

FILED
September 27, 2023
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**APPLICATION OF ELLETTSVILLE)
MUNICIPAL WATER UTILITY FOR A) CAUSE NO. 45900-U
NEW SCHEDULE OF RATES AND)
CHARGES FOR WATER SERVICE)**

PUBLIC'S EXHIBIT NO. 1

TESTIMONY OF JASON T. COMPTON

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

September 27, 2023

TESTIMONY OF OUCC WITNESS JASON T. COMPTON
CAUSE NO. 45900-U
ELLETTSVILLE MUNICIPAL WATER UTILITY

I. INTRODUCTON

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

2 A: My name is Jason Compton, and my business address is 115 West Washington Street, Suite
3 1500 South, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor (“OUCC”) as a Utility
6 Analyst in the Water and Wastewater Division. My qualifications and credentials are set
7 forth in Appendix A of this testimony.

8 **Q: What is the purpose of your testimony?**

9 A: On, May 31, 2023, Ellettsville Municipal Water Utility (hereafter “Ellettsville” or
10 “Applicant”) filed a small utility rate application requesting a \$695,898 increase in
11 operating revenues, a 33.4% across-the-board rate increase. I present the OUCC’s analysis
12 of Applicant’s requested rate increase and recommend a Phase 1 20.85% rate increase to
13 produce an additional \$436,634 of operating revenue. I discuss the OUCC’s recommended
14 operating expense adjustments, including periodic maintenance, rate case expense, and
15 reclassification of capital costs, and their associated effect on both the revenue requirement
16 and rate increase. I discuss the OUCC’s recommendation to bifurcate this case into two
17 phases, with the costs related to a new maintenance building being included in Phase 2
18 when the utility will have better estimates of the costs to be included in rates. Finally, I
19 discuss the OUCC’s recommended revenue requirement for extensions and replacements.

1 **Q: Do you sponsor any schedules?**

2 A: Yes. I sponsor the following schedules on behalf of the OUCC:

3 Schedule 1 – Comparison of Overall Revenue Requirements (page 1)

4 Comparison of Net Operating Income Adjustments (page 2)

5 Schedule 2 – Comparative Balance Sheet as of December 31, 2022, 2021 and 2020

6 Schedule 3 – Comparative Income Statement for the Twelve Months Ended December
7 31, 2022, 2021, and 2020

8 Schedule 4 – *Pro Forma* Net Operating Income Statement

9 Schedule 5 – OUCC Revenue Adjustments

10 Schedule 6 – OUCC Expense Adjustments

11 Schedule 7 – Extensions & Replacements

12 Schedule 8 – PILT

13 Schedule 9 – Working Capital

14 Schedule 10 – Debt Service

15 Schedule 11 – Debt Service Reserve

16 Schedule 12 – Tariff

17 Workpaper JTC-1 – Revenue Requirement Comparison

18 **Q: Do you sponsor any attachments?**

19 A: Yes. I sponsor the following attachments:

20 JTC-1 - Utility Supply Company and Core & Main Invoices

21 JTC-2 - Applicant's Responses to OUCC Data Request No. 1

22 JTC-3 - Applicant's Responses to OUCC Data Request No. 2

23 **Q: What review and analysis have you conducted to prepare your testimony?**

24 A: I reviewed Ellettsville's signed ordinance approving the proposed rate increase and its
25 application form, which was prepared by Baker Tilly Municipal Advisors ("BTMA"). I
26 reviewed the associated exhibits, workpapers, schedules, and other supporting
27 documentation prepared by both Ellettsville and BTMA. I prepared discovery questions
28 and reviewed Applicant's and BTMA's responses. On August 10, 2023, I participated in

1 an onsite accounting review of Ellettsville’s test year revenues and expenses and respective
2 vouchers.

