16% |
| 30,000 Gallons | 130.35 | 151.38 | 21.03 | 16% |
| 50,000 Gallons | 199.95 | 232.18 | 32.23 | 16% |
| 2" Meter | | | | |
| 20,000 Gallons | \$141.50 | \$164.33 | \$22.83 | 16% |
| 30,000 Gallons | 176.30 | 204.73 | 28.43 | 16% |
| 50,000 Gallons | 245.90 | 285.53 | 39.63 | 16% |
| 100,000 Gallons | 419.90 | 487.53 | 67.63 | 16% |
| 150,000 Gallons | 570.40 | 662.28 | 91.88 | 16% |
| 250,000 Gallons | 824.40 | 957.28 | 132.88 | 16% |
| 4" Meter | | | | |
| 50,000 Gallons | \$388.20 | \$450.77 | \$62.57 | 16% |
| 100,000 Gallons | 562.20 | 652.77 | 90.57 | 16% |
| 500,000 Gallons | 1,601.70 | 1,860.02 | 258.32 | 16% |
| 1,000,000 Gallons | 2,871.70 | 3,335.02 | 463.32 | 16% |
| 5,000,000 Gallons | 12,631.70 | 14,655.02 | 2,023.32 | 16% |
| 10,000,000 Gallons | 24,831.70 | 28,805.02 | 3,973.32 | 16% |
| 6" Meter* | | | | |
| 30,000,000 Gallons | \$73,840.80 | \$85,647.83 | \$11,807.03 | 16% |
| 8" Meter* | | | | |
| 500,000 Gallons | \$2,061.80 | \$2,394.29 | \$332.49 | 16% |
| 1,000,000 Gallons | 3,331.80 | 3,869.29 | 537.49 | 16% |
| 3,000,000 Gallons | 8,211.80 | 9,529.29 | 1,317.49 | 16% |
| 10" Meter* | | | | |
| 5,000,000 Gallons | \$13,384.55 | \$15,529.23 | \$2,144.68 | 16% |

*Assumes an Industrial Customer

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

Phase III

CUSTOMER BILL IMPACT

| | <u>Phase II</u> Rates | <u>Phase III</u> Rates | <u>Change</u> | <u>% Change</u> |
|--------------------|--------------------------|---------------------------|---------------|-----------------|
| 5/8" Meter | | | | |
| 1,000 Gallons | \$17.87 | \$20.75 | \$2.88 | 16% |
| 2,000 Gallons | 22.10 | 25.66 | 3.56 | 16% |
| 3,000 Gallons | 26.33 | 30.57 | 4.24 | 16% |
| 4,000 Gallons | 30.56 | 35.48 | 4.92 | 16% |
| 5,000 Gallons | 34.79 | 40.39 | 5.60 | 16% |
| 10,000 Gallons | 55.94 | 64.94 | 9.00 | 16% |
| 1" Meter | | | | |
| 5,000 Gallons | \$49.43 | \$57.39 | \$7.96 | 16% |
| 10,000 Gallons | 70.58 | 81.94 | 11.36 | 16% |
| 15,000 Gallons | 90.78 | 105.39 | 14.61 | 16% |
| 20,000 Gallons | 110.98 | 128.84 | 17.86 | 16% |
| 30,000 Gallons | 151.38 | 175.74 | 24.36 | 16% |
| 50,000 Gallons | 232.18 | 269.54 | 37.36 | 16% |
| 2" Meter | | | | |
| 20,000 Gallons | \$164.33 | \$190.79 | \$26.46 | 16% |
| 30,000 Gallons | 204.73 | 237.69 | 32.96 | 16% |
| 50,000 Gallons | 285.53 | 331.49 | 45.96 | 16% |
| 100,000 Gallons | 487.53 | 565.99 | 78.46 | 16% |
| 150,000 Gallons | 662.28 | 768.99 | 106.71 | 16% |
| 250,000 Gallons | 957.28 | 1,111.99 | 154.71 | 16% |
| 4" Meter | | | | |
| 50,000 Gallons | \$450.77 | \$523.37 | \$72.60 | 16% |
| 100,000 Gallons | 652.77 | 757.87 | 105.10 | 16% |
| 500,000 Gallons | 1,860.02 | 2,161.37 | 301.35 | 16% |
| 1,000,000 Gallons | 3,335.02 | 3,876.37 | 541.35 | 16% |
| 5,000,000 Gallons | 14,655.02 | 17,036.37 | 2,381.35 | 16% |
| 10,000,000 Gallons | 28,805.02 | 33,486.37 | 4,681.35 | 16% |
| 6" Meter* | | | | |
| 30,000,000 Gallons | \$85,647.83 | \$99,568.32 | \$13,920.49 | 16% |
| 8" Meter* | | | | |
| 500,000 Gallons | \$2,394.29 | \$2,781.76 | \$387.47 | 16% |
| 1,000,000 Gallons | 3,869.29 | 4,496.76 | 627.47 | 16% |
| 3,000,000 Gallons | 9,529.29 | 11,076.76 | 1,547.47 | 16% |
| 10" Meter* | | | | |
| 5,000,000 Gallons | \$15,529.23 | \$18,051.50 | \$2,522.27 | 16% |

*Assumes an Industrial Customer

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

Phase I

RATE COMPARISON CHART - MONTHLY INDUSTRIAL WATER BILL

| Customer | Meter Size | Avg. Monthly Flow (1,000 gal.) | Monthly Bill | | | |
|----------------------------------|------------|-----------------------------------|--------------|------------------|-----------------|---------------------|
| | | | Current | Proposed Phase I | Dollar Increase | Percentage Increase |
| Central States | 1-1/2" | 19 | \$74.94 | \$114.41 | \$39.47 | 53% |
| Electric Coating Tech. | 8" | 1,695 | 3,550.72 | 5,027.60 | 1,476.88 | 42% |
| Mittal Steel East | 10" | 36,532 | 63,382.44 | 90,322.63 | 26,940.19 | 43% |
| Mittal Steel East | 6" | 2,012 | 3,936.28 | 5,550.08 | 1,613.80 | 41% |
| Mittal Steel West | 6" | 9,762 | 17,188.78 | 24,460.08 | 7,271.30 | 42% |
| Mittal Steel West Main Plant | 6" | 13,901 | 24,266.47 | 34,559.24 | 10,292.77 | 42% |
| Mittal Steel Long Carbon Coating | 1-1/2" | 64 | 157.74 | 278.21 | 120.47 | 76% |
| Citgo Petroleum Corp. | 10" | 318 | 1,415.58 | 1,892.27 | 476.69 | 34% |
| Praxair, Inc. (acct. 103018) | 8" | 22,205 | 38,622.82 | 55,072.00 | 16,449.18 | 43% |
| Praxair, Inc. (acct. 103016) | 8" | 6,125 | 11,126.02 | 15,836.80 | 4,710.78 | 42% |
| Praxair, Inc. (acct. 104239) | 6" | 2,029 | 3,965.35 | 5,591.56 | 1,626.21 | 41% |
| Safety-Kleen Oil Recovery | 6" | 5,027 | 9,091.93 | 12,906.68 | 3,814.75 | 42% |
| Lakeshore Railcar Services LLC | 4" | 356 | 861.75 | 1,235.94 | 374.19 | 43% |
| United States Gypsum | 8" | 1,704 | 3,566.11 | 5,049.56 | 1,483.45 | 42% |
| United States Steel Corp. | 10" | 13,074 | 23,269.26 | 33,085.11 | 9,815.85 | 42% |
| TAC East, Inc. | 3" | 531 | 1,094.08 | 1,596.74 | 502.66 | 46% |
| W.R. Grace & Co. | 6" | 12,893 | 22,542.79 | 32,099.72 | 9,556.93 | 42% |
| Totals | | 128,247 | \$228,113.06 | \$324,678.63 | \$96,565.57 | 42% |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

Phase II

RATE COMPARISON CHART - MONTHLY INDUSTRIAL WATER BILL

| Customer | Meter Size | Avg. Monthly Flow (1,000 gal.) | Monthly Bill | | | |
|----------------------------------|------------|-----------------------------------|------------------|-------------------|-----------------|---------------------|
| | | | Proposed Phase I | Proposed Phase II | Dollar Increase | Percentage Increase |
| Central States | 1-1/2" | 19 | \$114.41 | \$132.91 | \$18.50 | 16% |
| Electric Coating Tech. | 8" | 1,695 | 5,027.60 | 5,836.14 | 808.54 | 16% |
| Mittal Steel East | 10" | 36,532 | 90,322.63 | 104,764.79 | 14,442.16 | 16% |
| Mittal Steel East | 6" | 2,012 | 5,550.08 | 6,441.79 | 891.71 | 16% |
| Mittal Steel West | 6" | 9,762 | 24,460.08 | 28,374.29 | 3,914.21 | 16% |
| Mittal Steel West Main Plant | 6" | 13,901 | 34,559.24 | 40,087.66 | 5,528.42 | 16% |
| Mittal Steel Long Carbon Coating | 1-1/2" | 64 | 278.21 | 323.26 | 45.05 | 16% |
| Citgo Petroleum Corp. | 10" | 318 | 1,892.27 | 2,197.33 | 305.06 | 16% |
| Praxair, Inc. (acct. 103018) | 8" | 22,205 | 55,072.00 | 63,879.44 | 8,807.44 | 16% |
| Praxair, Inc. (acct. 103016) | 8" | 6,125 | 15,836.80 | 18,373.04 | 2,536.24 | 16% |
| Praxair, Inc. (acct. 104239) | 6" | 2,029 | 5,591.56 | 6,489.90 | 898.34 | 16% |
| Safety-Kleen Oil Recovery | 6" | 5,027 | 12,906.68 | 14,974.24 | 2,067.56 | 16% |
| Lakeshore Railcar Services LLC | 4" | 356 | 1,235.94 | 1,435.22 | 199.28 | 16% |
| United States Gypsum | 8" | 1,704 | 5,049.56 | 5,861.61 | 812.05 | 16% |
| United States Steel Corp. | 10" | 13,074 | 33,085.11 | 38,378.65 | 5,293.54 | 16% |
| TAC East, Inc. | 3" | 531 | 1,596.74 | 1,854.28 | 257.54 | 16% |
| W.R. Grace & Co. | 6" | 12,893 | 32,099.72 | 37,235.02 | 5,135.30 | 16% |
| Totals | | 128,247 | \$324,678.63 | \$376,639.57 | \$51,960.94 | 16% |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

Phase III

RATE COMPARISON CHART - MONTHLY INDUSTRIAL WATER BILL

| Customer | Meter Size | Avg. Monthly Flow (1,000 gal.) | Monthly Bill | | | |
|----------------------------------|------------|-----------------------------------|-------------------|--------------------|-----------------|---------------------|
| | | | Proposed Phase II | Proposed Phase III | Dollar Increase | Percentage Increase |
| Central States | 1-1/2" | 19 | \$132.91 | \$154.30 | \$21.39 | 16% |
| Electric Coating Tech. | 8" | 1,695 | 5,836.14 | 6,783.31 | 947.17 | 16% |
| Mittal Steel East | 10" | 36,532 | 104,764.79 | 121,791.78 | 17,026.99 | 16% |
| Mittal Steel East | 6" | 2,012 | 6,441.79 | 7,487.80 | 1,046.01 | 16% |
| Mittal Steel West | 6" | 9,762 | 28,374.29 | 32,985.30 | 4,611.01 | 16% |
| Mittal Steel West Main Plant | 6" | 13,901 | 40,087.66 | 46,602.61 | 6,514.95 | 16% |
| Mittal Steel Long Carbon Coating | 1-1/2" | 64 | 323.26 | 375.25 | 51.99 | 16% |
| Citgo Petroleum Corp. | 10" | 318 | 2,197.33 | 2,552.24 | 354.91 | 16% |
| Praxair, Inc. (acct. 103018) | 8" | 22,205 | 63,879.44 | 74,261.21 | 10,381.77 | 16% |
| Praxair, Inc. (acct. 103016) | 8" | 6,125 | 18,373.04 | 21,358.01 | 2,984.97 | 16% |
| Praxair, Inc. (acct. 104239) | 6" | 2,029 | 6,489.90 | 7,543.73 | 1,053.83 | 16% |
| Safety-Kleen Oil Recovery | 6" | 5,027 | 14,974.24 | 17,407.15 | 2,432.91 | 16% |
| Lakeshore Railcar Services LLC | 4" | 356 | 1,435.22 | 1,667.45 | 232.23 | 16% |
| United States Gypsum | 8" | 1,704 | 5,861.61 | 6,812.92 | 951.31 | 16% |
| United States Steel Corp. | 10" | 13,074 | 38,378.65 | 44,614.96 | 6,236.31 | 16% |
| TAC East, Inc. | 3" | 531 | 1,854.28 | 2,154.84 | 300.56 | 16% |
| W.R. Grace & Co. | 6" | 12,893 | 37,235.02 | 43,286.29 | 6,051.27 | 16% |
| Totals | | 128,247 | \$376,639.57 | \$437,839.15 | \$61,199.58 | 16% |

(See Accountants' Compilation Report)

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

SUPPLEMENTAL DATA

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**COMPARATIVE SCHEDULE OF SELECTED FINANCIAL
INFORMATION ARISING FROM CASH TRANSACTIONS**

(Unaudited)

| <u>Cash and Cash Equivalents:</u> | As of | | | As of |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | 12/31/2017 | 12/31/2018 | 12/31/2019 | 3/31/2020 |
| Operating Fund | \$182,258 | \$304,447 | \$519,289 | \$257,393 |
| Sinking Fund: | | | | |
| Bond and Interest | 2,978,395 | 2,991,179 | 3,113,081 | 2,465,933 |
| Debt Service Reserve | 929,327 | 1,647,458 | 1,682,820 | 1,682,820 |
| Meter Deposits Fund | 285,935 | 292,077 | 294,164 | 295,179 |
| Construction Fund | 2,487,420 | 12,821,487 | 4,939,977 | 4,094,897 |
| Water Tank Refurbishment Fund | 58,492 | 124,762 | 126,499 | 122,967 |
| | | | | |
| Total Cash and Cash Equivalents | <u>\$6,921,827</u> | <u>\$18,181,410</u> | <u>\$10,675,830</u> | <u>\$8,919,189</u> |
| | | | | |
| <u>Interfund Loan Payable (1):</u> | | | | |
| Loan from Tank Refurbishment Fund | \$950,000 | \$950,000 | \$1,000,000 | \$1,000,000 |
| Loan from Sanitary | 1,000,000 | - | - | - |
| Loan from Stormwater | 1,600,000 | 1,700,000 | 2,000,000 | 2,000,000 |
| | | | | |
| Totals | <u>\$3,550,000</u> | <u>\$2,650,000</u> | <u>\$3,000,000</u> | <u>\$3,000,000</u> |
| | | | | |
| <u>Bonded Indebtedness:</u> | | | | |
| Waterworks Revenue Bonds of 2002 | \$730,000 | \$620,000 | \$505,000 | \$385,000 |
| Waterworks Revenue Bonds of 2006 | 10,115,000 | 9,295,000 | 8,435,000 | 7,535,000 |
| Waterworks Revenue Bonds of 2009 | 18,880,000 | 17,535,000 | 16,150,000 | 14,730,000 |
| Waterworks Revenue Bonds, Series 2017 | 1,375,077 | 2,569,276 | 3,313,876 | 3,312,906 |
| Waterworks Revenue Bonds of 2018A | - | 3,100,000 | 3,100,000 | 3,100,000 |
| Waterworks Revenue Bonds of 2018B | - | 11,050,000 | 11,050,000 | 11,050,000 |
| | | | | |
| Totals | <u>\$31,100,077</u> | <u>\$44,169,276</u> | <u>\$42,553,876</u> | <u>\$40,112,906</u> |

(1) The Water Utility received an additional loan in July of 2020 from the Civil City for \$2,000,000.

Note: See City of East Chicago_Workpaper AJR 4-15 and Workpaper AJR 33 for excel working trial balance files and excel detail files.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
(Unaudited)

| | Calendar Year Ended | | | 12 Months |
|--|---------------------|---------------------|---------------------|--------------------|
| | 12/31/2017 | 12/31/2018 | 12/31/2019 | Ended 3/31/2020 |
| Operating Receipts: | | | | |
| Residential | \$1,225,239 | \$1,314,663 | \$1,291,814 | \$1,260,990 |
| Commercial | 519,162 | 559,837 | 675,152 | 704,680 |
| Industrial | 3,445,574 | 3,592,573 | 3,426,394 | 3,286,220 |
| Housing and Public Authority | 180,666 | 242,346 | 273,523 | 264,416 |
| Fire Protection | 52,323 | 54,892 | 53,711 | 54,241 |
| Fire Protection - Civil City | 512,663 | 581,434 | 581,434 | 581,434 |
| Hydrant Rental | 10,798 | 22,256 | 31,167 | 31,969 |
| Penalties | - | - | 35,624 | 35,624 |
| Other Service Revenues | 232,109 | 268,207 | 299,463 | 299,363 |
| (Increase) Decrease in Receivables | (71,558) | 220,087 | (8,950) | 83,825 |
| Total Operating Receipts | 6,106,976 | 6,856,295 | 6,659,332 | 6,602,762 |
| Operating Disbursements: | | | | |
| Operations - Conventional Plant | 764,803 | 947,097 | 275,189 | 130,345 |
| Treatment Operations - Filtration Plant | 1,198,795 | 1,158,334 | 1,859,335 | 1,610,376 |
| Treatment - Maintenance | 250,555 | 274,341 | 222,078 | 252,675 |
| Transmission & Distribution - Operations | 43,185 | 33,789 | 2,855 | - |
| Transmission & Distribution - Maintenance | 487,720 | 705,452 | 879,469 | 977,427 |
| Customer Accounts | 377,024 | 467,252 | 470,055 | 476,109 |
| Administrative & General | 1,100,246 | 977,071 | 978,942 | 1,017,657 |
| Taxes | 78,000 | 84,000 | 85,077 | 85,077 |
| Increase (Decrease) in Current Liabilities | (250,692) | (105,436) | (365,840) | (394,403) |
| Total Operating Disbursements | 4,049,636 | 4,541,900 | 4,407,160 | 4,155,263 |
| Net Operating Receipts | 2,057,340 | 2,314,395 | 2,252,172 | 2,447,499 |
| Non-Operating Receipts: | | | | |
| Interest Income | 25,818 | 217,619 | 365,713 | 365,713 |
| Miscellaneous Receipts | 54,238 | 1,373,251 | 347,574 | 347,003 |
| Gain on Sale | - | 2,500 | - | - |
| Bond Proceeds | 1,375,077 | 15,344,199 | 744,600 | 744,600 |
| Total Non-Operating Receipts | 1,455,133 | 16,937,569 | 1,457,887 | 1,457,316 |
| Non-Operating Disbursements: | | | | |
| Transfers (Net) | (1,386,230) | (1,427,786) | (1,873,815) | (4,135,970) |
| Debt Service - Principal | 2,205,000 | 2,275,000 | 2,360,000 | 4,802,000 (1) |
| Debt Service - Interest | 548,934 | 511,631 | 996,465 | 1,482,397 (1) |
| Payment in Lieu of Taxes | 300,000 | 600,000 | 600,000 | 600,000 |
| Other | 47,907 | 289 | 123,152 | 126,684 |
| Capital Outlays | 354,627 | 1,680,490 | 781,988 | 835,262 |
| Construction Related Outlays | 121,832 | 4,352,757 | 8,227,849 | 8,980,325 |
| Total Non-Operating Disbursements | 2,192,070 | 7,992,381 | 11,215,639 | 12,690,698 |
| Increase (decrease) in cash and cash equivalents | 1,320,403 | 11,259,583 | (7,505,580) | (8,785,883) |
| Beginning cash and cash equivalents | 5,601,424 | 6,921,827 | 18,181,410 | 17,705,072 |
| Ending Cash and Cash Equivalents | \$6,921,827 | \$18,181,410 | \$10,675,830 | \$8,919,189 |

(1) January 1, 2019 principal and interest payments were recorded to the general ledger on June 17, 2019, therefore overstating the Test Year disbursements. The actual debt service that should have been recorded timely and paid at the Bank of New York was \$3,426,787. The revenue requirements reflect the actual amount paid, not the delayed recording.

Note: See City of East Chicago_Workpaper AJR 4-15 and Workpaper AJR 33 for excel working trial balance files and excel detail files.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

COMPARATIVE SCHEDULE OF DETAILED OPERATING DISBURSEMENTS

| | For Calendar Year Ended | | | 12 Months |
|--|-------------------------|------------------|------------------|--------------------|
| | 12/31/2017 | 12/31/2018 | 12/31/2019 | Ended 3/31/2020 |
| Operating Disbursements: | | | | |
| Operations - Conventional Plant | | | | |
| Electric | \$699,331 | \$909,036 | \$249,077 | \$113,282 |
| Gas | 65,472 | 38,061 | 23,265 | 15,067 |
| Materials and Supplies | - | - | 2,847 | 1,996 |
| Sub-totals | <u>764,803</u> | <u>947,097</u> | <u>275,189</u> | <u>130,345</u> |
| Treatment Operations - Filtration Plant | | | | |
| Salaries & Wages | 369,149 | 363,943 | 344,849 | 332,024 |
| Overtime | 258,804 | 180,206 | 153,301 | 151,689 |
| Employer Cost | 2,655 | 1,254 | 666 | 430 |
| PERF | 66,777 | 60,449 | 55,793 | 54,176 |
| Payroll Taxes | 48,069 | 41,741 | 38,232 | 37,127 |
| Workman's Comp | 9,581 | 4,137 | 4,351 | 4,232 |
| Clothing Allowance | 1,200 | 1,800 | 1,925 | 1,925 |
| Health and Life Insurance | 102,283 | 93,229 | 94,074 | 95,127 |
| Electric | - | - | 611,395 | 377,637 |
| Gas | - | - | 17,867 | 23,208 |
| Chemicals | 194,398 | 182,068 | 213,128 | 185,528 |
| Materials and Supplies | 79,602 | 59,215 | 129,350 | 140,148 |
| Contractual Services - Testing | 18,960 | 16,091 | 9,095 | 6,425 |
| Contractual Services - Other | 40,477 | 150,913 | 171,625 | 184,128 |
| Miscellaneous | 6,840 | 3,288 | 13,684 | 16,572 |
| Sub-totals | <u>1,198,795</u> | <u>1,158,334</u> | <u>1,859,335</u> | <u>1,610,376</u> |
| Treatment - Maintenance | | | | |
| Salaries & Wages | 122,703 | 82,533 | 66,084 | 67,489 |
| Overtime | 4,433 | 8,727 | 6,777 | 3,178 |
| Employer Cost | 475 | 304 | 86 | 74 |
| PERF | 14,206 | 10,221 | 8,160 | 7,915 |
| Payroll Taxes | 9,723 | 7,004 | 5,597 | 5,422 |
| Workman's Comp | 1,627 | 925 | 650 | 675 |
| Clothing Allowance | 600 | 300 | 300 | 300 |
| Health and Life Insurance | 36,821 | 20,879 | 15,584 | 16,774 |
| Gas | - | 1,960 | 2,599 | 2,840 |
| Materials and Supplies | 42,946 | 105,931 | 101,597 | 137,368 |
| Contractual Services - Other | 13,081 | 35,234 | 13,778 | 10,194 |
| Miscellaneous | 3,940 | 323 | 866 | 446 |
| Sub-totals | <u>250,555</u> | <u>274,341</u> | <u>222,078</u> | <u>252,675</u> |
| Transmission & Distribution - Operations | | | | |
| Electric | 31,427 | 24,541 | 536 | - |
| Gas | 11,758 | 9,248 | 2,319 | - |
| Sub-totals | <u>43,185</u> | <u>33,789</u> | <u>2,855</u> | <u>-</u> |

Note: See City of East Chicago_Workpaper AJR 4-15 and Workpaper AJR 33 for excel working trial balance files and excel detail files.

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

COMPARATIVE SCHEDULE OF DETAILED OPERATING DISBURSEMENTS

| | For Calendar Year Ended | | | 12 Months |
|---|-------------------------|--------------------|--------------------|--------------------|
| | 12/31/2017 | 12/31/2018 | 12/31/2019 | Ended 3/30/2020 |
| Operating Disbursements (Cont'd): | | | | |
| Transmission & Distribution - Maintenance | | | | |
| Salaries & Wages | \$37,817 | \$76,789 | \$42,136 | \$42,324 |
| Overtime | 1,272 | 1,030 | - | - |
| Employer Cost | 238 | 304 | 86 | 69 |
| PERF | 4,378 | 8,716 | 4,719 | 4,739 |
| Payroll Taxes | 3,013 | 5,975 | 3,224 | 3,238 |
| Workman's Comp | 650 | 1,257 | 675 | 675 |
| Clothing Allowance | 300 | 875 | 600 | 600 |
| Health and Life Insurance | 14,713 | 28,371 | 16,183 | 16,368 |
| Electric | - | - | - | 2,854 |
| Gas | 10,702 | 12,428 | 8,792 | 8,149 |
| Materials and Supplies | 37,210 | 37,579 | 29,415 | 28,811 |
| Contractual Services - Other | 372,099 | 529,458 | 773,340 | 868,718 |
| Miscellaneous | 5,328 | 2,670 | 299 | 882 |
| Sub-totals | <u>487,720</u> | <u>705,452</u> | <u>879,469</u> | <u>977,427</u> |
| Customer Accounts | | | | |
| Salaries & Wages | 197,712 | 262,654 | 267,412 | 274,107 |
| Overtime | 4,237 | 2,627 | 4,477 | 5,125 |
| Employer Cost | 1,353 | 1,216 | 704 | 663 |
| PERF | 19,065 | 23,545 | 24,354 | 25,203 |
| Payroll Taxes | 15,327 | 20,177 | 20,696 | 21,274 |
| Workman's Comp | 2,450 | 3,250 | 3,250 | 3,300 |
| Clothing Allowance | 900 | 1,200 | 1,200 | 1,200 |
| Health and Life Insurance | 76,299 | 94,807 | 95,454 | 93,202 |
| Contractual Services - Other | 13,460 | 10,905 | 7,178 | 6,533 |
| Miscellaneous | 46,221 | 46,871 | 45,330 | 45,502 |
| Sub-totals | <u>377,024</u> | <u>467,252</u> | <u>470,055</u> | <u>476,109</u> |
| Administrative & General | | | | |
| Salaries & Wages | 133,327 | 114,640 | 136,380 | 131,326 |
| Overtime | 504 | - | 29 | - |
| Employer Cost | 340 | 152 | 231 | 155 |
| PERF | 11,186 | 9,036 | 10,727 | 10,538 |
| Payroll Taxes | 9,787 | 8,225 | 10,213 | 9,847 |
| Workman's Comp | 1,139 | 1,057 | 1,260 | 1,175 |
| Health and Life Insurance | 54,208 | 43,299 | 46,906 | 45,830 |
| General Liability Insurance | 42,164 | 41,469 | 42,606 | 42,606 |
| Electric | - | - | 20,870 | 22,159 |
| Gas | - | - | 7,254 | 7,595 |
| Materials and Supplies | 11,488 | 11,556 | 10,825 | 15,930 |
| Contractual Services - Accounting | 160,086 | 176,766 | 95,610 | 82,424 |
| Contractual Services - Other | 622,190 | 520,008 | 547,211 | 597,976 |
| Miscellaneous | 53,827 | 50,863 | 48,820 | 50,096 |
| Sub-totals | <u>1,100,246</u> | <u>977,071</u> | <u>978,942</u> | <u>1,017,657</u> |
| Total Operating Disbursements | <u>\$4,222,328</u> | <u>\$4,563,336</u> | <u>\$4,687,923</u> | <u>\$4,464,589</u> |

Note: See City of East Chicago_Workpaper AJR 4-15 and Workpaper AJR 33 for excel working trial balance files and excel detail files.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

COMPARISON OF ACCOUNT BALANCES WITH MINIMUM BALANCES REQUIRED

| | Balance at 3/31/2020 | Minimum Reserves | Variance |
|------------------------------------|-------------------------|---------------------|----------------------|
| Operation and Maintenance Fund (1) | \$257,393 | \$5,996,393 | (\$5,739,000) |
| Sinking Fund: | | | |
| Bond and Interest Account (2)* | 2,465,933 | 875,350 | 1,590,583 |
| Debt Service Reserve Account (3) | 1,682,820 | 1,628,434 | 54,386 |
| Construction Fund (4) | 4,094,897 | 4,094,897 | - |
| Meter Deposits Fund (5) | 295,179 | 295,179 | - |
| Improvement Fund (6) | - | 2,003,282 | (2,003,282) |
| Water Tank Refurbishment Fund (7) | 122,967 | 122,967 | - |
| Totals | <u>\$8,919,189</u> | <u>\$15,016,502</u> | <u>(\$6,097,313)</u> |

(1) **Operation and Maintenance Fund:**

Per Bond Ordinance No. 17-0030 requires a balance sufficient to pay the disbursements of operations, repair and maintenance for the next succeeding two calendar months.

| | |
|-----------------------------------|--------------------|
| Pro forma operating disbursements | \$5,977,164 |
| Times two month factor (2/12) | <u>0.1667</u> |
| Sub-total | 996,393 |
| Plus loan payback | <u>5,000,000</u> |
| Reserve requirement | <u>\$5,996,393</u> |

Sinking Fund:

(2) **Bond and Interest Account**

Per Bond Ordinance No. 17-0030 requires monthly transfers to this account equal to at least 1/6 of the interest and 1/12 of the principal payable on the next succeeding principal and interest payment date.

| | Amount | Factor | Total |
|-------------------------|-----------|--------|------------------|
| 2002 Bonds: | | | |
| Interest due 7/1/2020 | \$5,583 | 3/6 | \$2,791 |
| Principal due 1/1/2021 | 125,000 | 3/12 | 31,250 |
| 2006 Bonds: | | | |
| Interest due 7/1/2020 | 167,277 | 3/6 | 83,639 |
| Principal due 1/1/2021 | 940,000 | 3/12 | 235,000 |
| 2009 Bonds: | | | |
| Interest due 7/15/2020 | 206,957 | 3/6 | 103,478 |
| Principal due 1/15/2021 | 1,460,000 | 3/12 | 365,000 |
| 2017 Bonds: | | | |
| Interest due 7/1/2020 | 43,290 | 3/6 | 21,645 |
| Principal due 1/1/2021 | 2,000 | 3/12 | 500 |
| 2018A Bonds: | | | |
| Interest due 7/1/2020 | 6,045 | 3/6 | 3,023 |
| Principal due 1/1/2021 | 16,000 | 3/12 | 4,000 |
| 2018B Bonds: | | | |
| Interest due 7/1/2020 | 21,548 | 3/6 | 10,774 |
| Principal due 1/1/2021 | 57,000 | 3/12 | <u>14,250</u> |
| Reserve requirement | | | <u>\$875,350</u> |

*Additional money in the Bond and Interest Account is due to the transfer from the Gaming Fund during 2019.

(Continued on next page)

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

(Cont'd)

COMPARISON OF ACCOUNT BALANCES WITH MINIMUM BALANCES REQUIRED

Sinking Fund: (Cont'd)

(3) **Debt Service Reserve Account**

Per Bond Ordinance No. 17-0030 an amount equal to the debt service reserve requirement on the outstanding bonds (excluding the 2009 Bonds) must be maintained in this account at all times. The reserve requirement on the outstanding bonds is equal to the maximum annual principal and interest payment on the bonds.

Reserve requirement \$1,628,434

(4) **Construction Fund:**

Funds are assumed to be fully restricted for planned construction projects.

(5) **Customer Deposits:**

Funds are assumed to be fully restricted for return to customers.

(6) **Improvement Fund:**

Although no balance is required per Ordinance No. 17-0030, an amount equal to one year's annual depreciation is suggested to provide a source of funding for capital replacements.

Recommended reserve \$2,003,282

(7) **Water Tank Refurbishment Fund:**

Funds are assumed to be fully restricted for improvements to the department's water tanks.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$130,000 PRINCIPAL AMOUNT
 OF OUTSTANDING WATERWORKS REVENUE BONDS OF 2002**

Principal Payable Annually on January 1st

Interest Payable Semiannually, January 1st and July 1st

Interest Rate as Indicated

| <u>Payment Date</u> | <u>Principal Balance</u> (-----In \$1,000's-----) | <u>Principal</u> (-----In \$1,000's-----) | <u>Interest Rate</u> (%) | <u>Interest</u> (-----In Dollars-----) | <u>Total</u> (-----In Dollars-----) | <u>Bond Year Total</u> |
|---------------------|--|--|-----------------------------|---|--|----------------------------|
| 7/1/2022 | \$130 | | | \$1,885.00 | \$1,885.00 | |
| 1/1/2023 | 130 | <u>\$130</u> | 2.90% | <u>1,885.00</u> | <u>131,885.00</u> | <u>\$133,770.00</u> |
| Totals | | <u><u>\$130</u></u> | | <u><u>\$3,770.00</u></u> | <u><u>\$133,770.00</u></u> | <u><u>\$133,770.00</u></u> |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$5,615,000 PRINCIPAL AMOUNT
OF OUTSTANDING WATERWORKS REVENUE BONDS, SERIES 2006**

**Principal Payable Annually on January 1st
Interest Payable Semiannually, January 1st and July 1st
Interest Rate as Indicated**

| <u>Payment Date</u> | <u>Principal Balance</u> (-----In \$1,000's-----) | <u>Principal</u> | <u>Interest Rate</u> (%) | <u>Interest</u> | <u>Total</u> | <u>Bond Year Total</u> |
|-------------------------|--|-----------------------|---------------------------------|----------------------------|------------------------------|------------------------------|
| | | | | | (-----In Dollars-----) | |
| 7/1/2022 | \$5,615 | | | \$124,653.00 | \$124,653.00 | |
| 1/1/2023 | 5,615 | \$1,025 | 4.44% | 124,653.00 | 1,149,653.00 | \$1,274,306.00 |
| 7/1/2023 | 4,590 | | | 101,898.00 | 101,898.00 | |
| 1/1/2024 | 4,590 | 1,075 | 4.44% | 101,898.00 | 1,176,898.00 | 1,278,796.00 |
| 7/1/2024 | 3,515 | | | 78,033.00 | 78,033.00 | |
| 1/1/2025 | 3,515 | 1,120 | 4.44% | 78,033.00 | 1,198,033.00 | 1,276,066.00 |
| 7/1/2025 | 2,395 | | | 53,169.00 | 53,169.00 | |
| 1/1/2026 | 2,395 | 1,170 | 4.44% | 53,169.00 | 1,223,169.00 | 1,276,338.00 |
| 7/1/2026 | 1,225 | | | 27,195.00 | 27,195.00 | |
| 1/1/2027 | 1,225 | <u>1,225</u> | 4.44% | <u>27,195.00</u> | <u>1,252,195.00</u> | <u>1,279,390.00</u> |
| Totals | | <u><u>\$5,615</u></u> | | <u><u>\$769,896.00</u></u> | <u><u>\$6,384,896.00</u></u> | <u><u>\$6,384,896.00</u></u> |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$11,765,000 PRINCIPAL AMOUNT
OF OUTSTANDING WATERWORKS REVENUE BONDS, SERIES 2009**

**Principal Payable Annually on January 1st
Interest Payable Semiannually, January 1st and July 1st
Interest Rate as Indicated**

| <u>Payment Date</u> | <u>Principal Balance</u> (-----In \$1,000's-----) | <u>Principal</u> | <u>Interest Rate</u> (%) | <u>Interest</u> | <u>Total</u> | <u>Bond Year Total</u> |
|---------------------|--|------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|
| | | | | | (-----In Dollars-----) | |
| 7/15/2022 | \$11,765 | | | \$165,298.25 | \$165,298.25 | |
| 1/15/2023 | 11,765 | \$1,545 | 2.81% | 165,298.25 | 1,710,298.25 | \$1,875,596.50 |
| 7/15/2023 | 10,220 | | | 143,591.00 | 143,591.00 | |
| 1/15/2024 | 10,220 | 1,590 | 2.81% | 143,591.00 | 1,733,591.00 | 1,877,182.00 |
| 7/15/2024 | 8,630 | | | 121,251.50 | 121,251.50 | |
| 1/15/2025 | 8,630 | 1,630 | 2.81% | 121,251.50 | 1,751,251.50 | 1,872,503.00 |
| 7/15/2025 | 7,000 | | | 98,350.00 | 98,350.00 | |
| 1/15/2026 | 7,000 | 1,675 | 2.81% | 98,350.00 | 1,773,350.00 | 1,871,700.00 |
| 7/15/2026 | 5,325 | | | 74,816.25 | 74,816.25 | |
| 1/15/2027 | 5,325 | 1,725 | 2.81% | 74,816.25 | 1,799,816.25 | 1,874,632.50 |
| 7/15/2027 | 3,600 | | | 50,580.00 | 50,580.00 | |
| 1/15/2028 | 3,600 | 1,775 | 2.81% | 50,580.00 | 1,825,580.00 | 1,876,160.00 |
| 7/15/2028 | 1,825 | | | 25,641.25 | 25,641.25 | |
| 1/15/2029 | 1,825 | <u>1,825</u> | 2.81% | <u>25,641.25</u> | <u>1,850,641.25</u> | <u>1,876,282.50</u> |
| Totals | | <u><u>\$11,765</u></u> | | <u><u>\$1,359,056.50</u></u> | <u><u>\$13,124,056.50</u></u> | <u><u>\$13,124,056.50</u></u> |

Note: Debt service is paid from the City's Gaming Fund. See adjustments on page 64.