3 **Q: If you do not discuss a specific topic or adjustment, does that mean that you agree**
4 **with Applicant’s proposal?**

5 A: No. My silence in response to any proposals, adjustments, or requested relief should not be
6 construed as assent or agreement to that proposal, adjustment, or request. Rather, my
7 opinions and the OUCC’s positions related to the topics I address are limited to those
8 affirmatively expressed in this testimony.

II. CASE OVERVIEW

9 **Q: Please describe Ellettsville’s rate request.**

10 A: Ellettsville proposes an across-the-board rate increase of 33.4% that will generate \$695,898
11 of additional annual revenue. Ellettsville based its proposed rate request on a twelve-month
12 historical test year ending December 31, 2022. The main driver of Ellettsville’s requested
13 rate increase is an increase in operating expenses. Other contributing factors include a
14 requested increase in its planned extensions and replacements (“E&R”) and a commitment
15 to provide funds to Ellettsville’s sewer utility towards payment of debt service on a
16 prospective loan to build a new shared maintenance facility (OUCC Workpaper JTC-1).

17 **Q: What rate increase do you recommend?**

18 A: I recommend an across-the-board rate increase of 20.85%, which will generate \$436,634
19 of additional annual revenue. My recommendation is based on my review of Ellettsville’s
20 twelve-month historical revenues and expenses for the test year ending December 31, 2022
21 and on my review of Applicant’s proposed adjustments to various components of its
22 revenue requirement. Table JTC-1 compares Ellettsville’s rate proposal to the OUCC’s
23 recommendation.

Table JTC-1: Revenue Requirement Comparison

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
1 Operating Expenses	\$ 2,205,479	\$ 2,185,564	4	\$ (19,915)
2 Extensions and Replacements	291,544	279,002	7	(12,542)
3 Debt Service	158,805	159,245	10	440
4 Debt Service Payback	227,247	-		(227,247)
5 Debt Service Reserve	-	-	11	-
6 Total Revenue Requirements	2,883,075	2,623,811		(259,264)
7 Less Revenue Requirement Offsets:				-
8 Interest Income	(8,031)	(8,031)	3	-
9 Other Income	-	-	3	-
10 Net Revenue Requirement	2,875,044	2,615,780		(259,264)
11 L Revenues at current rates subject to increase	(2,082,467)	(2,094,187)	4	(11,720)
12 Other revenues not subject to increase	(96,679)	(84,959)	4	11,720
13 Net Revenue Increase Required	695,898	436,634		(259,264)
14 Additional Utility Receipts Taxes	-	-		-
15 Additional Bad Debt Expense	-	-		-
16 Recommended Increase	<u>\$ 695,898</u>	<u>\$ 436,634</u>		<u>\$ (259,264)</u>
17 Recommended Percentage Increase	<u>33.4%</u>	<u>20.85%</u>		<u>-12.55%</u>

III. OPERATING REVENUES

- 1 **Q: Please summarize Applicant’s proposed operating revenue adjustments.**
- 2 A: Applicant proposes several operating revenue adjustments. First, Applicant normalizes test
- 3 year revenues for residential, commercial, and multi-family customer classes. Applicant’s
- 4 test year normalization adjustment results in an overall increase of \$26,152 in operating
- 5 revenues consisting of (1) an increase in residential revenues of \$20,942, (2) a decrease in
- 6 commercial revenues of \$401, (3) an increase in multi-family revenues of \$3,896, and (4)
- 7 an increase in fire protection revenues of \$1,715. Applicant also proposes a \$37,398

1 increase in revenues to reflect increased water tracker revenues that were approved and
2 first billed in June 2022. Applicant further proposes to decrease operating revenues by
3 \$15,408 to reflect the repeal of the utility receipts tax. Finally, Applicant proposes to
4 reclassify \$44,697 of cell tower rental income from non-operating income, which had been
5 recorded below-the-line. These proposals increase Applicant's overall operating revenues
6 by \$92,839, increasing test year revenues of \$2,086,307 to *pro forma* operating revenues
7 of \$2,179,146.

8 **Q: Do you accept Applicant's proposed revenue adjustments?**

9 A: Yes. I accept all of Applicant's proposed revenue adjustments.

10 **Q: Do you recommend any other operating revenue adjustments?**

11 A: No.

IV. OPERATING EXPENSES

12 **Q: Please summarize Applicant's proposed operating expense adjustments.**

13 A: Applicant proposes ten operating expense adjustments that increase test year expenditures
14 of \$2,097,467¹ by \$108,012 resulting in a *pro forma* operating expense of \$2,205,479.
15 Applicant's adjustments include increases to salaries & wages, employee benefits, periodic
16 maintenance expenses, rate case expense, payroll taxes, changes in a management contract,
17 and an additional employee. It also includes decreases for removal of non-recurring and
18 capital expenditures and elimination of URT.

19 **Q: Do you accept Applicant's proposed operating expense adjustments to test year**
20 **expenditures?**

21 A: I accept Applicant's proposed adjustments for salaries and wages, employee benefits,
22 payroll taxes, elimination of URT, the management contract, and inclusion of an additional

¹ This calculation excludes depreciation expense.

1 employee. I do not accept Applicant's proposed adjustments for periodic maintenance
2 expense, rate case expense, or removal of non-recurring and capital expenditures.

A. Periodic Maintenance Expense

3 **Q: Please explain why you do not accept Applicant's proposed adjustment for periodic**
4 **maintenance expense.**

5 A: I do not accept Applicant's adjustment for periodic maintenance expense because it
6 includes costs that are more appropriately included in its E&R revenue requirement.
7 Applicant proposes adjustments for tank painting, a large pump replacement, and two small
8 pump replacements. While I accept Applicant's adjustment for tank painting, pump
9 replacements should be removed from the periodic maintenance expense adjustment and
10 included in Applicant's E&R revenue requirement.

11 **Q: What periodic maintenance expense adjustment do you recommend?**

12 A: I recommend a \$1,655 increase to periodic maintenance expense to reflect increased
13 contractual tank maintenance costs.

B. Rate Case Expense

14 **Q: Please explain why you do not accept Applicant's proposed adjustment for rate case**
15 **expense.**

16 A: I do not accept Applicant's adjustment for rate case expense on the basis that the \$97,000
17 Applicant seeks to recover for this Cause does not reflect a reasonable cost for rate case
18 expense for this small utility rate application filing.

19 **Q: Why do you consider the proposed rate case costs to be unreasonable?**

20 A: A small utility filing is a simplified rate case process and it significantly reduces the cost
21 of seeking a rate increase for small utilities. The Commission provides rate case schedules
22 already populated with the utility's most recently available financial and accounting data.
23 The utility only needs to input the applicable adjustments to calculate its proposed rate

1 increase. A small utility rate application does not require the utility to hire an attorney or a
2 rate consultant to prepare case-in-chief testimony. Further, Commission staff will assist the
3 small utility applicant in completing the necessary forms. Therefore, the costs to file a small
4 utility rate application should be considerably less than the costs incurred to file a regular
5 rate case.

6 **Q: What do you recommend as an adjustment for rate case expense?**

7 A: I recommend the Commission allow Applicant to recover \$40,000 for rate case expense
8 over the expected life of its rates, which I consider to be five years. This will allow
9 Applicant to recover what the OUCC believes to be a more reasonable and accurate level
10 of expense than what was requested.

C. Non-recurring and Capital Costs

11 **Q: Please explain why you do not accept Applicant's proposed adjustment to remove**
12 **non-recurring costs and capital costs.**

13 A: While I accept the removals for capital and non-recurring expenditures that Applicant has
14 proposed, after reviewing the vouchers and invoices of Applicant's test year, I found
15 several invoices in which some or all of the invoiced items should be removed from test
16 year materials expense and moved to a fixed asset account because they are costs that are
17 capital in nature. I attached the invoices as OUCC Attachment JTC-1.