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$3,844,000 PRINCIPAL AMOUNT
OF OUTSTANDING WATERWORKS REVENUE BONDS, SERIES 2017**

**Principal Payable Annually on January 1st
Interest Payable Semiannually, January 1st and July 1st
Interest Rate as Indicated**

| Payment Date | Principal | | Interest | | | Bond Year Total |
|--------------|-------------------------------------|----------------|-------------|------------------------------------|-----------------------|-----------------------|
| | Balance (-----In \$1,000's-----) | Principal | Rate (%) | Interest (-----In Dollars-----) | Total | |
| 7/1/2022 | \$3,844 | | | \$43,245.00 | \$43,245.00 | |
| 1/1/2023 | 3,844 | \$2 | 2.25% | 43,245.00 | 45,245.00 | \$88,490.00 |
| 7/1/2023 | 3,842 | | | 43,222.50 | 43,222.50 | |
| 1/1/2024 | 3,842 | 11 | 2.25% | 43,222.50 | 54,222.50 | 97,445.00 |
| 7/1/2024 | 3,831 | | | 43,098.75 | 43,098.75 | |
| 1/1/2025 | 3,831 | 15 | 2.25% | 43,098.75 | 58,098.75 | 101,197.50 |
| 7/1/2025 | 3,816 | | | 42,930.00 | 42,930.00 | |
| 1/1/2026 | 3,816 | 15 | 2.25% | 42,930.00 | 57,930.00 | 100,860.00 |
| 7/1/2026 | 3,801 | | | 42,761.25 | 42,761.25 | |
| 1/1/2027 | 3,801 | 15 | 2.25% | 42,761.25 | 57,761.25 | 100,522.50 |
| 7/1/2027 | 3,786 | | | 42,592.50 | 42,592.50 | |
| 1/1/2028 | 3,786 | 344 | 2.25% | 42,592.50 | 386,592.50 | 429,185.00 |
| 7/1/2028 | 3,442 | | | 38,722.50 | 38,722.50 | |
| 1/1/2029 | 3,442 | 352 | 2.25% | 38,722.50 | 390,722.50 | 429,445.00 |
| 7/1/2029 | 3,090 | | | 34,762.50 | 34,762.50 | |
| 1/1/2030 | 3,090 | 360 | 2.25% | 34,762.50 | 394,762.50 | 429,525.00 |
| 7/1/2030 | 2,730 | | | 30,712.50 | 30,712.50 | |
| 1/1/2031 | 2,730 | 368 | 2.25% | 30,712.50 | 398,712.50 | 429,425.00 |
| 7/1/2031 | 2,362 | | | 26,572.50 | 26,572.50 | |
| 1/1/2032 | 2,362 | 374 | 2.25% | 26,572.50 | 400,572.50 | 427,145.00 |
| 7/1/2032 | 1,988 | | | 22,365.00 | 22,365.00 | |
| 1/1/2033 | 1,988 | 383 | 2.25% | 22,365.00 | 405,365.00 | 427,730.00 |
| 7/1/2033 | 1,605 | | | 18,056.25 | 18,056.25 | |
| 1/1/2034 | 1,605 | 389 | 2.25% | 18,056.25 | 407,056.25 | 425,112.50 |
| 7/1/2034 | 1,216 | | | 13,680.00 | 13,680.00 | |
| 1/1/2035 | 1,216 | 397 | 2.25% | 13,680.00 | 410,680.00 | 424,360.00 |
| 7/1/2035 | 819 | | | 9,213.75 | 9,213.75 | |
| 1/1/2036 | 819 | 406 | 2.25% | 9,213.75 | 415,213.75 | 424,427.50 |
| 7/1/2036 | 413 | | | 4,646.25 | 4,646.25 | |
| 1/1/2037 | 413 | 413 | 2.25% | 4,646.25 | 417,646.25 | 422,292.50 |
| Totals | | <u>\$3,844</u> | | <u>\$913,162.50</u> | <u>\$4,757,162.50</u> | <u>\$4,757,162.50</u> |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$3,068,000 PRINCIPAL AMOUNT
OF OUTSTANDING WATERWORKS REVENUE BONDS, SERIES 2018A**

**Principal Payable Annually on January 1st
Interest Payable Semiannually, January 1st and July 1st
Interest Rate as Indicated**

| Payment Date | Principal Balance (-----In \$1,000's-----) | Principal | Interest Rate (%) | Interest (-----In Dollars-----) | Total | Bond Year Total |
|--------------|---|----------------|----------------------|------------------------------------|-----------------------|-----------------------|
| 7/1/2022 | \$3,068 | | | \$5,982.60 | \$5,982.60 | |
| 1/1/2023 | 3,068 | \$16 | 0.39% | 5,982.60 | 21,982.60 | \$27,965.20 |
| 7/1/2023 | 3,052 | | | 5,951.40 | 5,951.40 | |
| 1/1/2024 | 3,052 | 42 | 0.39% | 5,951.40 | 47,951.40 | 53,902.80 |
| 7/1/2024 | 3,010 | | | 5,869.50 | 5,869.50 | |
| 1/1/2025 | 3,010 | 42 | 0.39% | 5,869.50 | 47,869.50 | 53,739.00 |
| 7/1/2025 | 2,968 | | | 5,787.60 | 5,787.60 | |
| 1/1/2026 | 2,968 | 42 | 0.39% | 5,787.60 | 47,787.60 | 53,575.20 |
| 7/1/2026 | 2,926 | | | 5,705.70 | 5,705.70 | |
| 1/1/2027 | 2,926 | 42 | 0.39% | 5,705.70 | 47,705.70 | 53,411.40 |
| 7/1/2027 | 2,884 | | | 5,623.80 | 5,623.80 | |
| 1/1/2028 | 2,884 | 241 | 0.39% | 5,623.80 | 246,623.80 | 252,247.60 |
| 7/1/2028 | 2,643 | | | 5,153.85 | 5,153.85 | |
| 1/1/2029 | 2,643 | 242 | 0.39% | 5,153.85 | 247,153.85 | 252,307.70 |
| 7/1/2029 | 2,401 | | | 4,681.95 | 4,681.95 | |
| 1/1/2030 | 2,401 | 243 | 0.39% | 4,681.95 | 247,681.95 | 252,363.90 |
| 7/1/2030 | 2,158 | | | 4,208.10 | 4,208.10 | |
| 1/1/2031 | 2,158 | 244 | 0.39% | 4,208.10 | 248,208.10 | 252,416.20 |
| 7/1/2031 | 1,914 | | | 3,732.30 | 3,732.30 | |
| 1/1/2032 | 1,914 | 245 | 0.39% | 3,732.30 | 248,732.30 | 252,464.60 |
| 7/1/2032 | 1,669 | | | 3,254.55 | 3,254.55 | |
| 1/1/2033 | 1,669 | 246 | 0.39% | 3,254.55 | 249,254.55 | 252,509.10 |
| 7/1/2033 | 1,423 | | | 2,774.85 | 2,774.85 | |
| 1/1/2034 | 1,423 | 248 | 0.39% | 2,774.85 | 250,774.85 | 253,549.70 |
| 7/1/2034 | 1,175 | | | 2,291.25 | 2,291.25 | |
| 1/1/2035 | 1,175 | 250 | 0.39% | 2,291.25 | 252,291.25 | 254,582.50 |
| 7/1/2035 | 925 | | | 1,803.75 | 1,803.75 | |
| 1/1/2036 | 925 | 252 | 0.39% | 1,803.75 | 253,803.75 | 255,607.50 |
| 7/1/2036 | 673 | | | 1,312.35 | 1,312.35 | |
| 1/1/2037 | 673 | 257 | 0.39% | 1,312.35 | 258,312.35 | 259,624.70 |
| 7/1/2037 | 416 | | | 811.20 | 811.20 | |
| 1/1/2038 | 416 | 416 | 0.39% | 811.20 | 416,811.20 | 417,622.40 |
| Totals | | <u>\$3,068</u> | | <u>\$129,889.50</u> | <u>\$3,197,889.50</u> | <u>\$3,197,889.50</u> |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

**SCHEDULE OF AMORTIZATION OF \$10,935,000 PRINCIPAL AMOUNT
OF OUTSTANDING WATERWORKS REVENUE BONDS, SERIES 2018B**

**Principal Payable Annually on January 1st
Interest Payable Semiannually, January 1st and July 1st
Interest Rate as Indicated**

| Payment Date | Principal Balance (-----In \$1,000's-----) | Principal | Interest Rate (%) | Interest (-----In Dollars-----) | Total | Bond Year Total |
|--------------|---|-----------------|----------------------|------------------------------------|------------------------|------------------------|
| 7/1/2022 | \$10,935 | | | \$21,323.25 | \$21,323.25 | |
| 1/1/2023 | 10,935 | \$60 | 0.39% | 21,323.25 | 81,323.25 | \$102,646.50 |
| 7/1/2023 | 10,875 | | | 21,206.25 | 21,206.25 | |
| 1/1/2024 | 10,875 | 155 | 0.39% | 21,206.25 | 176,206.25 | 197,412.50 |
| 7/1/2024 | 10,720 | | | 20,904.00 | 20,904.00 | |
| 1/1/2025 | 10,720 | 155 | 0.39% | 20,904.00 | 175,904.00 | 196,808.00 |
| 7/1/2025 | 10,565 | | | 20,601.75 | 20,601.75 | |
| 1/1/2026 | 10,565 | 155 | 0.39% | 20,601.75 | 175,601.75 | 196,203.50 |
| 7/1/2026 | 10,410 | | | 20,299.50 | 20,299.50 | |
| 1/1/2027 | 10,410 | 153 | 0.39% | 20,299.50 | 173,299.50 | 193,599.00 |
| 7/1/2027 | 10,257 | | | 20,001.15 | 20,001.15 | |
| 1/1/2028 | 10,257 | 906 | 0.39% | 20,001.15 | 926,001.15 | 946,002.30 |
| 7/1/2028 | 9,351 | | | 18,234.45 | 18,234.45 | |
| 1/1/2029 | 9,351 | 909 | 0.39% | 18,234.45 | 927,234.45 | 945,468.90 |
| 7/1/2029 | 8,442 | | | 16,461.90 | 16,461.90 | |
| 1/1/2030 | 8,442 | 913 | 0.39% | 16,461.90 | 929,461.90 | 945,923.80 |
| 7/1/2030 | 7,529 | | | 14,681.55 | 14,681.55 | |
| 1/1/2031 | 7,529 | 916 | 0.39% | 14,681.55 | 930,681.55 | 945,363.10 |
| 7/1/2031 | 6,613 | | | 12,895.35 | 12,895.35 | |
| 1/1/2032 | 6,613 | 922 | 0.39% | 12,895.35 | 934,895.35 | 947,790.70 |
| 7/1/2032 | 5,691 | | | 11,097.45 | 11,097.45 | |
| 1/1/2033 | 5,691 | 926 | 0.39% | 11,097.45 | 937,097.45 | 948,194.90 |
| 7/1/2033 | 4,765 | | | 9,291.75 | 9,291.75 | |
| 1/1/2034 | 4,765 | 931 | 0.39% | 9,291.75 | 940,291.75 | 949,583.50 |
| 7/1/2034 | 3,834 | | | 7,476.30 | 7,476.30 | |
| 1/1/2035 | 3,834 | 934 | 0.39% | 7,476.30 | 941,476.30 | 948,952.60 |
| 7/1/2035 | 2,900 | | | 5,655.00 | 5,655.00 | |
| 1/1/2036 | 2,900 | 937 | 0.39% | 5,655.00 | 942,655.00 | 948,310.00 |
| 7/1/2036 | 1,963 | | | 3,827.85 | 3,827.85 | |
| 1/1/2037 | 1,963 | 938 | 0.39% | 3,827.85 | 941,827.85 | 945,655.70 |
| 7/1/2037 | 1,025 | | | 1,998.75 | 1,998.75 | |
| 1/1/2038 | 1,025 | 1,025 | 0.39% | 1,998.75 | 1,026,998.75 | 1,028,997.50 |
| Totals | | <u>\$10,935</u> | | <u>\$451,912.50</u> | <u>\$11,386,912.50</u> | <u>\$11,386,912.50</u> |

(See Accountants' Compilation Report)

Witness Responsible: Andre J. Riley

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

SCHEDULE OF COMBINED BOND AMORTIZATION

| Payment Date | 2002 Bonds | 2006 Bonds | 2009 Bonds* | 2017 Bonds | 2018A Bonds | 2018B Bonds | Gross Total | Gross Bond Year Total | Adjustment from Gaming Fund | Net Bond Year Total |
|--------------|---------------------|-----------------------|------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------------|------------------------|
| 7/1/2022 | \$1,885.00 | \$124,653.00 | \$165,298.25 | \$43,245.00 | \$5,982.60 | \$21,323.25 | \$362,387.10 | | | |
| 1/1/2023 | 131,885.00 | 1,149,653.00 | 1,710,298.25 | 45,245.00 | 21,982.60 | 81,323.25 | 3,140,387.10 | \$3,502,774.20 | (\$1,875,596.50) | \$1,627,177.70 |
| 7/1/2023 | | 101,898.00 | 143,591.00 | 43,222.50 | 5,951.40 | 21,206.25 | 315,869.15 | | | |
| 1/1/2024 | | 1,176,898.00 | 1,733,591.00 | 54,222.50 | 47,951.40 | 176,206.25 | 3,188,869.15 | 3,504,738.30 | (1,877,182.00) | 1,627,556.30 |
| 7/1/2024 | | 78,033.00 | 121,251.50 | 43,098.75 | 5,869.50 | 20,904.00 | 269,156.75 | | | |
| 1/1/2025 | | 1,198,033.00 | 1,751,251.50 | 58,098.75 | 47,869.50 | 175,904.00 | 3,231,156.75 | 3,500,313.50 | (1,872,503.00) | 1,627,810.50 |
| 7/1/2025 | | 53,169.00 | 98,350.00 | 42,930.00 | 5,787.60 | 20,601.75 | 220,838.35 | | | |
| 1/1/2026 | | 1,223,169.00 | 1,773,350.00 | 57,930.00 | 47,787.60 | 175,601.75 | 3,277,838.35 | 3,498,676.70 | (1,871,700.00) | 1,626,976.70 |
| 7/1/2026 | | 27,195.00 | 74,816.25 | 42,761.25 | 5,705.70 | 20,299.50 | 170,777.70 | | | |
| 1/1/2027 | | 1,252,195.00 | 1,799,816.25 | 57,761.25 | 47,705.70 | 173,299.50 | 3,330,777.70 | 3,501,555.40 | (1,874,632.50) | 1,626,922.90 |
| 7/1/2027 | | | 50,580.00 | 42,592.50 | 5,623.80 | 20,001.15 | 118,797.45 | | | |
| 1/1/2028 | | | 1,825,580.00 | 386,592.50 | 246,623.80 | 926,001.15 | 3,384,797.45 | 3,503,594.90 | (1,876,160.00) | 1,627,434.90 |
| 7/1/2028 | | | 25,641.25 | 38,722.50 | 5,153.85 | 18,234.45 | 87,752.05 | | | |
| 1/1/2029 | | | 1,850,641.25 | 390,722.50 | 247,153.85 | 927,234.45 | 3,415,752.05 | 3,503,504.10 | (1,876,282.50) | 1,627,221.60 |
| 7/1/2029 | | | | 34,762.50 | 4,681.95 | 16,461.90 | 55,906.35 | | | |
| 1/1/2030 | | | | 394,762.50 | 247,681.95 | 929,461.90 | 1,571,906.35 | 1,627,812.70 | - | 1,627,812.70 |
| 7/1/2030 | | | | 30,712.50 | 4,208.10 | 14,681.55 | 49,602.15 | | | |
| 1/1/2031 | | | | 398,712.50 | 248,208.10 | 930,681.55 | 1,577,602.15 | 1,627,204.30 | - | 1,627,204.30 |
| 7/1/2031 | | | | 26,572.50 | 3,732.30 | 12,895.35 | 43,200.15 | | | |
| 1/1/2032 | | | | 400,572.50 | 248,732.30 | 934,895.35 | 1,584,200.15 | 1,627,400.30 | - | 1,627,400.30 |
| 7/1/2032 | | | | 22,365.00 | 3,254.55 | 11,097.45 | 36,717.00 | | | |
| 1/1/2033 | | | | 405,365.00 | 249,254.55 | 937,097.45 | 1,591,717.00 | 1,628,434.00 | - | 1,628,434.00 |
| 7/1/2033 | | | | 18,056.25 | 2,774.85 | 9,291.75 | 30,122.85 | | | |
| 1/1/2034 | | | | 407,056.25 | 250,774.85 | 940,291.75 | 1,598,122.85 | 1,628,245.70 | - | 1,628,245.70 |
| 7/1/2034 | | | | 13,680.00 | 2,291.25 | 7,476.30 | 23,447.55 | | | |
| 1/1/2035 | | | | 410,680.00 | 252,291.25 | 941,476.30 | 1,604,447.55 | 1,627,895.10 | - | 1,627,895.10 |
| 7/1/2035 | | | | 9,213.75 | 1,803.75 | 5,655.00 | 16,672.50 | | | |
| 1/1/2036 | | | | 415,213.75 | 253,803.75 | 942,655.00 | 1,611,672.50 | 1,628,345.00 | - | 1,628,345.00 |
| 7/1/2036 | | | | 4,646.25 | 1,312.35 | 3,827.85 | 9,786.45 | | | |
| 1/1/2037 | | | | 417,646.25 | 258,312.35 | 941,827.85 | 1,617,786.45 | 1,627,572.90 | - | 1,627,572.90 |
| 7/1/2037 | | | | | 811.20 | 1,998.75 | 2,809.95 | | | |
| 1/1/2038 | | | | | 416,811.20 | 1,026,998.75 | 1,443,809.95 | 1,446,619.90 | - | 1,446,619.90 |
| Totals | <u>\$133,770.00</u> | <u>\$6,384,896.00</u> | <u>\$13,124,056.50</u> | <u>\$4,757,162.50</u> | <u>\$3,197,889.50</u> | <u>\$11,386,912.50</u> | <u>\$38,984,687.00</u> | <u>\$38,984,687.00</u> | <u>(\$13,124,056.50)</u> | <u>\$25,860,630.50</u> |

Average annual debt service for the five bond years ended January 1, 2027

\$1,627,288.82

*Maturity dates are 1/15 and 7/15 for the 2009 Bonds.

(See Accountants' Compilation Report)

IURC Cause No. 45827

**City of East Chicago
Department of Waterworks**

Accounting Workpapers
Book 1

December 12, 2022

**Baker Tilly US, LLP
Indianapolis, Indiana
IURC Cause No. 45827**

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EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

PROJECT COSTS

Anthony Copeland
MAYOR



City of East Chicago
4527 INDIANAPOLIS BLVD.
EAST CHICAGO, INDIANA 46312
219-391-8200 • 219-391-8397 FAX

March 31, 2022

Mr. Brett Roberts, Drinking Water Program Manager
DWSRF Administrator
100 North Senate Avenue, Room 1275
Indianapolis, IN 46204

Re: East Chicago, Indiana Department of Water Works
State Revolving Funds (SRF) Loan Application

Dear Mr. Roberts:

The City of East Chicago is submitting the attached Application Form and documentation for your consideration relating to the Drinking Water State Revolving Fund Loan Program (DWSRF).

Should you have any questions or need additional information, please feel free to contact my office at your convenience.

Sincerely,

Anthony Copeland, Mayor

ER
Enclosures

Cc: John P. Caruso, Christopher B Burke Engineering, Ltd.
Joseph Allegretti, Corporation Counsel
Andre Riley, BakerTilly Municipal Advisors, LLC



APPLICATION FORM

Drinking Water State Revolving Fund Loan Program (DWSRF)¹

Return completed form to:
DWSRF Administrator
100 North Senate Avenue, Rm. 1275
Indianapolis, IN 46204

Section I. APPLICANT and SYSTEM INFORMATION

1. Applicant Name (community or water system name): East Chicago Department of Waterworks
2. Type of Applicant (check one):
 Municipality (City, Town, County, Township) For-profit Utility
 Regional Water District School
 Non-profit Water Corporation Other _____
3. Public Water Supply ID Number: IN 5245012
4. Location of the Proposed Project: City / Town: City of East Chicago
County(ies): Lake Civil Township(s) : North
State Representative District: 2 State Senate District: 2 Congressional District: 1
5. Population Served (<https://myweb.in.gov/IDEM/DWW>): 27,457
6. Population Trend (<http://data.census.gov>): Increasing Decreasing
7. Median Household Income for Service Area (<http://data.census.gov>): \$32,839.00
8. Unemployment Rate Data (<http://data.bls.gov>): 9.1%
9. Number of Connections (Current): 6,939 (Post-Project): 6,939
10. Current User Rate/4,000 gal.: \$7.36 Estimated Post-Project Rate/4,000 gal.: No Change
11. Is the utility regulated by the Indiana Utility Regulatory Commission (IURC)?: Yes No
12. Applicant's Data Universal Numbering System (DUNS) Number²: 168 059 301
13. Does the Utility have any Interlocal agreements?: Yes No
If yes, will they expire after final maturity of the SRF Loan?: Yes No
If no, agreements will need to be renewed to ensure they expire after the final maturity of the SRF Loan.

Section II. CAPACITY DEVELOPMENT

Pursuant to the Safe Drinking Water Act, a DWSRF Loan Program Participant must certify that the Participant possesses the technical, managerial, and financial capacity to operate the water system or that the DWSRF Loan Program assistance will ensure compliance with the Safe Drinking Water Act (40 CFR 35.3520(d)(2)).

1. Does your system currently possess technical, managerial and financial capacity? Yes No
2. If no, will technical, managerial and financial capacity be achieved after the implementation of the water system's DWSRF project? Yes No

To assess the technical, managerial, and financial capacity of the water system, the Participant is encouraged to complete the "Indiana Department of the Environmental Management (IDEM) Capacity Development Self-Assessment", available at www.srf.in.gov.

¹ By submitting this form the Community is applying to multiple funding sources administered by the Authority, including the state Water Infrastructure Assistance Program. The Authority will determine the fund source that best serves the proposed project.
² SRF Participants must register with the SAM.gov, which requires the Participant to have a DUNS Number. For more information about how to obtain a DUNS number and register in SAM.gov, see www.srf.in.gov.

Section III. CONTACT INFORMATION

Authorized Signatory (an official of the Community or water system that is authorized to contractually obligate the applicant with respect to the proposed project):

Name: Joseph Ochoa
Title: President, E Chicago Board of WaterWorks
Address: 400 East Chicago Avenue
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): 219-391-8469/219-775-5668
E-mail: joe8aces@hotmail.com

Applicant Staff Contact (person to be contacted directly for information if different from authorized signatory):

Name: Ms. Winna Guzman
Title: Director, East Chicago Water Department
Address: 400 E. Chicago Avenue
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): 219-391-8469/219-670-0745
E-mail: wguzman@eastchicago.com

Certified Operator:

Name: Obed Perez, Jr.
Telephone # (include area code): 219-391-8487
E-mail: operez2@eastchicago.com

Grant Administrator (if applicable):

Contact: Not Applicable
Firm: _____
Address: _____
City, State, Zip Code: _____
Telephone # (include area code): _____
E-mail: _____

Consulting Engineer:

Contact: John P. Caruso, PE
Firm: Christopher B. Burke Engineering, Ltd.
Address: 9575 W. Higgins Road, Suite 600
City, State, Zip Code: Rosemont, IL 60018
Telephone # (include area code): 847-823-0500
E-mail: jcaruso@cbbel.com

Bond Counsel:

Contact: Scott Evans Peck
Firm: Faegre Drinker Biddle & Reath, LLP
Address: 300 N. Meridian Street, Suite 2500
City, State, Zip Code: Indianapolis, IN 46204
Telephone # (include area code): 317-237-1075
E-mail: scott.peck@faegredrinker.com

Financial Advisor:

Contact: Andre Riley
Firm: Baker Tilly Municipal Advisors, LLC
Address: 8365 Keystone Crossing, Suite 300
City, State, Zip Code: Indianapolis, IN 46240
Telephone # (include area code): 317-465-1537
E-mail: andre.riley@bakertilly.com

Local Counsel:

Contact: Joseph P. Allegretti
Firm: Joseph P. Allegretti, Attorney At Law
Address: 303 Ridge Road
City, State, Zip Code: Munster, IN 46321
Telephone # (include area code): 219-836-0222/219-765-4074
E-mail: joeallegretti00@gmail.com

Section IV. PROJECT INFORMATION

1. **Project Need** - Describe the facility needs in terms of age, condition, date of most recent rehabilitation/replacement, and any public health or Safe Drinking Water Act compliance issues or violations (if applicable):

Replacement of aged lead service lines to comply with current State and Federal recommendations.

2. **Proposed Project** - Describe the scope of the proposed project and how it will address the applicant's needs as enumerated above. Please provide a map showing proposed work areas, if possible. Note: Projects that are solely for fire suppression or economic development are not eligible for funding under the Safe Drinking Water Act.

The scope of work entails full replacement of residential lead service lines leading from the water main directly into the structure. This will allow the City to continue its commitment to replace lead service lines and reduce the health risk associated with exposure to lead in drinking water. It is a long term solution to protect public health. Also, there are aging, deteriorated and leaking lead services lines throughout the distribution system that impact audits/billing and leak detection efforts. To date, the City has replaced a total of 615 water service lines to date.

- Does the utility have a back-up power source?: Yes No
- Does the applicant have an Asset Management Program in place? Yes No
- Will the proposed project incorporate Green or Climate Ready Project Components?: Yes No
If yes, complete the appropriate Checklist, found at <http://www.in.gov/ifa/srf/2385.htm>.
- Has the utility participated in Regional Planning Initiatives³: Yes No
- What was the date of the utility's last Non-Revenue Water Audit⁴: 06/25/21
Was the last Non-Revenue Water Audit submitted to the IFA?: Yes No
- Is land acquisition and/or easements needed for this project? Yes No
If yes, has all land been acquired? Yes No
If yes, are all easements secured? Yes No

³ Per IC 5-1.2-11.5-7 and 5-1.2-11-8, the Applicant has or will participate in a cooperative/ regional activity (e.g., attend an IFA Regional Planning Meeting [www.in.gov/ifa/3035] or cooperative activity) acceptable to the Authority.

⁴ Per 8-1-30.8-8 and 5-1.2-11-8, for Drinking Water systems to apply to Authority programs a utility must demonstrate to the Authority that it has completed annual audits of non-revenue water, and submitted to the Authority as outlined in IC 8-1-30.8-6.

3. Project Cost Estimate:

| | |
|--------------------------------------|-------------------------|
| Source (intake or wells) | \$ _____ |
| Treatment | \$ <u>0.00</u> |
| Storage | \$ <u>0.00</u> |
| Distribution/Transmission | \$ <u>10,000,000.00</u> |
| Other: _____ | \$ _____ |
| TOTAL CONSTRUCTION: | \$ <u>10,000,000.00</u> |
| Non-construction Costs | \$ <u>250,000.00</u> |
| TOTAL ESTIMATED PROJECT COST: | \$ <u>10,250,000.00</u> |

Other Funding Sources:

| | Application Submittal (date) | Amount Requested (dollars) | Amount Awarded (if applicable) |
|---|---------------------------------|-------------------------------|-----------------------------------|
| Office of Community and Rural Affairs | | | |
| U.S. Dept. of Commerce Economic Development Administration | | | |
| U.S. Dept. of Agriculture Rural Development | | | |
| Local Funds | | | |
| Other: _____ | | | |

4. Will this project proceed if other funding sources are not in place?: Yes No

5. Anticipated SRF Loan Amount (after other funding): \$ 10,250,000.00

6. What was the end date of the last full State Board of Accounts Audit?: As of 12/31/2020

7. Important Anticipated Dates

Preliminary Engineering Report Submittal: May 1, 2022

Bid Open Date: 11/1/2022

SRF Loan Closing: 11/30/2022

Construction Start: 3/1/2023

Construction Complete: 11/1/2023

Section V. ADDITIONAL FINANCIAL QUESTIONS

Please confirm your answers with your legal and financial advisers prior to submitting your responses as related to the applicant's plans to issue bonds that will be used to secure the requested SRF loan

A. Will this SRF loan be repaid from net revenue of the applicant's utility being improved by the SRF project?:

Yes No

If "yes", then please answer the following additional questions:

- Are there any other debt obligations of this utility (i.e., bank loans, guarantee savings contracts, installment payment contracts, bank or financing purchase leases, loans from other utilities of the applicant)?

- Yes No
- Is an estimated debt service coverage percentage currently available (coverage is computed by taking Net Revenues and dividing it by maximum annual debt service inclusive of both the planned new and any outstanding revenue bonds)? Yes No
 - if available, the coverage estimate is _____ percent.

Please know that prior to any loan preclosing, a formal pro forma coverage showing of at least 125% is required by SRF.

- B. Will net revenues be the sole source of repayment? Yes No

If "no" was marked in Questions A and B, then please answer the following additional questions:

- What is the planned source(s) to provide funds to make SRF loan repayments? Check below as applicable:
 - property taxes. If checked:
 - Is a preliminary determination & remonstrance process under IC 6-1.1-20 required? Yes No
 - Has that preliminary determination & remonstrance process under IC 6-1.1-20 been completed? Yes No
 - tax increment revenues. If checked:
 - Has a TIF area already established? Yes No
 - If already established:
 - 1) Please provide history of tax increment revenues (at least five (5) years)
 - 2) Provide a schedule of projected tax increment revenues, debt service (which includes existing obligations pledged with tax increment revenues) and a showing that the 125% coverage requirement is met.
 - other (describe: _____).

- C. Will proceeds be used to payoff an existing BAN? Yes No

- if "yes", provide amount of the payoff _____.
- And, provide the purpose for which the BAN was used: Construction Non-construction

If Construction is selected, the subject of the BAN will require SRF review prior to construction.

Section VI. SIGNATURE

I certify that I am legally authorized by the legislative body to sign this application. To the best of my knowledge and belief, the foregoing information is true and correct.

Josiah Ochoa
Signature of Authorized Signatory (Community Official)

Josiah Ochoa
Printed or Typed Name

Precinct Water Board
Title of Authorized Signatory

4/1/22
Date

Anthony Copeland
MAYOR



City of East Chicago
4527 INDIANAPOLIS BLVD.
EAST CHICAGO, INDIANA 46312
219-391-8200 • 219-391-8397 FAX

March 31, 2022

Mr. Brett Roberts, Drinking Water Program Manager
DWSRF Administrator
100 North Senate Avenue, Room 1275
Indianapolis, IN 46204

Re: East Chicago, Indiana Department of Water Works
State Revolving Funds (SRF) Loan Application

Dear Mr. Roberts:

The City of East Chicago is submitting the attached Application Form and documentation for your consideration relating to the Drinking Water State Revolving Fund Loan Program (DWSRF).

Should you have any questions or need additional information, please feel free to contact my office at your convenience.

Sincerely,

Anthony Copeland, Mayor

ER
Enclosures

Cc: John P. Caruso, Christopher B Burke Engineering, Ltd.
Joseph Allegretti, Corporation Counsel
Andre Riley, BakerTilly Municipal Advisors, LLC



APPLICATION FORM Drinking Water State Revolving Fund Loan Program (DWSRF)¹

Return completed form to:
DWSRF Administrator
100 North Senate Avenue, Rm. 1275
Indianapolis, IN 46204

Section I. APPLICANT and SYSTEM INFORMATION

1. Applicant Name (community or water system name): East Chicago Department of Waterworks
2. Type of Applicant (check one):
 Municipality (City, Town, County, Township) For-profit Utility
 Regional Water District School
 Non-profit Water Corporation Other _____
3. Public Water Supply ID Number: IN 5245012
4. Location of the Proposed Project: City / Town: City of East Chicago
County(ies): Lake Civil Township(s) : North
State Representative District: 2 State Senate District: 2 Congressional District: 1
5. Population Served (<https://myweb.in.gov/IDEM/DWW>): 27,457
6. Population Trend (<http://data.census.gov>): Increasing Decreasing
7. Median Household Income for Service Area (<http://data.census.gov>): \$32,839.00
8. Unemployment Rate Data (<http://data.bls.gov>): 9.1%
9. Number of Connections (Current): 6,939 (Post-Project): 6,939
10. Current User Rate/4,000 gal.: \$7.36 Estimated Post-Project Rate/4,000 gal.: No Change
11. Is the utility regulated by the Indiana Utility Regulatory Commission (IURC)?: Yes No
12. Applicant's Data Universal Numbering System (DUNS) Number²: 168 059 301
13. Does the Utility have any Interlocal agreements?: Yes No
If yes, will they expire after final maturity of the SRF Loan?: Yes No
If no, agreements will need to be renewed to ensure they expire after the final maturity of the SRF Loan.

Section II. CAPACITY DEVELOPMENT

Pursuant to the Safe Drinking Water Act, a DWSRF Loan Program Participant must certify that the Participant possesses the technical, managerial, and financial capacity to operate the water system or that the DWSRF Loan Program assistance will ensure compliance with the Safe Drinking Water Act (40 CFR 35.3520(d)(2)).

1. Does your system currently possess technical, managerial and financial capacity? Yes No
2. If no, will technical, managerial and financial capacity be achieved after the implementation of the water system's DWSRF project? Yes No

To assess the technical, managerial, and financial capacity of the water system, the Participant is encouraged to complete the "Indiana Department of the Environmental Management (IDEM) Capacity Development Self-Assessment", available at www.srf.in.gov.

¹ By submitting this form the Community is applying to multiple funding sources administered by the Authority, including the state Water Infrastructure Assistance Program. The Authority will determine the fund source that best serves the proposed project.

² SRF Participants must register with the SAM.gov, which requires the Participant to have a DUNS Number. For more information about how to obtain a DUNS number and register in SAM.gov, see www.srf.in.gov.

Section III. CONTACT INFORMATION

Authorized Signatory (an official of the Community or water system that is authorized to contractually obligate the applicant with respect to the proposed project):

Name: Joseph Ochoa
Title: President, E Chicago Board of WaterWorks
Address: 400 East Chicago Avenue
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): 219-391-8469/219-775-5668
E-mail: joe8aces@hotmail.com

Applicant Staff Contact (person to be contacted directly for information if different from authorized signatory):

Name: Ms. Winna Guzman
Title: Director, East Chicago Water Department
Address: 400 E. Chicago Avenue
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): 219-391-8469/219-670-0745
E-mail: wguzman@eastchicago.com

Certified Operator:

Name: Obed Perez, Jr.
Telephone # (include area code): 219-391-8487
E-mail: operez2@eastchicago.com

Grant Administrator (if applicable):

Contact: Not Applicable
Firm: _____
Address: _____
City, State, Zip Code: _____
Telephone # (include area code): _____
E-mail: _____

Consulting Engineer:

Contact: John P. Caruso, PE
Firm: Christopher B. Burke Engineering, Ltd.
Address: 9575 W. Higgins Road, Suite 600
City, State, Zip Code: Rosemont, IL 60018
Telephone # (include area code): 847-823-0500
E-mail: jcaruso@cbbel.com

Bond Counsel:

Contact: Scott Evans Peck
Firm: Faegre Drinker Biddle & Reath, LLP
Address: 300 N. Meridian Street, Suite 2500
City, State, Zip Code: Indianapolis, IN 46204
Telephone # (include area code): 317-237-1075
E-mail: scott.peck@faegredrinker.com

Financial Advisor:

Contact: Andre Riley
Firm: Baker Tilly Municipal Advisors, LLC
Address: 8365 Keystone Crossing, Suite 300
City, State, Zip Code: Indianapolis, IN 46240
Telephone # (include area code): 317-465-1537
E-mail: andre.riley@bakertilly.com

Local Counsel:

Contact: Joseph P. Allegretti
Firm: Joseph P. Allegretti, Attorney At Law
Address: 303 Ridge Road
City, State, Zip Code: Munster, IN 46321
Telephone # (include area code): 219-836-0222/219-765-4074
E-mail: joeallegretti00@gmail.com

Section IV. PROJECT INFORMATION

1. **Project Need** - Describe the facility needs in terms of age, condition, date of most recent rehabilitation/replacement, and any public health or Safe Drinking Water Act compliance issues or violations (if applicable):

Replace aged/obsolete existing elevated water tank which is too short for current water system operating pressures, provide new watermain to south neighborhood (Roxanna) to increase pressure and redundancy; furnish and install filter skids at membrane water treatment plant to provide additional filtration capacity and redundancy during maintenance/cleaning/replacement of membrane filters, and replace existing mambrane filters at water treatment plant as they reach their end of life cycle.

2. **Proposed Project** - Describe the scope of the proposed project and how it will address the applicant's needs as enumerated above. Please provide a map showing proposed work areas, if possible. Note: Projects that are solely for fire suppression or economic development are not eligible for funding under the Safe Drinking Water Act.

Design and construction of nre approximate 2 million gallon elevated storage tank at a height to meet current operating pressure of distribution system; install new watermain to serve south neighborhood to provide redundancy, increase pressure and increase fire flow capacity; furnish and install new filter skids at membrane water filtration plant to increase capacity and redundancy, and replace existing filter membranes as they reach their end of life cycle.

- Does the utility have a back-up power source?: Yes No
- Does the applicant have an Asset Management Program in place? Yes No
- Will the proposed project incorporate Green or Climate Ready Project Components?: Yes No
 If yes, complete the appropriate Checklist, found at <http://www.in.gov/ifa/srf/2385.htm>.
- Has the utility participated in Regional Planning Initiatives?³: Yes No
- What was the date of the utility's last Non-Revenue Water Audit?⁴: 06/25/21
 Was the last Non-Revenue Water Audit submitted to the IFA?: Yes No
- Is land acquisition and/or easements needed for this project? Yes No
 If yes, has all land been acquired? Yes No
 If yes, are all easements secured? Yes No

³ Per IC 5-1.2-11.5-7 and 5-1.2-11-8, the Applicant has or will participate in a cooperative/ regional activity (e.g., attend an IFA Regional Planning Meeting [www.in.gov/ifa/3035] or cooperative activity) acceptable to the Authority.

⁴ Per 8-1-30.8-8 and 5-1.2-11-8, for Drinking Water systems to apply to Authority programs a utility must demonstrate to the Authority that it has completed annual audits of non-revenue water, and submitted to the Authority as outlined in IC 8-1-30.8-6.

3. **Project Cost Estimate:**

| | |
|--------------------------------------|-------------------------|
| Source (intake or wells) | \$ _____ |
| Treatment | \$ <u>6,000,000.00</u> |
| Storage | \$ <u>5,000,000.00</u> |
| Distribution/Transmission | \$ <u>1,500,000.00</u> |
| Other: _____ | \$ _____ |
| TOTAL CONSTRUCTION: | \$ <u>12,500,000.00</u> |
| Non-construction Costs | \$ <u>350,000.00</u> |
| TOTAL ESTIMATED PROJECT COST: | \$ <u>12,850,000.00</u> |

Other Funding Sources:

| | Application Submittal (date) | Amount Requested (dollars) | Amount Awarded (if applicable) |
|---|---------------------------------|-------------------------------|-----------------------------------|
| Office of Community and Rural Affairs | | | |
| U.S. Dept. of Commerce Economic Development Administration | | | |
| U.S. Dept. of Agriculture Rural Development | | | |
| Local Funds | | | |
| Other: _____ | | | |

4. Will this project proceed if other funding sources are not in place?: Yes No

5. Anticipated SRF Loan Amount (after other funding): \$ 12,850,000.00

6. What was the end date of the last full State Board of Accounts Audit?: As of 12/31/2020

7. Important Anticipated Dates

Preliminary Engineering Report Submittal: 5/1/2022

Bid Open Date: 11/1/2022

SRF Loan Closing: 11/30/2022

Construction Start: 3/1/2022

Construction Complete: 11/1/2023

Section V. ADDITIONAL FINANCIAL QUESTIONS

Please confirm your answers with your legal and financial advisers prior to submitting your responses as related to the applicant's plans to issue bonds that will be used to secure the requested SRF loan

A. Will this SRF loan be repaid from net revenue of the applicant's utility being improved by the SRF project?:

Yes No

If "yes", then please answer the following additional questions:

- Are there any other debt obligations of this utility (i.e., bank loans, guarantee savings contracts, installment payment contracts, bank or financing purchase leases, loans from other utilities of the applicant)?

Yes No

- Is an estimated debt service coverage percentage currently available (coverage is computed by taking Net Revenues and dividing it by maximum annual debt service inclusive of both the planned new and any outstanding revenue bonds)? Yes No

○ if available, the coverage estimate is _____ percent.

Please know that prior to any loan preclosing, a formal pro forma coverage showing of at least 125% is required by SRF.

- B. Will net revenues be the sole source of repayment? Yes No

If "no" was marked in Questions A and B, then please answer the following additional questions:

- What is the planned source(s) to provide funds to make SRF loan repayments? Check below as applicable:

property taxes. If checked:

○ Is a preliminary determination & remonstrance process under IC 6-1.1-20 required?

Yes No

○ Has that preliminary determination & remonstrance process under IC 6-1.1-20 been completed?

Yes No

tax increment revenues. If checked:

○ Has a TIF area already established?

Yes No

If already established:

- 1) Please provide history of tax increment revenues (at least five (5) years)
- 2) Provide a schedule of projected tax increment revenues, debt service (which includes existing obligations pledged with tax increment revenues) and a showing that the 125% coverage requirement is met.

other (describe: _____).

- C. Will proceeds be used to payoff an existing BAN? Yes No

- if "yes", provide amount of the payoff _____.
- And, provide the purpose for which the BAN was used: Construction Non-construction

If Construction is selected, the subject of the BAN will require SRF review prior to construction.

Section VI. SIGNATURE

I certify that I am legally authorized by the legislative body to sign this application. To the best of my knowledge and belief, the foregoing information is true and correct.

Joseph C. Chua
Signature of Authorized Signatory (Community Official)

JOSEPH CHUA
Printed or Typed Name

PRESIDENT WATER BOARD
Title of Authorized Signatory

4/1/22
Date

Anthony Copeland
MAYOR



City of East Chicago
4527 INDIANAPOLIS BLVD.
EAST CHICAGO, INDIANA 46312
219-391-8200 • 219-391-8397 FAX

July 12, 2021

State Water Infrastructure Fund
100 North Senate Avenue, Room 1275
Indianapolis, IN 46204
SWIF@ifm.in.gov

Re: State Water Infrastructure Fund (SWIF) Grant Application
East Chicago, Indiana

To Whom It May Concern:

The City of East Chicago is submitting the attached application to receive a State Water Infrastructure Fund (SWIF) Grant. The City is applying to receive grant funding for drinking water improvement projects. This submittal includes the SWIF application as well as other required information as listed:

- *SWIF Grant Application Summary*
- *SWIF Application*
- *Project Location Exhibit*
- *Project Cost Estimate*

Should you have any questions or need additional information, please feel free to contact my office at your convenience.

Sincerely,



Anthony Copeland, Mayor

ER
Enclosures

Cc: Anthony Kenning, DLZ Indiana, LLC

STATE WATER INFRASTRUCTURE FUND (SWIF) GRANT APPLICATION SUMMARY

City of East Chicago, Indiana

The SWIF Grant Application for the City of East Chicago includes a total of two (2) projects proposed for construction with funding assistance from the IFA. Each of the projects and the estimated project costs are summarized below.

Project 1 – Indianapolis Boulevard Water Main Replacement (152nd Street to Lewis Place)

The project includes the replacement of approximately 4,500 feet of existing 6-inch water main with 12-inch water main between just south of 152nd Street to Lewis Place. The project will replace water main that was installed in the early 1900s, it will increase the separation distance between the water main and the sewer to meet current standards, it will improve fire flow to a significant portion of the City, and it will address replacement of lead service lines within the corridor. See attached Figure 1 for the location of the project.

Project 2 – Lead Service Line and Meter Pit Replacement Program (City-wide)

The project includes the replacement of lead service lines from the main line water pipe to and into the residential/commercial structures, which would also include the replacement of existing and aged meter pit structures. Not only will the project be a continuation of the City's commitment to tackle the lead service line replacements to reduce the risk of exposure to lead in drinking water, meter pit structure replacements will help the City address the issue of lost revenue due to inaccurate meters and address leads due to deteriorated pit structure conditions. See attached Figure 2 identifying the locations of meter pit structures and service lines to be replaced.

Summary of Construction Costs

Opinions of probable construction costs for each project are summarized as follows:

Project 1 - \$3,560,000 (Indianapolis Boulevard Water Main Replacement)

Project 2 - \$9,623,000* (Lead Service Line and Meter Pit Replacements)

Non-Construction Costs (Inspection, Design, Asset Management Plan, Etc) - \$500,000

*Please note that it is understood that Project 2 will exceed the maximum possible grant award. The cost provided is the estimated amount to allow the City to complete lead service line and meter pit replacements City-wide (approx. 1,400 locations). The actual number of meter pits and lead service lines that can be replaced during this round of funding will be dependent upon available funding. Project 2 can easily be reduced into smaller sections to fit available funding as required.



STATE WATER INFRASTRUCTURE FUND (“SWIF”) GRANT APPLICATION

Return completed Application to: SWIF@ifa.in.gov by July 15, 2021

Internal Use - Project Number:

Section I. APPLICANT and SYSTEM INFORMATION

1. Applicant Name (community or utility name): City of East Chicago Department of Waterworks
2. Type of Applicant (check one):
 - Municipality (City, Town, County, Township)
 - Regional Sewer or Water District
 - Non-profit Water Corporation
 - Conservancy District
 - For-profit Utility
 - Other _____
3. Project Type (check all that apply):
 - Drinking Water
 - Wastewater
 - Stormwater
 - Other _____
4. Project Name: Project 1 - Indianapolis Boulevard Water Main Replacement; Project 2 - Lead Service Line and Meter Pit Replacement
5. For **Drinking Water Projects only**: Public Water Supply ID Number: IN 5245012
6. For **Drinking Water Projects only**: Population Served (<https://myweb.in.gov/IDEM/DWW>): 29,500
7. For **Wastewater Projects only**: NPDES Number: Not Applicable
8. For **Wastewater and Stormwater Projects**: Service Area Population (<http://data.census.gov>): 28,201 (2019 Estimate)
9. Location of the Proposed Project: City / Town: East Chicago, Indiana
County(ies): Lake County
State Representative District: 2 State Senate District: 2 Congressional District: 1
10. Number of Connections (Current): 6,939 (Post-Project): 6,939
11. Median Household Income for Service Area (<http://data.census.gov>): \$32,839 (2019 Dollars)
12. Current User Rate/4,000 gal.: \$7.36/4,000 gal (Water)
\$9.36/4,000 gal (Sewer) Estimated Post-Project Rate/4,000 gal.: No change
13. Applicant’s Data Universal Numbering System (DUNS) Number¹: 168 059 301

¹ Participants must register with the SAM.gov, which requires the participant to have a DUNS Number. For more information about how to obtain a DUNS number and register in SAM.gov, see www.srf.in.gov.

Section II. CONTACT INFORMATION

Authorized Signatory (an official of the Community or utility that is authorized to contractually obligate the applicant with respect to the proposed project):

Name: Henry Ventura and Joseph Ochoa
President and Vice President, Board of Directors of the East Chicago
Title: Department of Waterworks
Address: 400 E Chicago Avenue
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): (219) 391-8469
E-mail: Secretary, Anthony Herrera (aherrera@eastchicago.com)

Applicant Staff Contact (person to be contacted directly for information if different from authorized signatory):

Name: Winna Guzman
Title: Director, East Chicago Water Department
Address: 400 E Chicago Avenue
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): (219) 391-8469
E-mail: WGuzman@eastchicago.com

Certified Operator:

Thomas Kowal, Arthur Frazier, Estrella Patino, Obed Perez, Jr.,
Name: Felix Varela
Telephone # (include area code): (219) 391-8487
E-mail: Secretary, Sharma Frazier (sfrazier@eastchicago.com)

Grant Administrator (if applicable):

Contact: Not Applicable
Firm: _____
Address: _____
City, State, Zip Code: _____
Telephone # (include area code): _____
E-mail: _____

Consulting Engineer:

Contact: Anthony J. Kenning, PE
Firm: DLZ Indiana, LLC
Address: 900 Ridge Road, Suite L
City, State, Zip Code: Munster, IN 46321
Telephone # (include area code): (219) 836-5884
E-mail: akenning@dlz.com

Bond Counsel (if applicable):

Contact: Jane Dall Wilson / Scott Evans Peck
Firm: Faegre Drinker Biddle & Reath, LLP
Address: 300 N. Meridian Street, Suite 2500
City, State, Zip Code: Indianapolis, IN 46204
Telephone # (include area code): (317) 237-1398
E-mail: jane.wilson@faegredrinker.com, scott.peck@faegredrinker.com

Financial Advisor:

Contact: Andre Riley
Firm: Baker Tilly Municipal Advisors, LLC
Address: 8365 Keystone Crossing, Suite 300
City, State, Zip Code: Indianapolis, IN 46240
Telephone # (include area code): (317) 465-1537
E-mail: andre.riley@bakertilly.com

Local Counsel:

Contact: Joseph Allegretti, Counsel for Department of Water Works
Firm: Joseph Allegretti
Address: 303 Ridge Road
City, State, Zip Code: Munster, IN 46321
Telephone # (include area code): (219) 836-0222
E-mail: joe@joeallegretti.com

Local Counsel:

Contact: Carla Morgan, Corporation Counsel
Firm: East Chicago Law Department
Address: 4525 Indianapolis Boulevard
City, State, Zip Code: East Chicago, IN 46312
Telephone # (include area code): (219) 391-8291
E-mail: cmorgan@eastchicago.com

Section III. PROJECT INFORMATION

14. **Project Need** - Describe the current public health and/or water quality concerns, compliance issues, violations, or Agreed Orders. Describe the utility/facility needs in terms of age, condition, date of most recent rehabilitation/replacement. (Submit attachments if additional space is required).

East Chicago water infrastructure dates back to the early 1900s.

Despite the City's recent efforts, there remains numerous lead service lines within the City's water distribution system. There also remains outdated meters in the system in need of replacement; however, replacement of the meter alone is not practical because of the conditions and materials of the water service lines and meter pit structures. Note that the City has successfully replaced approximately 575 water service lines to date.

Furthermore, the typical water main size that runs through downtown East Chicago along Indianapolis Boulevard is 6-inches and dates back to the early 1900s. This existing main is undersized and is not favorable to fire protection. Also, in numerous locations, this main crosses within 10 feet (and sometimes touches) sanitary manholes. In 2018, the City began the process of replacing the water main along Indianapolis Boulevard. Funding was obtained through a 219 Project Grant; however, only a portion of the project could be funded. Replacement of utilities along Indianapolis Boulevard is costly since the roadway is constructed of concrete and it is heavily traveled by trucks moving to and from the City's industrial complexes.

15. **Proposed Project** - Describe the scope of the proposed project and how it will address the public health, water quality, and/or how it will satisfy a regional solution, as enumerated above. (Submit attachments if additional space is required).

Project 1 (Indianapolis Blvd Water Main Replacement) will replace the existing water main with a 12-inch diameter water main between 152nd Street and Lewis Place. This will enhance fire protection within the City, provide for the replacement of approximately 90 water services along the project length and bring the water main into compliance with separation from sewer requirements. See Figure 1 for project location.

Project 2 (Lead Service Line and Meter Pit Replacements) will allow the City to continue its efforts to replace lead service lines and install its City-wide uniformed water metering system (Master Meter), as the majority of existing meter pits/meters have been in service since the structures have been built and have reached the end of their expected service life. Aging and deteriorating metering systems result in inaccurate readings, impacting audits/billing and leak detection efforts. This is critical for the efficient management and operation of the department. These replacements will be more efficient in maintaining accuracy of the recording of overall water consumption and loss with fewer resources and improving customer service. Additionally, replacement of the service lines will reduce the health risk associated with exposure to lead in drinking water. See Figure 2 for the location of the meter pit and service line replacements across the City. The estimated cost for Project 2 as summarized on the summary sheet and the attached cost estimate shows the estimated costs for all remaining replacements in the City. This exceeds the maximum grant possible. It is understood not all can be funded with this application and the number of meter pit replacements may need to be reduced based on the amount of funding provided.

16. **For wastewater/stormwater projects, does any part:** NOT APPLICABLE, PROJECTS ARE POTABLE WATER PROJECTS

- a. Achieve compliance of a CSO Long Term Control Plan? Yes No
- b. Reduce CSOs or SSOs? Yes No. If yes, by how much? _____
- c. Resolve an Agreed Order, Consent Decree, Sewer Ban? Yes No
- d. Eliminate septic tanks? Yes No. If yes, by how many? _____
- e. Reduce I&I? Yes No.
- f. Support regionalization (new or existing)? Yes No. If yes, describe. _____
- g. Include components of a Stormwater MS4 (Rule 13) Plan or Best Management Practices? Yes No
- h. Reduce pollution in an Outstanding State Resource (327 IAC 2-1.5-2 (3)), Exceptional Use Stream (327 IAC 2-1-11), Natural, Scenic and Recreational River or Stream (312 IAC 7-2), Outstanding Rivers List for Indiana (Indiana Register 20070530-IR 312070287NRA), or a salmonid stream (327 IAC 2-1.5-5(a)(3)), or an IDEM 303(d) listed waterbody?
Yes No. If yes, what is the waterbody? _____
- i. Maintain or achieve compliance with effluent limitations based on established or future water quality standards?
Yes No
- j. Reduce a pollutant(s)? Yes No. If yes, what pollutant and by how much? _____
- k. Incorporate elements that provide flexibility to adapt operations and functionality due to climate change and/or extreme weather event? Yes No
- l. Protects human health in another way, not listed above? If yes, describe. _____

17. Important dates (check current status and enter estimated dates):

Design: completed underway not yet started.

Estimated design completion date: December 2021

Land acquisition/easements: required for the project? Yes No

If land is needed: completed underway not yet started

Estimated design completion date: Not Applicable

Permits: complete the following table regarding permits (No need to identify local/county permits)

| Permit | Permit required? Please circle one. | If required, date submitted or expected date of submittal? (If not required, leave blank) | If required, date approved or expected date of approval? (If not required, leave blank) |
|--|--|--|--|
| IDEM Construction | Y / <input checked="" type="radio"/> N | | |
| IDEM Wetlands/Stream | Y / <input checked="" type="radio"/> N | | |
| Army Corps of Engineers | Y / <input checked="" type="radio"/> N | | |
| NOI – IDEM Stormwater | Y / <input checked="" type="radio"/> N | | |
| NOI – Watermain Extension | <input checked="" type="radio"/> Y / N | October 2021 | December 2021 |
| DNR Floodway/Floodplain | Y / <input checked="" type="radio"/> N | | |
| Other: <u>INDOT R/W Cut Permit CSX Railroad Permit</u> | <input checked="" type="radio"/> Y / N | October 2021 | December 2021 |

Bids: Notice of Award issued all bids obtained underway not yet started.

Estimated bid opening date: February or March 2022

Anticipated construction start date: Spring 2022

Anticipated construction completion date: December 2022

Please note, if a SWIF grant is awarded, the authorized signatory will be required to certify the above dates will be met.

18. Project Cost Estimate:

CONSTRUCTION: \$ 13,183,000

Non-construction Costs \$ 500,000 (including Water Asset Management Plan)

TOTAL ESTIMATED PROJECT COST: \$ 13,683,000

Note that total project cost exceeds the amount identified in Item 19 on the next page. It is understood that Project 2 alone exceeds the maximum possible grant award. Project 2 can be adjusted to smaller sections of the City as grant money and local co-funding sources will likely limit the amount of services/meter pits that can be replaced.

19. Co-funding Source(s):

| | Application Submittal (Date) | Amount Requested (Dollars) | Amount Awarded (if applicable) |
|--|------------------------------|----------------------------|--------------------------------|
| Office of Community and Rural Affairs | | | |
| U.S. Dept. of Commerce Economic Development Administration | | | |
| U.S. Dept. of Agriculture Rural Development | | | |
| Coronavirus State and Local Fiscal Recovery Funds/American Rescue Plan | Not Applicable | Not Applicable | |
| Local Funds | Not Applicable | Not Applicable | \$2,500,000 |
| Other: _____ | | | |
| TOTAL AMOUNT REQUESTED (\$): | | | \$5,000,000 |

20. Requested SWIF grant amount (after other funding): \$ 5,000,000

Section IV. ITEMS REQUIRED TO RECEIVE SWIF GRANT ASSISTANCE

Prior to receiving SWIF grant assistance, the participant must obtain, all necessary permits, including a construction permit (if required); all necessary land and easements, and having a co-funding source in place.

In addition:

21. Does the applicant have an Asset Management Program in place? Yes No

Development of an [Asset Management Program](#) will be required by the completion of the SWIF grant project.

22. What was the end date of the last full State Board of Accounts Audit? August 4, 2020

A State Board of Accounts Audit will be required by the completion of the SWIF grant project.

23. Has the utility participated in Regional Planning Initiatives?²: Yes No

Utility must attend or have attended an [IFA Regional Planning](#) meeting by the completion of the SWIF grant project.

24. For drinking water projects: was a Validated Water Loss Audit submitted to the IFA by March 1, 2021?³:

Yes No. If required, Utility must have submitted a [Validated Water Loss Audit](#) by the completion of the SWIF grant project.

Notes:

1) The Utility intends to complete an Asset Management Plan by the completion of the SWIF Grant Project.

2) Note that the Utility intends to attend an IFA Regional Planning meeting by the completion of the SWIF Grant Project.

3) The Utility is currently going through the process and validation is expected to be completed by September 2021.

² Per IC 5-1.2-11.5-7 and 5-1.2-11-8, the participant has or will participate in a cooperative/ regional activity (e.g., attend an IFA Regional Planning Meeting [www.in.gov/ifa/3035] or cooperative activity) acceptable to the Authority.

³ Per 8-1-30.8-8 and 5-1.2-11-8, for Drinking Water systems to apply to Authority programs a utility must demonstrate to the Authority that it has completed annual audits of non-revenue water, and submitted to the Authority as outlined in IC 8-1-30.8-6.

Section V. SIGNATURE

I certify that I am legally authorized by the legislative body to sign this application. To the best of my knowledge and belief, the foregoing information is true and correct.

Henry Ventura
Signature of Authorized Signatory (Community/Utility Official)

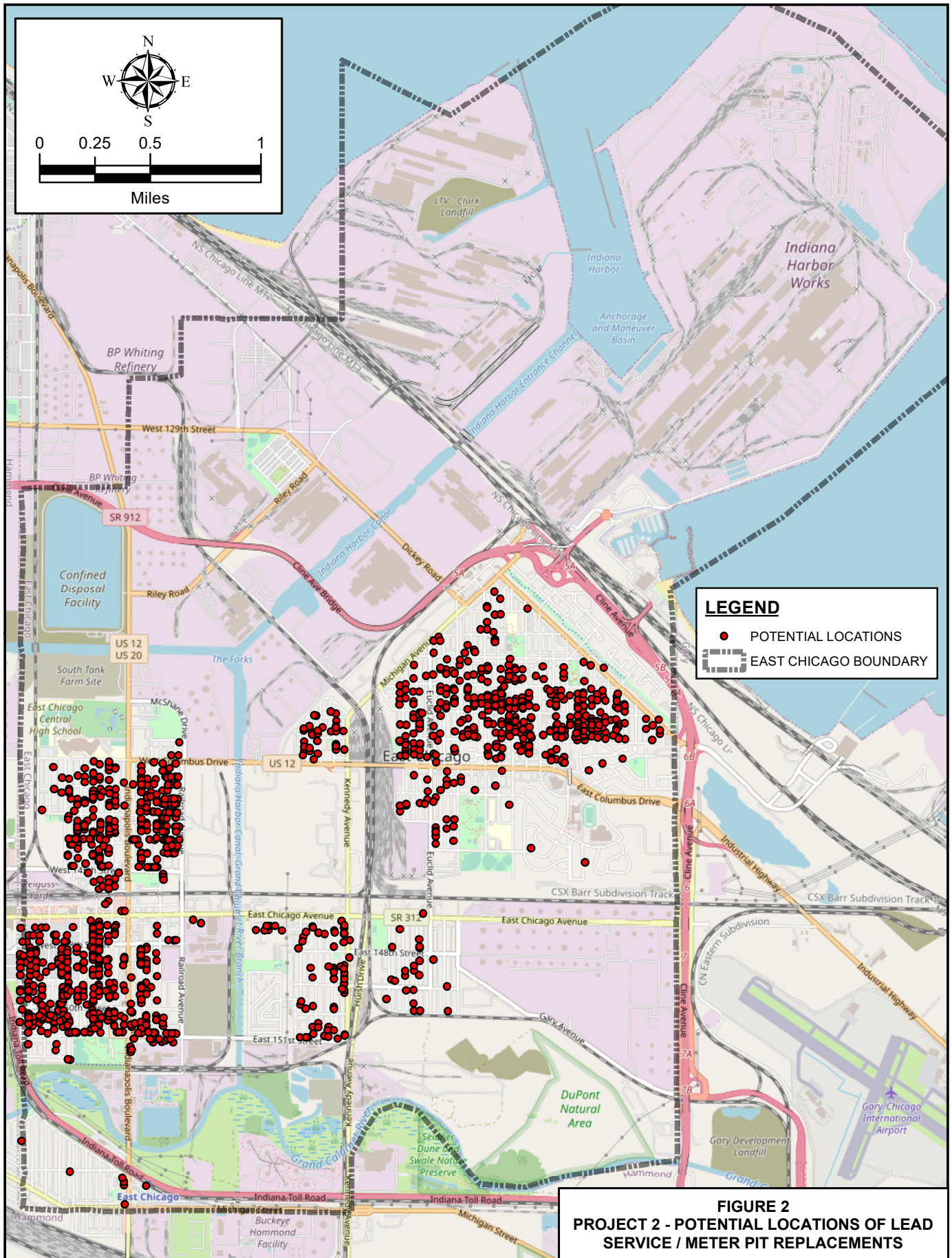
Henry Ventura
Printed or Typed Name

RESIDENT
Title of Authorized Signatory

7-14-21
Date



FIGURE 1
PROJECT 1 LOCATION MAP
INDIANAPOLIS BLVD WATER MAIN PROJECT



PROJECT 1
INDIANAPOLIS BOULEVARD WATER MAIN REPLACEMENT (152ND STREET TO LEWIS PLACE)
PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST
(ESTIMATED YEAR 2022 DOLLARS)

| ITEM DESCRIPTION | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|---|----------|-------|---------------|---------------|
| Mobilization / Demobilization | 1 | LS | \$ 141,454.00 | \$ 141,454.00 |
| Maintenance of Traffic | 1 | LS | \$ 200,000.00 | \$ 200,000.00 |
| Temporary Erosion Control | 1 | LS | \$ 20,000.00 | \$ 20,000.00 |
| Water Main, 4-inch Dia. | 60 | LFT | \$ 186.00 | \$ 11,160.00 |
| Water Main, 6-inch Dia. | 40 | LFT | \$ 179.00 | \$ 7,160.00 |
| Water Main, 8-inch Dia. | 180 | LFT | \$ 73.00 | \$ 13,140.00 |
| Water Main, 10-inch Dia. | 120 | LFT | \$ 131.00 | \$ 15,720.00 |
| Water Main, 12-inch Dia. | 4230 | LFT | \$ 130.00 | \$ 549,900.00 |
| Water Main, 16-inch Dia. | 120 | LFT | \$ 156.00 | \$ 18,720.00 |
| Water Main, 12-inch in Steel Casing (Bore / Jack) | 160 | LFT | \$ 500.00 | \$ 80,000.00 |
| Jack / Receiving Pits | 30 | VLF | \$ 2,000.00 | \$ 60,000.00 |
| Railroad Flagging Allowance | 1 | ALLOW | \$ 20,000.00 | \$ 20,000.00 |
| Fitting, Bend, 4-inch Dia. | 2 | EA | \$ 499.00 | \$ 998.00 |
| Fitting, Bend, 6-inch Dia. | 2 | EA | \$ 556.00 | \$ 1,112.00 |
| Fitting, Bend, 8-inch Dia. | 4 | EA | \$ 633.00 | \$ 2,532.00 |
| Fitting, Bend, 10-inch Dia. | 4 | EA | \$ 800.00 | \$ 3,200.00 |
| Fitting, Bend, 12-inch Dia. | 16 | EA | \$ 986.00 | \$ 15,776.00 |
| Fitting, Bend, 16-inch Dia. | 2 | EA | \$ 1,980.00 | \$ 3,960.00 |
| Fitting, Tee, 12-inch X 4-inch | 1 | EA | \$ 1,047.00 | \$ 1,047.00 |
| Fitting, Tee, 12-inch X 6-inch | 9 | EA | \$ 1,099.00 | \$ 9,891.00 |
| Fitting, Tee, 12-inch X 8-inch | 2 | EA | \$ 1,144.00 | \$ 2,288.00 |
| Fitting, Tee, 12-inch X 12-inch | 2 | EA | \$ 1,694.00 | \$ 3,388.00 |
| Fitting, Tee, 16-inch X 16-inch | 2 | EA | \$ 3,036.00 | \$ 6,072.00 |
| Fitting, Reducer, 12-inch X 12-inch | 1 | EA | \$ 1,254.00 | \$ 1,254.00 |
| Fitting, Temporary Cap, 12-inch | 2 | EA | \$ 626.00 | \$ 1,252.00 |
| Fire Hydrant Assembly, Medium | 9 | EA | \$ 7,722.00 | \$ 69,498.00 |
| Tapping Sleeve and Tapping Valve, 8-inch X 8-inch | 1 | EA | \$ 10,000.00 | \$ 10,000.00 |
| Tapping Sleeve and Tapping Valve, 12-inch X 12-inch | 1 | EA | \$ 13,530.00 | \$ 13,530.00 |
| Tapping Sleeve and Tapping Valve, 16-inch X 16-inch | 1 | EA | \$ 23,540.00 | \$ 23,540.00 |
| Insertion Valve, 8-inch | 2 | EA | \$ 15,000.00 | \$ 30,000.00 |
| Insertion Valve, 10-inch | 2 | EA | \$ 15,000.00 | \$ 30,000.00 |
| Insertion Valve, 12-inch | 3 | EA | \$ 35,000.00 | \$ 105,000.00 |
| Insertion Valve, 16-inch | 2 | EA | \$ 40,000.00 | \$ 80,000.00 |
| Valve, 4-inch | 1 | EA | \$ 1,199.00 | \$ 1,199.00 |
| Valve, 6-inch | 1 | EA | \$ 1,375.00 | \$ 1,375.00 |
| Valve, 8-inch | 2 | EA | \$ 1,837.00 | \$ 3,674.00 |
| Valve, 10-inch | 2 | EA | \$ 2,500.00 | \$ 5,000.00 |
| Valve, 12-inch | 7 | EA | \$ 3,080.00 | \$ 21,560.00 |
| Water Service, 1-inch, Short with Meter | 45 | EA | \$ 6,500.00 | \$ 292,500.00 |
| Water Service, 1-inch, Long with Meter | 45 | EA | \$ 7,500.00 | \$ 337,500.00 |
| Cut & Cap, 4-inch Water Main | 2 | EA | \$ 905.00 | \$ 1,810.00 |
| Cut & Cap, 6-inch Water Main | 2 | EA | \$ 927.00 | \$ 1,854.00 |
| Cut & Cap, 8-inch Water Main | 6 | EA | \$ 974.00 | \$ 5,844.00 |
| Cut & Cap, 12-inch Water Main | 2 | EA | \$ 1,100.00 | \$ 2,200.00 |
| Cut & Cap, 16-inch Water Main | 2 | EA | \$ 1,474.00 | \$ 2,948.00 |

PROJECT 1
INDIANAPOLIS BOULEVARD WATER MAIN REPLACEMENT (152ND STREET TO LEWIS PLACE)
PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST
(ESTIMATED YEAR 2022 DOLLARS)

| ITEM DESCRIPTION | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|---|----------|------|-------------|------------------------|
| Retire Fire Hydrant | 9 | EA | \$ 824.00 | \$ 7,416.00 |
| Retire Valve | 13 | EA | \$ 495.00 | \$ 6,435.00 |
| Retire Water Service | 89 | EA | \$ 479.00 | \$ 42,631.00 |
| Full-Depth Composite Pavement Removal | 3500 | SYD | \$ 39.00 | \$ 136,500.00 |
| Concrete Sidewalk Removal | 1000 | SYD | \$ 39.00 | \$ 39,000.00 |
| Concrete Curb & Gutter Removal | 500 | LFT | \$ 38.00 | \$ 19,000.00 |
| Handicap Ramp Replacement | 2 | EA | \$ 3,245.00 | \$ 6,490.00 |
| Asphalt Pavement Replacement | 3500 | SYD | \$ 87.00 | \$ 304,500.00 |
| Concrete Sidewalk Replacement | 1000 | SYD | \$ 108.00 | \$ 108,000.00 |
| Concrete Curb and Gutter Replacement | 500 | LFT | \$ 143.00 | \$ 71,500.00 |
| Construction Total without Contingency | | | | \$ 2,970,528.00 |
| 20% Construction Contingency | | | | \$ 594,106.00 |
| Total with 20% Contingency | | | | \$ 3,564,634.00 |

| PROJECT 2 | | | | |
|---|-----------------|-------------|-------------------|------------------------|
| LEAD SERVICE LINE AND METER PIT REPLACEMENTS - VARIOUS NEIGHBORHOODS | | | | |
| PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST | | | | |
| (ESTIMATED YEAR 2022 DOLLARS) | | | | |
| ITEM DESCRIPTION | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
| Mobilization / Demobilization | 1 | LS | \$ 381,875.00 | \$ 381,875.00 |
| Lead Service / Meter Pit Replacements - EC Side | 808 | EA | \$ 6,500.00 | \$ 5,252,000.00 |
| Lead Service / Meter Pit Replacements - Harbor Side | 367 | EA | \$ 6,500.00 | \$ 2,385,500.00 |
| Construction Total without Contingency | | | | \$ 8,019,375.00 |
| 20% Construction Contingency | | | | \$ 1,603,875.00 |
| Total with 20% Contingency | | | | \$ 9,623,250.00 |

Engineering to date



CHRISTOPHER B. BURKE ENGINEERING, LTD.

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

March 30, 2022

City of East Chicago
Water Department
400 E. Chicago Avenue
East Chicago, IN 46312

Attention: Ms. Winna Guzman
Director Water Department

Subject: Proposal for Professional Engineering Services
Various Tasks Related to Water Distribution System
City of East Chicago, IN

Dear Ms. Guzman:

As requested, Christopher B. Burke Engineering, Ltd. (CBBEL) is pleased to submit this proposal for professional engineering services related to performing various tasks related to the City of East Chicago, IN (City) water distribution system. Below is our Understanding of Assignment, Scope of Services and Estimate of Fee.

UNDERSTANDING OF ASSIGNMENT

CBBEL understands the City would like CBBEL to assist the City with the following tasks:

1. Asset Management Report
2. Professional Engineering Report
3. Feasibility Design Study of Elevated Tank
4. Meter Pit and Service Line Replacement Contract Documents
5. Expansion of Membrane Plant Filtration Capacity
6. Decommission Plan for Conventional Plant
7. Capacity Factor Review
8. Expert Witness Testimony for Indiana Utility Rate Case (IURC)
9. Roxana Water Main Design

SCOPE OF SERVICES

Task 1 – Asset Management Report: CBBEL will review existing GIS, water atlases and perform site visits of the City's water facilities to complete an asset management report of the City's water distribution system facilities. A report will be prepared and asset management software tools will be suggested/recommended for implementation by the City. CBBEL will follow the guidelines set forth in the Asset Management Program Guidance for the Indiana State Revolving Fund Loan Program. CBBEL will prepare the report as it related to the technical portion of the Guidance Manual only.

Task 2 – Professional Engineering Report (PER): CBBEL will prepare a PER in accordance with the Drinking Water State Revolving Fund (DWSRF) Loan Program Preliminary Engineering Report Requirements. CBBEL will submit the PER to the City for review and submit to the SRF Loan Program Administrator for SRF loans. CBBEL will prepare exhibits as required and include information as required by the DWSRF requirements. CBBEL assumes the preparation of one PER to cover the following proposed projects that the City is requesting SRF loans:

- a. Meter Pit and Lead Service Line Replacements
- b. Elevated Water Tank Replacement
- c. Expansion of Membrane Plant Filtration Capacity
- d. Roxana Water Main

Task 3 – Feasibility Design Study of New Elevated Tank: CBBEL will prepare a feasibility design study for a new elevated tank or standpipe to replace the existing 1.5 MG elevated tank on Chicago Avenue. The report will provide an Engineer's Opinion of Probable Construction Cost, recommend tank capacity, site plan, demolition of existing tank and details of construction.

Task 4 – Meter Pit and Service Line Replacement Contract Documents: CBBEL will prepare plans, specifications and bidding documents for residential meter and service line replacement for 615 residential services. Locations provided by City. Typical details and site plans prepared by CBBEL. Survey is not included. Allowance for interior construction will be assumed.

Task 5 – Expansion of Membrane Plant Filtration Capacity: CBBEL will assist the City with expansion of Membrane Filter Plant capacity. Proposal has been submitted by membrane filter manufacturer to furnish and install new membrane skids for \$3,618,000. CBBEL will assist in review of this work and/or prepare contract bid documents for the installation of proprietary filtration skids.

Task 6 – Decommission Plan for Conventional Plant: CBBEL will assist the City to prepare a decommission plan and estimate of costs for decommissioning the conventional filtration plant.

Task 7 – Capacity Factor Review: CBBEL will review the capacity factors prepared by Baker Tilly Municipal Advisors, LLC as they relate to the water usage within East Chicago, IN based on AWWA guidance for water systems.

Task 8 – Expert Witness Testimony for Indiana Utility Rate Case (IURC): CBBEL will provide expert witness testimony for the IURC that will be presented to the State of Indiana on behalf of East Chicago, IN. CBBEL will coordinate with Baker Tilly to prepare testimony in support of the proposed water infrastructure improvements being funded by the State Revolving Loan.

Task 9 – Roxana Drive Water Main Design: CBBEL will topographic survey approximately 3,000 LF of N. Roxana Drive from Indianapolis Boulevard to Walsh Avenue and prepare base sheets for water main design. CBBEL will design approximately 3,000 feet of new 12" water main from Indianapolis Boulevard to Walsh Avenue and abandon in place existing 10" water main on Roxana Drive. CBBEL will prepare plans, specifications and bidding documents for public bid and include required documentation for Indiana Revolving Loan Fund if applicable.

ESTIMATE OF FEE

| <u>TASK</u> | <u>FEE</u> |
|--|------------|
| Task 1 – Asset Management Report | \$46,000 |
| Task 2 – Professional Engineering Report (PER) | \$26,000 |
| Task 3 – Feasibility Design Study of Elevated Tank | \$37,000 |
| Task 4 – Meter Pit and Service Line Replacement Contract Documents | \$64,000 |
| Task 5 – Expansion of Membrane Plant Filtration Capacity | \$220,000 |
| Task 6 – Decommission Plan for Conventional Plant | \$34,000 |
| Task 7 – Capacity Factor Review | \$16,000 |
| Task 8 – Expert Witness Testimony for Indiana Utility Rate Case (IURC) | T&M |
| Task 9 – Roxana Drive Water Main Design | \$73,000 |

We will bill you at the hourly rates specified on the attached Schedule of Charges. We will establish our contract in accordance with the attached General Term and Conditions. These General Terms and Conditions are expressly incorporated into and are an integral part of this contract for professional services. Direct costs for blueprints, photocopying, mailing, mileage, overnight delivery, messenger services and report binding are included in the Fee Estimate. Please note that meetings and additional services performed by CBBEL that are not included as part of this proposal will be billed on a time and materials basis and at the attached hourly rates.

Please sign and return one copy of this agreement as an indication of acceptance and notice to proceed. Please feel free to contact us anytime.

Sincerely,

Michael E. Kerr, PE
President

JPC/pjb

Encl. Schedule of Charges
General Terms and Conditions

THIS PROPOSAL, SCHEDULE OF CHARGES & GENERAL TERMS & CONDITIONS
ACCEPTED FOR CITY OF EAST CHICAGO, IN:

BY: John Bobila
TITLE: Vice-President
DATE: 5/2/2022

N:\PROPOSALS\ADMIN\2022\East Chicago IN Various Tasks - Water Distribution System.033022.docx

East Chicago Water
Calculation of BAN Payoff
Prepared by: C. Holliday
Date prepared: 10/6/2022
Reviewed by:
Date reviewed:

| | |
|--|------------------------------|
| BAN par amount | \$1,900,000.00 |
| Plus accrued interest as of bond closing date* | 12,666.60 |
| Plus all interest paid since BAN closing | <u>41,377.78</u> |
| Total Payoff | <u><u>\$1,954,044.38</u></u> |

*Interest due 1/1/2024 \$38,000.00

Last date interest paid 7/1/2023
Next date interest paid 1/1/2024

Number of days 180

Daily Interest \$211.11

Last date interest paid 7/1/2023
Assumed redemption date 9/1/2023

Number of days 60
Times daily interest \$211.11

Accrued interest due \$12,666.60

| BAN payoff allocation: | <u>Series A</u> | <u>Series B</u> | <u>Series C</u> | <u>Remaining BAN Payoff</u> |
|---------------------------------------|---------------------|---------------------|---------------------|-----------------------------|
| | | | | \$1,954,044.38 |
| Reimbursable expenses from BAN: | | | | |
| Design engineering tank | 100,000.00 | | | (100,000.00) |
| Construction engineering Roxanna | | 150,000.00 | | (150,000.00) |
| Construction engineering LSLR | | | 200,000.00 | (200,000.00) |
| Feasibility study tank | 37,000.00 | | | (37,000.00) |
| Meter pit and service line rep. docs. | | | 64,000.00 | (64,000.00) |
| Expansion of membrane plant | 220,000.00 | | | (220,000.00) |
| Roxanna Dr. design | | 73,000.00 | | (73,000.00) |
| | <u>542,688.00</u> | <u>74,003.00</u> | <u>493,353.38</u> | <u>\$1,110,044.38</u> |
| Remaining BAN Payoff Allocated: | | | | |
| Series A | 542,688.00 | | | |
| Series B | | 74,003.00 | | |
| Series C | | | 493,353.38 | |
| Totals | <u>\$899,688.00</u> | <u>\$297,003.00</u> | <u>\$757,353.38</u> | <u>\$1,954,044.38</u> |

EAST CHICAGO (INDIANA) DEPARTMENT OF WATERWORKS

IURC RATE CASE EXPENSE AND BOND ISSUE FEES

IURC Rate Case Expense:

| | |
|-------------------------------------|----------------|
| Estimated bond counsel fees* | \$300,000 |
| Estimated municipal advisory fees** | <u>405,000</u> |

| | |
|--|-------------------------|
| Rate Case Expenses per Project Cost Schedule | <u><u>\$705,000</u></u> |
|--|-------------------------|

*Estimate per Faeger Drinker Biddle & Reath LLP received
September 26, 2022.