18 **Q: What adjustments did you make for non-recurring expenditures or capital**
19 **expenditures?**

20 A: I accept Applicant's proposed \$22,402 reduction to operating expenses for non-recurring
21 and capital expenditures. However, I recommend an additional \$13,541 of capital costs be
22 removed from test year operating expenses.

1 **Q: What additional test year expenditures did you identify as capital costs recorded as**
2 **operating expenses in error?**

3 A: I identified a \$4,184 test year invoice from Core & Main (invoice number R825682) for
4 the replacement of a hydrant. I also identified the purchase of two new hydrants for \$5,974
5 from an invoice from Utility Supply Company (order number 1436009). Finally, I removed
6 \$3,383 from test year materials expense because the invoice (order number 1431528 from
7 Utility Supply Company) is for materials used to replace a meter, which is a capital project.
8 In total, I recommend \$35,943 be removed from test year operating expenses.

9 **Q: Do you recommend any additional operating expense adjustments to test year**
10 **expenditures?**

11 A: No.

12 **Q: What level of *pro forma* operating expense do you recommend?**

13 A: I recommend an increase of \$88,097 to test year operating expense of \$2,097,467 resulting
14 in a *pro forma* operating expense of \$2,185,564.

V. EXTENSIONS AND REPLACEMENTS

15 **Q: Did Applicant include E&R, rather than depreciation expense, in its proposed**
16 **revenue requirement?**

17 A: Yes. Schedule 7 of Applicant's small utility rate application presents an E&R capital plan
18 reflecting \$2,189,774 of capital projects to be constructed over the next 10 years.² In
19 addition to \$218,977 of annual capital costs, Applicant also included \$72,567 of annual
20 meter replacements for a total annual E&R revenue requirement of \$291,544.

² For purposes of presentation, I removed the maintenance facility as a line item in the OUCC's Schedule 7 as it had no impact on E&R. The capital improvement plan totals \$2,648,268. Applicant subtracts \$458,494 as already funded as it had left over construction cash on hand from a prior project. This calculation nets to \$2,189,774.

1 **Q: Do you accept Applicant's proposed E&R revenue requirement?**

2 A: No. I recommend a \$279,002 annual E&R revenue requirement, a decrease of \$12,542
3 from Applicant's proposal. While the OUCC accepts most of Applicant's proposed E&R
4 projects, it disagrees with (1) the Thomas Rd. line extension and (2) the estimates reflected
5 for certain shared equipment. In addition, and as discussed above, the OUCC moved the
6 large and small pump replacements to its recommended E&R revenue requirement.

A. Thomas Rd. Line Extension

7 **Q: Please explain why the OUCC excludes the Thomas Rd. line extension.**

8 A: In response to discovery Applicant indicated it would no longer be completing the \$61,300
9 line extension project on Thomas Road because an adjacent water utility has proposed to
10 serve the area. (OUCC Attachment JTC-2, DR Q-1-10.)

B. Shared Equipment

11 **Q: Please explain why the OUCC recommends reductions in the costs for shared**
12 **equipment.**

13 A: Applicant's response to discovery indicated *nearly all* its equipment and vehicles are
14 shared with the sewer utility and in some cases also with Ellettsville's Streets department.
15 (See OUCC Attachment JTC-2, Q-1-4 including attached vehicle listing.) However,
16 Applicant has included the full cost of this shared equipment in its proposed E&R rather
17 than the water utility's share of those costs. In response to additional discovery inquiring
18 why equipment cost reflected 100% of the cost rather than the water utility's allocated
19 share, Applicant indicated that the equipment in the capital plan should be split between
20 the water and sewer utilities. (See OUCC Attachment JTC-3, Q-2-1.) Based on the invoices
21 and allocation percentages provided in response to discovery, I updated the E&R schedule

1 to include the *lesser of* the initial ask or the 50% split of the quote provided for all
2 equipment and vehicles to reflect both the appropriate allocation and updated costs.