**Estimate per Baker Tilly calculated as:

| | |
|---|----------------|
| Current billings as of September 26, 2022 | \$155,000 |
| Plus estimated contingencies | <u>250,000</u> |

| | |
|-------|-------------------------|
| Total | <u><u>\$405,000</u></u> |
|-------|-------------------------|

IURC Bond Issue Fee:

| | |
|--|-------------|
| Total par amount of all debt issues (divided by 100) | \$266,200 |
| Times \$0.25 | <u>0.25</u> |

| | |
|--|------------------------|
| Bond Issue Fee per Project Cost Schedule | <u><u>\$66,600</u></u> |
|--|------------------------|

Estimated Pro Rata Cost of Issuance Between the Three Bond Series:

| | |
|---|------------------|
| Bond Counsel - Faegre Drinker Biddle & Reath | \$55,000 |
| Local Counsel - Joe Allegretti, Attorney at Law | 10,000 |
| FA/Attest - Baker Tilly | 45,000 |
| AMP - Baker Tilly | 40,000 |
| SRF Fees/Counsel | 10,000 |
| Rounding | 4,356 |
| Total | <u>\$164,356</u> |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 1

-Contractual Services-

| | | | | | | | | |
|--------|--------|------------|-----------|--------------|---------------------------|-------------------------------|--------------|------------------------------|
| 309010 | GAMING | 8/12/2019 | 8 191562 | \$ 4,212.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 8/12/2019 | 8 191562 | \$ 2,140.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/9/2019 | 9 191562 | \$ 2,889.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/9/2019 | 9 191562 | \$ 3,979.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191562 | \$ 3,826.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191562 | \$ 1,800.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191562 | \$ 2,470.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191562 | \$ 3,873.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191562 | \$ 2,775.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 11/25/2019 | 11 191562 | \$ 3,873.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 11/25/2019 | 11 191562 | \$ 3,400.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 11/25/2019 | 11 191562 | \$ 2,404.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 11/25/2019 | 11 191562 | \$ 2,889.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 11/25/2019 | 11 191562 | \$ 3,614.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 12/9/2019 | 12 191562 | \$ 3,826.00 | HESSVILLE PLUMBING INC | 2019 EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 12/9/2019 | 12 192125 | \$ 5,340.00 | ME SIMPSON COMPANY INC | CONTRACTUAL SERV-OTHER | Distribution | Contractual Services - Other |
| 309010 | GAMING | 6/10/2019 | 6 191559 | \$ 250.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 6/10/2019 | 6 191559 | \$ 200.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 6/10/2019 | 6 191559 | \$ 175.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 7/8/2019 | 7 191559 | \$ 50.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 7/8/2019 | 7 191559 | \$ 75.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 9/9/2019 | 9 191559 | \$ 50.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 10/14/2019 | 10 191559 | \$ 125.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 10/14/2019 | 10 191559 | \$ 100.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 10/28/2019 | 10 191559 | \$ 560.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 10/28/2019 | 10 191559 | \$ 125.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 10/28/2019 | 10 191559 | \$ 100.00 | MICROBAC LABORATORIES INC | LEAD TESTING | Treatment | Contractual Services - Other |
| 309010 | GAMING | 7/22/2019 | 7 191996 | \$ 8,406.98 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 7/22/2019 | 7 191996 | \$ 4,230.07 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 7/22/2019 | 7 191996 | \$ 14,877.22 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 7/22/2019 | 7 191996 | \$ 6,331.41 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 7/22/2019 | 7 191996 | \$ 8,191.42 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 7/22/2019 | 7 191996 | \$ 7,962.90 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 12/23/2019 | 12 191633 | \$ 2,202.42 | NIES ENGINEERING INC | CONTRACTUAL SERVICES | Distribution | Contractual Services - Other |
| 309010 | GAMING | 6/10/2019 | 6 191632 | \$ 14,093.25 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 6/10/2019 | 6 191632 | \$ 13,952.25 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/9/2019 | 9 191632 | \$ 1,093.50 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/9/2019 | 9 191632 | \$ 972.00 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/9/2019 | 9 191632 | \$ 1,755.00 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191632 | \$ 14,171.00 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 9/23/2019 | 9 191632 | \$ 2,187.00 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |
| 309010 | GAMING | 10/14/2019 | 10 191632 | \$ 1,336.50 | R & D CONSTRUCTION 1 INC | EMERGENCY STREET REPAIRS | Distribution | Contractual Services - Other |

Total Transmission and Distribution for Operation and Maintenance Adjustment 1:

| | |
|--|---------------------|
| CALUMET CITY PLUMBING AND HEATING CO INC | \$215,691.39 |
| CALUMET WASTE RECYCLING INC | 20,578.41 |
| HASSE CONSTRUCTION CO INC | 45,253.64 |
| HESSVILLE PLUMBING INC | 47,970.00 |
| ME SIMPSON COMPANY INC | 5,340.00 |
| NIES ENGINEERING INC | 52,202.42 |
| R & D CONSTRUCTION 1 INC | 49,560.50 |
| | <u>\$436,596.36</u> |

Total Treatment Operations for Operation and Maintenance Adjustment 1:

| | |
|---------------------------|-------------------|
| MICROBAC LABORATORIES INC | <u>\$1,810.00</u> |
|---------------------------|-------------------|

| Row Labels | Sum of AMOUNT |
|---|----------------------|
| CALUMET CITY PLUMBING AND HEATING CO INC | 215,691.39 |
| 5 | 19,703.97 |
| 7 | 40,586.00 |
| 8 | 5,252.84 |
| 10 | 87,134.67 |
| 11 | 63,013.91 |
| CALUMET WASTE RECYCLING INC | 20,578.41 |
| 5 | 12,469.65 |
| 12 | 8,108.76 |
| HASSE CONSTRUCTION CO INC | 45,253.64 |
| 7 | 8,345.42 |
| 11 | 36,908.22 |
| HESSVILLE PLUMBING INC | 47,970.00 |
| 8 | 6,352.00 |
| 9 | 21,612.00 |
| 11 | 16,180.00 |
| 12 | 3,826.00 |
| ME SIMPSON COMPANY INC | 5,340.00 |
| 12 | 5,340.00 |
| MICROBAC LABORATORIES INC | 1,810.00 |
| 6 | 625.00 |
| 7 | 125.00 |
| 9 | 50.00 |
| 10 | 1,010.00 |
| NIES ENGINEERING INC | 52,202.42 |
| 7 | 50,000.00 |
| 12 | 2,202.42 |
| R & D CONSTRUCTION 1 INC | 49,560.50 |
| 6 | 28,045.50 |
| 9 | 20,178.50 |
| 10 | 1,336.50 |
| Grand Total | 438,406.36 |

Purpose: Invoices received by the Water Department in the test year but payment was delayed until funds were available.

| CALUMET CITY PLUMBING | | | | P.O. 201776 | | ACCT: 309606-636098 | |
|-----------------------|----------------|---------------|--------------|-------------|--|---------------------|--|
| INVOICE DATE | INVOICE NUMBER | INVOICE TOTAL | BALANCE | | | | |
| 2-Mar-20 | 39594 | \$ 2,800.00 | \$ 60,700.00 | | | | |
| 3-Apr-20 | 40131 | \$ 4,690.00 | \$ 56,010.00 | | | | |
| 7-May-20 | 40527 | \$ 14,688.60 | \$ 41,321.40 | | | | |
| 17-Apr-20 | 40251 | \$ 3,330.89 | \$ 37,990.51 | | | | |
| 29-May-20 | 40899 | \$ 5,582.80 | \$ 32,407.71 | | | | |
| 5-Aug-19 | 36299 | \$ 15,453.00 | \$ 16,954.71 | | | | |
| 6-Aug-19 | 36300 | \$ 9,772.00 | \$ 7,182.71 | | | | |
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| | | | | | | | |
| | | \$ | 56,317.29 | | | | |

| | | | |
|-----------------------|--|--------------|-------------------------------|
| ORIGINAL BUDGET: | | \$ 33,500.00 | |
| ORIGINAL BUDGET: | | \$ 63,500.00 | INCREASED ON 7/9 \$ 30,000.00 |
| TOTAL INVOICES PAID : | | \$ 56,317.29 | |
| BALANCE: | | \$ 7,182.71 | |

| 16" INSERTION VALVE (MC SHANE & INDI) | | | | P.O. | | ACCT: 309606-636098 | |
|---------------------------------------|----------------|---------------|---------|-----------|-----------|---------------------|--|
| DATE | INVOICE NUMBER | INVOICE TOTAL | BALANCE | ORIGINAL: | | | |
| | | | | \$ | 41,900.00 | | |
| | | | | \$ | 41,900.00 | | |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 2

-Payroll-

(See "Other Workpapers" for Detailed Expense Analysis)

EAST CHICAGO WATER DISTRICT

Prepared by: C. Holliday
 Date prepared: 7/28/2020 updated 8/4/2020
 Reviewed by: Eschweiler
 Date reviewed: 8/4/2020
 Source: 2020 Utilities, Water and Wastewater Proj Sal & Fringe
 Purpose: To calculate pro forma payroll expense

| Name | Filled/New/Vacant Positions | FT/PT/ Union | Department | Department Name | Job Description | Allocation | | | | | | | Total |
|------------------|-----------------------------|--------------|------------|--------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-----------------------------|---|--|-------------------------|--------------|-------|
| | | | | | | Operations Conventional Plant (601) | Treatmet Operations Filtration (603) | Treatment Maintenance (604) | Transmission and Distribution Ops (605) | Transmission and Distribution Maint. (606) | Customer Accounts (607) | Admin. (608) | |
| Water | | | | | | | | | | | | | |
| DAVIES,DEBRA | FILLED | UNION | 309 | Water Administration | CUSTODIAN | | | | | | | | 100% |
| GUZMAN, WINNA | FILLED | FT | 309 | Water Administration | DIRECTOR OF WATER OPERATIONS | | | | | 50% | 10% | 50% | 100% |
| BONUS | | | | | | | | | | | | | |
| OVERTIME | | | | | | | | | | | | | |
| FRAZIER, ARTHUR | FILLED | UNION | 309 | Treatment Operations | CHIEF OPERATOR + WT6 CERT | | 100% | | | | | | 100% |
| FRAZIER, SHARAMA | FILLED | FT | 309 | Treatment Operations | SECRETARY | | 100% | | | | | | 100% |
| KOWAL, THOMAS | FILLED | UNION | 309 | Treatment Operations | TREATMENT PLANT OPERATOR + WT6 CERT | 30% | 70% | | | | | | 100% |
| PATINO,ESTRELLA | FILLED | UNION | 309 | Treatment Operations | TREATMENT PLANT OPERATOR + WT5 CERT | | 100% | | | | | | 100% |
| PEREZ,OBED | FILLED | UNION | 309 | Treatment Operations | TREATMENT PLANT OPERATOR + WT6 CERT | | 100% | | | | | | 100% |
| SIRIELSA | FILLED | UNION | 309 | Treatment Operations | LAB TECH | | 100% | | | | | | 100% |
| VARELA JR, FELIX | FILLED | UNION | 309 | Treatment Operations | TREATMENT PLANT OPERATOR + WT6 CERT | 30% | 70% | | | | | | 100% |
| OPEN/NEW | NEW | UNION | 309 | Treatment Operations | TREATMENT PLANT OPERATOR + WT5 CERT | | 100% | | | | | | 100% |
| BONUS | | | | | | | | | | | | | |
| OVERTIME | | | | | | | | | | | | | |
| PEREZ, OBED | FILLED | UNION | 309 | Treatment Maintenance | MAINTENANCE MAN II | 20% | 80% | | | | | | 100% |
| OPEN/NEW | NEW | UNION | 309 | Treatment Maintenance | MAINTENANCE MAN II | 20% | 80% | | | | | | 100% |
| TAYLOR, JAKIESE | FILLED | PT | 309 | Treatment Maintenance | LABORER | 20% | 80% | | | | | | 100% |
| DE JESUS, LUIS | FILLED | UNION | 309 | Treatment Maintenance | MAINTENANCE MAN II | 20% | 80% | | | | | | 100% |
| BONUS | | | | | | | | | | | | | |
| OVERTIME | | | | | | | | | | | | | |
| BUTRYM JR, MIKE | FILLED | UNION | 309 | Customer Accounts | METER INSTALLER | | | | | | 100% | | 100% |
| OPEN | OPEN | UNION | 309 | Distribution Maintenance | MAINTENANCE REPAIR | | | | | 100% | | | 100% |
| LUKACEK,TIMOTHY | FILLED | UNION | 309 | Distribution Maintenance | HEAVY EQUIPMENT OPERATOR | | | | | 100% | | | 100% |
| CASTILLO,GERARDO | FILLED | PT | 309 | Customer Accounts | LABORER | | | | | | 100% | | 100% |
| COMER,MASON | FILLED | UNION | 309 | Customer Accounts | METER READER | | | | | | 100% | | 100% |
| HERRERA,GUS | FILLED | UNION | 309 | Customer Accounts | METER READER | | | | | | 100% | | 100% |
| JOHNSON, DONNELL | FILLED | PT | 309 | Customer Accounts | LABORER | | | | | 30% | 70% | | 100% |
| ED, SANTEE | FILLED | FT | 309 | Distribution Maintenance | FOREMAN | | | | | 90% | 10% | | 100% |
| OPEN | NEW | UNION | 309 | Distribution Maintenance | MAINTENANCE REPAIR | | | | | 100% | | | 100% |
| BONUS | | | | | | | | | | | | | |
| OVERTIME | | | | | | | | | | | | | |

* All employees are PERF eligible with the exception of Board Members.
 * Hourly employees are assumed to work 2,080 hours per year.

OVERTIME ESTIMATES (Per Utility Management)

| Department | 603 | 604 | 608 | 606 | 607 | Adjustment 3 | | Adjustment 2 | | Weighted Average of Salaries and Wages | | | | | | |
|------------------------|-----|--------|------------|-----------|-----------|--------------|----------|--------------------------------|-------|--|--------|--------|-------|----|------|--|
| | | | | | | Overtime \$ | Bonus \$ | Total Salary (including Bonus) | | | | | | | | |
| Treatment Operations | 603 | 10,000 | 200,000.00 | 6,000 | 27,000.00 | 383,353.92 | 7.500% | 92.500% | 0.00% | 0% | 0% | 0% | 0% | 0% | 100% | |
| Treatment Maintenance | 604 | 2,000 | 10,000 | 6,000 | 6,000 | 229,745.60 | 20.0% | 80.0% | 0 | 0 | 0 | 0 | 0 | 0 | 100% | |
| Water Administration | 608 | 5,000 | 2,000 | 6,000 | 6,000 | 104,183.64 | 0 | 0 | 0 | 0 | 35.00% | 5.00% | 60.0% | 0 | 100% | |
| Trans. & Distr. Maint. | 606 | 10,000 | 5,000 | 6,000 | 6,000 | 180,137.60 | 0 | 0 | 0 | 0 | 97.50% | 2.50% | 0 | 0 | 100% | |
| Customer Accounts | 607 | | 10,000 | 24,000 | 24,000 | 164,985 | 0 | 0 | 0 | 0 | 6.00% | 94.00% | 0 | 0 | 100% | |
| Totals | | | 227,000.00 | 69,000.00 | 69,000.00 | 1,062,405.56 | | | | | | | | | | |

PRO FORMA PAYROLL EXPENSE

| Per waterPlan2020BUDGETFINAL File | | | | | Per 2020 Water Proj Sal & Fringe File | | | | | | | | | |
|-----------------------------------|-----------------|--------------|-----------|----------------|---------------------------------------|-----------------|----------|-----------|--------------|-------------|-------------|--------------|----------------|--------------|
| 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | | | | (Unemployment) | |
| Hourly Rate | Biweekly Salary | Base Pay | Longevity | Total Salary | Hourly Rate | Biweekly Salary | Base Pay | Longevity | Total Salary | FICA | FICA-Med | PERF | SUI | Insurance |
| \$14.69 | \$0.00 | \$30,550.62 | \$0.00 | \$30,550.62 | | | | | \$0.00 | 6.20% | 1.45% | 11.2% | 1% | |
| | 2,601.27 | 67,633.02 | 0.00 | 67,633.02 | | | | | 0.00 | \$1,894.14 | \$442.98 | \$3,421.67 | \$95.00 | \$18,200.00 |
| | | | | 6,000.00 | | | | | 0.00 | 4,193.25 | 980.68 | 7,574.90 | 95.00 | 36,000.00 |
| | | | | 2,000.00 | | | | | 0.00 | 372.00 | 87.00 | 672.00 | | |
| | | | | | | | | | 1,000.00 | 124.00 | 29.00 | 224.00 | | |
| 22.76 | | 47,340.80 | | 47,340.80 | | | | | 0.00 | 2,935.13 | 686.44 | 5,302.17 | 95.00 | 18,200.00 |
| | 1,221.92 | 31,769.92 | | 31,769.92 | | | | | 0.00 | 1,969.74 | 460.66 | 3,558.23 | 95.00 | 24,000.00 |
| 23.76 | | 49,420.80 | | 49,420.80 | | | | | 0.00 | 3,064.09 | 716.60 | 5,535.13 | 95.00 | 18,200.00 |
| 22.76 | | 47,340.80 | | 47,340.80 | | | | | 0.00 | 2,935.13 | 686.44 | 5,302.17 | 95.00 | 18,200.00 |
| 22.76 | | 47,340.80 | | 47,340.80 | | | | | 0.00 | 2,935.13 | 686.44 | 5,302.17 | 95.00 | 18,200.00 |
| 17.49 | | 36,379.20 | | 36,379.20 | | | | | 0.00 | 2,255.51 | 527.50 | 4,074.47 | 95.00 | 18,200.00 |
| 23.76 | | 49,420.80 | | 49,420.80 | | | | | 0.00 | 3,064.09 | 716.60 | 5,535.13 | 95.00 | 18,200.00 |
| 22.76 | | 47,340.80 | | 47,340.80 | | | | | 0.00 | 2,935.13 | 686.44 | 5,302.17 | 95.00 | 18,200.00 |
| | | | | 27,000.00 | | | | | 0.00 | 1,674.00 | 391.50 | 3,024.00 | | |
| | | | | 200,000.00 | | | | | 150,000.00 | 12,400.00 | 2,900.00 | 22,400.00 | | |
| 31.19 | | 64,875.20 | | 64,875.20 | | | | | 0.00 | 4,022.26 | 940.69 | 7,266.02 | 95.00 | |
| 31.19 | | 64,875.20 | | 64,875.20 | | | | | 0.00 | 4,022.26 | 940.69 | 7,266.02 | 95.00 | |
| 14.00 | | 29,120.00 | | 29,120.00 | | | | | 0.00 | 1,805.44 | 422.24 | 3,261.44 | 95.00 | 18,200.00 |
| 31.19 | | 64,875.20 | | 64,875.20 | | | | | 0.00 | 4,022.26 | 940.69 | 7,266.02 | 95.00 | 18,200.00 |
| | | | | 6,000.00 | | | | | 0.00 | 372.00 | 87.00 | 672.00 | | |
| | | | | 10,000.00 | | | | | 10,000.00 | 620.00 | 145.00 | 1,120.00 | | |
| 20.50 | | 42,640.00 | | 42,640.00 | | | | | 0.00 | 2,643.68 | 618.28 | 4,775.68 | 95.00 | 18,200.00 |
| 16.30 | | 33,904.00 | | 33,904.00 | | | | | 0.00 | 2,102.05 | 491.61 | 3,797.25 | 95.00 | |
| 19.67 | | 40,913.60 | | 40,913.60 | | | | | 0.00 | 2,536.64 | 593.25 | 4,582.32 | 95.00 | 18,200.00 |
| 14.00 | | 19,600.00 | | 19,600.00 | | | | | 0.00 | 1,215.20 | 284.20 | 2,195.20 | 95.00 | |
| 14.26 | | 19,964.00 | | 19,964.00 | | | | | 0.00 | 1,237.77 | 289.48 | 2,235.97 | 95.00 | 18,200.00 |
| 14.26 | | 29,660.80 | | 29,660.80 | | | | | 0.00 | 1,838.97 | 430.08 | 3,322.01 | 95.00 | 18,200.00 |
| 14.00 | | 29,120.00 | | 29,120.00 | | | | | 0.00 | 1,805.44 | 422.24 | 3,261.44 | 95.00 | |
| | 2,500.00 | 65,000.00 | | 65,000.00 | | | | | 0.00 | 4,030.00 | 942.50 | 7,280.00 | 95.00 | 36,000.00 |
| 16.50 | | 34,320.00 | | 34,320.00 | | | | | 0.00 | 2,127.84 | 497.64 | 3,843.84 | 95.00 | 18,200.00 |
| | | | | 24,000.00 | | | | | 0.00 | 1,488.00 | 348.00 | 2,688.00 | | |
| | | | | 10,000.00 | | | | | 10,000.00 | 620.00 | 145.00 | 1,120.00 | | |
| Totals | | \$993,405.56 | \$0.00 | \$1,278,405.56 | | | | | \$171,000.00 | \$79,261.14 | \$18,536.88 | \$143,181.42 | \$2,185.00 | \$369,000.00 |

| Adjustment 4 | | Adjustment 5 | | Adjustment 7 | | Adjustment 6 | |
|--------------|------------|--------------|----------|--------------|--------------|--------------|--|
| FICA | FICA-Med | PERF | SUI | Health | Insurance | | |
| \$36,167.94 | \$8,458.63 | \$65,335.64 | \$760.00 | | \$151,400.00 | | |
| 14,864.23 | 3,476.31 | 26,851.51 | 380.00 | | 36,400.00 | | |
| 6,583.39 | 1,539.66 | 11,892.57 | 190.00 | | 54,200.00 | | |
| 11,478.53 | 2,684.50 | 20,735.41 | 380.00 | | 72,400.00 | | |
| 10,849.06 | 2,537.28 | 19,598.30 | 475.00 | | 54,600.00 | | |
| \$79,943 | \$18,696 | \$144,413 | \$2,185 | | \$369,000 | | |

| Allocation | | | | | | | |
|--|---|-----------------------------------|---|--|-------------------------------|--------------|-------------|
| Operations Conventional Plant (601) | Treatmet Operations Filtration (603) | Treatment Maintenance (604) | Transmission and Distribution Ops (605) | Transmission and Distribution Maint. (606) | Customer Accounts (607) | Admin. (608) | Total |
| \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,275.31 | \$0.00 | \$15,275.31 | \$30,550.62 |
| - | - | - | - | 13,527 | 6,763 | 47,343 | 67,633 |
| - | 47,341 | - | - | - | - | - | 47,341 |
| - | 31,770 | - | - | - | - | - | 31,770 |
| 14,826 | 34,595 | - | - | - | - | - | 49,421 |
| - | 47,341 | - | - | - | - | - | 47,341 |
| - | 47,341 | - | - | - | - | - | 47,341 |
| - | 36,379 | - | - | - | - | - | 36,379 |
| 14,826 | 34,595 | - | - | - | - | - | 49,421 |
| - | 47,341 | - | - | - | - | - | 47,341 |
| 12,975 | 51,900 | - | - | - | - | - | 64,875 |
| 12,975 | 51,900 | - | - | - | - | - | 64,875 |
| 5,824 | 23,296 | - | - | - | - | - | 29,120 |
| 12,975 | 51,900 | - | - | - | - | - | 64,875 |
| - | - | - | - | - | 42,640 | - | 42,640 |
| - | - | - | - | 33,904 | - | - | 33,904 |
| - | - | - | - | 40,914 | - | - | 40,914 |
| - | - | - | - | - | 19,600 | - | 19,600 |
| - | - | - | - | - | 19,964 | - | 19,964 |
| - | - | - | - | - | 29,661 | - | 29,661 |
| - | - | - | - | 8,736 | 20,384 | - | 29,120 |
| - | - | - | - | 58,500 | 6,500 | - | 65,000 |
| - | - | - | - | 34,320 | - | - | 34,320 |
| 28,751.54 | 354,602.38 | - | - | - | - | - | 383,353.92 |
| 45949.12 | 183,796.48 | - | - | - | - | - | 229,745.60 |
| - | - | - | - | 36,464.28 | 5,209.18 | 62,510.19 | 104,183.64 |
| - | - | - | - | 175,634.16 | 4,503.44 | - | 180,137.60 |
| - | - | 600.00 | 9,400.00 | - | - | - | 10,000.00 |

| DEPT | NAME | HIRE DATE | YEAR | 2020 VACATION | PAY CODE | POS. # | JOB TITLE | HRLY RATE | BASE SALARY | BASE YR SALARY | LONG. LUMP SUM | SALARY SUM | 2020 SALARY | YEAR | 2019 RATE | | | |
|----------------------|-------------------------|------------|--------|---------------|----------|--------|-------------------------|-----------|-------------|-------------------|------------------|------------|-------------|-------------------|-------------------|-----------------|-----------|---------------------|
| UTILITY ADMIN | | REGULAR | 308001 | 411003 | | | | | | | | | | | | | | |
| 308 | ARAGON,ALMADELIA | 10/31/2016 | 2016 | | 120 | 1524 | INTERN ADMINISTRATIVE | 14.00 | PT | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | | |
| 308 | BALACHOWSKI, MELISSA | 04/20/2002 | 2002 | 18 | 144 | 100 | ADMINISTRATIVE ASST | | | 1,880.63 | 48,896.38 | 3000.00 | 115.38 | 1,996.01 | 51,896.38 | 1,996.01 | | |
| 308 | BIDDINGS, DARDANELLA | 12/22/1997 | 1997 | 23 | 192 | 100 | ACCOUNT REPRESENTATIVE | | | 1,454.35 | 37,813.10 | 3000.00 | 115.38 | 1,569.73 | 40,813.10 | 1,569.73 | | |
| 308 | BODNAR, PATRICIA | 03/03/2003 | 2003 | 17 | 144 | 100 | MANAGER | | | 2,136.24 | 55,542.24 | 3000.00 | 115.38 | 2,251.62 | 58,542.24 | 2,251.62 | 0% | |
| 308 | DE JESUS, LUIS | 03/05/1990 | 1990 | 30 | 200 | 105 | MAINTENANCE MAN II | 31.19 | UNION | | 64,875.20 | | | 31.19 | 64,875.20 | 31.19 | | |
| 308 | EL HARIT, ABDELILAH | 07/17/2017 | 2017 | 3 | | 100 | ELECTRICAL ENGINEER | | | 3,954.07 | 102,805.82 | 0.00 | 0.00 | 3,954.07 | 102,805.82 | 3,954.07 | 0% | |
| 308 | HERRERA, ANTHONY | 12/05/2016 | 2016 | 4 | 80 | 100 | SECRETARY | - | | 1,230.77 | 32,000.02 | 0.00 | 0.00 | 1,230.77 | 32,000.02 | 1,230.77 | | |
| 308 | PAEZ-VELASCO, SHONTINEE | 01/14/2019 | 2019 | | 120 | 1524 | INTERN ADMINISTRATIVE | 14.00 | PT | | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | |
| 308 | PEREZ, MARIA | 12/29/2003 | 2003 | 17 | 144 | 100 | ACCOUNT REPRESENTATIVE | - | | 1,454.35 | 37,813.10 | 3000.00 | 115.38 | 1,569.73 | 40,813.10 | 1,569.73 | | |
| 308 | PEREZ, VERONICA | 12/10/2018 | 2018 | | 120 | 1524 | INTERN ADMINISTRATIVE | 14.00 | PT | | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | |
| 308 | ROSADO, JOSEPHINE | 08/09/2016 | 2016 | | 120 | 1524 | INTERN ADMINISTRATIVE | 14.00 | PT | | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | |
| 308 | SANDFORD, TENAYTIA | 05/28/2019 | 2019 | | 120 | 1524 | INTERN ADMINISTRATIVE | 14.00 | PT | | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | |
| 308 | ZEHRAOUI, ABDERRAHMAN | 03/27/2017 | 2017 | 3 | 0 | 100 | DIRECTOR OF UTILITIES | - | | 6,459.34 | 167,942.84 | 0.00 | 0.00 | 6,459.34 | 167,942.84 | 6,459.34 | | |
| 308 | YURAN, THOMAS | 09/06/1983 | 1983 | 37 | 192 | 100 | FOREMAN | | | 2,256.75 | 58,675.50 | 3000.00 | 115.38 | 2,372.13 | 61,675.50 | 2,372.13 | 0% | |
| | | | | | | | | | | - | - | | | - | - | - | | |
| | COPELAND, ANTHONY | | | | 173 | 1137 | CHIEF EXECUTIVE OFFICER | | | 2,801.18 | 72,830.68 | 0.00 | 0.00 | 2,801.18 | 72,830.68 | 2,801.18 | | |
| | GOMEZ, VALERIANO | | | | 173 | 1138 | CHIEF FINANCIAL OFFICER | | | 1,426.85 | 37,098.10 | 0.00 | 0.00 | 1,426.85 | 37,098.10 | 1,426.85 | | |
| | HERRERA, ANTHONY | | | | 173 | 1141 | SECRETARY UTILITIES | | | 279.15 | 7,257.90 | 0.00 | 0.00 | 279.15 | 7,257.90 | 279.15 | | |
| | | | | | | | | | | 829,110.88 | 15,000.00 | | | 844,110.88 | | | | |
| | | | | | | | | | | | | | | OT | 3,000.00 | | | |
| | | | | | | | | | | | | | | | 847,110.88 | | | |
| | | | | | | | | | | | | | | EMPLOYEES | | | | |
| | | | | | | | | | | | | | | FICA | 0.062 | | 52,539.47 | |
| | | | | | | | | | | | | | | FULL TIME | 12 | FICA-MED | 0.0145 | 12,287.46 |
| | | | | | | | | | | | | | | PART-TIME | 5 | PERF | 0.112 | 94,876.42 |
| | | | | | | | | | | | | | | TOTAL EMPLOYEES | 17 | SUI | 0.1 | 16,150.00 |
| | | | | | | | | | | | | | | | | INSURANCE | | 196,383.12 |
| | | | | | | | | | | | | | | 3 | | CITY MED FAMILY | 3,000.00 | 108,000.00 |
| | | | | | | | | | | | | | | 3 | | CITY MED SINGLE | 2,000.00 | 72,000.00 |
| | | | | | | | | | | | | | | 0 | | HMO FAMILY | 950.83 | - |
| | | | | | | | | | | | | | | 0 | | HMO SINGLE | 345.77 | - |
| | | | | | | | | | | | | | | 1 | | UNION | 315.06 | 16,383.12 |
| | | | | | | | | | | | | | | | | LIFE INSURANCE | 5.00 | 1,320.00 |
| | | | | | | | | | | | | | | | | WORK COMP | 25.00 | 7,800.00 |
| | | | | | | | | | | | | | | | | CLOTHING | 300.00 | 300.00 |
| | | | | | | | | | | | | | | | | TOTAL | | 1,228,767.35 |

| DEPT | NAME | HIRE DATE | YEAR | 2020 VACATION | PAY CODE | POS. # | JOB TITLE | HRLY RATE | BASE SALARY | BASE YR SALARY | LONG. LUMP SUM | SALARY SUM | 2020 SALARY | YEAR | 2019 RATE | % | | | |
|--------------------|-------------------|------------|--------|---------------|----------|--------|-----------------------|-----------|-------------|------------------|----------------|------------|------------------|----------|-----------|------------------|--|--|--|
| WATER BOARD | | REGULAR | 309608 | 603003 | | | | | | | | | | | | | | | |
| 309 | ASKOUNIS, ANTHONY | 03/30/2005 | 2005 | 15 | 170 | 1130 | BOARD MEMBER | | 261.21 | 6,791.46 | 0.00 | 0.00 | 261.21 | 6,791.46 | 261.21 | 0% | | | |
| 309 | BAKOTA, JOHN | 03/30/2005 | 2005 | 15 | 170 | 1130 | BOARD MEMBER | | 261.21 | 6,791.46 | 0.00 | 0.00 | 261.21 | 6,791.46 | 261.21 | 0% | | | |
| 309 | | | | | 170 | 1080 | BOARD SECRETARY-WATER | | 162.24 | 4,218.24 | 0.00 | 0.00 | 162.24 | 4,218.24 | 162.24 | 0% | | | |
| 309 | LOPEZ,RAYMOND SR | 03/20/2008 | 2008 | 12 | 170 | 1130 | BOARD MEMBER | | 261.21 | 6,791.46 | 0.00 | 0.00 | 261.21 | 6,791.46 | 261.21 | 0% | | | |
| 309 | OCHOA, JOSEPH | 03/30/2005 | 2005 | 15 | 170 | 1130 | BOARD MEMBER | | 261.21 | 6,791.46 | 0.00 | 0.00 | 261.21 | 6,791.46 | 261.21 | 0% | | | |
| 309 | VENTURA,HENRY | 01/15/2015 | 2005 | 15 | 170 | 1130 | BOARD MEMBER | | 261.21 | 6,791.46 | 0.00 | 0.00 | 261.21 | 6,791.46 | 261.21 | 0% | | | |
| | | | | | | | | | | 38,175.54 | 0.00 | | 38,175.54 | | | | | | |
| | | | | | | | | | | OT | | | - | | | | | | |
| | | | | | | | | | | | | | 38,175.54 | | | | | | |
| | | | | | | | | | | EMPLOYEES | | | 0.062 | | | | | | |
| | | | | | | | | | | FICA | | | 2,366.88 | | | | | | |
| | | | | | | | | | | FULL TIME | | | 6 | | | | | | |
| | | | | | | | | | | FICA-MED | | | 0.0145 | | | | | | |
| | | | | | | | | | | PART-TIME | | | 0 | | | | | | |
| | | | | | | | | | | PERF | | | 0.112 | | | | | | |
| | | | | | | | | | | TOTAL EMPLOYEES | | | 6 | | | | | | |
| | | | | | | | | | | SUI | | | 0.1 | | | | | | |
| | | | | | | | | | | INSURANCE | | | | | | | | | |
| | | | | | | | | | | | | | 0 | | | | | | |
| | | | | | | | | | | | | | 0 | | | | | | |
| | | | | | | | | | | | | | 0 | | | | | | |
| | | | | | | | | | | | | | 0 | | | | | | |
| | | | | | | | | | | | | | 0 | | | | | | |
| | | | | | | | | | | LIFE INSURANCE | | | 5.00 | | | | | | |
| | | | | | | | | | | WORK COMP | | | 25.00 | | | | | | |
| | | | | | | | | | | CLOTHING | | | 300.00 | | | | | | |
| | | | | | | | | | | | | | - | | | | | | |
| | | | | | | | | | | | | | - | | | | | | |
| | | | | | | | | | | | | | - | | | | | | |
| | | | | | | | | | | TOTAL | | | | | | 42,045.97 | | | |

| DEPT | NAME | HIRE DATE | YEAR | 2020 VACATION | PAY CODE | POS. # | JOB TITLE | HRLY RATE | BASE SALARY | BASE YR SALARY | LONG. LUMP SUM | SALARY SUM | 2020 SALARY | YEAR | 2019 RATE | % | |
|-----------------------------|---------------|------------|--------|---------------|----------|--------|------------------------------|-----------|-------------|------------------|----------------|------------|------------------|-----------|-----------|-------------------|----------|
| WATER-ADMINISTRATION | | REGULAR | 309608 | 601003 | | | | | | | | | | | | | |
| 309 | SANTOS,ADRIAN | 1/1/2016 | 2016 | 4 | 100 | 1364 | CITY CLERK | | 92.31 | 2,400.06 | | | 92.31 | 2,400.06 | 92.31 | 0% | |
| 309 | DAVIES,DEBRA | 11/09/2016 | 2016 | 4 | 80 | 105 | CUSTODIAN | 14.26 | UNION | 29,660.80 | | | 14.26 | 29,660.80 | 14.26 | 0% | |
| 309 | GUZMAN, WINNA | 02/06/1995 | 1995 | 25 | 192 | 100 | DIRECTOR OF WATER OPERATIONS | | 2,601.26 | 67,632.76 | 0.00 | 0.00 | 2,601.26 | 67,632.76 | 2,601.26 | 0% | |
| | | | | | | | | | | 99,693.62 | 0.00 | | 99,693.62 | | | | |
| | | | | | | | | | | OT | | | 1,000.00 | | | | |
| | | | | | | | | | | | | | 100,693.62 | | | | |
| | | | | | | | | | | EMPLOYEES | | | 0.062 | | | | |
| | | | | | | | | | | FICA | | | 6,243.00 | | | | |
| | | | | | | | | | | FULL TIME | | | 3 | | | | |
| | | | | | | | | | | FICA-MED | | | 0.0145 | | | | |
| | | | | | | | | | | PART-TIME | | | 0 | | | | |
| | | | | | | | | | | PERF | | | 0.112 | | | | |
| | | | | | | | | | | TOTAL EMPLOYEES | | | 3 | | | | |
| | | | | | | | | | | SUI | | | 0.1 | | | | |
| | | | | | | | | | | INSURANCE | | | | | | | |
| | | | | | | | | | | | | | 1 | | | | |
| | | | | | | | | | | | | | 0 | | | | |
| | | | | | | | | | | | | | 0 | | | | |
| | | | | | | | | | | | | | 0 | | | | |
| | | | | | | | | | | | | | 0 | | | | |
| | | | | | | | | | | | | | 0 | | | | |
| | | | | | | | | | | LIFE INSURANCE | | | 5.00 | | | | 240.00 |
| | | | | | | | | | | WORK COMP | | | 25.00 | | | | 1,300.00 |
| | | | | | | | | | | CLOTHING | | | 300.00 | | | | |
| | | | | | | | | | | | | | - | | | | |
| | | | | | | | | | | | | | - | | | | |
| | | | | | | | | | | | | | - | | | | |
| | | | | | | | | | | TOTAL | | | | | | 176,447.49 | |

| OPERATIONS | | REGULAR | 309603 | 601003 | | | | | | | | | | | | | | | |
|-------------------|-------------------|------------|--------|--------|-----|-----|------|---|-------|-------|-----------|------|------|----------|-----------|----------|--|----|--|
| 309 | FRAZIER, ARTHUR | 02/03/2003 | 2003 | 17 | 120 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT6 CERT | 22.76 | UNION | 47,340.80 | | | 22.76 | 47,340.80 | 22.76 | | 0% | |
| 309 | CURRIE, NEFATERIA | 05/18/2015 | 2015 | 5 | 80 | 100 | 1284 | SECRETARY | | | 31,769.92 | 0.00 | 0.00 | 1,221.92 | 31,769.92 | 1,221.92 | | 0% | |
| 309 | KOWAL, THOMAS | 05/24/1976 | 1976 | 44 | 240 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT5 CERT+ 1.00 | 23.76 | UNION | 49,420.80 | | | 23.76 | 49,420.80 | 23.76 | | 0% | |
| 309 | PATINO, ESTRELLA | 07/03/2017 | 2017 | 3 | 0 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT6 CERT | 22.76 | UNION | 47,340.80 | | | 22.76 | 47,340.80 | 22.76 | | 0% | |
| 309 | PEREZ, OBED | 08/14/2017 | 2017 | 3 | 0 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT6 CERT | 22.76 | UNION | 47,340.80 | | | 22.76 | 47,340.80 | 22.76 | | 0% | |
| 320 | SIRI, ELSA | 05/03/2018 | 2018 | 2 | 80 | 105 | 1564 | LAB TECH | 17.49 | UNION | 26,374.92 | | | 17.49 | 26,374.92 | 17.49 | | 0% | |
| 309 | VARELA JR, FELIX | 09/09/2002 | 2002 | 18 | 120 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT6 CERT +1.00 | 23.76 | UNION | 49,420.80 | | | 23.76 | 49,420.80 | 23.76 | | 0% | |
| 309 | OPEN | | | | 0 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT6 CERT | 21.84 | UNION | 45,427.20 | | | 21.84 | 45,427.20 | 21.84 | | 0% | |
| 309 | OPEN | | | | 0 | 105 | 1569 | TREATMENT PLANT OPERATOR + WT6 CERT | 21.84 | UNION | 45,427.20 | | | 21.84 | 45,427.20 | 21.84 | | 0% | |

389,863.24 **0.00** **389,863.24**

OT 150,000.00

| EMPLOYEES | FICA | | |
|--------------------------|-----------------|--------------------------|-----------------|
| FULL TIME 9 | FICA-MED 0.0145 | | 33,620.32 |
| PART-TIME 0 | PERF 0.112 | | 7,862.82 |
| TOTAL EMPLOYEES 9 | SUI 0.1 | | 60,464.68 |
| | INSURANCE | | 8,550.00 |
| 0 | | CITY MED FAMILY 3,000.00 | - |
| 0 | | CITY MED SINGLE 2,000.00 | - |
| 0 | | HMO FAMILY 950.83 | - |
| 0 | | HMO SINGLE 345.77 | - |
| 8 | | UNION 315.06 | 131,064.96 |
| | LIFE INSURANCE | | 5.00 |
| | WORK COMP | | 25.00 |
| | CLOTHING | | 300.00 |
| | | | <u>120.00</u> |
| | | | 5,850.00 |
| | | | <u>2,400.00</u> |

TOTAL **789,796.02**

| MAINTENANCE | | REGULAR | 309604 | 601003 | | | | | | | | | | | | | | | |
|--------------------|-------------|------------|--------|--------|-----|-----|------|--------------------|-------|-------|-----------|--|--|-------|-----------|-------|--|----|--|
| 309 | PEREZ, OBED | 12/09/1985 | 1985 | 35 | 240 | 105 | 1529 | MAINTENANCE MAN II | 31.19 | UNION | 64,875.20 | | | 31.19 | 64,875.20 | 31.19 | | 0% | |

64,875.20 - **64,875.20**

OT 10,000.00

| EMPLOYEES | FICA | | |
|--------------------------|-----------------|--------------------------|---------------|
| FULL TIME 1 | FICA-MED 0.0145 | | 4,660.86 |
| PART-TIME 0 | PERF 0.112 | | 1,090.04 |
| TOTAL EMPLOYEES 1 | SUI 0.1 | | 8,386.02 |
| | INSURANCE | | 950.00 |
| 0 | | CITY MED FAMILY 3,000.00 | - |
| 0 | | CITY MED SINGLE 2,000.00 | - |
| 0 | | HMO FAMILY 950.83 | - |
| 0 | | HMO SINGLE 345.77 | - |
| 1 | | UNION 315.06 | 16,383.12 |
| | LIFE INSURANCE | | 5.00 |
| | WORK COMP | | 25.00 |
| | CLOTHING | | 300.00 |
| | | | - |
| | | | 650.00 |
| | | | <u>300.00</u> |

TOTAL **107,295.25**

| CUSTOMER ACCOUNTS | | | | | | REGULAR | 309607 | 601003 | | | | | | | | | | | |
|-------------------|----------------------|------------|------|----|-----|---------|--------|-----------------|-------|-------|-----------|---------|--------|----------|-----------|----------|----|--|--|
| 309 | BUTRYM JR, MIKE | 12/03/1990 | 1990 | 30 | 200 | 105 | 1571 | METER INSTALLER | 20.50 | UNION | 42,640.00 | | | 20.50 | 42,640.00 | 20.50 | 0% | | |
| 309 | CARRINGTON, ISAIAH | 08/05/2019 | 2019 | | | 120 | 2526 | LABORER | 14.00 | PT | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | | |
| 309 | CASTILLO, GERARDO | 09/12/2017 | 2017 | | | 120 | 2526 | LABORER | 14.00 | PT | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | | |
| 309 | COMER, MASON | 03/22/2017 | 2017 | | | 120 | 1572 | METER READER | 14.26 | UNION | 29,660.80 | | | 14.26 | 29,660.80 | 14.26 | 0% | | |
| 309 | HERRERA, GUS | 02/18/2003 | 2003 | 17 | 120 | 105 | 1580 | HELPER | 14.26 | UNION | 29,660.80 | | | 14.26 | 29,660.80 | 14.26 | 0% | | |
| 309 | JOHNSON, DONNELL | 07/17/2017 | 2017 | | | 120 | 2526 | LABORER | 14.00 | PT | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | | |
| 309 | MARQUEZ JR., ROSENDO | 06/23/1997 | 1997 | 23 | 192 | 100 | 1056 | FOREMAN | | | | | | | | | | | |
| 309 | SANTANA, ENRIQUE | 03/02/1998 | 1998 | 22 | 160 | 105 | 1571 | METER INSTALLER | 20.50 | UNION | 42,640.00 | 3000.00 | 115.38 | 2,372.13 | 61,675.50 | 2,372.13 | 0% | | |
| 309 | SHAW, KENDALL | 09/25/2017 | 2017 | | | 120 | 2526 | LABORER | 14.00 | PT | 21,112.00 | | | 14.00 | 21,112.00 | 14.00 | 0% | | |