C. Additions to E&R

3 **Q: Do you propose any additional adjustments to the E&R calculation?**

4 A: Yes. As discussed above and in the testimony of OUCC witness Kristen Willoughby, some
5 of the items Applicant included in its periodic maintenance expense adjustment are more
6 properly classified as E&R expenditures. I included those items to the calculation of my
7 recommended E&R.

8 **Q: How did you calculate the appropriate amount to include for small pump**
9 **replacements?**

10 A: In its proposed periodic maintenance expense adjustment, Applicant included the cost of
11 small pump replacement over a five-year period. Because Applicant's capital plan that it
12 used to calculate its proposed E&R was for a 10-year period, I doubled the small pump
13 replacement costs to reflect the replacement cost over a 10-year period.

14 **Q: How did you calculate the appropriate amount to include for large pump**
15 **replacements?**

16 A: Because Applicant reflected the cost to replace large pumps over a 10-year period, which
17 is the same period used for its E&R revenue requirement, no adjustment was necessary
18 other than to reflect the cost as a component of E&R.

19 **Q: What total additions did you include in your recommended E&R revenue**
20 **requirement?**

21 A: I included \$12,486 of small pump replacement costs and \$10,000 of large pump
22 replacement costs in my recommended E&R revenue requirement.

D. Modifications to E&R Presentation

1 **Q: Did you modify Applicant's presentation of its capital budget and E&R revenue**
2 **requirement?**

3 A: Yes. Rather than show meter replacements as its own separate line item added to the net
4 capital improvements each year, I removed that line item and included it in the capital
5 improvement plan by multiplying Applicant's calculated annual meter replacements by 10.
6 This modification was done for presentation purposes only and does not change the amount
7 of meter replacements recommended by the OUCC.

8 **Q: What amount do you recommend for Applicant's E&R revenue requirement?**

9 A: I recommend that Applicant be allowed to include \$279,002 in its revenue requirement for
10 E&R. See OUCC Schedule 7 for a comparison of Applicant's and the OUCC's proposed
11 E&R.

VI. PROPOSED MAINTENANCE FACILITY

12 **Q: Please describe Applicant's requested relief regarding the new maintenance facility.**

13 A: In its application, Ellettsville requested that its rates include half the cost of financing the
14 construction of a new maintenance facility that it will share with the Town's Municipal
15 Sewage Works. Applicant indicated this maintenance facility will be funded through bonds
16 to be issued by the Sewage Works, and the water utility would share in the cost of making
17 the debt service payments. Ellettsville anticipated a total borrowing of \$4,720,000 to be
18 amortized over 20-years at a 5% interest rate. Based on these parameters, Applicant
19 proposed that the water utility would be responsible for paying \$227,247 a year to the
20 Sewage Works and requested that amount be included in rates as a revenue requirement.

1 **Q: Does the OUCC accept Applicant's proposed \$227,247 revenue requirement for the**
2 **new maintenance facility?**

3 A: No. Applicant's proposed share in the cost is essentially a proposed operating expense. In
4 order for adjustments to operating expenses to be included in rates, those changes must be
5 fixed in time, known to occur, and measurable in amount. Ms. Willoughby explains that
6 the estimated cost of the new maintenance facility is not adequately supported by an
7 architect's estimate or drawings. Further, Ellettsville has not finalized the size of the
8 facility, determined the materials to be used, or established what other town departments
9 will use the facility. Therefore, approval for that cost for ratemaking purposes is premature.
10 At this time, the OUCC proposes the Commission exclude from the revenue requirement
11 in this phase any costs associated with the maintenance facility.