287,725.10 3000.00 290,725.10

OT 10,000.00

| | | | | |
|-----------------|------|-----------------|--------------------------|-----------|
| | | | 300,725.10 | |
| EMPLOYEES | FICA | | 0.062 | 18,719.36 |
| FULL TIME | 5 | FICA-MED | 0.0145 | 4,377.91 |
| PART-TIME | 4 | PERF | 0.112 | 33,681.21 |
| TOTAL EMPLOYEES | 9 | SUI | 0.1 | 8,550.00 |
| | | | 101,532.48 | |
| | | | INSURANCE | |
| 1 | | CITY MED FAMILY | 3,000.00 | 36,000.00 |
| 0 | | CITY MED SINGLE | 2,000.00 | - |
| 0 | | HMO FAMILY | 950.83 | - |
| 0 | | HMO SINGLE | 345.77 | - |
| 4 | | UNION | 315.06 | 65,532.48 |
| | | | LIFE INSURANCE | |
| | | | WORK COMP | |
| | | | CLOTHING | |
| | | | 5.00 120.00 | |
| | | | 25.00 3,250.00 | |
| | | | 300.00 1,200.00 | |
| TOTAL | | | 472,156.06 | |

| DIST. MAINTENANCE | | | | | | REGULAR | 309606 | 601003 | | | | | | | | | | | |
|-------------------|------------------|------------|------|----|-----|---------|--------|--------------------------|-------|-------|-----------|--|--|-------|-----------|-------|----|--|--|
| 309 | LUKACEK, TIMOTHY | 03/25/1991 | 1998 | 22 | 160 | 105 | 1520 | HEAVY EQUIPMENT OPERATOR | 19.67 | UNION | 40,913.60 | | | 19.67 | 40,913.60 | 19.67 | 0% | | |

40,913.60 - 40,913.60

OT 25,000.00

| | | | | |
|-----------------|------|-----------------|------------------------|-----------|
| | | | 65,913.60 | |
| EMPLOYEES | FICA | | 0.062 | 4,123.84 |
| FULL TIME | 1 | FICA-MED | 0.0145 | 964.45 |
| PART-TIME | 0 | PERF | 0.112 | 7,382.32 |
| TOTAL EMPLOYEES | 1 | SUI | 0.1 | 950.00 |
| | | | 16,383.12 | |
| | | | INSURANCE | |
| 0 | | CITY MED FAMILY | 3,000.00 | - |
| 0 | | CITY MED SINGLE | 2,000.00 | - |
| 0 | | HMO FAMILY | 950.83 | - |
| 0 | | HMO SINGLE | 345.77 | - |
| 1 | | UNION | 315.06 | 16,383.12 |
| | | | LIFE INSURANCE | |
| | | | WORK COMP | |
| | | | CLOTHING | |
| | | | 5.00 - | |
| | | | 25.00 650.00 | |
| | | | 600.00 600.00 | |
| TOTAL | | | 96,967.33 | |

TOTAL 921,246.30 3,000.00 1,023,939.92

TOTAL 1,684,708.12

East Chicago Water Department

ADMINISTRATIVE GENERAL

| Name | Division | Title | Type | Supervisor | Task | Assignment |
|-------------------------|-----------|-----------|-----------|-------------------|---|---|
| Winna G. Guzman | Admin/Gen | Director | Full Time | Mayor/Util Direct | Departmental administrator | |
| Patricia Bodnar | Utilities | Manager | Full Time | Director | Provides administrative support to departmental director; oversees collections and billing activities and personnel; updates and prepares Kronos/payroll for bi-weekly processing; assists with submittal of required monthly reports (i.e. sales tax, etc.); perform bank (deposits deposits)/City Hall (mail/etc.)/post office (mail payments) transactions; performs reversal and adjustment transactions (i.e. NSF, mis applied payments, etc.); daily updates of collection/batch/till activities; assists with account related errors and troubleshooting, etc.; address customer concerns as needed. | |
| Maria Perez | Utilities | Acct. Rep | Full Time | Manager | Performs account billing duties relating to fire hydrant meters, Publix, industrial, residential and commercial properties, including reviewing and loading meter routes for readers daily, reviewing and billing out ledgers to meet scheduled deadlines; service order entries; adjustments to accounts as required; final billings; reversals of NSF related transactions; processing of fire hydrant meter permits; processing of new accounts; finalizing existing accounts; versed with Master Meter program and related accounts; communicating daily with meter readers | Perform account billing duties relating to fire hydrant meters, Publix, industrial, residential and commercial properties, including reviewing and loading meter routes for readers daily, reviewing and billing out ledgers to meet scheduled deadlines; service order entries Commence @ 7am to 3pm daily to coincide with Meter Reader Staff and provide 1.5 hours without interruption |
| Almadelia Aragon | Utilities | Acct Rep | Full Time | Manager | Performs account billing duties relating to residential and commercial properties, including reviewing and loading meter routes for readers daily; reviewing and billing out ledgers to meet scheduled deadlines; service order entries; communicating with meter readers on a daily basis | Perform account billing duties relating to fire hydrant meters, Publix, industrial, residential and commercial properties, including reviewing and loading meter routes for readers daily, reviewing and billing out ledgers to meet scheduled deadlines; service order entries |
| Shontinee Paez-Velaszco | Utilities | Acct Rep | Full Time | Manager | Performs postings of daily account payments, including online/window/mail transactions and collections; posting of window transactions; service order entries; assisting with creating accounts; maintaining delinquent accounts and process, i.e. shut off notices/agreements/service orders, etc.; address customer concerns; issue hydrant permits and new customer accounts; answer telephones and inquiries. | |
| | | | | | Performs account payments and postings of front/drive up window transactions and collections (online/mail transactions as needed); prepare service orders; address customer concerns; open fire hydrant meter and new customer accounts; process payment | Bi-weekly rotation as required 1) <i>Front window</i> , to include processing of fire hydrant meter permits, customer service related transactions, processing new/existing account (finalizing), answering telephones, etc. 2) <i>Drive up window</i> , to include customer service related transactions, answering telephones, etc. 3) <i>Mail and Online payment transactions</i> , to include |

| | | | | | | |
|-----------------|-----------|------------|-----------|---------------------------|---|--|
| Beverly Armenta | Utilities | Intern Adm | Part Time | Manager | plan agreements; answering telephones; assist with gathering required reports for Controller's office; | posting of collections and related transactions, answering telephones, etc. |
| | | | | | | Bi-weekly rotation 1) <i>Front window</i> , to include processing of fire hydrant meter permits, customer service related transactions, processing new/existing account (finalizing), answering telephones, etc. 2) <i>Drive up window</i> , to include customer service related transactions, answering telephones, etc. 3) <i>Mail and Online payment transactions</i> , to include posting of collections and related transactions, answering telephones, etc. |
| Open | Utilities | Intern Adm | Part time | Manager | Performs account payments and postings of front window transactions and collections (mail/online transactions as needed); prepare service orders; address customer concerns; update accounts relating to return mail; open fire hydrant meter and new customer accounts; answering telephones | |
| Raenita Roman | Utilities | Intern Adm | Part Time | Manager | Performs account payments and postings of drive up/front window transactions and collections (mail transactions as needed); prepare service orders; address customer concerns; open fire hydrant meter and new customer accounts; process payment plan agreements; answering telephones | Bi-weekly rotation as required 1) <i>Front window</i> , to include processing of fire hydrant meter permits, customer service related transactions, processing new/existing account (finalizing), answering telephones, etc. 2) <i>Drive up window</i> , to include customer service related transactions, answering telephones, etc. 3) <i>Mail and Online payment transactions</i> , to include posting of collections and related transactions, answering telephones, etc. |
| Open | Utilities | Accountant | Full Time | Director/Util Dir/Fin Adv | Performs accounting type services, including generating of related reports, etc.; overview of SRF claims and balances; preparation of budgets and relating resolutions; oversight of collections and billing activities, write offs, salary resolutions, etc. | |

OTHER

| Name | Division | Title | Type | Supervisor | Task | Assignment |
|-----------------|-------------|------------|------|---------------------------|---|------------|
| Anthony Herrera | Utilities | Acct Serv | | Director | Performs accounts payable activities, bookkeeping duties, daily reconciliation of outstanding invoices; prepare various reports: on sales tax/URT/Central State claims and vouchers; SRF claims and related reporting | |
| William Biller | Contractual | Accountant | | Director/Util Dir/Fin Adv | Performs accounting type services, including generating of related reports, etc.; overview of SRF claims and balances; preparation of budgets and relating resolutions; oversight of collections and billing activities, write offs, salary resolutions, etc. | |
| Debra Davies | | Custodian | | Director/Manager | Performs custodian type duties | |

DISTRIBUTION CREW

| Name | Division | Title | Type | Supervisor | Task | Assignment |
|--------------------|------------|------------|-----------|----------------|--|------------|
| Edward Santen, Jr. | Cust Accts | Supervisor | Full Time | Director/Mayor | Oversees Distribution/Meter Crew activities and personnel; including planning, scheduling and executing all assignments (meter installations/repairs/shut off activities/dig-out to repair related below ground lines/etc.) necessary to operate and maintain a safe water distribution system; address after hour emergency call outs | |
| Timothy Lukacek | Dist-Maint | Hv Equ Op | Full Time | Supervisor | Performs heavy equipment operating activities/duties | |
| Mike Butrym | Cust Accts | Meter Inst | Full Time | Supervisor | Performs meter installation/repairs, shut off related activities, and labor type work | |
| Open | Cust Accts | Meter Inst | Full Time | Supervisor | Performs meter installation/repairs, shut off related activities, and labor type work | |
| Open | Dist-Maint | Hv Equ Op | Part Time | Supervisor | Performs heavy equipment operating activities/duties | |
| Open | Dist-Maint | Dist Ma Re | Full Time | Supervisor | Performs meter installation/repairs, shut off related activities, and labor type work | |
| Open | Dist-Maint | Dist Ma Re | Full Time | Supervisor | Performs meter installation/repairs, shut off related activities, and labor type work | |
| Open | Dist-Maint | Dist Ma Re | Full Time | Supervisor | Performs meter installation/repairs, shut off related activities, and labor type work | |

Meter Readers

| | | | | | | |
|------------------|------------|------------|-----------|------------|--|---|
| Mason Comer | Cust Accts | Meter Read | Full Time | Supervisor | Performs meter reading activities/duties relating to residential, commercial, Publix and industrial accounts | Cross trai to perform Dist Ma Re duties |
| Gus Herrera | Cust Accts | Helper | Full Time | Supervisor | Performs meter reading activities/duties relating to residential and commercial accounts | Cross train to perform duties relating to meter reading activities/duties to all accounts (residential, commercial, industrial, Publix, etc.) |
| Donnell Johnson | Cust Accts | Laborer | Part Time | Supervisor | Training meter reader personnel on all related accounts and performing meter reading activities/duties | |
| Gerardo Castillo | Cust Accts | Laborer | Part Time | Supervisor | Performs meter reading activities/duties | Cross train to perform Dist Ma Re Duties |

Distribution 7
Administration 9
Total 16

Open Positions 7

East Chicago Water Department

ADMINISTRATIVE GENERAL

| Name | Division | Title | Type | Supervisor | Task | Assignment |
|----------------|------------|----------|-----------|-------------------|---|--|
| Ben El Harit | Utilities | EE | Full Time | Mayor/Util Direct | Working day-to-day on variety of projects including power distribution, network, control, and instrumentation. PLC and SCADA wiring diagrams, schematics, and troubleshooting VFD's, Motor, application of protective relays and Meters from medium to low voltages Generator preventive maintenance program Purchase materials, chemical, plan inventory and oversee the filtration efficiency Help the organization's processes remain legally compliant to IDEM, EPA Ensure all operations are carried on in an appropriate, cost-effective way Manage budgets and forecasts Monitoring and making the schedule Train and supervise staff Find ways to increase quality and safety Prevent maintenance program Great projects to improve its production efficiency | Utilities: Filtration, wastewater, and storm water |
| Thomas Yuran | Utilities | Foreman | Full Time | EE | Perform general maintenance duties on electro-mechanical motor starters, solid state (SSRVS's) motor starters, variable frequency drive motor starters, stand-by generators, bar screens, wastewater filtration equipment, sludge dewatering equipment, programmable logic controllers (PLC's), and HVAC systems (Perform corrective maintenance/repairs on all the equipment (including pumps, motors, storage tanks, and chemical feeder systems) and instruments (including valve control, flow control, liquid level sensing...etc.) Replace/install equipment and instruments that cannot be repaired. | Utilities: Filtration, wastewater, and storm water |
| De Jesus Luis | Utilities | Maint 2 | Full Time | EE | Ensures operation of machinery and mechanical equipment by completing preventive maintenance requirements on engines, motors, pneumatic tools, conveyor systems, and production machines; following diagrams, sketches, operations manuals, manufacturer's instructions, and engineering specifications; troubleshooting | Utilities: Filtration, wastewater, and storm water |
| Arthur Frazier | Cust Accts | Operator | Full Time | Director/EE | Water treatment plant and system operators run the equipment, control the processes, and monitor the plants that treat water to make it safe to drink. | |

| | | | | | | |
|----------------|------------|--------------|-----------|-------------|---|--|
| | | | | | Operator must be available for 24-hour on-call duty, rotating shifts, holidays, and mandatory over-time. Must make routine checks of SCADA, pumps, and chemicals | |
| Estreia Patino | Cust Accts | Operator | Full Time | Director/EE | Water treatment plant and system operators run the equipment, control the processes, and monitor the plants that treat water to make it safe to drink. Operator must be available for 24-hour on-call duty, rotating shifts, holidays, and mandatory over-time. Must make routine checks of SCADA, pumps, and chemicals | |
| Perez I Obed | Cust Accts | Operator | Full Time | Director/EE | Water treatment plant and system operators run the equipment, control the processes, and monitor the plants that treat water to make it safe to drink. Operator must be available for 24-hour on-call duty, rotating shifts, holidays, and mandatory over-time. Must make routine checks of SCADA, pumps, and chemicals | |
| Felix Varela | Cust Accts | Operator | Full Time | Director/EE | Water treatment plant and system operators run the equipment, control the processes, and monitor the plants that treat water to make it safe to drink. Operator must be available for 24-hour on-call duty, rotating shifts, holidays, and mandatory over-time. Must make routine checks of SCADA, pumps, and chemicals | |
| Thomas Kowal | Cust Accts | Operator | Full Time | Director/EE | Water treatment plant and system operators run the equipment, control the processes, and monitor the plants that treat water to make it safe to drink. Operator must be available for 24-hour on-call duty, rotating shifts, holidays, and mandatory over-time. Must make routine checks of SCADA, pumps, and chemicals | |
| Open | Cust Accts | Operator | Full Time | Director/EE | Water treatment plant and system operators run the equipment, control the processes, and monitor the plants that treat water to make it safe to drink. Operator must be available for 24-hour on-call duty, rotating shifts, holidays, and mandatory over-time. Must make routine checks of SCADA, pumps, and chemicals | |
| Perez A Obed | Cust Accts | Maint 2 | Full Time | Director/EE | Ensures operation of machinery and mechanical equipment by completing preventive maintenance requirements on engines, motors, pneumatic tools, conveyor systems, and production machines; following diagrams, sketches, operations manuals, manufacturer's instructions, and engineering specifications; troubleshooting | |
| Open | Cust Accts | Maint 1 or 2 | Full Time | Director/EE | Ensures operation of machinery and mechanical equipment by completing preventive maintenance requirements on engines, | |

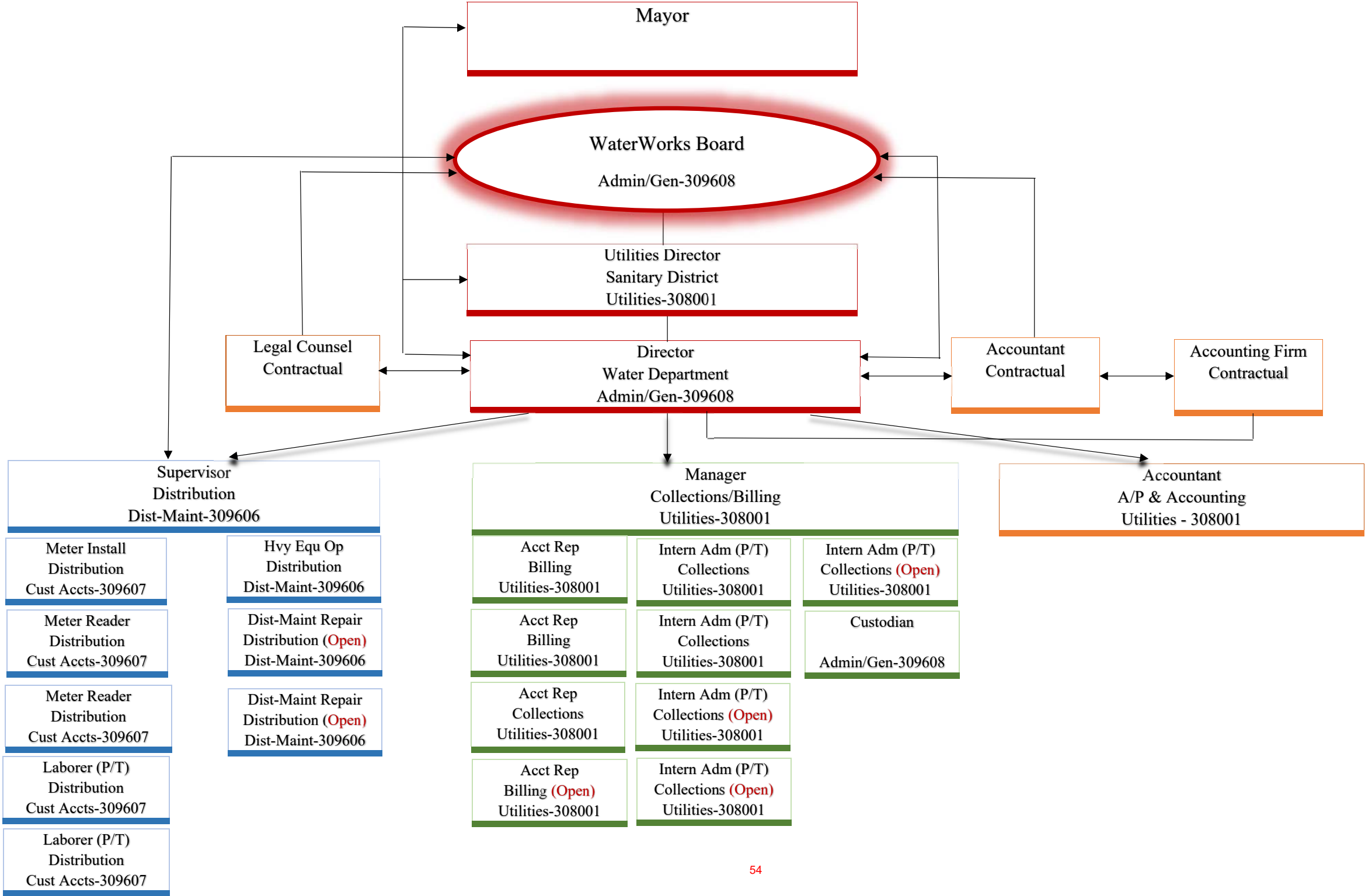
| | | | | | | |
|----------------|------------|-----------|-----------|-------------|---|--|
| | | | | | motors, pneumatic tools, conveyor systems, and production machines; following diagrams, sketches, operations manuals, manufacturer's instructions, and engineering specifications; troubleshooting | |
| Sharma Frazier | Cust Accts | Secretary | Full Time | Director/EE | Responsible for all areas of accounts payable; requisitions, purchase orders, claims for office supplies, utilities, and all (vendor) invoicing. Responsible for maintaining files for vendors, and handling permits for dumping? Responsible for maintaining all department employee files as well as timekeeping of all division employees. To develop and maintain a filing system. To perform required minor duties that is needed within the department. | |
| Jakiese Taylor | Cust Accts | Labor | Part time | Director/EE | Performs custodian type duties | |

DRAFT

East Chicago, Indiana Water Department

400 E Chicago Avenue-East Chicago, IN 46312
 (219) 391-8294
www.eastchicago.com

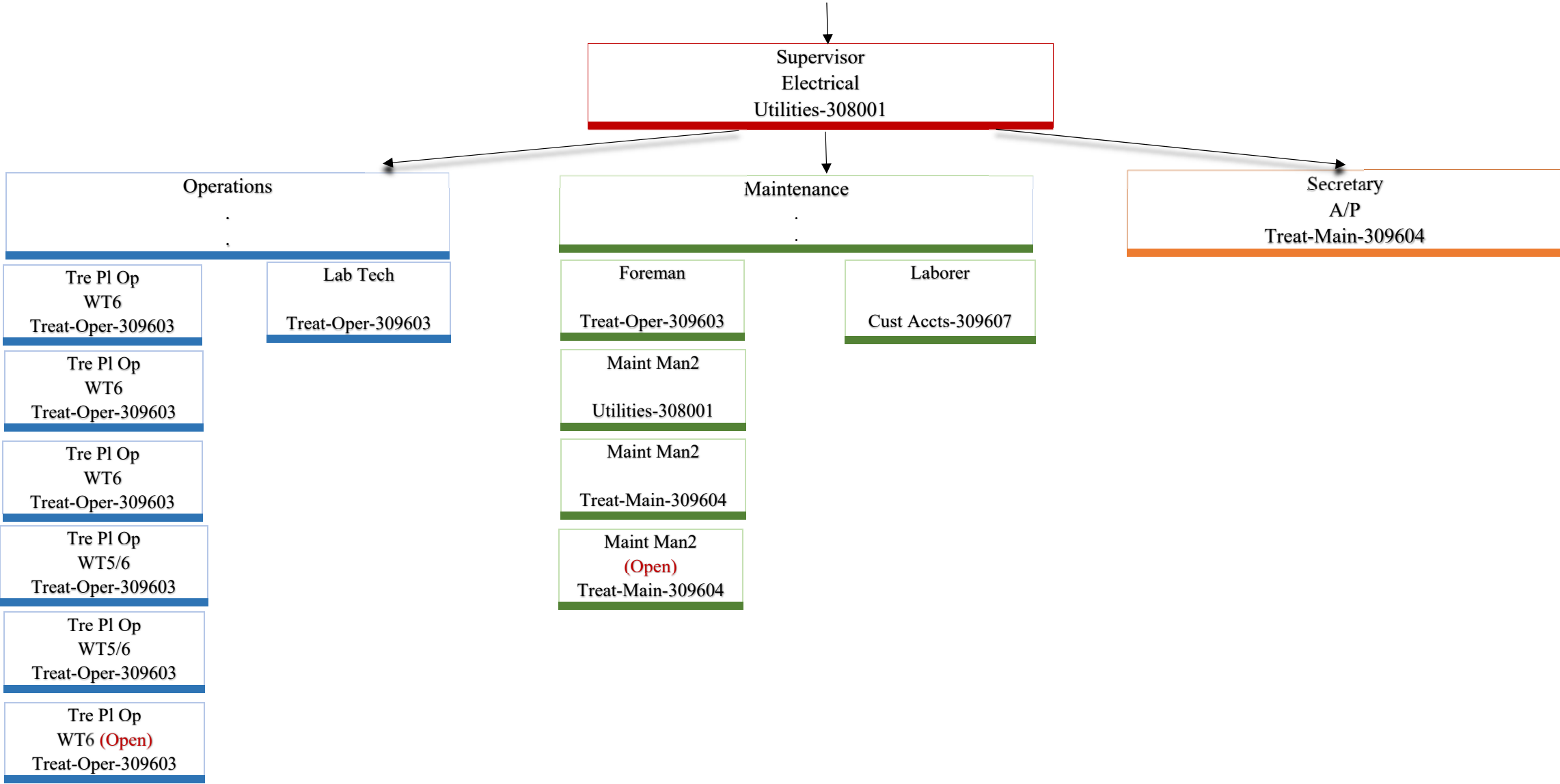
Organizational Chart
 BILLING/COLLECTIONS & DISTRIBUTION



East Chicago, Indiana Water Department

400 E Chicago Avenue-East Chicago, IN 46312
 (219) 391-8294
www.eastchicago.com

Organizational Chart
 FILTRATION



East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Salaries
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|---|-------------------------------|-------------|-------------|-----------------------|
| 0601-3-309-603-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$12,997.32 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$4,800.00 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$13,269.43 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$12,936.84 |
| | | WARRANT=050319 RUN=9 MISC | 05/03/19 | | \$797.36 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$12,337.60 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$13,834.47 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$12,834.94 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$12,094.12 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$12,821.19 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$13,163.60 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$11,837.62 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$12,387.83 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$4,200.00 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$12,153.77 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$13,157.08 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$11,901.22 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$11,935.78 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$13,041.34 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$11,053.76 |
| WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$11,958.74 | | |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$12,979.84 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$3,600.00 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$11,026.82 | | |
| | SALARIES & WAGES - REGULAR Total | | | | \$263,120.67 |
| 0601-3-309-603-00-00-601003- | Total | | | | \$263,120.67 |
| Grand Total | | | | | \$263,120.67 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Salaries
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 13,287.98 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 11,636.52 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 11,825.60 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 10,817.93 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 10,758.65 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 10,576.45 |
| | SALARIES & WAGES - REGULAR Total | | | | 68,903.13 |
| 0601-3-309-603-00-00-601003- | Total | | | | 68,903.13 |
| Grand Total | | | | | 68,903.13 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: Salaries & Wages
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|---|-------------------------------|------------|-------------|-----------------------|
| 0601-3-309-604-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$2,446.40 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$600.00 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$2,495.20 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$2,495.20 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$2,495.20 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$2,495.20 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$2,495.20 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$2,495.20 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$2,495.20 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$2,495.20 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$2,495.20 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$2,495.20 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$600.00 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$2,495.20 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$2,495.20 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$2,495.20 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$2,495.20 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$2,495.20 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$2,245.68 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$2,495.20 |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$2,495.20 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$600.00 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$2,495.20 | | |
| | SALARIES & WAGES - REGULAR Total | | | | \$51,405.68 |
| 0601-3-309-604-00-00-601003- | Total | | | | \$51,405.68 |
| Grand Total | | | | | \$51,405.68 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: Salaries & Wages
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 2,495.20 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 2,495.20 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 2,495.20 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 2,495.20 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 2,495.20 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 3,607.40 |
| | SALARIES & WAGES - REGULAR Total | | | | 16,083.40 |
| 0601-3-309-604-00-00-601003- | Total | | | | 16,083.40 |
| Grand Total | | | | | 16,083.40 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - Salaries & Wages
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$1,542.40 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$600.00 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$1,573.60 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$1,573.60 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$1,573.60 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$1,573.60 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$1,573.60 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$1,573.60 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$1,573.60 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$1,573.60 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$1,573.60 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$1,573.60 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$600.00 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$1,573.60 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$1,573.60 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$1,573.60 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$1,416.24 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$1,416.24 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$1,573.60 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$1,573.60 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$1,573.60 |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$600.00 |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$1,529.34 |
| | SALARIES & WAGES - REGULAR Total | | | | \$32,881.82 |
| 0601-3-309-606-00-00-601003- | Total | | | | \$32,881.82 |
| Grand Total | | | | | \$32,881.82 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - Salaries & Wages
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 1,573.60 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 1,573.60 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 1,573.60 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 1,573.60 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 1,573.60 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 1,573.60 |
| | SALARIES & WAGES - REGULAR Total | | | | 9,441.60 |
| 0601-3-309-606-00-00-601003- | Total | | | | 9,441.60 |
| Grand Total | | | | | 9,441.60 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Customer Accounts - Salaries & Wages
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|---|-------------------------------|------------|-------------|-----------------------|
| 0601-3-309-607-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$9,964.68 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$3,999.99 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$10,164.73 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$10,340.99 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$10,408.23 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$10,393.00 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$10,184.23 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$9,991.73 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$9,845.13 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$10,089.73 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$10,285.73 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$10,814.48 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$3,999.99 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$10,774.67 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$10,797.23 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$9,503.23 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$9,448.70 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$9,016.73 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$9,048.23 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$9,223.98 |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$8,651.73 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$3,666.68 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$8,127.73 | | |
| | SALARIES & WAGES - REGULAR Total | | | | \$208,741.55 |
| 0601-3-309-607-00-00-601003- | Total | | | | \$208,741.55 |
| Grand Total | | | | | \$208,741.55 |

East Chicago Water

Prepared by: Nick Dragsich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Customer Accounts - Salaries & Wages
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 8,714.47 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 10,611.29 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 11,636.67 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 14,334.42 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 10,032.85 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 10,036.35 |
| | SALARIES & WAGES - REGULAR Total | | | | 65,366.05 |
| 0601-3-309-607-00-00-601003- | Total | | | | 65,366.05 |
| Grand Total | | | | | 65,366.05 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Administrative and General - Salaries
 Purpose: To look into abnormalities

| BT CODING | | Administrative & General : Salaries & Wages | | | | | |
|------------------------------|-------------------------------|---|--|-------------|-----------------------|--|---------------------|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | | |
| 0601-3-309-608-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$4,435.65 | | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$1,200.00 | | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$4,470.07 | | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$4,330.07 | | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$4,526.06 | | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$4,036.06 | | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$3,742.07 | | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$3,742.06 | | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$3,742.07 | | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$3,742.07 | | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$3,627.98 | | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$3,742.06 | | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$1,200.00 | | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$3,627.98 | | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$3,742.07 | | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$3,742.06 | | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$3,742.07 | | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$3,742.06 | | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$3,513.90 | | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$2,601.27 | | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$2,601.26 | | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$1,200.00 | | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$2,601.27 | | |
| | | | SALARIES & WAGES - REGULAR Total | | | | \$77,650.16 |
| 0601-3-309-608-00-00-601003- | Total | | | | \$77,650.16 | | |
| 0601-3-309-608-00-00-603003- | SALARIES & WAGES - BOARD MEMB | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$1,306.05 | | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$1,306.05 | | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$1,306.05 | | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$1,306.05 | | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$1,306.05 | | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$1,306.05 | | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$1,306.05 | | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$1,306.05 | | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$1,306.05 | | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$1,306.05 | | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$1,306.05 | | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$1,306.05 | | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$1,306.05 | | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$1,306.05 | | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$1,306.05 | | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$1,306.05 | | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$1,306.05 | | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$1,306.05 | | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$1,306.05 | | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$1,306.05 | | |
| | | | SALARIES & WAGES - BOARD MEMB Total | | | | \$26,121.00 |
| | | 0601-3-309-608-00-00-603003- | Total | | | | \$26,121.00 |
| | | Grand Total | | | | | \$103,771.16 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Administrative and General - Salaries
 Purpose: To look into abnormalities

BT CODING Administrative & General : Salaries & Wages

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-601003- | SALARIES & WAGES - REGULAR | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 2,719.58 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 2,601.26 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 3,285.75 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 3,627.99 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 3,742.07 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 3,742.06 |
| | SALARIES & WAGES - REGULAR Total | | | | 19,718.71 |
| 0601-3-309-608-00-00-601003- | Total | | | | 19,718.71 |
| 0601-3-309-608-00-00-603003- | SALARIES & WAGES - BOARD MEMB | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 1,306.05 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 1,306.05 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 1,306.05 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 1,306.05 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 1,306.05 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 1,306.05 |
| | SALARIES & WAGES - BOARD MEMB Total | | | | 7,836.30 |
| 0601-3-309-608-00-00-603003- | Total | | | | 7,836.30 |
| Grand Total | | | | | 27,555.01 |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 3

-Overtime-

(See workpaper in Adjustment 2 for the pro forma calculation)

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Overtime
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Overtime

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|-------------------------------|-------------|-----------------------|
| 0601-3-309-603-00-00-601006- | SALARIES & WAGES - OVERTIME | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$5,650.26 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$5,117.05 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$5,076.75 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$5,015.90 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$6,171.69 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$5,508.50 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$6,625.45 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$4,666.07 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$7,144.56 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$6,678.29 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$5,968.25 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$5,633.03 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$5,335.97 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$5,802.09 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$5,304.02 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$7,393.31 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$6,179.64 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$6,665.93 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$5,626.41 |
| | | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | |
| | SALARIES & WAGES - OVERTIME Total | | | | \$117,007.76 |
| 0601-3-309-603-00-00-601006- | Total | | | | \$117,007.76 |
| Grand Total | | | | | \$117,007.76 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Overtime
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Overtime

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-601006- | SALARIES & WAGES - OVERTIME | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 6,807.08 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 5,725.77 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 5,748.80 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 5,167.36 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 5,520.05 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 5,712.25 |
| | SALARIES & WAGES - OVERTIME Total | | | | 34,681.31 |
| 0601-3-309-603-00-00-601006- | Total | | | | 34,681.31 |
| Grand Total | | | | | 34,681.31 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: Overtime
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Overtime

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|---|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-601006- | SALARIES & WAGES - OVERTIME | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$149.08 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$350.89 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$654.99 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$654.99 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$93.57 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$210.53 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$374.28 |
| | SALARIES & WAGES - OVERTIME Total | | | | \$2,488.33 |
| 0601-3-309-604-00-00-601006- Total | | | | | \$2,488.33 |
| Grand Total | | | | | \$2,488.33 |

East Chicago Water

Prepared by: Nick Dragsich

Date prepared: 8/11/20

Reviewed by: _____

Date reviewed: _____

Source: Munis Account Detail History Report

Account: Operations - Treatment Maintenance: Overtime

Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Overtime

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|---|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-601006- | SALARIES & WAGES - OVERTIME | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 350.89 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 175.44 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 163.75 |
| | SALARIES & WAGES - OVERTIME Total | | | | 690.08 |
| 0601-3-309-604-00-00-601006- Total | | | | | 690.08 |
| Grand Total | | | | | 690.08 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Customer Accounts - Overtime
 Purpose: To look into abnormalities

| BT CODING | | Customer Accounts : Overtime | | | | |
|--|-----------------------------|-------------------------------|----------|-------------|-----------------------|--|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | |
| 0601-3-309-607-00-00-601006- | SALARIES & WAGES - OVERTIME | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$123.00 | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$66.72 | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$61.50 | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$66.72 | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$66.72 | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$100.07 | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$489.25 | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$945.14 | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$77.84 | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$675.54 | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$489.25 | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$511.49 | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$400.30 | |
| SALARIES & WAGES - OVERTIME Total | | | | | \$4,073.54 | |
| 0601-3-309-607-00-00-601006- | Tota | | | | \$4,073.54 | |
| Grand Total | | | | | \$4,073.54 | |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Customer Accounts - OT
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Overtime

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-601006- | SALARIES & WAGES - OVERTIME | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 42.78 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 127.72 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 640.39 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 147.06 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 93.75 |
| | SALARIES & WAGES - OVERTIME Total | | | | 1,051.70 |
| 0601-3-309-607-00-00-601006- | Total | | | | 1,051.70 |
| Grand Total | | | | | 1,051.70 |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 4

-FICA-

(See workpaper in Adjustment 2 for the pro forma calculation)

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Payroll Taxes
 Purpose: To look into abnormalities

| BT CODING | | Treatment Operations - Filtration Plant : Payroll Taxes | | | | |
|---|----------------------------|---|------------|-------------|-----------------------|--|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | |
| 0601-3-309-603-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$1,155.34 | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$297.60 | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$1,139.13 | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$1,116.05 | |
| | | WARRANT=050319 RUN=9 MISC | 05/03/19 | | \$49.43 | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$1,075.10 | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$1,248.11 | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$1,136.49 | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$1,159.80 | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$1,083.40 | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$1,258.27 | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$1,147.18 | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$1,137.27 | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$260.40 | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$1,101.96 | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$1,145.76 | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$1,096.79 | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$1,068.07 | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$1,266.12 | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$1,067.67 | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$1,154.72 | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$1,264.39 | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$223.20 | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$1,020.41 | | | |
| EMPLOYER'S SOCIAL SECURITY Total | | | | | \$23,672.66 | |
| 0601-3-309-603-00-00-604010- | Total | | | | \$23,672.66 | |
| 0601-3-309-603-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$270.20 | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$69.60 | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$266.40 | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$261.02 | |
| | | WARRANT=050319 RUN=9 MISC | 05/03/19 | | \$11.56 | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$251.43 | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$291.90 | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$265.80 | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$271.24 | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$253.37 | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$294.28 | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$268.29 | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$265.98 | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$60.90 | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$257.71 | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$267.96 | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$256.51 | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$249.78 | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$296.12 | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$249.69 | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$270.06 | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$295.70 | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$52.20 | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$238.66 | | | |
| EMPLOYER'S MEDICARE Total | | | | | \$5,536.36 | |
| 0601-3-309-603-00-00-604020- | Total | | | | \$5,536.36 | |
| Grand Total | | | | | \$29,209.02 | |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Payroll Taxes
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|----------------------------|---|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 1,245.08 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 1,075.65 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 1,088.80 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 990.27 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 1,008.46 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 1,009.08 |
| | | EMPLOYER'S SOCIAL SECURITY Total | | | |
| 0601-3-309-603-00-00-604010- | Total | | | | 6,417.34 |
| 0601-3-309-603-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 291.19 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 251.57 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 254.64 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 231.57 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 235.87 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 235.99 |
| | | EMPLOYER'S MEDICARE Total | | | |
| 0601-3-309-603-00-00-604020- | Total | | | | 1,500.83 |
| Grand Total | | | | | 7,918.17 |

East Chicago Water

Prepared by: C. Holliday
Date prepared: 8/11/20
Reviewed by: Nick Dragsich
Date reviewed: August 19, 2020
Source: Munis Account Detail History Report
Account: Operations - Treatment Maintenance: Payroll Taxes
Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | | |
|------------------------------|----------------------------|---|----------|-------------|-----------------------|--|-------------------|
| 0601-3-309-604-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$160.92 | | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$37.20 | | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$154.70 | | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$154.70 | | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$176.46 | | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$154.70 | | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$154.71 | | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$154.70 | | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$195.31 | | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$195.31 | | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$154.70 | | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$160.51 | | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$37.20 | | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$167.75 | | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$154.71 | | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$177.90 | | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$154.71 | | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$154.70 | | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$139.23 | | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$154.70 | | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$173.31 | | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$37.20 | | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$154.70 | | |
| | | EMPLOYER'S SOCIAL SECURITY Total | | | | | \$3,360.03 |
| | | 0601-3-309-604-00-00-604010- | Total | | | | \$3,360.03 |
| 0601-3-309-604-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$37.64 | | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$8.70 | | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$36.18 | | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$36.18 | | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$41.27 | | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$36.18 | | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$36.18 | | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$36.18 | | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$45.68 | | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$45.68 | | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$36.18 | | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$37.53 | | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$8.70 | | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$39.24 | | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$36.18 | | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$41.60 | | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$36.18 | | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$36.18 | | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$32.57 | | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$36.18 | | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$40.53 | | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$8.70 | | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$36.18 | | |
| | | EMPLOYER'S MEDICARE Total | | | | | \$785.82 |
| | | 0601-3-309-604-00-00-604020- | Total | | | | \$785.82 |
| Grand Total | | | | | \$4,145.85 | | |

East Chicago Water

Prepared by: Nick Dragsich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: Payroll Taxes
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|----------------------------|---|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 176.46 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 154.70 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 165.58 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 164.85 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 154.71 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 218.08 |
| | | EMPLOYER'S SOCIAL SECURITY Total | | | |
| 0601-3-309-604-00-00-604010- | Total | | | | 1,034.38 |
| 0601-3-309-604-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 41.27 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 36.18 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 38.72 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 38.56 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 36.18 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 51.00 |
| | | EMPLOYER'S MEDICARE Total | | | |
| 0601-3-309-604-00-00-604020- | Total | | | | 241.91 |
| Grand Total | | | | | 1,276.29 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - Payroll Taxes
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|---|----------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$94.10 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$37.20 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$96.03 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$96.03 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$96.03 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$97.56 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$96.03 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$96.03 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$96.03 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$96.03 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$96.03 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$96.03 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$37.20 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$96.03 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$96.03 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$96.03 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$86.27 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$86.28 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$96.03 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$97.56 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$133.23 |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$37.20 |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$93.29 |
| EMPLOYER'S SOCIAL SECURITY Total | | | | | \$2,048.28 |
| 0601-3-309-606-00-00-604010- | Total | | | | \$2,048.28 |
| 0601-3-309-606-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$22.00 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$8.70 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$22.46 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$22.46 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$22.46 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$22.82 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$22.46 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$22.45 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$22.46 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$22.46 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$22.46 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$22.46 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$8.70 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$22.46 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$22.46 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$22.45 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$20.18 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$20.18 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$22.46 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$22.81 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$31.16 |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$8.70 |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$21.82 |
| EMPLOYER'S MEDICARE Total | | | | | \$479.03 |
| 0601-3-309-606-00-00-604020- | Total | | | | \$479.03 |
| Grand Total | | | | | \$2,527.31 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - Payroll Taxes
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 96.03 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 96.03 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 96.03 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 96.03 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 96.03 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 96.03 |
| | EMPLOYER'S SOCIAL SECURITY Total | | | | 576.18 |
| 0601-3-309-606-00-00-604010- | Total | | | | 576.18 |
| 0601-3-309-606-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 22.46 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 22.46 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 22.46 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 22.45 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 22.46 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 22.46 |
| | EMPLOYER'S MEDICARE Total | | | | 134.75 |
| 0601-3-309-606-00-00-604020- | Total | | | | 134.75 |
| Grand Total | | | | | 710.93 |

East Chicago Water
 Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Customer Accounts - Payroll Taxes
 Purpose: To look into abnormalities

| BT CODING | | Customer Accounts : Payroll Taxes | | | | |
|---|----------------------------|-----------------------------------|----------|-------------|-----------------------|--|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | |
| 0601-3-309-607-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$611.23 | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$247.99 | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$623.63 | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$642.18 | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$638.73 | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$648.50 | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$628.65 | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$612.89 | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$603.82 | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$623.12 | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$631.11 | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$663.92 | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$248.00 | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$665.59 | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$669.03 | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$612.94 | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$637.84 | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$557.28 | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$596.28 | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$602.22 | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$635.94 | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$227.32 | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$522.16 | |
| EMPLOYER'S SOCIAL SECURITY Total | | | | | \$13,150.37 | |
| 0601-3-309-607-00-00-604010- | Total | | | | \$13,150.37 | |
| 0601-3-309-607-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$142.94 | |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$57.99 | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$145.86 | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$150.18 | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$149.38 | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$151.66 | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$147.04 | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$143.35 | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$141.20 | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$145.72 | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$147.61 | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$155.26 | |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$58.00 | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$155.68 | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$156.48 | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$143.34 | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$149.16 | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$130.34 | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$139.44 | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$140.84 | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$148.74 | |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$53.17 | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$122.11 | |
| EMPLOYER'S MEDICARE Total | | | | | \$3,075.49 | |
| 0601-3-309-607-00-00-604020- | Total | | | | \$3,075.49 | |
| Grand Total | | | | | \$16,225.86 | |

East Chicago Water

Prepared by: Nick Dragsich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Customer Accounts - Payroll Taxes
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 533.72 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 653.96 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 722.79 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 921.85 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 631.17 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 628.07 |
| | EMPLOYER'S SOCIAL SECURITY Total | | | | 4,091.56 |
| 0601-3-309-607-00-00-604010- | Tota | | | | 4,091.56 |
| 0601-3-309-607-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 124.82 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 152.94 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 169.04 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 215.61 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 147.60 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 146.89 |
| | EMPLOYER'S MEDICARE Total | | | | 956.90 |
| 0601-3-309-607-00-00-604020- | Tota | | | | 956.90 |
| Grand Total | | | | | 5,048.46 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Administrative and General - Payroll Taxes
 Purpose: To look into abnormalities

BT CODING Administrative & General : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|---|----------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$349.43 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$74.40 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$351.51 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$342.88 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$354.97 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$331.24 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$306.37 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$306.42 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$306.37 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$306.43 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$299.30 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$306.42 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$74.40 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$299.29 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$306.42 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$306.37 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$306.42 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$306.37 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$292.28 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$242.22 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$235.70 |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$74.40 |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$235.64 |
| EMPLOYER'S SOCIAL SECURITY Total | | | | | \$6,315.25 |
| 0601-3-309-608-00-00-604010- | Total | | | | \$6,315.25 |
| 0601-3-309-608-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$81.67 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$17.40 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$82.23 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$80.19 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$83.04 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$77.42 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$71.67 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$71.66 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$71.67 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$71.63 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$70.01 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$71.66 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$17.40 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$70.02 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$71.62 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$71.67 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$71.67 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$71.67 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$68.31 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$56.67 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$55.12 |
| | | WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$17.40 |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$55.13 |
| EMPLOYER'S MEDICARE Total | | | | | \$1,476.93 |
| 0601-3-309-608-00-00-604020- | Total | | | | \$1,476.93 |
| Grand Total | | | | | \$7,792.18 |

East Chicago Water

Prepared by: Nick Dragsich
Date prepared: 8/11/20
Reviewed by: _____
Date reviewed: _____
Source: Munis Account Detail History Report
Account: Administrative and General - Payroll Taxes
Purpose: To look into abnormalities

BT CODING Administrative & General : Payroll Taxes

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-604010- | EMPLOYER'S SOCIAL SECURITY | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 242.41 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 235.02 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 277.51 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 298.68 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 305.80 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 305.75 |
| | EMPLOYER'S SOCIAL SECURITY Total | | | | 1,665.17 |
| 0601-3-309-608-00-00-604010- | Total | | | | 1,665.17 |
| 0601-3-309-608-00-00-604020- | EMPLOYER'S MEDICARE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 56.70 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 54.98 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 64.86 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 69.87 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 71.52 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 71.54 |
| | EMPLOYER'S MEDICARE Total | | | | 389.47 |
| 0601-3-309-608-00-00-604020- | Total | | | | 389.47 |
| Grand Total | | | | | 2,054.64 |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 5

-PERF-

(See workpaper in Adjustment 2 for the pro forma calculation)

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Perf
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|------------------------------|-------------------------------|------------|-------------|-----------------------|
| 0601-3-309-603-00-00-604030- | EMPLOYER'S PERF | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$2,088.54 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$537.60 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$2,059.29 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$2,017.53 |
| | | WARRANT=050319 RUN=9 MISC | 05/03/19 | | \$89.30 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$1,943.60 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$2,240.68 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$2,054.48 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$2,096.60 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$1,958.58 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$2,274.52 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$2,073.78 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$2,055.88 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$470.40 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$1,992.13 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$2,071.22 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$1,982.79 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$1,930.85 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$2,288.68 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$1,930.14 |
| WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$2,085.97 | | |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$2,083.89 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$403.20 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$1,844.80 | | |
| | EMPLOYER'S PERF Total | | | | \$42,574.45 |
| 0601-3-309-603-00-00-604030- | Tota | | | | \$42,574.45 |
| Grand Total | | | | | \$42,574.45 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: PERF
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-604030- | EMPLOYER'S PERF | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 2,250.64 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 1,944.57 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 1,968.33 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 1,790.35 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 1,823.22 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 1,824.34 |
| | EMPLOYER'S PERF Total | | | | 11,601.45 |
| 0601-3-309-603-00-00-604030- | Total | | | | 11,601.45 |
| Grand Total | | | | | 11,601.45 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: PERF
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|-----------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-604030- | EMPLOYER'S PERF | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$290.69 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$67.20 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$279.46 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$279.46 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$318.76 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$279.46 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$279.46 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$279.46 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$352.82 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$352.82 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$279.46 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$289.94 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$67.20 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$303.04 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$279.46 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$321.38 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$279.46 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$279.46 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$251.52 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$279.46 |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$279.46 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$67.20 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$279.46 | | |
| EMPLOYER'S PERF Total | | | | | \$6,036.09 |
| 0601-3-309-604-00-00-604030- | Total | | | | \$6,036.09 |
| Grand Total | | | | | \$6,036.09 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: PERF
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-604030- | EMPLOYER'S PERF | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 318.76 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 279.46 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 299.11 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 297.80 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 279.46 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 404.03 |
| | EMPLOYER'S PERF Total | | | | 1,878.62 |
| 0601-3-309-604-00-00-604030- | Total | | | | 1,878.62 |
| Grand Total | | | | | 1,878.62 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - PERF
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-604030- | EMPLOYER'S PERF | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$172.75 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$67.20 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$176.24 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$176.24 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$176.24 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$176.24 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$176.24 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$176.24 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$176.24 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$176.24 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$176.24 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$176.24 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$67.20 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$176.24 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$176.24 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$176.24 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$158.62 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$158.62 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$176.24 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$176.24 |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$176.24 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$67.20 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$171.29 | | |
| | EMPLOYER'S PERF Total | | | | \$3,682.72 |
| 0601-3-309-606-00-00-604030- | Total | | | | \$3,682.72 |
| Grand Total | | | | | \$3,682.72 |

East Chicago Water

Prepared by: Nick Dragsich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - PERF
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-604030- | EMPLOYER'S PERF | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 176.24 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 176.24 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 176.24 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 176.24 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 176.24 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 176.24 |
| | EMPLOYER'S PERF Total | | | | 1,057.44 |
| 0601-3-309-606-00-00-604030- | Total | | | | 1,057.44 |
| Grand Total | | | | | 1,057.44 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Customer Accounts - PERF
 Purpose: To look into abnormalities

BT CODING Customer Accounts : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-604030- | EMPLOYER'S PERF | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$871.44 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$336.00 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$888.58 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$919.13 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$902.69 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$907.67 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$895.47 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$888.58 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$894.11 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$896.05 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$888.58 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$888.58 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$336.00 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$908.50 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$886.12 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$925.00 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$988.49 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$842.20 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$957.35 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$923.24 |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$927.50 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$336.00 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$878.31 | | |
| | EMPLOYER'S PERF Total | | | | \$19,085.59 |
| 0601-3-309-607-00-00-604030- | Total | | | | \$19,085.59 |
| Grand Total | | | | | \$19,085.59 |

East Chicago Water

Prepared by: Nick Dragsich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Customer Accounts - PERF
 Purpose: To look into abnormalities

BT CODING Customer Accounts : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-604030- | EMPLOYER'S PERF | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 910.17 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 935.71 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 1,092.22 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 1,419.63 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 882.63 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 876.66 |
| | EMPLOYER'S PERF Total | | | | 6,117.02 |
| 0601-3-309-607-00-00-604030- | Total | | | | 6,117.02 |
| Grand Total | | | | | 6,117.02 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Administrative and General - PERF
 Purpose: To look into abnormalities

BT CODING Administrative & General : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-604030- | EMPLOYER'S PERF | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$410.89 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$134.40 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$419.11 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$419.11 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$419.11 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$419.11 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$419.11 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$419.11 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$419.11 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$419.11 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$406.33 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$419.11 |
| | | WARRANT=083019 RUN=9 MISC | 08/30/19 | | \$134.40 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$406.33 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$419.11 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$419.11 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$419.11 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$419.11 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$393.56 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$291.34 |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$291.34 | | |
| WARRANT=122019 RUN=9 MISC | 12/20/19 | | \$134.40 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$291.34 | | |
| | EMPLOYER'S PERF Total | | | | \$8,342.76 |
| 0601-3-309-608-00-00-604030- | Total | | | | \$8,342.76 |
| Grand Total | | | | | \$8,342.76 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Administrative and General - PERF
 Purpose: To look into abnormalities

BT CODING Administrative & General : PERF

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|------------------------------|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-604030- | EMPLOYER'S PERF | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 291.34 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 291.34 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 368.00 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 406.33 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 419.11 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 419.11 |
| | EMPLOYER'S PERF Total | | | | 2,195.23 |
| 0601-3-309-608-00-00-604030- | Total | | | | 2,195.23 |
| Grand Total | | | | | 2,195.23 |

2021-2022 Employer Contribution Rate Information

- 🏠 [INPRS \(/inprs\)](#) > [Employers \(/inprs/employers\)](#)
- > [Employer Communication \(/inprs/employers/employer-communication\)](#)
- > 2021-2022 Employer Contribution Rate Information

Employer Contribution Rate FAQs (<https://inprs-ingov.zendesk.com/hc/en-us/search?utf8=%E2%9C%93&query=employer+contribution+rate>)

TRF Hybrid Plan

The current rate is 5.5 percent and will remain at 5.5 percent *effective July 1, 2021, through June 30, 2022*.

TRF My Choice Plan

Effective July 1, 2021, the 2022 composite rate is 5.3 percent and the supplemental rate is 0.2 percent, for a total of 5.5 percent.

PERF Hybrid Plan

The composite rate for 2022 remains 11.2 percent *beginning July 1, 2021*. As allowed by [Senate Enrolled Act 549](#), this rate pertains to all PERF employers for 2022.

PERF My Choice Plan

The breakdown of the PERF 2022 contribution rate (for state of Indiana employees) of 11.2 percent is 3.2 percent for normal cost and 8.0 percent for amortization of the unfunded liability *effective July 1, 2021, through June 30, 2022*.

For Local Government (political subdivisions), employers choose how much to contribute to employee accounts, from 0 percent up to the normal cost of the fund. *Effective Jan. 1, 2022*, the normal cost will be 3.9 percent.

In addition, political subdivisions must make a supplemental contribution toward the fund's actuarial unfunded liability. *Effective Jan. 1, 2022*, the supplemental contribution will be 7.3 percent.

Please note that the breakdown of the rate can change ⁹⁵ each year.

'77 Fund

The current rate is 17.5 percent through Dec. 31, 2021. The 2021 rate will remain the same at 17.5 percent *effective Jan. 1, 2022, through Dec. 31, 2022.*

Excise, Gaming and Conservation Fund

The employer contribution rate will be 20.75 percent *effective Jan. 1, 2022.*

LE DC Plan

Effective Jan. 1, 2022, the employer contribution rate will be 14.2 percent.

Online Services

- [Apply for a job with INPRS \(/inprs/about-us/inprs-careers\)](/inprs/about-us/inprs-careers)
- [INPRS Member Login \(http://inprs.voya.com\)](http://inprs.voya.com)
- [More IN.gov Online Services \(http://www.in.gov/services.htm\)](http://www.in.gov/services.htm)
- [IN.gov Subscriber Center \(http://www.in.gov/subscriber_center.htm\)](http://www.in.gov/subscriber_center.htm)

I Want To

- [Change my name, address, or beneficiary information \(http://www.myinprsretirement.org\)](http://www.myinprsretirement.org)
- [Change my investment options \(http://www.myinprsretirement.org\)](http://www.myinprsretirement.org)
- [Attend a retirement benefit workshop \(/inprs/retirement-education/workshops-and-counseling\)](/inprs/retirement-education/workshops-and-counseling)
- [Apply for retirement \(http://www.myinprsretirement.org\)](http://www.myinprsretirement.org)
- [Apply for a job at INPRS \(/inprs/about-us/inprs-careers\)](/inprs/about-us/inprs-careers)

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 6

-Health and Life Insurance-

(See workpaper in Adjustment 2 for the pro forma calculation)

East Chicago Water

Prepared by: C. Holliday
Date prepared: 8/11/20
Reviewed by: Nick Dragisich
Date reviewed: August 19, 2020
Source: Munis Account Detail History Report
Account: Operations - Filtration Plant: Health and Life Ins
Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|---|-------------------------------|------------|-------------|-----------------------|
| 0601-3-309-603-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$3,596.22 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$3,596.22 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$3,596.22 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$3,596.22 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$4,032.00 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$3,596.22 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$3,596.22 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$3,596.22 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$3,596.22 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$3,596.22 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$3,596.22 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$3,596.22 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$3,596.22 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$3,596.22 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$3,596.22 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$3,596.22 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$3,596.22 |
| WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$3,596.22 | | |
| WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$3,596.22 | | |
| WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$3,596.22 | | |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | \$72,360.18 |
| 0601-3-309-603-00-00-604050- | Total | | | | \$72,360.18 |
| 0601-3-309-603-00-00-604060- | EMPLOYER'S GROUP INSURAN/LIFE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$8.95 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$8.97 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$5.00 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$5.00 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$5.00 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$5.00 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$5.00 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$5.00 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$5.00 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$5.00 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$5.00 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$5.00 |
| WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$5.00 | | |
| WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$5.00 | | |
| WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$5.00 | | |
| | EMPLOYER'S GROUP INSURAN/LIFE Total | | | | \$82.92 |
| 0601-3-309-603-00-00-604060- | Total | | | | \$82.92 |
| Grand Total | | | | | \$72,443.10 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Health and Life Insurance
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 3,780.66 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 3,780.66 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 3,780.66 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 3,780.66 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 3,780.66 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 3,780.66 |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | 22,683.96 |
| 0601-3-309-603-00-00-604050- | Total | | | | 22,683.96 |
| Grand Total | | | | | 22,683.96 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: Health
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|-------------------------------|-------------|-----------------------|
| 0601-3-309-604-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$599.37 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$599.37 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$599.37 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$599.37 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$599.37 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$599.37 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$599.37 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$599.37 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$599.37 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$599.37 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$599.37 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$599.37 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$599.37 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$599.37 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$599.37 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$599.37 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$599.37 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$599.37 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$599.37 |
| | | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | \$11,987.40 |
| 0601-3-309-604-00-00-604050- | Total | | | | \$11,987.40 |
| Grand Total | | | | | \$11,987.40 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: Health and Life Insurances
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|--|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 630.11 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 630.11 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 630.11 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 630.11 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 630.11 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 1,630.11 |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | 4,780.66 |
| 0601-3-309-604-00-00-604050- | Total | | | | 4,780.66 |
| 0601-3-309-604-00-00-604060- | EMPLOYER'S GROUP INSURAN/LIFE | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 5.00 |
| | | EMPLOYER'S GROUP INSURAN/LIFE Total | | | 5.00 |
| 0601-3-309-604-00-00-604060- | Total | | | | 5.00 |
| Grand Total | | | | | 4,785.66 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - Health and Life Insurance
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$599.37 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$599.37 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$599.37 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$599.37 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$599.37 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$599.37 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$599.37 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$599.37 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$599.37 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$599.37 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$599.37 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$599.37 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$599.37 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$599.37 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$599.37 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$599.37 |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$599.37 |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$599.37 |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$1,198.74 |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$599.37 |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | \$12,586.77 |
| 0601-3-309-606-00-00-604050- | Total | | | | \$12,586.77 |
| Grand Total | | | | | \$12,586.77 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Customer Accounts - Health and Life Insurances
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | | |
|---|--------------------------------|--|----------|-------------|-----------------------|--|----------------|
| 0601-3-309-607-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$3,897.48 | | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$3,897.48 | | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$3,897.48 | | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$3,897.48 | | |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$2,397.48 | | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$3,897.48 | | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$3,897.48 | | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$3,897.48 | | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$3,897.48 | | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$3,897.48 | | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$3,897.48 | | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$3,897.48 | | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$3,897.48 | | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$3,897.48 | | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$3,897.48 | | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$3,897.48 | | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$3,897.48 | | |
| | | WARRANT=112719 RUN=1 BI-WEEKL | 11/27/19 | | \$2,397.48 | | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$2,397.48 | | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$2,397.48 | | |
| EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | | \$71,949.60 | | |
| 0601-3-309-607-00-00-604050- | Total | | | | \$71,949.60 | | |
| 0601-3-309-607-00-00-604060- | EMPLOYER'S GROUP INSURAN/LIFE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$5.00 | | |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$5.00 | | |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$5.00 | | |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$5.00 | | |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$5.00 | | |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$5.00 | | |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$5.00 | | |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$5.00 | | |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$5.00 | | |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$5.00 | | |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$5.00 | | |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$5.00 | | |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$5.00 | | |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$5.00 | | |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$5.00 | | |
| | | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$5.00 | | |
| | | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$5.00 | | |
| | | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$5.00 | | |
| | | EMPLOYER'S GROUP INSURAN/LIFE Total | | | | | \$90.00 |
| | | 0601-3-309-607-00-00-604060- | Total | | | | \$90.00 |
| Grand Total | | | | | \$72,039.60 | | |

East Chicago Water

Prepared by: Nick Dragisich

Date prepared: 8/11/20

Reviewed by: _____

Date reviewed: _____

Source: Munis Account Detail History Report

Account: Customer Accounts - Helath and Life Insurances

Purpose: To look into abnormalities

BT CODING Customer Accounts : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|---|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 4,020.44 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 4,020.44 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 4,020.44 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 4,020.44 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 2,520.44 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 2,520.44 |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | 21,122.64 |
| 0601-3-309-607-00-00-604050- | Total | | | | 21,122.64 |
| 0601-3-309-607-00-00-604060- | EMPLOYER'S GROUP INSURAN/LIFE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 5.00 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 5.00 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 10.00 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 10.00 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 5.00 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 5.00 |
| | EMPLOYER'S GROUP INSURAN/LIFE Total | | | | 40.00 |
| 0601-3-309-607-00-00-604060- | Total | | | | 40.00 |
| Grand Total | | | | | 21,162.64 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Administrative and General - Health and Life Insurance
 Purpose: To look into abnormalities

BT CODING Administrative & General : Health and Life Insurance

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|-------------------------------|---|-------------------------------|------------|-------------|-----------------------|
| 0601-3-309-608-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$2,099.37 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$2,099.37 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$2,099.37 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$2,099.37 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$599.37 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$2,099.37 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$2,099.37 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$2,099.37 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$2,099.37 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$2,099.37 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$2,099.37 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$2,099.37 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$2,099.37 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$2,099.37 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$2,099.37 |
| WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$2,099.37 | | |
| | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$2,099.37 | |
| | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | | \$34,189.29 |
| 0601-3-309-608-00-00-604050- | Total | | | | \$34,189.29 |
| 0601-3-309-608-00-00-604060- | EMPLOYER'S GROUP INSURAN/LIFE | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$5.00 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$5.00 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$5.00 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$5.00 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$5.00 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$5.00 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$5.00 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$5.00 |
| | | WARRANT=080919 RUN=1 BI-WEEKL | 08/09/19 | | \$5.00 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$5.00 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$5.00 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$5.00 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$5.00 |
| | | WARRANT=101819 RUN=1 BI-WEEKL | 10/18/19 | | \$5.00 |
| | | WARRANT=110119 RUN=1 BI-WEEKL | 11/01/19 | | \$5.00 |
| | WARRANT=111519 RUN=1 BI-WEEKL | 11/15/19 | | \$5.00 | |
| | WARRANT=121319 RUN=1 BI-WEEKL | 12/13/19 | | \$5.00 | |
| | WARRANT=122719 RUN=1 BI-WEEKL | 12/27/19 | | \$5.00 | |
| | EMPLOYER'S GROUP INSURAN/LIFE Total | | | | \$90.00 |
| 0601-3-309-608-00-00-604060- | Total | | | | \$90.00 |
| Grand Total | | | | | \$34,279.29 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Administrative and General - Health Ins
 Purpose: To look into abnormalities

| BT CODING | | Administrative & General : Health and Life Insurance | | | |
|------------------------------|--------------------------------|--|----------|-------------|-----------------------|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
| 0601-3-309-608-00-00-604050- | EMPLOYER'S INS HEALTH/ACCIDENT | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 1,500.00 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 1,500.00 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 2,130.11 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 2,130.11 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 2,130.11 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 2,130.11 |
| | | EMPLOYER'S INS HEALTH/ACCIDENT Total | | | |
| 0601-3-309-608-00-00-604050- | Total | | | | 11,520.44 |
| 0601-3-309-608-00-00-604060- | EMPLOYER'S GROUP INSURAN/LIFE | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 5.00 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 5.00 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 5.00 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 5.00 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 5.00 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 5.00 |
| | | EMPLOYER'S GROUP INSURAN/LIFE Total | | | |
| 0601-3-309-608-00-00-604060- | Total | | | | 30.00 |
| Grand Total | | | | | 11,550.44 |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 7

-Unemployment Insurance-

(See workpaper in Adjustment 2 for the pro forma calculation)

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: SUI
 Purpose: To look into abnormalities

| BT CODING | | Treatment Operations - Filtration Plant : Employer Cost | | | |
|------------------------------|---------------------------|---|----------|-------------|-----------------------|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
| 0601-3-309-603-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$27.94 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$6.97 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$4.64 |
| | | UNEMPLOYMENT COMPENSATION Total | | | |
| 0601-3-309-603-00-00-604040- | Total | | | | \$39.55 |
| Grand Total | | | | | \$39.55 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: SUI
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 140.66 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 121.53 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 96.01 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 13.46 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 9.79 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 9.79 |
| | UNEMPLOYMENT COMPENSATION Total | | | | 391.24 |
| 0601-3-309-603-00-00-604040- | Total | | | | 391.24 |
| Grand Total | | | | | 391.24 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Treatment Maintenance: SUI
 Purpose: To look into abnormalities

BT CODING Treatment - Maintenance : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-604-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 19.92 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 17.47 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 18.69 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 10.42 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 7.84 |
| | UNEMPLOYMENT COMPENSATION Total | | | | 74.34 |
| 0601-3-309-604-00-00-604040- | Total | | | | 74.34 |
| Grand Total | | | | | 74.34 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Transmission & Distribution Maintenance - SUI
 Purpose: To look into abnormalities

BT CODING Transmission & Distribution - Maintenance : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-606-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$2.22 |
| | UNEMPLOYMENT COMPENSATION Total | | | | \$2.22 |
| 0601-3-309-606-00-00-604040- | Total | | | | \$2.22 |
| Grand Total | | | | | \$2.22 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Customer Accounts - SUI
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$39.79 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$19.80 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$39.95 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$22.75 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$21.14 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$21.21 |
| | | WARRANT=061419 RUN=1 BI-WEEKL | 06/14/19 | | \$20.26 |
| | | WARRANT=062819 RUN=1 BI-WEEKL | 06/28/19 | | \$11.17 |
| | | WARRANT=071219 RUN=1 BI-WEEKL | 07/12/19 | | \$5.29 |
| | | WARRANT=072619 RUN=1 BI-WEEKL | 07/26/19 | | \$0.07 |
| | | WARRANT=082319 RUN=1 BI-WEEKL | 08/23/19 | | \$6.52 |
| | | WARRANT=090619 RUN=1 BI-WEEKL | 09/06/19 | | \$4.53 |
| | | WARRANT=092019 RUN=1 BI-WEEKL | 09/20/19 | | \$5.73 |
| | | WARRANT=100419 RUN=1 BI-WEEKL | 10/04/19 | | \$3.16 |
| | UNEMPLOYMENT COMPENSATION Total | | | | \$221.37 |
| 0601-3-309-607-00-00-604040- | Total | | | | \$221.37 |
| Grand Total | | | | | \$221.37 |

East Chicago Water

Prepared by: Nick Dragsich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Customer Accounts - SUI
 Purpose: To look into abnormalities

BT CODING Customer Accounts : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-607-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 61.01 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 74.59 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 82.35 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 88.26 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 71.27 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 64.88 |
| | UNEMPLOYMENT COMPENSATION Total | | | | 442.36 |
| 0601-3-309-607-00-00-604040- | Total | | | | 442.36 |
| Grand Total | | | | | 442.36 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Administrative and General - Employer Cost
 Purpose: To look into abnormalities

BT CODING Administrative & General : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=040519 RUN=1 BI-WEEKL | 04/05/19 | | \$16.97 |
| | | WARRANT=041219 RUN=9 MISC | 04/12/19 | | \$5.40 |
| | | WARRANT=041819 RUN=1 BI-WEEKL | 04/18/19 | | \$16.82 |
| | | WARRANT=050319 RUN=1 BI-WEEKL | 05/03/19 | | \$11.14 |
| | | WARRANT=051719 RUN=1 BI-WEEKL | 05/17/19 | | \$7.06 |
| | | WARRANT=053119 RUN=1 BI-WEEKL | 05/31/19 | | \$2.65 |
| | UNEMPLOYMENT COMPENSATION Total | | | | \$60.04 |
| 0601-3-309-608-00-00-604040- | Total | | | | \$60.04 |
| Grand Total | | | | | \$60.04 |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Administrative and General - SUI
 Purpose: To look into abnormalities

BT CODING Administrative & General : Employer Cost

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|--|-------------------------------|----------|-------------|-----------------------|
| 0601-3-309-608-00-00-604040- | UNEMPLOYMENT COMPENSATION | WARRANT=011020 RUN=1 BI-WEEKL | 01/10/20 | | 19.04 |
| | | WARRANT=012420 RUN=1 BI-WEEKL | 01/24/20 | | 18.21 |
| | | WARRANT=020720 RUN=1 BI-WEEKL | 02/07/20 | | 23.00 |
| | | WARRANT=022120 RUN=1 BI-WEEKL | 02/21/20 | | 19.06 |
| | | WARRANT=030620 RUN=1 BI-WEEKL | 03/06/20 | | 7.99 |
| | | WARRANT=032020 RUN=1 BI-WEEKL | 03/20/20 | | 7.99 |
| | UNEMPLOYMENT COMPENSATION Total | | | | 95.29 |
| 0601-3-309-608-00-00-604040- | Total | | | | 95.29 |
| Grand Total | | | | | 95.29 |

Indiana unemployment is .535%-9.98% of the first \$9,500 of wages based on frequency of layoffs from the employer. \$950 would be the very top range. However, in 2020 the utility paid around 0.8%, and they do not seem to have many layoffs. Also considering the essential nature of a water utility, it seems layoffs would be unlikely. As such, I have used a 1.0% estimate of unemployment which would be \$95/employee.

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 8
-Capital or Non-recurring Items-



City of East Chicago
Office of the City Controller
4526 Indianapolis Boulevard
East Chicago, Indiana 46312
Phone (219) 391-8220

Purchase Order

Fiscal Year 2019 Page 1 of 1

THIS NUMBER MUST APPEAR ON ALL INVOICES,
PACKAGES AND SHIPPING PAPERS.

Purchase Order # **191772-00**

Retain this purchase order for proof of tax exemption.
Tax Exempt #003120473-001-0

If subject to cash discount please indicate on invoice and claim.

VENDOR

AIR SERVICES COMPANY
211 SEEGER AVENUE
ELK GROVE IL 60007

SHIPTO

WATER FILTRATION
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

A claim, to be properly itemized, must show: kind of service, where performed, dates service rendered, by whom, rate per day, number of hours, rate per hour, price per foot, per yard, per hundred, per pound per ton, etc.

| Vendor Phone Number | | Vendor Fax Number | | Requisition Number | | Delivery Reference | |
|---------------------|---|-------------------|----------------------|--------------------|------|---------------------|----------------|
| | | | | 192066 | | BEN ELHARIT | |
| Date Ordered | Vendor Number | Date Required | Freight Method/Terms | | | Department/Location | |
| 06/03/2019 | 9309 | | | | | 309 WATER UTILITY | |
| Item# | Description/Part No. | | | Qty | UOM | Unit Price | Extended Price |
| 1 | EMERGENCY-CONTRACTUAL SERVICES GARDNER DENVER AIR COMPRESSOR MODEL EFD99E, SERIAL NUMBER S342842. O.E.M. LETTER PROVIDED FROM COMPANY: AUTHORIZED DISTRIBUTOR WHO IS AUTHORIZED ACCESS FOR PARTS AND ENGAGED TRAINER SERVICE TECHNICIANS IN THE AREA. 309603 - 636098 | | | 1.0 | EACH | \$19,395.000 | \$19,395.00 |
| | | | | | | | \$19,395.00 |

I hereby certify that the above items have been received in good condition except as noted.

For the Dept. Neptunia Curie Date 7-15-19

RECEIVING COPY

PO Total

\$19,395.00

WARRANT NO.

106622

VOUCHER NO.

245157

CLAIM NO.

191772-00

IN FAVOR OF

AIR SERVICES

211 SEBEGERS AVENUE

ELK GROVE VILLAGE, ILLINOIS 60007

\$ 19,755.67

FOR CONTRACTUAL SERVICES/FREIGHT

APPROPRIATION NO. 309603-636098/309603-675010

DATE FILED

August 24th 2019

ALLOWED

DEPARTMENT OF

FILTRATION

SIGNED BY:

6145 42 HRT.

MEMBERS

Date

20 19

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

JULY 15 20 19

Signature



Title

DIRECTOR OF UTILITIES

Controller

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

INVOICE



Air Services Company
211 Seegers Avenue
Elk Grove Village, IL 60007
Phone (847) 725-2100 Fax (847) 228-1230
www.airservicesco.com

| | |
|--------------------|--------|
| INVOICE | |
| 419267 | |
| Invoice Date | Page |
| 6/26/2019 09:36:28 | 1 of 1 |
| ORDER NUMBER | |
| 219127 | |

****DIRECT SHIPMENT****

Bill To:
CITY OF EAST CHICAGO
4525 INDIANAPOLIS BLVD
EAST CHICAGO, IN 46312

Ship To:
CITY OF EAST CHICAGO
WATER FILTRATION
3455 PENNSYLVANIA AVE
EAST CHICAGO, IN 46312

Customer ID: 106227

| | | | | | |
|-------------------|-----------------------|------------------------------|-------------------------|---------------------|-----------------------|
| PO Number | | Term Description | | Net Due Date | |
| 191772-00 | | Net 30 | | 7/26/2019 | |
| Order Date | Pick Ticket No | Primary Salesrep Name | | Taker | |
| 6/3/2019 14:49:10 | 334213 | Steve Byrd | | TOM | |
| Quantities | | | Item ID | Pricing | Unit |
| Ordered | Shipped | Remaining | UOM | Unit Price | Extended Price |
| | | | Unit Size | | |
| | | | Item Description | Unit Size | |

Carrier: Truck PPD & ADD

Tracking #:

| | | | | | | | |
|--------|--------|--------|----|--------------------|--------|-------------|-----------|
| 1.0000 | 1.0000 | 0.0000 | EA | L37 | EA | 19,395.0000 | 19,395.00 |
| | | | | 50 HP GDCOMPRESSOR | 1.0000 | | |

Serial Number: S576775

Total Lines: 1

| | |
|---------------------------------|-----------|
| SUB-TOTAL: | 19,395.00 |
| SHIPPING & HANDLING: | 360.67 |
| TAX : | 0.00 |
| AMOUNT DUE: | 19,755.67 |

INVOICE



Air Services Company
 211 Seegers Avenue
 Elk Grove Village, IL 60007
 Phone (847) 725-2100 Fax (847) 228-1230
 www.airservicesco.com

| | |
|--------------------|--------|
| INVOICE | |
| 419267 | |
| Invoice Date | Page |
| 6/26/2019 09:36:28 | 1 of 1 |
| ORDER NUMBER | |
| 219127 | |

Bill To:
 CITY OF EAST CHICAGO
 4525 INDIANAPOLIS BLVD
 EAST CHICAGO, IN 46312

Ship To:
 CITY OF EAST CHICAGO
 WATER FILTRATION
 3455 PENNSYLVANIA AVE
 EAST CHICAGO, IN 46312

****DIRECT SHIPMENT****

Customer ID: 106227

| PO Number | | Term Description | | Net Due Date | | |
|--------------------------|----------------|-----------------------|----------------------------|--------------|-------------|-----------|
| 191772-00 | | Net 30 | | 7/26/2019 | | |
| Order Date | Pick Ticket No | Primary Salesrep Name | | Taker | | |
| 6/3/2019 14:49:10 | 334213 | Steve Byrd | | TOM | | |
| Quantities | | | Item ID | Pricing | Unit | Extended |
| Ordered | Shipped | Remaining | Item Description | UOM | Price | Price |
| 1.0000 | 1.0000 | 0.0000 | L37 50 HP GD COMPRESSOR | EA | 19,395.0000 | 19,395.00 |
| Carrier: Truck PPD & ADD | | | Tracking #: | | | |
| | | | Serial Number: S576775 | | | |

Total Lines: 1

SUB-TOTAL: 19,395.00
SHIPPING & HANDLING: 360.67
TAX: 0.00
AMOUNT DUE: 19,755.67

ORIGINAL

Touch screen display (5.7") including trend graphs of:

- Volume flow
- Network pressure
- Loaded / Run hours
- Weekly profile data recording

- Service due indication
- Start and stop buttons
- Emergency stop button
- Reset button

Standard user selectable features:

- Remote stop/start
- Auto restart after power failure
- Timed starting and stopping enabling unmanned operation
- ModBus communication protocol for remote monitoring

Control panel menus:

- Home menu
- Trends
- Settings
- Fault history
- Access code entry

The control system provides protection against the following conditions:

- Over pressure
- High air/water temperature
- Low temperature start
- Start-up under pressure
- Motor over temperature
- Fan motor over current
- Reverse rotation

- * UL/cUL and CSA labeled and approved electrical controls and wiring
- * Service manual and parts list
- * Quiet sound enclosure for operational noise level of 70 dBA
- * Moisture Separator shipped loose
- * Two years warranty on air end, 1 year on balance of machine
- * An extended Platinum Warranty is available with proper maintenance and purchase of parts kits. Warranty covers air end for 10 years. Motor, coolers, air/oil reservoir, and controller are covered for five years

TOTAL PRICE F.O.B. FACTORY\$19,395.00 *shipping was not included*

Thank you for accepting this information. If you have any questions or need additional assistance please feel free to reach out.

Steve Boyd, Technical Director - Air Services

Approved by: [Signature]
Title: [Signature]
Date: 6/2/19

2019-01-24-20

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

JANUARY 24 2020 _____ UTILITIES DIRECTOR
Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1:6.

Date _____, 20 20 _____
Controller

WARRANT NO. _____
VOUCHER NO. _____
CLAIM NO. 193147-01
IN FAVOR
ACQUISITION OF OVERHEAD DOOR COMPANY OF NW
7136 BROADWAY
MERRILLVILLE, INDIANA 46410

\$ 17,165.00
FOR: GARAGE DOOR REPAIRS
APPROPRIATION: 309603-636098

Date Filed _____ 20_____
Date Allowed _____ 20_____
DEPARTMENT OF
FILTRATION PLANT
SIGNED BY: _____

Overhead Door Company Of Northwest Indiana. Inc.

Invoice

7136 Broadway
 Merrillville, IN 46410-3540

| | |
|----------|-------------|
| Date | Invoice No. |
| 12/06/19 | 19-2912 |

| | |
|--|--|
| Bill To: City of East Chicago 4525 Indianapolis Blvd. East Chicago, IN 46312 | Ship To Filtration Plant-West Doors 3330 Aldis Street East Chicago, IN 46312 |
|--|--|

| | | | | | |
|-------------|--------|----------|-----|-----------|-----------|
| P.O. Number | Terms | Due Date | REP | Ship Date | Installer |
| 193147-01 | Net 30 | 01/05/20 | TMC | 12/06/19 | JC111/JA |

| Item | Description | Quantity | Rate | Amount |
|------|---|----------|-----------|-----------|
| | Service Order #85097 Dated 12/06/19... Take down old doors & install new doors & operators. | | 0.00 | 0.00 |
| NS | 9'2"x12'10" 620 Series Door | 2 | 0.00 | |
| NS | RHX Operator W/Reflective Nema 4 Photo Eyes | 2 | | 0.00 |
| CC | Contract Price | | 17,165.00 | 17,165.00 |

RECEIVED DEC 18 2019

| | | |
|-----------------------------|-------|-------------|
| Thank you for your business | Total | \$17,165.00 |
|-----------------------------|-------|-------------|

193710
11-12-19 8

2019 REQUEST FOR PURCHASE ORDER

DATE: November 6, 2019
DEPARTMENT NUMBER: 309B

VALERIANO GOMEZ
CITY OF EAST CHICAGO, CONTROLLER

I would like to request a Purchase Order (s) for Filtration Plant
as outlined below:

CONTRACTOR/VENDOR: 3050 OVERHEAD DOOR COMPANY OF NORTHWEST INDIANA

PROJECT CONTRACTUAL SERVICES

SCOPE OF WORK:
GARAGE DOOR NEEDS TO BE REPAIRED AT CONVENTIONAL PLANT
SECOND PROPOSAL ATTACHED (Rec. - NW.)
BOARD OF WATER WORKS APPROVED ON 11/04/2019

COST: \$ 17,165.00

ACCOUNT NUMBER: 309603-636098 CONTRACTUAL SERVICES

DATE: _____
DEPARTMENT HEAD SIGNATURE: 

DATE: _____

CITY CONTROLLER APPROVAL: _____

DATE OF APPROVAL: _____

UPS
7 Nov. 2019

19 NOV 6 2:22PM

Overhead Door Company Of Northwest Indiana Inc.