12 **Q: What does the OUCC recommend regarding the proposed maintenance facility costs?**

13 A: To avoid the necessity of Applicant filing another rate case once it has support for the
14 maintenance facility costs, the OUCC recommends Applicant be authorized to secure a
15 revenue requirement related to the maintenance facility provided it submits a compliance
16 filing in this Cause once it has adequate support and the actual costs supporting a revenue
17 requirement is known.

18 **Q: What process does the OUCC recommend for implementing rates pertaining to the**
19 **proposed maintenance facility?**

20 A: Ms. Willoughby discusses in her testimony what information should be included in the
21 compliance filing. After receiving the requested documentation and information, the
22 OUCC proposes that it be allowed 28 days to review the information and file any objection.
23 If there is an objection, the OUCC would request a conference to establish a process for
24 resolving any dispute raised by the objection. Assuming there is no objection that needs to
25 be resolved, Applicant should be allowed to implement Phase 2 rates no sooner than 30

1 days before a scheduled closing on the wastewater utility's bond. Mr. Dellinger testifies
2 that after the closing on the bonds, the revenue requirement may need to be trued up.

3 **Q: Should Applicant's Phase 2 increase be permitted to exceed the revenue requirement**
4 **for the maintenance facility in its small utility application?**

5 A: No. Applicant's Phase 2 increase should not exceed Applicant's initial request for relief
6 for the facility or \$227,247. Moreover, Applicant should be allowed to secure as a revenue
7 requirement no more than one-third (33.3%) of the cost of the wastewater utility's debt
8 payments on the facility.

9 **Q: What do you propose if Applicant stops making payments to the wastewater utility**
10 **for its debt?**

11 A: In that case, Applicant should notify the Commission when it has stopped participating in
12 the cost. Applicant should also file a revised tariff reverting to its Phase 1 rates.

VII. CONCLUSION

13 **Q: Please summarize your recommendations for the Commission.**

14 A: 1) I recommend the Commission approve an across-the-board rate increase of 20.85%,
15 which will generate \$436,634 of additional revenue.

16 2) I recommend the Commission exclude the costs for the proposed maintenance facility
17 until such time as Applicant can provide sufficient support for the costs to be recovered in
18 rates.

19 3) I recommend the Commission allow Applicant a Phase 2 compliance filing in this Cause
20 to update information pertaining to the maintenance facility and phase in rates after a more
21 informed request for relief has been submitted.

22 **Q: Does this conclude your testimony?**

23 A: Yes.

APPENDIX A TO TESTIMONY OF
OUCW WITNESS JASON T. COMPTON

1 **Q: Describe your educational background and experience.**

2 A: I graduated from Indiana University Bloomington with a Bachelor of Science in
3 Accounting in May of 2022, and a Master of Science in Accounting with Data and
4 Analytics in May of 2023. Throughout my undergraduate education, I worked as an
5 undergraduate instructor for Indiana University Bloomington, teaching the lab portion of a
6 web development and data analytics class, CSCI-A110. From May of 2022 through August
7 of 2022, I worked as a Staff Accounting Intern for Greystone Property Management
8 Company where I was responsible for completing daily bank reconciliations, truing up
9 accruals, and preparing the monthly financial statements for nine separate properties.

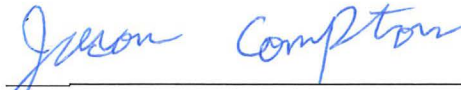
10 In May of 2023, I began my employment with the Indiana Office of Utility
11 Consumer Counselor (“OUCC”) as a Utility Analyst in the Water and Wastewater
12 Division. My current responsibilities consist of reviewing accounting adjustments to
13 operating expenses and revenues, ensuring accurate financial reporting, and performing
14 data analyses for proposed models.

15 **Q: Have you previously testified before the Commission?**

16 A: Yes. I previously testified before the Commission in Cause No. 45870.

AFFIRMATION

I affirm the representations I made in the foregoing testimony are true to the best of my knowledge, information, and belief.