Corporate Offices
7136 Broadway
Merrillville, Indiana 46410
Telephone: 219 738 2929
Fax: 219 738 3225

Branch
1272 Horse Prairie Ave. Ste. B
Valparaiso, Indiana
Telephone: 219 464 1230
Fax: 219 707 5381

The Genuine. The Original.



Proposal #: 1-1290
Q 7713

| | | | | | | | | | |
|--|-------|------------|--|--|------------------------|--|--|--|--|
| PROPOSAL SUBMITTED TO: City Of East Chicago | | | | Date 10/23/19 | Attention Tom Yuran | | | | |
| STREET | | | | Job Name City Of East Chicago | | | | | |
| City | State | ZipCode | | Job Location 3330 Aldi's St. East Chicago Indiana | | | | | |
| Phone Number | | Fax Number | | Job Phone | | | | | |

| ITEM # | QTY | SERIES | DOOR WIDTH | DOOR HEIGHT | OPENING WIDTH | OPENING HEIGHT | OPERATION | HEAD ROOM | JAMB TYPE |
|--------|-----|--------|------------|-------------|---------------|----------------|-----------|-----------|-----------|
| 1 | 2 | 620 | 9' 2" | 12' 10" | 9' 2" | 12' 10" | 1 LH/1RH | | Steel |
| 2 | 2 | RHX | 1/2 HP | 460/3 | Open | Close | Stop | Console | 2 |

FURNISH AND INSTALL:

The above sized 620 series rolling door(s) as manufactured by the Overhead Door Corporation. Door standard features to include the following:
Curtain slats will be F-265 flat faced galvanized steel. Curtain will be provided with malleable Iron endlocks on alternate slats. Windlocks will be used as required to meet design wind load, minimum 20 psf. Guides will be three structural steel angles with weatherstripping on exterior side. Brackets will be hot rolled steel plate to support the barrel, counterbalance and hood. Internal baffle to be provided in hood. Counterbalance will be helical torsion springs housed in a steel pipe and adjustable by means of an external tension wheel. All non-galvanized, exposed, ferrous surfaces will receive one coat of rust inhibitive primer.

RHX - Heavy Duty Hoist Jackshaft 1/2HP 208, 230, 460/3 (OPRHXH5003B).

PROPOSAL TO INCLUDE THE FOLLOWING:

Item 1 above to feature the following:

- (118) SLATS, F-265 22 Gauge (STD).
- (13) ENDLOCKS, Alternate Malleable Iron SEE GUIDES.
- (13) GUIDES, Angled Weatherstripped 1 Side (STD).
- (10) BOTTOM BAR, Double Steel Angle w/Weatherseal.
- (10) HOOD, Interior Weather Baffle (STD).
- (10) HOOD, Round Hood.
- (1) SPRING, Heavy Duty Bearings.

Item 2 above to feature the following:

- (1) Photo eye NEMA 4X rated Retro-Reflective (OPRAKPEN4X.S) monitored.
- (2) Two Channel Dual Frequency Transmitter - 315/390Mhz (OCDFX2.S).
- (1) Front/Top of Hood, Rolling Steel, 3" Mounting Kit (OPMKRS3INH.X.S).

We Will Remove And Dispose Of Existing Doors And Operators And Install New Doors And Operators

We hereby propose to complete in accordance with above specification, for the sum of:

Seventeen Thousand One Hundred Sixty Five Dollars and No Cents

17,165.00

Signature

Tom Cameron/General Manager

Direct Dial: 219 738 2920

Price Proposal for City Of East Chicago by Overhead Door Company Of Northwest Indiana Inc.
Proposal Number 1 - 1290
Job Name: City Of East Chicago

TERMS AND CONDITIONS

Payment to be made as follows: Net 30

Prices subject to change if not accepted in 30 days.

BY OTHERS: Jambs, spring pads, all wiring to motors and control stations, unless otherwise stated above, are not included. Purchaser agrees that doors shall remain in Seller's possession until paid in full. In the event Purchaser breaches or defaults under the terms and provisions of this Agreement, the Purchaser shall be responsible for the costs of collection, including reasonable attorneys' fees. There shall be a 1 1/2% service charge per month for all payments due and owing after 30 days. OVERHEAD DOOR COMPANY OF NORTHWEST INDIANA, INC. IS A NON-UNION COMPANY. (Agreements are contingent upon strikes, accidents, or delays beyond our control.)

ACCEPTANCE: Terms, Price, and specifications on all pages of this proposal are hereby accepted and the work authorized.

Purchaser:

John Bohlen

Signature

Vice President

Title

Nov-21-2019

Date of Acceptance



City of East Chicago
Office of the City Controller
 4525 Indianapolis Boulevard
 East Chicago, Indiana 46312
 Phone (219) 391-8220

Purchase Order

Fiscal Year 2019 Page 1 of 1

THIS NUMBER MUST APPEAR ON ALL INVOICES,
 PACKAGES AND SHIPPING PAPERS.

Purchase Order # **193147-01**

Retain this purchase order for proof of tax exemption.
Tax Exempt #003120473-001-0

If subject to cash discount please indicate on invoice and claim.

VENDOR

ACQUISITION OF OVERHEAD DOOR COMPANY OF NORTHWEST
 7136 BROADWAY
 MERRILLVILLE IN 46410

CITY

WATER FILTRATION
 3455 PENNSYLVANIA AVE
 EAST CHICAGO IN 46312

A claim, to be properly itemized, must show: kind of service, where performed, dates service rendered, by whom, rate per day, number of hours, rate per hour, price per foot, per yard, per hundred, per pound per ton, etc.

| Vendor Phone Number | | Vendor Fax Number | | Requisition Number | | Delivery Reference | |
|---------------------|---|-------------------|----------------------|---------------------|----------------|--------------------|--|
| | | | | 193710 | | | |
| Date Ordered | Vendor Number | Date Required | Freight Method/Terms | Department/Location | | | |
| 11/14/2019 | 3050 | | | 309 WATER UTILITY | | | |
| Item# | Description/Part No. | Qty | UOM | Unit Price | Extended Price | | |
| 1 | GARAGE DOOR REPAIRS GARAGE DOOR NEEDS TO BE REPAIRED AT CONVENTIONAL PLANT 309603 - 636098 | 1.0 | EACH | \$17,165.000 | \$17,165.00 | | |
| | | | | | \$17,165.00 | | |

CLAIM VOUCHER

PO Total

\$17,165.00

TO CONTROLLERS OFFICE

NOV 18 2019

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

NOVEMBER 14, 2019



Signature

UTILITIES DIRECTOR

Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1:6.

Date _____, 2019

Controller

WARRANT NO. _____
VOUCHER NO. _____
CLAIM NO. 192658-00
IN FAVOR
HVAC MASTERS INC
PO BOX 774
LANSING, IL 60438

\$ 10,181.00

FOR: REPAIR AND PARTS

APPROPRIATION: 309604-675602

Date Filed _____ 20____

Date Allowed _____ 20____

DEPARTMENT OF
FILTRATION PLANT

SIGNED BY: _____

Invoice



HVAC MASTERS, INC.
 PO BOX 774
 LANSING, IL 60438

| DATE | INVOICE # |
|------------|-----------|
| 11/11/2019 | 19598 |

BILL TO:

East Chicago Water Department
 400 E. Chicago Ave
 East Chicago IN 46312

SHIP TO:

Re: Basement Heating Unit

| P.O. NUMBER | TERMS | REP | SHIP | VIA | F.O.B. | PROJECT |
|-------------|----------------|-----|-----------|-----|---------|---------|
| 192658-00 | Due on receipt | | 9/19/2019 | | J19-559 | |

| QUANTITY | ITEM CODE | DESCRIPTION | PRICE EACH | AMOUNT |
|----------|-----------|---|------------|-----------|
| 1 | TE Quoted | Furnish and Install Basement Heating Unit Per Proposals | 10,181.00 | 10,181.00 |

Thank you!

TOTAL \$10,181.00

708-251-8773

Tiffany@HVAC-Masters.com



Purchase Order



City of East Chicago
Office of the City Controller
4525 Indianapolis Boulevard
East Chicago, Indiana 46312
Phone (219) 391-8220

Fiscal Year 2019 Page 1 of 1

THIS NUMBER MUST APPEAR ON ALL INVOICES,
PACKAGES AND SHIPPING PAPERS.

Purchase Order # **192658-00**

Retain this purchase order for proof of tax exemption.
Tax Exempt #003120473-001-0

If subject to cash discount please indicate on invoice and claim.

VENDOR

HVAC MASTERS INC
PO BOX 774
LANSING IL 60438

SHIP TO

WATER FILTRATION
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

A claim, to be properly itemized, must show: kind of service, where performed, dates service rendered, by whom, rate per day, number of hours, rate per hour, price per foot, per yard, per hundred, per pound per ton, etc.

| Vendor Phone Number | | Vendor Fax Number | | Requisition Number | | Delivery Reference | |
|---------------------|--|-------------------|----------------------|--------------------|---------------------|--------------------|----------------|
| | | | | 193124 | | | |
| Date Ordered | Vendor Number | Date Required | Freight Method/Terms | | Department/Location | | |
| 09/18/2019 | 12149 | | | | 309 WATER UTILITY | | |
| Item# | Description/Part No. | | | Qty | UOM | Unit Price | Extended Price |
| 1 | REPAIR & PARTS REMOVE/REPLACE THE HEATING SECTION OF THE VENTILATION UNIT IN THE BASEMENT. 2ND BUDD MECHANICAL \$11,234.00 309604 - 675602 | | | 1.0 | EACH | \$10,181.000 | \$10,181.00 |
| | | | | | | | \$10,181.00 |

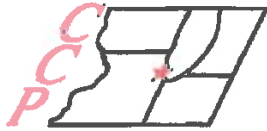
I hereby certify that the above items have been received in good condition except as noted.

By Dept. S. Swanson Date 11-14-19

RECEIVING COPY

PO Total

\$10,181.00



CALUMET CITY PLUMBING
 EST. 1967
 www.ccp1967.com

P.O. Box 150
 281 River Oaks Drive
 Calumet City, IL 60409
 Phone: (708) 888-0074
 Fax: (708) 888-0102

Page 1 of 1

Invoice

| |
|----------------|
| Invoice Number |
| 36907 |
| Invoice Date |
| 9/28/2019 |

To: East Chicago IN City of
 4444 Railroad Avenue
 East Chicago, IN 46312

Job Site: Water Department
 E 151st and Kennedy
 East Chicago IN 46312

| CCP Job No | Ref No | Customer PO | Payment Terms | Due Date |
|------------|--------|---|---------------|------------|
| D009488 | | | Net 30 Days | 10/28/2019 |
| Quantity | U/M | Description | Rate/Unit | Price |
| 2.00 | EA | Installed (2) 16" Line Stops as per Quote | 36,000.00 | 72,000.00 |
| 2.00 | EA | Additional: Provided (2) 16" Oversize Castings Emergency Fees After Hours | 5,250.00 | 10,500.00 |

RECEIVED
 OCT 03 2019
WATER DEPT.

Board Approval
[Signature]
 Date: 10/7/19

Lic # 055-008908

Total Due \$ 82,500.00

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 9

-Operations – Conventional Plant: Utilities-

East Chicago Municipal Water Utility

| ORG | ACCOUNT | ACCOUNT DESC | EFF DATE | COMMENT | VENDOR CODE | CHECK NUMBE | JOURNAL AMOUNT | Received? | Invoice # | Account # | Rate Code Electric | KWH | KW (Demand) | Comments | Pro Forma | Pro Forma | 724 KW 50 | 724 KW 51 | 726 KW 200 | 726 KW | Pro Forma | 726 Transformer | Total Charge | % Increase |
|--------|------------------------------|--------------|----------|---------------------------------|-------------|-------------|----------------|-----------|-----------|----------------------|--------------------|--------|-------------|---|-------------|------------|-----------|-----------|------------|----------|---------------|-------------------|--------------|---------------|
| | | | | | | | | | | | | | | | Base Charge | kWh Charge | or less | 1950 | 700 | over 700 | Demand Charge | Discount? | | |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 07/15/19 | ELECTRIC & GAS | NIPSCO | 106604 | 8,595.52 | Yes | | 409869 589-750-005-4 | 724 69800 | 163.39 | | | 995.50 | 6,204.99 | 995.50 | 1,476.34 | | | 2,471.84 | | 9,672.33 | 12.53% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 08/18/19 | ELECTRIC & GAS | NIPSCO | 106612 | 8,921.88 | Yes | | 409873 589-750-005-4 | 724 72000 | 188.13 | | | 995.50 | 6,670.03 | 995.50 | 1,811.47 | | | 2,808.97 | | 10,472.50 | 17.36% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 08/18/19 | ELECTRIC & GAS | NIPSCO | 106670 | 7,538.04 | Yes | | 405789 589-750-005-4 | 724 60800 | 195.58 | | | 995.50 | 5,668.40 | 995.50 | 1,896.45 | | | 2,890.95 | | 9,354.86 | 20.41% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 08/18/19 | ELECTRIC & GAS | NIPSCO | 106611 | 8,498.03 | Yes | | 405453 589-750-005-4 | 724 70400 | 188.04 | | | 995.50 | 6,506.94 | 995.50 | 1,797.48 | | | 2,762.78 | | 10,315.22 | 21.36% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 09/04/19 | ELECTRIC & GAS | NIPSCO | 106723 | 8,063.92 | Yes | | 406999 589-750-005-4 | 724 62400 | 195.5 | | | 995.50 | 5,811.49 | 995.50 | 1,854.41 | | | 2,689.91 | | 9,696.90 | 20.20% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 09/16/19 | ELECTRIC & GAS | NIPSCO | 106754 | 8,147.89 | Yes | | 405167 589-750-005-4 | 724 52800 | 267.36 | | | 995.50 | 4,952.96 | 995.50 | 2,830.03 | | | 3,825.53 | | 9,773.98 | 19.96% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 10/01/19 | ELECTRIC & GAS | NIPSCO | 106843 | 7,026.93 | Yes | | 405002 589-750-005-4 | 724 49000 | 198.22 | | | 995.50 | 4,813.12 | 995.50 | 1,926.82 | | | 2,805.32 | | 8,333.94 | 21.49% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 12/02/19 | ELECTRIC & GAS | NIPSCO | 106941 | 8,111.16 | Yes | | 405278 589-750-005-4 | 724 64000 | 192.35 | | | 995.50 | 5,954.58 | 995.50 | 1,853.40 | | | 2,848.90 | | 9,798.98 | 20.81% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 03/16/20 | ADCT NO. 589-750-005-4 | NIPSCO | 107186 | 13,070.98 | Yes | | 404191 589-750-005-4 | 824 16000 | | 182 | Using new 2020 rates - No adjustment needed | | | | | | | | | 13,070.98 | |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 03/16/20 | ELECTRIC AND GAS (CONVENTIONAL) | NIPSCO | 107186 | 11,962.21 | Yes | | 405048 589-750-005-4 | 824 12800 | | 192 | Using new 2020 rates - No adjustment needed | | | | | | | | | 11,962.21 | |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 03/02/20 | ELECTRIC AND GAS (CONVENTIONAL) | NIPSCO | 107151 | 11,870.54 | Yes | | 406056 589-750-005-4 | 724 112000 | | 192 | Using new 2020 rates - No adjustment needed | 995.50 | 10,204.87 | 995.50 | 1,848.84 | | | 2,844.34 | | 14,044.51 | 18.31% |
| 309601 | 0601-3-309-601-00-00-615010- | ELECTRIC | 03/02/20 | 589-750-005-4 | NIPSCO | 107151 | 8,971.09 | Yes | | 405058 589-750-005-4 | 724 75000 | | 192 | | 995.50 | 6,956.21 | 995.50 | 1,848.84 | | | 2,844.34 | | 10,796.05 | 20.34% |
| | | | | | | | | | | | | | | | | | | | | | | 127,632.48 | | 14.86% |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Conventional Plant : Electric
 Purpose: To look into abnormalities

| BT CODING | | Operations - Conventional Plant : Electric | | | | | |
|------------------------------|--------------|--|---------------------------|-------------|-----------------------|--|---------------|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | | |
| 0601-3-309-601-00-00-615010- | ELECTRIC | ELECTRIC & GAS | 06/03/19 | NIPSCO | \$19,118.92 | | |
| | | | 07/15/19 | NIPSCO | \$8,595.52 | | |
| | | | 08/19/19 | NIPSCO | \$25,355.52 | | |
| | | | 09/04/19 | NIPSCO | \$8,063.82 | | |
| | | | 09/16/19 | NIPSCO | \$8,147.89 | | |
| | | | 10/21/19 | NIPSCO | \$7,026.90 | | |
| | | | 12/02/19 | NIPSCO | \$8,111.16 | | |
| | | | ELECTRIC & GAS Total | | | | \$84,419.73 |
| | | | ELECTRIC & GAS 2019 | | | | (\$19,118.92) |
| | | | ELECTRIC & GAS 2019 Total | | | | (\$19,118.92) |
| ELECTRIC Total | | | | | \$65,300.81 | | |
| 0601-3-309-601-00-00-615010- | Tota | | | | \$65,300.81 | | |
| Grand Total | | | | | \$65,300.81 | | |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Conventional Plant: Gas
 Purpose: To look into abnormalities

BT CODING Operations - Conventional Plant : Gas

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VEND0R CODE | Sum of JOURNAL AMOUNT | | |
|------------------------------|--------------|----------------|----------------------|--------------|-----------------------|--|--------------|
| 0601-3-309-601-00-00-615020- | GAS | ELECTRIC & GAS | 04/01/19 | NIPSCO | \$1,898.28 | | |
| | | | 06/03/19 | NIPSCO | \$2,539.24 | | |
| | | | 07/15/19 | NIPSCO | \$2,539.24 | | |
| | | | 08/19/19 | NIPSCO | \$3,104.86 | | |
| | | | 09/04/19 | NIPSCO | \$112.58 | | |
| | | | 09/16/19 | NIPSCO | \$115.86 | | |
| | | | 10/21/19 | NIPSCO | \$114.24 | | |
| | | | 12/02/19 | NIPSCO | \$284.35 | | |
| | | | ELECTRIC & GAS Total | | | | \$10,708.65 |
| | | | ELECTRIC & GAS 2019 | | | | (\$2,539.24) |
| ELECTRIC & GAS 2019 Total | | | | (\$2,539.24) | | | |
| GAS Total | | | | | \$8,169.41 | | |
| 0601-3-309-601-00-00-615020- | Total | | | | \$8,169.41 | | |
| Grand Total | | | | | \$8,169.41 | | |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Conventional Plant: Gas
 Purpose: To look into abnormalities

BT CODING Operations - Conventional Plant : Gas

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|------------------|--------------------------------|----------|-------------|-----------------------|
| 0601-3-309-601-00-00-615020- | GAS | ELECTRIC AND GAS (CONVENTIONAL | 03/02/20 | NIPSCO | 2,733.29 |
| | | | 03/16/20 | NIPSCO | 4,164.29 |
| | GAS Total | | | | 6,897.58 |
| 0601-3-309-601-00-00-615020- | Tota | | | | 6,897.58 |
| Grand Total | | | | | 6,897.58 |

EAST CHICAGO MUNICIPAL WATER UTILITY
East Chicago, Indiana

ADJUSTMENT 10

-Treatment Operations – Filtration Plant: Utilities-

East Chicago Municipal Water Utility

| ORG | ACCOUNT | ACCOUNT DESC | EFF DATE | COMMENT | VENDOR CODE | CHECK NUMBE | JOURNAL AMOUNT | Received? | Invoice # | Account # | Rate Code | Electric | KWH | KW (Demand) | Comments | Pro Forma | Pro Forma | 724 KW 50 | 724 KW 51 | 726 KW 200 | 726 KW | Pro Forma | 726 Transformer | Total Charge | % Increase |
|--------|------------------------------|--------------|----------|------------------------|-------------|-------------|----------------|-----------------------------------|-----------|---------------|-----------|----------|--------|---|----------|-------------|------------|-----------|-----------|------------|----------|---------------|-----------------|--------------|------------|
| | | | | | | | | | | | | | | | | Base Charge | kWh Charge | or less | 1950 | 700 | over 700 | Demand Charge | Discount? | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 08/18/19 | ELECTRIC & GAS | NIPSCO | 106673 | 8,857.09 | Yes | 29 | 941-755-008-3 | 726 | 159786 | 722.3 | | | 5,480.00 | 8,429.03 | 13,190.00 | 565.08 | 13,755.08 | (520.06) | 27,144.06 | 213.59% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 08/18/19 | ELECTRIC & GAS | NIPSCO | 106675 | 34,653.43 | Yes | 52 | 941-755-008-3 | 726 | 414612 | 694.29 | | | 5,480.00 | 21,871.61 | 13,775.57 | | 12,775.57 | (602.06) | 35,034.49 | 14.37% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 08/18/19 | ELECTRIC & GAS | NIPSCO | 106674 | 32,858.47 | Yes | 69 | 941-755-008-3 | 726 | 361746 | 699.73 | | | 5,480.00 | 19,082.82 | 13,182.88 | | 13,182.88 | (503.81) | 37,241.90 | 13.34% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 09/04/19 | ELECTRIC & GAS | NIPSCO | 106723 | 68,898.90 | Yes | 75 | 941-755-008-3 | 726 | 361746 | 704.48 | | | 5,480.00 | 19,082.82 | 13,190.00 | 113.52 | 13,303.52 | (507.23) | 37,599.12 | 3.71% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 09/16/19 | ELECTRIC & GAS | NIPSCO | 106754 | 34,904.02 | Yes | 107 | 941-755-008-3 | 726 | 361686 | 798.13 | | | 5,480.00 | 19,586.17 | 13,190.00 | 1,488.35 | 14,688.35 | (546.57) | 36,017.95 | 17.79% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 03/02/20 | ELECTRIC AND GAS | NIPSCO | 107151 | 39,123.34 | Yes | 346 | 941-755-008-3 | 808 | 380160 | 710.42 | Using new 2020 rates - No adjustment needed | | | | | | | | | 39,123.34 | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 03/16/20 | ELECTRIC AND GAS | NIPSCO | 107186 | 42,060.79 | Yes | 489 | 941-755-008-3 | 808 | 369504 | 842.29 | Using new 2020 rates - No adjustment needed | | | | | | | | | 42,060.79 | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 07/15/19 | ELECTRIC & GAS | NIPSCO | 106604 | 5,258.34 | | | | 726 | N/A | N/A | GAS CHARGE PER BILL | | | 5,480.00 | #VALUE! | | | | | | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 02/03/20 | ELECTRIC AND GAS | NIPSCO | 107055 | 37,448.98 | Yes | 124 | 941-755-008-3 | 726 | 359370 | 694.56 | | | 5,480.00 | 18,507.49 | 13,180.00 | 4,935.16 | 18,120.16 | (644.08) | 41,913.85 | 11.86% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 10/21/19 | ELECTRIC & GAS | NIPSCO | 106843 | 35,053.74 | Yes | 55 | 941-755-008-3 | 726 | 371250 | 780.32 | | | 5,480.00 | 19,584.18 | 13,190.00 | 2,035.31 | 15,225.31 | (561.83) | 39,727.66 | 13.24% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 12/02/19 | ELECTRIC & GAS | NIPSCO | 106941 | 35,954.44 | Yes | 42 | 941-755-008-3 | 726 | 414018 | 722.3 | | | 5,480.00 | 21,840.28 | 13,190.00 | 565.08 | 13,755.08 | (520.06) | 40,555.30 | 12.77% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 02/03/20 | ACCT NO. 941-755-008-3 | NIPSCO | 107055 | 35,619.81 | Yes | 34 | 941-755-008-3 | 726 | 371848 | 656.69 | | | 5,480.00 | 16,993.40 | 13,190.00 | 4,609.11 | 17,819.11 | (635.53) | 39,656.98 | 11.30% | | |
| 309603 | 0601-3-309-603-00-00-615010- | ELECTRIC | 02/03/20 | ACCT NO. 941-755-008-3 | NIPSCO | 107055 | (32,858.47) | Yes - part of line 66,880.90 bill | | | 726 | N/A | N/A | | | | | | | | | | | | |

423,425.15 12.12%

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragsich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Electric
 Purpose: To look into abnormalities

| BT CODING | | Treatment Operations - Filtration Plant : Electric | | | | |
|------------------------------|--------------|--|-----------------------|-------------|-----------------------|--|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | |
| 0601-3-309-603-00-00-615010- | ELECTRIC | ELECTRIC & GAS | 06/03/19 | NIPSCO | \$8,657.09 | |
| | | | 07/15/19 | NIPSCO | \$5,258.34 | |
| | | | 08/19/19 | NIPSCO | \$76,168.99 | |
| | | | 09/04/19 | NIPSCO | \$68,880.90 | |
| | | | 09/16/19 | NIPSCO | \$34,904.02 | |
| | | | 10/21/19 | NIPSCO | \$35,083.74 | |
| | | | 12/02/19 | NIPSCO | \$35,964.44 | |
| | | | 2019 06/05/19 | NIPSCO | (\$8,657.09) | |
| | | | ELECTRIC Total | | | |
| | | 0601-3-309-603-00-00-615010- | Total | | | |
| Grand Total | | | | | \$256,260.43 | |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Electric
 Purpose: To look into abnormalities

BT CODING Treatment Operations - Filtration Plant : Electric

| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
|------------------------------|-----------------------|------------------------|----------|-------------|-----------------------|
| 0601-3-309-603-00-00-615010- | ELECTRIC | ACCT NO. 941-755-008-3 | 02/03/20 | NIPSCO | 2,752.34 |
| | | ELECTRIC AND GAS | 02/03/20 | NIPSCO | 37,440.99 |
| | | | 03/02/20 | NIPSCO | 39,123.34 |
| | | | 03/16/20 | NIPSCO | 42,060.79 |
| | ELECTRIC Total | | | | 121,377.46 |
| 0601-3-309-603-00-00-615010- | Tota | | | | 121,377.46 |
| Grand Total | | | | | 121,377.46 |

East Chicago Water

Prepared by: C. Holliday
 Date prepared: 8/11/20
 Reviewed by: Nick Dragisich
 Date reviewed: August 19, 2020
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Gas
 Purpose: To look into abnormalities

| BT CODING | | Treatment Operations - Filtration Plant : Gas | | | | |
|------------------------------|------------------|---|----------|-------------|-----------------------|--|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT | |
| 0601-3-309-603-00-00-615020- | GAS | ELECTRIC & GAS | 06/03/19 | NIPSCO | \$5,258.34 | |
| | | | 08/19/19 | NIPSCO | \$5,044.70 | |
| | | | 09/04/19 | NIPSCO | \$184.14 | |
| | | | 09/16/19 | NIPSCO | \$177.97 | |
| | | | 10/21/19 | NIPSCO | \$229.53 | |
| | | | 12/02/19 | NIPSCO | \$1,051.17 | |
| | | | 06/05/19 | NIPSCO | (\$5,258.34) | |
| | GAS Total | | | | \$6,687.51 | |
| 0601-3-309-603-00-00-615020- | Tota | | | | \$6,687.51 | |
| Grand Total | | | | | \$6,687.51 | |

East Chicago Water

Prepared by: Nick Dragisich
 Date prepared: 8/11/20
 Reviewed by: _____
 Date reviewed: _____
 Source: Munis Account Detail History Report
 Account: Operations - Filtration Plant: Gas
 Purpose: To look into abnormalities

| BT CODING | | Treatment Operations - Filtration Plant : Gas | | | |
|------------------------------|------------------|---|----------|-------------|-----------------------|
| Account | ACCOUNT DESC | COMMENT | EFF DATE | VENDOR CODE | Sum of JOURNAL AMOUNT |
| 0601-3-309-603-00-00-615020- | GAS | ELECTRIC & GAS | 02/17/20 | NIPSCO | 229.53 |
| | | ELECTRIC AND GAS | 02/03/20 | NIPSCO | 7,568.60 |
| | | | 03/02/20 | NIPSCO | 4,285.42 |
| | | | 03/16/20 | NIPSCO | 4,436.63 |
| | GAS Total | | | | 16,520.18 |
| 0601-3-309-603-00-00-615020- | Total | | | | 16,520.18 |
| Grand Total | | | | | 16,520.18 |



Account Number: 941-755-008-3
Statement Date: 02/01/2019
412589
Page 1 of 2

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
1-800-635-0952

Web
Make payments and access your
account at NIPSCO.com

Mobile
Make payments and access your
account at m.NIPSCO.com

Mail Payments
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Authorized Payment Locations
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Electric Service

Account Number:
941-755-008-3

- Is your contact information correct? Make all changes on the reverse side.

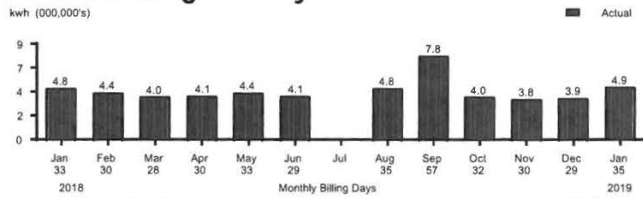
Account Summary

Previous Balance on 12/28/2018 \$343,542.11
Balance on 02/01/2019 \$343,542.11
Charges for Electric Service This Period + \$73,635.81

Total Amount Due \$417,177.92
Amount Past Due - Pay Immediately \$343,542.11
Current Charges Due by 02/21/2019 \$73,635.81

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



Meter Number:
1523259

Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 35 Billing Days

| | |
|----------------------------|----------------|
| Actual Reading on 02/01 | 3173 |
| Actual Reading on 12/28 | 2342 |
| Difference | 831 |
| Constant | x 600 |
| Electric Used (kwh) | 498,600 |
| Maximum Demand (kw) | 960.00 |

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|--------------|-----------------|
| Jan 18 | 485,400 | 23.7 * | 14,709.1 |
| Dec 18 | 391,800 | 35.1 * | 13,510.3 |
| Jan 19 | 498,600 | 24.3* | 14,245.7 |

Your next scheduled meter reading date is between 02/28/2019 - 03/04/2019.

Your Safety

Report a Power Outage
To report an electric power outage, call us or visit NIPSCO.com/OutageCenter.

Gas Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

- Leave the building or area immediately.
- Leave windows and doors in their positions and avoid doing anything that could cause a spark.
- From a safe place, away from the building or area, call 911 and NIPSCO at 1-800-634-3524.

Always Call 8-1-1 Before You Dig

If you're planning a home or landscaping project, call Indiana 811 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



Electric Safety

Stay away from downed or hanging power lines or anything touching them. Please call 1-800-464-7726 to report any hazardous situations.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312



P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

Detail Charges

Charges for General Service Electric Small - Rate 721

Customer Charge \$24.00
Energy Use Charges \$73,611.81

Total Charges for Electric Service This Period \$73,635.81

- This meter is tax exempt.

▼ Please fold on the perforation below, detach and return with your payment.

Web
NIPSCO.com
Mobile
m.NIPSCO.com
Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 02/21/2019: \$73,635.81

Amount Enclosed: \$

00412589 01 AV 0380 01
AUTO**SCH 5-DIGIT 46312
CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312



Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



94175500801001000000000000000073635815

Account Number: 941-755-008-3
Statement Date: 02/01/2019
412589
Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

Monthly Message Board

Smell & Tell

In its natural state, natural gas is odorless and colorless. For easier detection of gas leaks, we add a distinct smell that is similar to rotten eggs. If you notice this odor, please evacuate the area and call 1-800-634-3524 from a safe place.

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive auto dialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

| | |
|-------------------|----------|
| Address | |
| City | |
| State | Zip Code |
| Phone Number | |
| Add or Edit Email | |

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 941-755-008-3
Statement Date: 02/28/2019
410398
Page 1 of 2

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
1-800-635-0952

Web
Make payments and access your
account at NIPSCO.com

Mail Payments
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Authorized Payment Locations
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
941-755-008-3
oanley@eastchicago.com
Type of Customer: Non-Residential
Electric Service

- Is your contact information correct? Make all changes on the reverse side.

Account Summary

| | |
|--|---------------------|
| Previous Balance on 02/01/2019 | \$417,177.92 |
| Payments Received on 02/12/2019 | -\$130,470.40 |
| Payments Received on 02/27/2019 | -\$225,431.78 |
| Balance on 02/28/2019 | \$61,275.74 |
| Charges for Electric Service This Period | +\$56,067.07 |
| Total Amount Due | \$117,342.81 |
| Amount Past Due - Pay Immediately | \$61,275.74 |
| Current Charges Due by 03/18/2019 | \$56,067.07 |

- For more information regarding these charges, see the Detail Charges section.

Your Safety

Report a Power Outage
To report an electric power outage, call us or
visit NIPSCO.com/OutageCenter.

Gas Safety
In case of an emergency, such as odor of gas,
carbon monoxide or fire:

1. Leave the building or area immediately.
2. Leave windows and doors in their
positions and avoid doing anything that
could cause a spark.
3. From a safe place, away from the building
or area, call **911** and NIPSCO at **1-800-634-
3524**.

Always Call 8-1-1 Before You Dig
If you're planning a home or landscaping
project, call Indiana 811 at least two business
days before digging. A representative will mark
the approximate location of underground
utility lines for free.



Electric Safety
Stay away from downed or hanging power
lines or anything touching them. Please call
1-800-464-7726 to report any hazardous
situations.

13 Month Usage History

kwh (000,000's)

| Month | Usage (kwh) |
|--------|-------------|
| Feb 18 | 4.4 |
| Mar 18 | 4.0 |
| Apr 18 | 4.1 |
| May 18 | 4.4 |
| Jun 18 | 4.1 |
| Jul 18 | 0.0 |
| Aug 18 | 4.8 |
| Sep 18 | 7.8 |
| Oct 18 | 4.0 |
| Nov 18 | 3.8 |
| Dec 18 | 3.9 |
| Jan 19 | 4.9 |
| Feb 19 | 3.7 |

Monthly Billing Days

| Meter Number: | Usage Comparison - kwh |
|---|---|
| 1523259 | Month kwh Avg Temp kwh Per Day |
| Service Address: 3455 Pennsylvania Ave East Chicago IN 46312 | Feb 18 441,000 31.1° 14,700.0 |
| Meter Readings - 27 Billing Days | Jan 19 498,600 24.3° 14,245.7 |
| Actual Reading on 02/28 3796 | Feb 19 373,800 31.3° 13,844.4 |
| Actual Reading on 02/01 3173 | Your next scheduled meter reading date is between 03/29/2019 - 04/02/2019. |
| Difference 623 | |
| Constant x 600 | |
| Electric Used (kwh) 373,800 | |
| Maximum Demand (kw) 738.00 | |

▼ Please fold on the perforation below, detach and return with your payment.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Web
NIPSCO.com

Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 03/18/2019: \$56,067.07

Amount Enclosed: \$

NIPSCO P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

00410398 01 AV 0380 01
AUTO**SCH 5-DIGIT 46312
CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



94175500801001000000000000000056067077

Account Number: 941-755-008-3
 Statement Date: 02/28/2019
 410398
 Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

Detail Charges

Charges for General Service Electric Small - Rate 721

| | |
|---|--------------------|
| Customer Charge | \$24.00 |
| Energy Use Charges | \$56,043.07 |
| Total Charges for Electric Service This Period | \$56,067.07 |

- This meter is tax exempt.

Monthly Message Board

Smell & Tell

In its natural state, natural gas is odorless and colorless. For easier detection of gas leaks, we add a distinct smell that is similar to rotten eggs. If you notice this odor, please evacuate the area and call 1-800-634-3524 from a safe place.

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive autodialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 941-755-008-3
Statement Date: 03/18/2019
39
Page 1 of 2

Contact Us

- Phone**
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.
- Emergency Service 24/7**
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage
- Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)
- For hearing-impaired TDD
1-800-635-0952
- Web**
Make payments and access your
account at NIPSCO.com
- Mail Payments**
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007
- Authorized Payment Locations**
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Electric Service
Adjusted Bill

Account Number: 941-755-008-3

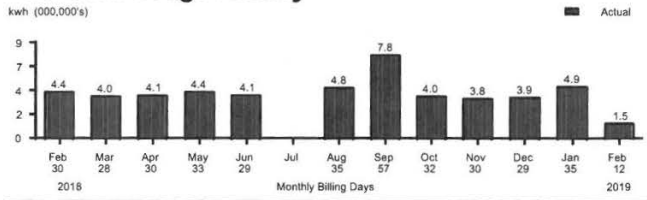
- Is your contact information correct? Make all changes on the reverse side.

Account Summary

| | |
|--|-----------------------|
| Previous Balance on 03/13/2019 | \$23,866.42 |
| Adjustments to Prior Electric Bills | -\$36,226.49 |
| Balance on 03/18/2019 | \$12,360.07 CR |
| Charges for Electric Service This Period | + \$14,985.07 |
| Current Charges Due by 04/05/2019 | \$2,625.00 |

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



Your Safety

- Report a Power Outage**
To report an electric power outage, call us or visit NIPSCO.com/OutageCenter.
- Gas Safety**
In case of an emergency, such as odor of gas, carbon monoxide or fire:
1. Leave the building or area immediately.
 2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
 3. From a safe place, away from the building or area, call 911 and NIPSCO at 1-800-634-3524.
- Always Call 8-1-1 Before You Dig**
If you're planning a home or landscaping project, call Indiana 811 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



Electric Safety
Stay away from downed or hanging power lines or anything touching them. Please call 1-800-464-7726 to report any hazardous situations.

| Meter Number: 1523259 | Usage Comparison - kwh | | | | | | | | | | | | | | | | |
|---|--|--------------|-----------------|----------|-------------|--------|---------|-------|----------|--------|---------|-------|----------|---------------|----------------|--------------|-----------------|
| Service Address: 3455 Pennsylvania Ave East Chicago IN 46312 | <table border="1"> <thead> <tr> <th>Month</th> <th>kwh</th> <th>Avg Temp</th> <th>kwh Per Day</th> </tr> </thead> <tbody> <tr> <td>Feb 18</td> <td>441,000</td> <td>31.1°</td> <td>14,700.0</td> </tr> <tr> <td>Jan 19</td> <td>496,600</td> <td>24.3°</td> <td>14,245.7</td> </tr> <tr> <td>Feb 19</td> <td>159,786</td> <td>32.3°</td> <td>13,315.5</td> </tr> </tbody> </table> | Month | kwh | Avg Temp | kwh Per Day | Feb 18 | 441,000 | 31.1° | 14,700.0 | Jan 19 | 496,600 | 24.3° | 14,245.7 | Feb 19 | 159,786 | 32.3° | 13,315.5 |
| Month | kwh | Avg Temp | kwh Per Day | | | | | | | | | | | | | | |
| Feb 18 | 441,000 | 31.1° | 14,700.0 | | | | | | | | | | | | | | |
| Jan 19 | 496,600 | 24.3° | 14,245.7 | | | | | | | | | | | | | | |
| Feb 19 | 159,786 | 32.3° | 13,315.5 | | | | | | | | | | | | | | |
| Meter Readings - 12 Billing Days | Your next scheduled meter reading date is between 04 / 12 / 2019 - 04 / 18 / 2019. | | | | | | | | | | | | | | | | |
| Actual Reading on 02/13: 3442 | | | | | | | | | | | | | | | | | |
| Actual Reading on 02/01: 3173 | | | | | | | | | | | | | | | | | |
| Difference: 269 | | | | | | | | | | | | | | | | | |
| Constant: 600 | | | | | | | | | | | | | | | | | |
| Electric Used (kwh): 161,400 | | | | | | | | | | | | | | | | | |
| Primary metering deduction: 1,614 | | | | | | | | | | | | | | | | | |
| Billed Electric Usage (kwh): 159,786 | | | | | | | | | | | | | | | | | |

13 Month Usage History continued on next page

▼ Please fold on the perforation below, detach and return with your payment.