By: Jason T. Compton
Cause No. 45900-U
Office of Utility Consumer Counselor (OUCC)

Date: September 27, 2023

CAUSE NUMBER 45900-U

Office of Utility Consumer Counselor

OUCC Schedules

Schedules and Workpapers (Excel Version)

Schedule 1	Revenue Requirement & Adjustments
Schedule 2	Comparative Balance Sheet
Schedule 3	Comparative Income Statement
Schedule 4	<i>Pro Forma</i> Net Operating Income Statement
Schedule 5	OUCC Revenue Adjustments
Schedule 6	OUCC Expense Adjustments
Schedule 7	Extensions & Replacements
Schedule 8	Payment in Lieu of Taxes
Schedule 9	Working Capital
Schedule 10	Debt Service
Schedule 11	Debt Service Requirement
Schedule 12	Tariff
Workpaper JTC-1	Revenue Requirement Comparison

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

**Comparison of Applicant and OUCC's
Revenue Requirements**

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
1 Operating Expenses	\$2,205,479	\$2,185,564	4	\$ (19,915)
2 Extensions and Replacements	291,544	279,002	7	(12,542)
3 Debt Service	158,805	159,245	10	440
4 Debt Service Payback	227,247	-		(227,247)
5 Debt Service Reserve	-	-	11	-
6 Total Revenue Requirements	<u>2,883,075</u>	<u>2,623,811</u>		<u>(259,264)</u>
7 Less Revenue Requirement Offsets:				-
8 Interest Income	(8,031)	(8,031)	3	-
9 Other Income	-	-	3	-
10 Net Revenue Requirement	<u>2,875,044</u>	<u>2,615,780</u>		<u>(259,264)</u>
11 L Revenues at current rates subject to increase	(2,082,467)	(2,094,187)	4	(11,720)
12 Other revenues not subject to increase	<u>(96,679)</u>	<u>(84,959)</u>	4	<u>11,720</u>
13 Net Revenue Increase Required	695,898	436,634		(259,264)
14 Additional Utility Receipts Taxes	-	-		-
15 Additional Bad Debt Expense	-	-		-
16 Recommended Increase	<u>\$ 695,898</u>	<u>\$ 436,634</u>		<u>\$ (259,264)</u>
17 Recommended Percentage Increase	<u>33.4%</u>	<u>20.85%</u>		<u>-12.55%</u>

	<u>Proposed</u>		<u>OUCC</u>
<u>Current Rate for 5,000 Gallons</u>	<u>Applicant</u>	<u>OUCC</u>	<u>More (Less)</u>
20 Current Rate = \$31.92	\$ 42.58	\$ 38.58	\$ (4.00)

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Reconciliation of Net Operating Income Statement Adjustments
Pro-forma Present Rates

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
1 Operating Revenues			
2 Residential normalization	\$ 20,942	\$ 20,942	\$ -
3 Commercial Normalization	(401)	(401)	-
4 Multi-Family Normalization	3,896	3,896	-
5 Water Tracker	37,398	37,398	-
6 Elimination of Utility Receipts Tax	(15,408)	(15,408)	-
7 Fire Protection Normalization	1,715	1,715	-
8 Water Tank Rentals	44,697	44,697	-
9 Total Operating Revenues	<u>92,839</u>	<u>92,839</u>	<u>-</u>
10 O&M Expense			
11 Salaries & Wages	87,671	87,671	-
12 Employee Benefits	29,462	29,462	-
13 Periodic Maintenance	3,904	1,655	(2,249)
14 Non-recurring or Capital Expenditures	(22,402)	(35,943)	(13,541)
15 Rate Case Expense	12,125	8,000	(4,125)
16 Payroll Taxes	8,141	8,141	-
17 Utility Receipts Tax	(15,800)	(15,800)	-
18 Contractual Services - Management	4,911	4,911	-
19 Taxes Other than Income	<u>-</u>	<u>-</u>	<u>-</u>
20 Total Operating Expenses	<u>108,012</u>	<u>88,097</u>	<u>(19,915)</u>
21 Net Operating Income	<u>\$ (15,173)</u>	<u>\$ 4,742</u>	<u>\$ 19,915</u>