Web
NIPSCO.com

Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 04/05/2019: \$2,625.00

Amount Enclosed: \$

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

NIPSCO
P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



9417550080100100000000000000002625002

Account Number: 941-755-008-3
Statement Date: 03/18/2019
39
Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

13 Month Usage History

continued

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|-----------------------------|----------|------------|-----------------|------------|
| Peak period | 02/06/2019 | 14:00CST | 723.60 | 97.30 | 716.36 |
| Off peak x 60 % | 02/07/2019 | 05:00CST | 736.80 | 97.21 | 437.66 |
| Minimum based on previous | 1months x | 60 % | 0.00 | | 0.00 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | 736.80 kw | | | | |
| Billing demand: | 716.36 kw | | | | |

Detail Charges

Charges for Off-Peak Std Serv, 12.5V+ KVMtr - Rate 726

| | |
|---|--------------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$6,171.25 |
| Demand Charge | \$7,323.02 |
| Cost of Fuel Adjustment | \$452.51 |
| Environmental Cost Recovery | \$357.76 |
| Resource Adequacy Adjustment | \$415.92 |
| RTO Adjustment Charge | \$96.83 |
| Demand Side Management | \$246.87 |
| Federally Mandated Cost Adjustment | \$107.38 |
| TDSIC Ele Sys Improvement | -\$186.47 |
| Total Charges for Electric Service This Period | \$14,985.07 |

- This meter is tax exempt.

Billing Adjustments

Your previous billing(s) have been adjusted. The original billed amounts and the corrected amounts for the same period are listed.

| Billing Date | Original Amount | Corrected Amount | Difference |
|----------------------------------|-----------------|------------------|---------------------|
| 02/28/2019 | \$36,226.49 | \$0.00 | -\$36,226.49 |
| Total Billing Adjustments | | | -\$36,226.49 |

Monthly Message Board

Smell & Tell

In its natural state, natural gas is odorless and colorless. For easier detection of gas leaks, we add a distinct smell that is similar to rotten eggs. If you notice this odor, please evacuate the area and call 1-800-634-3524 from a safe place.

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive autodialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 941-755-008-3
Statement Date: 03/13/2019
38
Page 1 of 2

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
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Make payments and access your
account at NIPSCO.com

Mail Payments
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Authorized Payment Locations
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanlay@eastchicago.com
Type of Customer: Non-Residential
Electric Service
Adjusted Bill

Account Number: 941-755-008-3

- Is your contact information correct? Make all changes on the reverse side.

Account Summary

| | |
|--|-----------------------|
| Previous Balance on 02/28/2019 | \$117,342.81 |
| Payments Received on 03/11/2019 | -\$73,635.81 |
| Adjustments to Prior Electric Bills | -\$56,067.07 |
| Balance on 03/13/2019 | \$12,360.07 CR |
| Charges for Electric Service This Period | + \$36,226.49 |
| Current Charges Due by 03/31/2019 | \$23,866.42 |

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History

kwh (000,000's)

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|--------------|-----------------|
| Feb 18 | 441,000 | 31.1° | 14,700.0 |
| Jan 19 | 498,600 | 24.3° | 14,245.7 |
| Feb 19 | 373,800 | 31.1° | 13,844.4 |

Your next scheduled meter reading date is between 03/29/2019 - 04/02/2019.

| Meter Number: | Service Address: |
|---------------|--|
| 1523259 | 3455 Pennsylvania Ave East Chicago IN 46312 |

Meter Readings - 27 Billing Days

| | |
|----------------------------|----------------|
| Actual Reading on 02/28 | 3796 |
| Actual Reading on 02/01 | 3173 |
| Difference | 623 |
| Constant | x 600 |
| Electric Used (kwh) | 373,800 |

Your Safety

Report a Power Outage
To report an electric power outage, call us or visit NIPSCO.com/OutageCenter.

Gas Safety
In case of an emergency, such as odor of gas, carbon monoxide or fire:

- Leave the building or area immediately.
- Leave windows and doors in their positions and avoid doing anything that could cause a spark.
- From a safe place, away from the building or area, call 911 and NIPSCO at 1-800-634-3524.

Always Call 8-1-1 Before You Dig
If you're planning a home or landscaping project, call Indiana 811 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



Electric Safety
Stay away from downed or hanging power lines or anything touching them. Please call 1-800-464-7726 to report any hazardous situations.

▼ Please fold on the perforation below, detach and return with your payment.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

NIPSCO P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

Web
NIPSCO.com

Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 03/31/2019: \$23,866.42

Amount Enclosed: \$

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007

94175500801001000000000000000023866429

Account Number: 941-755-008-3
 Statement Date: 03/13/2019
 38
 Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

Detail Charges

Charges for Off-Peak Serv Prim Serv,12.5v+ - Rate 726

| | |
|---|--------------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$14,436.90 |
| Demand Charge | \$18,833.40 |
| Customer Owned Transformer | -\$531.36 |
| Cost of Fuel Adjustment | \$1,058.60 |
| Environmental Cost Recovery | \$836.94 |
| Resource Adequacy Adjustment | \$973.00 |
| RTO Adjustment Charge | \$226.52 |
| Demand Side Management | \$577.52 |
| Federally Mandated Cost Adjustment | \$251.19 |
| TDSIC Ele Sys Improvement | -\$436.22 |
| Total Charges for Electric Service This Period | \$36,226.49 |

Billing Adjustments

Your previous billing(s) were adjusted due to an incorrect demand. The billed amounts and the corrected amounts for the same period are listed.

| Billing Date | Original Amount | Corrected Amount | Difference |
|----------------------------------|-----------------|------------------|---------------------|
| 02/28/2019 | \$56,067.07 | \$0.00 | -\$56,067.07 |
| Total Billing Adjustments | | | -\$56,067.07 |

Monthly Message Board

Smell & Tell

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Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

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- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 941-755-008-3
Statement Date: 04/09/2019
29
Page 1 of 4

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
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Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Electric Service
Adjusted Bill

Account Number: 941-755-008-3

- Is your contact information correct? Make all changes on the reverse side.

Account Summary

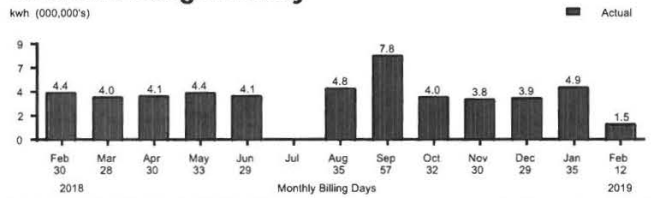
Previous Balance on 03/18/2019 \$2,625.00
Payments Received on 03/27/2019 -\$56,067.07
Adjustments to Prior Electric Bills -\$14,985.07
Balance on 04/09/2019 \$68,427.14 CR
Charges for Electric Service This Period +\$77,084.23

Current Charges Due by 04/27/2019

\$8,657.09

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



Meter Number: 1523259

Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 12 Billing Days

| | |
|------------------------------------|----------------|
| Actual Reading on 02/13 | 3442 |
| Actual Reading on 02/01 | 3173 |
| Difference | 269 |
| Constant | x 600 |
| Electric Used (kwh) | 161,400 |
| Primary metering deduction | 1,614 |
| Billed Electric Usage (kwh) | 159,786 |

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|--------------|-----------------|
| Feb 18 | 441,000 | 31.1° | 14,700.0 |
| Jan 19 | 498,600 | 24.3 ° | 14,245.7 |
| Feb 19 | 159,786 | 32.3° | 13,315.5 |

Your next scheduled meter reading date is between 04 / 12 / 2019 - 04 / 16 / 2019.

Your Safety

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- Gas Safety**
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1. Leave the building or area immediately.
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CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312



P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



Please fold on the perforation below, detach and return with your payment.

Web
NIPSCO.com

Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 04/27/2019: \$8,657.09
Amount Enclosed: \$

94175500801001000000000000000008657090

Account Number: 941-755-008-3
Statement Date: 04/09/2019
29
Page 2 of 4

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

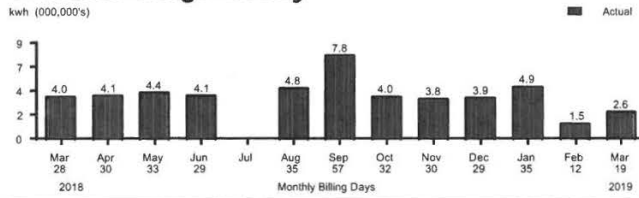
Detail Charges

Charges for Off-Peak Std Serv,12.5V+ KVMtr - Rate 726

| | |
|------------------------------------|------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$6,171.25 |
| Demand Charge | \$7,323.02 |
| Cost of Fuel Adjustment | \$452.51 |
| Environmental Cost Recovery | \$357.76 |
| Resource Adequacy Adjustment | \$415.92 |
| RTO Adjustment Charge | \$96.83 |
| Demand Side Management | \$246.87 |
| Federally Mandated Cost Adjustment | \$107.38 |
| TDSIC Ele Sys Improvement | -\$186.47 |

Total Charges for Electric Service This Period \$14,985.07

13 Month Usage History



Meter Number:

1523259
Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 19 Billing Days

| | |
|-------------------------|------------|
| Actual Reading on 03/04 | 3884 |
| Actual Reading on 02/13 | 3442 |
| Difference | 442 |
| Constant | x 600 |

Electric Used (kwh) 265,200

Primary metering deduction - 2,652

Billed Electric Usage (kwh) 262,548

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|---------------|-----------------|
| Mar 18 | 407,400 | 36.0 ° | 14,550.0 |
| Feb 19 | 159,786 | 32.3 ° | 13,315.5 |
| Mar 19 | 262,548 | 28.6 ° | 13,818.3 |

Your next scheduled meter reading date is between 04 / 12 / 2019 - 04 / 16 / 2019.

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|--------------------------|-----------|------------|--------------|------------|
| Peak period | 02 / 15 / 2019 | 14:00CST | 729.60 | 97.19 | 722.30 |
| Off peak x 60 % | 02 / 25 / 2019 | 06:00CST | 744.00 | 97.51 | 441.94 |
| Minimum based on previous | 1 months x 60 % | | 716.36 | | 429.82 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | 744.00 | kw | | | |
| Billing demand: | 722.30 | kw | | | |

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive auto dialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
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Account Number: 941-755-008-3
Statement Date: 04/09/2019
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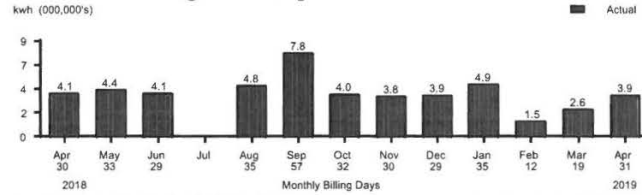
Detail Charges

Charges for Off-Peak Std Serv, 12.5V+ KVMtr - Rate 726

| | |
|---|--------------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$10,140.13 |
| Demand Charge | \$11,685.58 |
| Cost of Fuel Adjustment | \$743.54 |
| Environmental Cost Recovery | \$587.84 |
| Resource Adequacy Adjustment | \$683.41 |
| RTO Adjustment Charge | \$159.10 |
| Demand Side Management | \$405.64 |
| Federally Mandated Cost Adjustment | \$176.43 |
| TDSIC Ele Sys Improvement | -\$306.39 |
| Total Charges for Electric Service This Period | \$24,275.28 |

• This meter is tax exempt.

13 Month Usage History



Meter Number:

1523259
Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 31 Billing Days

| | |
|------------------------------------|----------------|
| Actual Reading on 04/04 | 4556 |
| Actual Reading on 03/04 | 3884 |
| Difference | 672 |
| Constant | x 600 |
| Electric Used (kwh) | 403,200 |
| Primary metering deduction | - 4,032 |
| Billed Electric Usage (kwh) | 399,168 |

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|---------------|-----------------|
| Apr 18 | 417,600 | 42.4 ° | 13,920.0 |
| Mar 19 | 262,548 | 28.6 ° | 13,816.3 |
| Apr 19 | 399,168 | 38.9 ° | 12,876.4 |

Your next scheduled meter reading date is between 04 / 12 / 2019 - 04 / 16 / 2019.

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|--------------------------|------------------|------------|--------------|------------|
| Peak period | 03 / 05 / 2019 | 19:30CST | 739.20 | 97.37 | 731.81 |
| Off peak x 60 % | 03 / 18 / 2019 | 05:30CST | 768.00 | 97.12 | 456.19 |
| Minimum based on previous | 11months x | 60 % | 722.30 | | 433.38 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | | 768.00 kw | | | |
| Billing demand: | | 731.81 kw | | | |



Account Number: 941-755-008-3
 Statement Date: 04/09/2019
 29
 Page 4 of 4

Detail Charges

Charges for Off-Peak Std Serv, 12.5V+ KVMtr - Rate 726

| | |
|------------------------------------|-------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$15,416.67 |
| Demand Charge | \$18,682.98 |
| Cost of Fuel Adjustment | \$1,130.44 |
| Environmental Cost Recovery | \$893.74 |
| Resource Adequacy Adjustment | \$1,039.03 |
| RTO Adjustment Charge | \$241.90 |
| Demand Side Management | \$616.71 |
| Federally Mandated Cost Adjustment | \$268.24 |
| TDSIC Ele Sys Improvement | -\$465.83 |

Total Charges for Electric Service This Period **\$37,823.88**

- This meter is tax exempt.

Billing Adjustments

Your previous billing(s) have been adjusted. The original billed amounts and the corrected amounts for the same period are listed.

| Billing Date | Original Amount | Corrected Amount | Difference |
|--------------|-----------------|------------------|--------------|
| 02/13/2019 | \$14,985.07 | \$0.00 | -\$14,985.07 |

Total Billing Adjustments **-\$14,985.07**

Monthly Message Board

Know What's Below. Call Before You Dig.
 Keep yourself and others safe this spring by calling 811 two business days before any outdoor digging project. Visit NIPSCO.com/811 for more information.



Account Number: 941-755-008-3
Statement Date: 05/09/2019
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Page 1 of 2

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
1-800-635-0952

Web
Make payments and access your
account at NIPSCO.com

Mail Payments
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Authorized Payment Locations
Find locations online at
NIPSCO.com

Your Safety

Report a Power Outage
To report an electric power outage, call us or
visit NIPSCO.com/OutageCenter.

- Gas Safety**
In case of an emergency, such as odor of gas,
carbon monoxide or fire:
1. Leave the building or area immediately.
 2. Leave windows and doors in their
positions and avoid doing anything that
could cause a spark.
 3. From a safe place, away from the building
or area, call **911** and NIPSCO at **1-800-634-
3524**.

Always Call 8-1-1 Before You Dig
If you're planning a home or landscaping
project, call Indiana 811 at least two business
days before digging. A representative will mark
the approximate location of underground
utility lines for free.



Electric Safety
Stay away from downed or hanging power
lines or anything touching them. Please call
1-800-464-7726 to report any hazardous
situations.

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanlay@eastchicago.com
Type of Customer: Non-Residential
Electric Service

- Is your contact information correct? Make all changes on the reverse side.

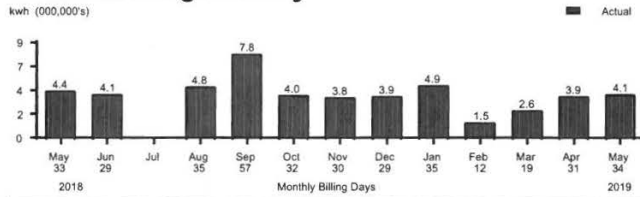
Account Summary

Previous Balance on 04/09/2019 \$8,657.09
Balance on 05/09/2019 \$8,657.09
Charges for Electric Service This Period + \$34,653.43

Total Amount Due \$43,310.52
Amount Past Due - Pay Immediately \$8,657.09
Current Charges Due by 05/27/2019 \$34,653.43

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



Meter Number: 1523259

Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 34 Billing Days

| | |
|------------------------------------|----------------|
| Actual Reading on 05/08 | 5254 |
| Actual Reading on 04/04 | 4556 |
| Difference | 698 |
| Constant | x 600 |
| Electric Used (kwh) | 418,800 |
| Primary metering deduction | - 4,188 |
| Billed Electric Usage (kwh) | 414,612 |

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|--------------|-----------------|
| May 18 | 449,400 | 66.4 ° | 13,616.2 |
| Apr 19 | 399,168 | 38.9 ° | 12,976.4 |
| May 19 | 414,612 | 50.9° | 12,194.5 |

Your next scheduled meter reading date is
between 05/15/2019 - 05/17/2019.

13 Month Usage History continued on next page

▼ Please fold on the perforation below, detach and return with your payment.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312



P.O. BOX 13019
MERRILLVILLE, IN 46411-3018

Web
NIPSCO.com
Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 05/27/2019:
\$34,653.43

Amount Enclosed: \$

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



94175500801001000000000000000034653436

Account Number: 941-755-008-3
Statement Date: 05/09/2019
52
Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

13 Month Usage History

continued

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|-----------------------------|----------|------------|-----------------|------------|
| Peak period | 04 / 17 / 2019 | 13:30CST | 691.20 | 97.32 | 684.29 |
| Off peak x 60 % | 04 / 16 / 2019 | 08:00CST | 698.40 | 97.59 | 414.85 |
| Minimum based on previous | 11months x | 60 % | 731.81 | | 439.09 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | 698.40 kw | | | | |
| Billing demand: | 684.29 kw | | | | |

Detail Charges

Charges for Off-Peak Std Serv,12.5V+ KVMtr - Rate 726

| | |
|------------------------------------|-------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$16,013.14 |
| Demand Charge | \$17,512.54 |
| Cost of Fuel Adjustment | -\$828.81 |
| Environmental Cost Recovery | \$671.67 |
| Resource Adequacy Adjustment | \$646.38 |
| RTO Adjustment Charge | \$203.16 |
| Demand Side Management | \$640.58 |
| Federally Mandated Cost Adjustment | \$278.62 |
| TDSIC Ele Sys Improvement | -\$483.85 |

Total Charges for Electric Service This Period

\$34,653.43

- This meter is tax exempt.

Monthly Message Board

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Change Contact Information

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Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

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- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 941-755-008-3
Statement Date: 06/10/2019
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Page 1 of 2

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
1-800-635-0952

Web
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account at NIPSCO.com

Mail Payments
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Authorized Payment Locations
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Electric Service

Account Number: 941-755-008-3

- Is your contact information correct? Make all changes on the reverse side.

Account Summary

| | |
|--|--------------------|
| Previous Balance on 05/09/2019 | \$43,310.52 |
| Balance on 06/10/2019 | \$43,310.52 |
| Charges for Electric Service This Period | + \$32,858.47 |
| Total Amount Due | \$76,168.99 |
| Amount Past Due - Pay Immediately | \$43,310.52 |
| Current Charges Due by 06/28/2019 | \$32,858.47 |

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History

kwh (000,000's)

| Month | Usage (kwh) |
|--------|-------------|
| Jun 29 | 4.1 |
| Jul | |
| Aug 35 | 4.8 |
| Sep 57 | 7.8 |
| Oct 32 | 4.0 |
| Nov 30 | 3.8 |
| Dec 29 | 3.9 |
| Jan 35 | 4.9 |
| Feb 12 | 1.5 |
| Mar 19 | 2.6 |
| Apr 31 | 3.9 |
| May 34 | 4.1 |
| Jun 29 | 3.6 |

Monthly Billing Days

2018 2019

Legend: Actual

| Meter Number: | Usage Comparison - kwh |
|---|---|
| 1523259 | Month kwh Avg kwh |
| Service Address: 3455 Pennsylvania Ave East Chicago IN 46312 | Temp Per Day |
| Meter Readings - 29 Billing Days | Jun 18 415,800 72.4 * 14,337.9 |
| Actual Reading on 06/06 5863 | May 19 414,612 52.7 * 12,194.5 |
| Actual Reading on 05/08 5254 | Jun 19 361,746 62.8 * 12,474.0 |
| Difference 609 | Your next scheduled meter reading date is |
| Constant x 600 | between 06/13/2019 - 06/17/2019. |
| Electric Used (kwh) 365,400 | |
| Primary metering deduction 3,654 | |
| Billed Electric Usage (kwh) 361,746 | |

13 Month Usage History continued on next page

Your Safety

Report a Power Outage
To report an electric power outage, call us or visit NIPSCO.com/OutageCenter.

- Gas Safety**
In case of an emergency, such as odor of gas, carbon monoxide or fire:
- Leave the building or area immediately.
 - Leave windows and doors in their positions and avoid doing anything that could cause a spark.
 - From a safe place, away from the building or area, call 911 and NIPSCO at 1-800-634-3524.

Always Call 8-1-1 Before You Dig
If you're planning a home or landscaping project, call Indiana 811 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



Electric Safety
Stay away from downed or hanging power lines or anything touching them. Please call 1-800-464-7726 to report any hazardous situations.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

NIPSCO P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

▼ Please fold on the perforation below, detach and return with your payment.

Web
NIPSCO.com

Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 06/28/2019:
\$32,858.47

Amount Enclosed: \$

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



Account Number: 941-755-008-3
Statement Date: 06/10/2019
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Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

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13 Month Usage History

continued

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|-----------------------------|----------|------------|-----------------|------------|
| Peak period | 05 / 22 / 2019 | 13:30CST | 706.80 | 96.98 | 699.73 |
| Off peak x 60 % | 05 / 13 / 2019 | 22:30CST | 690.00 | 97.31 | 409.86 |
| Minimum based on previous | 11months x | 60 % | 731.81 | | 439.09 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | 706.80 kw | | | | |
| Billing demand: | 699.73 kw | | | | |

Detail Charges

Charges for Off-Peak Std Serv,12.5V+ KVMtr - Rate 726

| | |
|------------------------------------|-------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$13,971.35 |
| Demand Charge | \$17,903.17 |
| Cost of Fuel Adjustment | -\$723.13 |
| Environmental Cost Recovery | \$586.03 |
| Resource Adequacy Adjustment | \$563.96 |
| RTO Adjustment Charge | \$177.26 |
| Demand Side Management | \$558.90 |
| Federally Mandated Cost Adjustment | \$243.09 |
| TDSIC Ele Sys Improvement | -\$422.16 |

Total Charges for Electric Service This Period

\$32,858.47

- This meter is tax exempt.

Monthly Message Board

Cut that clutter on the counter

Start viewing and paying your bill online with e-bill. It's free and easy to sign up. Learn more at NIPSCO.com/ebill.

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive auto dialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.

Account Number: 941-755-008-3
Statement Date: 07/11/2019

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Page 2 of 3

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

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Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

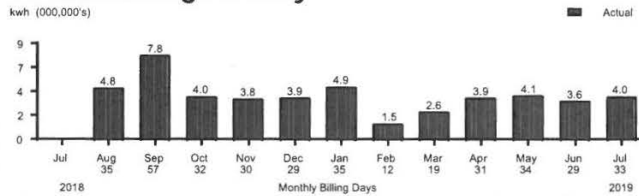
Rate Schedule information is available upon request and at NIPSCO.com.

Detail Charges

Charges for Off-Peak Std Serv, 12.5V+ KVMtr - Rate 726

| | |
|---|--------------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$13,971.35 |
| Demand Charge | \$17,903.17 |
| Cost of Fuel Adjustment | -\$723.13 |
| Environmental Cost Recovery | \$586.03 |
| Resource Adequacy Adjustment | \$563.96 |
| RTO Adjustment Charge | \$177.26 |
| Demand Side Management | \$558.90 |
| Federally Mandated Cost Adjustment | \$243.09 |
| TDSIC Ele Sys Improvement | \$242.73 |
| Total Charges for Electric Service This Period | \$33,523.36 |

13 Month Usage History



Meter Number:

1523259
Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 33 Billing Days

| | |
|------------------------------------|----------------|
| Actual Reading on 07/09 | 6539 |
| Actual Reading on 06/06 | 5863 |
| Difference | 676 |
| Constant | x 600 |
| Electric Used (kwh) | 405,600 |
| Primary metering deduction | - 4,056 |
| Billed Electric Usage (kwh) | 401,544 |

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|---------------|-----------------|
| Jun 19 | 361,746 | 62.8 ° | 12,474.0 |
| Jul 19 | 401,544 | 72.4 ° | 12,168.0 |

Your next scheduled meter reading date is between 07 / 15 / 2019 - 07 / 17 / 2019.

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|--------------------------|----------|------------|--------------|------------|
| Peak period | 06 / 18 / 2019 | 17:00CST | 711.60 | 97.21 | 704.48 |
| Off peak x 60 % | 06 / 10 / 2019 | 04:30CST | 699.60 | 97.31 | 415.56 |
| Minimum based on previous | 11months x | 60 % | 731.81 | | 439.09 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | 711.60 kw | | | | |
| Billing demand: | 704.48 kw | | | | |

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive autodialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

Address

City

State Zip Code

Phone Number

Add or Edit Email

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 941-755-008-3
 Statement Date: 07/11/2019
 75
 Page 3 of 3

Detail Charges

Charges for Off-Peak Std Serv, 12.5V+ KVMtr - Rate 726

| | |
|---|--------------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$15,508.43 |
| Demand Charge | \$16,018.86 |
| Cost of Fuel Adjustment | -\$802.69 |
| Environmental Cost Recovery | \$650.50 |
| Resource Adequacy Adjustment | \$626.01 |
| RTO Adjustment Charge | \$196.76 |
| Demand Side Management | \$620.39 |
| Federally Mandated Cost Adjustment | \$269.84 |
| TDSIC Ele Sys Improvement | \$269.44 |
| Total Charges for Electric Service This Period | \$35,357.54 |

- This meter is tax exempt.

Billing Adjustments

Your previous billing(s) have been adjusted. The original billed amounts and the corrected amounts for the same period are listed.

Your current bill includes a rate adjustment to the Transmission, Distribution, and Storage System Improvement Charge (TDSIC) that has been approved by the Indiana Utility Regulatory Commission, effective with the June, 2019, billing cycle. Visit nipsco.com/our-company/about-us/regulatory-information/electric-rates for more information.

| Billing Date | Original Amount | Corrected Amount | Difference |
|--------------|-----------------|------------------|--------------|
| 06/06/2019 | \$32,858.47 | \$0.00 | -\$32,858.47 |

Total Billing Adjustments **-\$32,858.47**

Monthly Message Board

Know What's Below. Call Before You Dig.

Keep yourself and others safe this spring by calling 811 two business days before any outdoor digging project. Visit NIPSCO.com/811 for more information.





Account Number: 941-755-008-3
Statement Date: 08/08/2019
107
Page 1 of 2

Contact Us

Phone
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.

Emergency Service 24/7
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage

Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)

For hearing-impaired TDD
1-800-635-0952

Web
Make payments and access your
account at NIPSCO.com

Mail Payments
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007

Authorized Payment Locations
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Electric Service

Account Number:
941-755-008-3

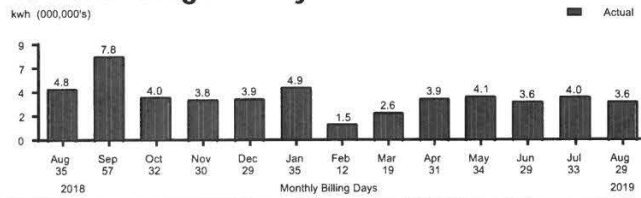
- Is your contact information correct? Make all changes on the reverse side.

Account Summary

| | |
|--|---------------------|
| Previous Balance on 07/11/2019 | \$112,191.42 |
| Balance on 08/08/2019 | \$112,191.42 |
| Charges for Electric Service This Period | + \$34,904.02 |
| Total Amount Due | \$147,095.44 |
| Amount Past Due - Pay Immediately | \$112,191.42 |
| Current Charges Due by 08/26/2019 | \$34,904.02 |

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



Meter Number: 1523259

Service Address:
3455 Pennsylvania Ave
East Chicago IN 46312

Meter Readings - 29 Billing Days

| | |
|------------------------------------|----------------|
| Actual Reading on 08/07 | 7158 |
| Actual Reading on 07/09 | 6539 |
| Difference | 619 |
| Constant | x 600 |
| Electric Used (kwh) | 371,400 |
| Primary metering deduction | - 3,714 |
| Billed Electric Usage (kwh) | 367,686 |

Usage Comparison - kwh

| Month | kwh | Avg Temp | kwh Per Day |
|---------------|----------------|---------------|-----------------|
| Aug 18 | 487,200 | 75.1 ° | 13,920.0 |
| Jul 19 | 401,544 | 72.4 ° | 12,168.0 |
| Aug 19 | 367,686 | 73.2 ° | 12,678.8 |

Your next scheduled meter reading date is between 08/14/2019 - 08/16/2019.

13 Month Usage History continued on next page

Your Safety

Report a Power Outage

To report an electric power outage, call us or visit NIPSCO.com/OutageCenter.

Gas Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the building or area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe place, away from the building or area, call 911 and NIPSCO at 1-800-634-3524.

Always Call 8-1-1 Before You Dig

If you're planning a home or landscaping project, call Indiana 811 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



Electric Safety

Stay away from downed or hanging power lines or anything touching them. Please call 1-800-464-7726 to report any hazardous situations.

▼ Please fold on the perforation below, detach and return with your payment.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312



P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

Web
NIPSCO.com

Phone
1-800-464-7726

Account Number: 941-755-008-3
Current Charges Due By 08/26/2019:
\$34,904.02

Amount Enclosed: \$

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



941755008010010000000000000000034904029

Account Number: 941-755-008-3
Statement Date: 08/08/2019
107
Page 2 of 2

Employee Identification

All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

Helpful Definitions

Gas Service Definitions

Gas Delivery Charges are the costs of delivering gas to retail customers. The charges for these services are regulated and these services must be purchased from the local distribution company.

Electric Service Definitions

Customer Charges cover basic costs associated with providing service.

Energy Use Charges are calculated based on your monthly usage. Fuel Charges incurred in the generation and acquisition of electricity are passed through to customers without markup.

Kilowatt-Hour (kwh) is equal to 1,000 watts used for one hour and is the basic billing unit for electricity.

Legal Notices

Rate Schedule information is available upon request and at NIPSCO.com.

13 Month Usage History

continued

Billing demand calculation supplement

Billing demand determinants (the greater of the following)

| | Half hour Beginning date | Time | Metered kw | Power Factor | Billing kw |
|---------------------------|--------------------------|----------|------------------|--------------|------------|
| Peak period | 08 / 05 / 2019 | 11:30CST | 766.80 | 96.52 | 759.13 |
| Off peak x 60 % | 07 / 27 / 2019 | 15:30CST | 777.60 | 96.54 | 461.89 |
| Minimum based on previous | 11months x | 60 % | 731.81 | | 439.09 |
| Minimum billing demand | | | | | 200.00 |
| Maximum demand: | | | 777.60 kw | | |
| Billing demand: | | | 759.13 kw | | |

Detail Charges

Charges for Off-Peak Std Serv, 12.5V+ KVMtr - Rate 726

| | |
|---|--------------------|
| Customer Charge | \$0.00 |
| Energy Use Charges | \$14,200.77 |
| Demand Charge | \$19,346.86 |
| Cost of Fuel Adjustment | -\$1,040.55 |
| Environmental Cost Recovery | \$595.65 |
| Resource Adequacy Adjustment | \$573.22 |
| RTO Adjustment Charge | \$180.17 |
| Demand Side Management | \$568.07 |
| Federally Mandated Cost Adjustment | \$233.11 |
| TDSIC Ele Sys Improvement | \$246.72 |
| Total Charges for Electric Service This Period | \$34,904.02 |

- This meter is tax exempt.

Monthly Message Board

Scammers are ready, are you?

Our employees will NEVER call and demand immediate payment through a prepaid debit card. Please call us at 1-800-464-7726 if you are unsure about the legitimacy of any phone call, email or letter.

Change Contact Information

By providing NIPSCO a telephone number, it enables us to call you about your utility service, future service appointments and other important information pertaining to your account and you're agreeing to receive autodialed and prerecorded voice calls. Please notify us if you wish to opt out or if you no longer use this number. Thank you in advance.

| | |
|-------------------|----------|
| Address | |
| City | |
| State | Zip Code |
| Phone Number | |
| Add or Edit Email | |

Message Board

- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments – for budgeting that's a whole lot easier. Learn more at NIPSCO.com/BudgetPlan.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at NIPSCO.com.



Account Number: 738-175-008-1
Statement Date: 09/27/2019
405537
Page 1 of 2

Contact Us

- Phone**
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri
- Emergency Service 24/7**
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage
- Pay by credit/debit card**
Call 1-855-783-6277 (Paymentus
convenience fee will apply)
- For hearing-impaired TDD**
1-800-635-0952
- Web**
Make payments and access your
account at NIPSCO.com
- Mail Payments**
NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007
- Authorized Payment Locations**
Find locations online at
NIPSCO.com

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Gas Service

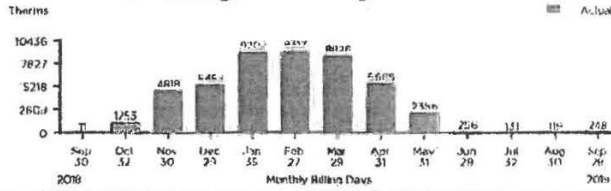
• Is your contact information correct? Make all changes on the reverse side.

Account Summary

Previous Balance on 08/29/2019 \$4,734.65
Payments Received on 08/30/2019 -\$4,478.54
Payments Received on 09/16/2019 -\$131.14
Payments Received on 09/26/2019 -\$124.97
Balance on 09/27/2019 \$0.00
Charges for Gas Service This Period +\$176.04
Current Charges Due by 10/17/2019 \$176.04

• For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



| | |
|---|---|
| Meter Number: 7994181 | Usage Comparison - Therms |
| Service Address: 3455 Pennsylvania Ave East Chicago IN 46312 | Month Therms Avg Temp Therms Per Day |
| Meter Readings - 29 Billing Days | Sep 18 11.8 69.8° 0.4 |
| Actual Reading on 09/27 62703 | Aug 19 119.5 72.5° 4.0 |
| Actual Reading on 08/29 62521 | Sep 19 248.3 70.0° 8.6 |
| Difference 174 | Your next scheduled meter reading date is between 10/30/2019 - 11/01/2019. |
| Correction Factor x 1.3276 | |
| Gas Used (Ccf) 231 | |
| Conversion to Therms x 1.075 | |
| Total Gas Used (Therms) 248.3 | |

Your Safety

- Gas Safety**
In case of an emergency, such as odor of gas, carbon monoxide or fire:
1. Leave the building or area immediately.
 2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
 3. From a safe place, away from the building or area, call 911 and NIPSCO at 1-800-634-3524.
- Always Call 8-1-1 Before You Dig**
If you're planning a home or landscaping project, call Indiana 811 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



Employee Identification
All our employees and contractors carry photo identification. Ask to see it before allowing anyone who claims to be a utility representative into your home. Call the police if you see suspicious activity.

• Please fold on the perforation below, detach and return with your payment.

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

NIPSCO P.O. BOX 13007
MERRILLVILLE, IN 46411-3007

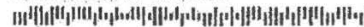
Web
NIPSCO.com
 Phone
1 800 464 1124

Account Number: 738-175-008-1
Current Charges Due By 10/17/2019: \$176.04
Amount Enclosed: \$ 176.04

00405537 1AV 0383
*****AUTO**S-DIGIT 46312
CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312



Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007



73817501680100100000000000000000176048



Account Number: 946-826-002-3
Statement Date: 09/27/2019
406140
Page 1 of 2

Contact Us

- Phone**
Customer Service
1-888-689-8665
For credit questions, call
7 A.M. - 7 P.M. CT Mon. - Fri.
- Emergency Service 24/7**
1-800-634-3524
For gas leaks or odor of gas
1-888-689-8665
Report electric lines down or power
outage
- Pay by credit/debit card
Call 1-855-763-6277 (Paymentus
convenience fee will apply)
- For hearing-impaired TDD
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NIPSCO
P.O. Box 13007
Merrillville, IN 46411-3007
- Authorized Payment Locations**
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 3. From a safe place, away from the building
or area, call 911 and NIPSCO at 1-800-634-
3524.
- Always Call 8-1-1 Before You Dig**
If you're planning a home or landscaping
project, call Indiana 811 at least two business
days before digging. A representative will mark
the approximate location of underground
utility lines for free.



Employee Identification
All our employees and contractors carry photo
identification. Ask to see it before allowing
anyone who claims to be a utility
representative into your home. Call the police
if you see suspicious activity.

Account Profile

Customer Name: City of East Chicago
Your Contact Information: DBA East Chicago City
3455 Pennsylvania Ave
East Chicago IN 46312
dmanley@eastchicago.com
Type of Customer: Non-Residential
Gas Service

- Is your contact information correct? Make all changes on the reverse side.

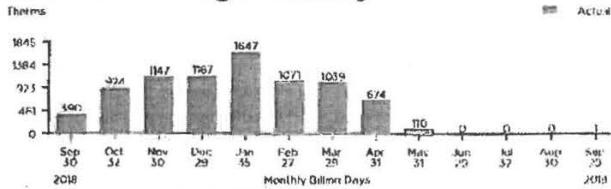
Account Summary

| | |
|--|-----------------|
| Previous Balance on 08/29/2019 | \$672.16 |
| Payments Received on 08/30/2019 | -\$566.16 |
| Payments Received on 09/16/2019 | -\$53.00 |
| Payments Received on 09/26/2019 | -\$53.00 |
| Balance on 09/27/2019 | \$0.00 |
| Charges for Gas Service This Period | +\$53.49 |

Current Charges Due by 10/17/2019 \$53.49

- For more information regarding these charges, see the Detail Charges section.

13 Month Usage History



| Meter Number: 9997117 | Usage Comparison - Therms | | | | | | | | | | | | | | | | |
|---|--|----------|----------------|----------|----------------|--------|-------|-------|------|--------|-----|-------|-----|--------|-----|-------|-----|
| Service Address: 3455 Pennsylvania Ave East Chicago IN 46312 | | | | | | | | | | | | | | | | | |
| Meter Readings - 29 Billing Days | <table border="1"> <thead> <tr> <th>Month</th> <th>Therms</th> <th>Avg Temp</th> <th>Therms Per Day</th> </tr> </thead> <tbody> <tr> <td>Sep 18</td> <td>390.9</td> <td>68.9°</td> <td>13.0</td> </tr> <tr> <td>Aug 19</td> <td>0.0</td> <td>79.5°</td> <td>0.0</td> </tr> <tr> <td>Sep 19</td> <td>1.0</td> <td>70.0°</td> <td>0.0</td> </tr> </tbody> </table> | Month | Therms | Avg Temp | Therms Per Day | Sep 18 | 390.9 | 68.9° | 13.0 | Aug 19 | 0.0 | 79.5° | 0.0 | Sep 19 | 1.0 | 70.0° | 0.0 |
| Month | Therms | Avg Temp | Therms Per Day | | | | | | | | | | | | | | |
| Sep 18 | 390.9 | 68.9° | 13.0 | | | | | | | | | | | | | | |
| Aug 19 | 0.0 | 79.5° | 0.0 | | | | | | | | | | | | | | |
| Sep 19 | 1.0 | 70.0° | 0.0 | | | | | | | | | | | | | | |
| Actual Reading on 09/27 | Your next scheduled meter reading date is | | | | | | | | | | | | | | | | |
| Actual Reading on 08/29 | between 10/30/2019 - 11/01/2019. | | | | | | | | | | | | | | | | |
| Difference | | | | | | | | | | | | | | | | | |
| Correction Factor | x 1.3276 | | | | | | | | | | | | | | | | |
| Gas Used (Ccf) | 1 | | | | | | | | | | | | | | | | |
| Conversion to Therms | x 1.075 | | | | | | | | | | | | | | | | |
| Total Gas Used (Therms) | 1 | | | | | | | | | | | | | | | | |

Please fold on the perforation below, detach and return with your payment

CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Web
NIPSCO.com

Phone
1 800-664-7774

Account Number: 946-826-002-3
Current Charges Due By 10/17/2019: \$53.49
Amount Enclosed: \$ 53.49

P.O. BOX 13018
MERRILLVILLE, IN 46411-3018

00406140 1 AV 0.383
***** AUTO**S-DIGIT 46312
CITY OF EAST CHICAGO
DBA EAST CHICAGO CITY
3455 PENNSYLVANIA AVE
EAST CHICAGO IN 46312

Make check payable to:
NIPSCO
P.O. BOX 13007
MERRILLVILLE, IN 46411-3007

946826002010010000000000000000053496