ELLETTSVILLE MUNICIPAL WATER UTILITY CAUSE NUMBER 45900-U

COMPARATIVE BALANCE SHEET As of December 31, 2022

<u>ASSETS</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
1 Utility Plant:			
2 Utility Plant in Service	\$8,449,139	\$8,284,700	\$8,183,577
3 Construction Work in Progress	-	-	-
4 Less: Accumulated Depreciation	<u>3,461,562</u>	<u>3,339,304</u>	<u>3,219,577</u>
5 Net Utility Plant in Service	<u>4,987,577</u>	<u>4,945,396</u>	<u>4,964,000</u>
6 Other Property and Investments:			
7 Utility Investments	365,325	365,325	365,325
8 Special Funds:			
9 Bond and Interest	1,235	1,101	961
10 Vehicle Replacement	35,159	44,254	35,254
11 Capital Improvement	66,884	41,884	35,094
12 Water Tank Maintenance and Meter Replacement	101,719	98,118	92,927
13 Debt Service Reserve	105,721	105,395	96,530
14 Construction	<u>458,494</u>	<u>459,217</u>	<u>457,876</u>
15 Total Restricted Assets	<u>1,134,537</u>	<u>1,115,294</u>	<u>1,083,967</u>
16 Current Assets:			
17 Cash and Cash Equivalents	145,330	247,084	245,121
18 Special Deposits	23,010	21,290	19,350
19 Accounts and Notes Receivable	175,975	133,635	137,427
20 Materials and Supplies	121,274	88,617	85,541
21 Accrued Interest and Dividends Receivable	<u>261</u>	<u>94</u>	<u>175</u>
22 Total Current Assets	<u>465,850</u>	<u>490,720</u>	<u>487,614</u>
23 Deferred Debits			
24 Deferred Regulatory Asset			
25 Unamortized Debt Discount and Expense	93,870	106,386	118,902
26 Other Deferred Debits	<u>-</u>	<u>-</u>	<u>-</u>
27 Total Deferred Debits	<u>93,870</u>	<u>106,386</u>	<u>118,902</u>
28 Total Assets	<u><u>\$6,681,834</u></u>	<u><u>\$6,657,796</u></u>	<u><u>\$6,654,483</u></u>

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

COMPARATIVE BALANCE SHEET
As of December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>
	<u>LIABILITIES</u>		
1 Equity			
2 Retained Earnings	\$1,745,944	\$1,948,592	\$1,822,762
3 Paid in Capital	-	-	-
4 Total Equity	<u>1,745,944</u>	<u>1,948,592</u>	<u>1,822,762</u>
5 Contributions in Aid of Construction:			
6 Contributions in Aid of Construction, net	3,661,963	3,359,089	3,359,089
7 Accumulated Amortization of CIAC	-	-	-
8 Net Contributions-in-aid of Construction	<u>3,661,963</u>	<u>3,359,089</u>	<u>3,359,089</u>
9 Long-term Debt			
10 Bonds	<u>1,085,000</u>	<u>1,215,000</u>	<u>1,345,000</u>
11 Total Long-term Debt	<u>1,085,000</u>	<u>1,215,000</u>	<u>1,345,000</u>
12 Current Liabilities			
13 Accounts Payable	134,905	91,904	88,994
14 Customer Deposits	23,007	21,290	19,349
15 Accrued Taxes Payable	10,875	10,184	9,813
16 Other Current Liabilities	<u>29,192</u>	<u>21,992</u>	<u>20,942</u>
17 Total Current Liabilities	<u>197,979</u>	<u>145,370</u>	<u>139,098</u>
18 Deferred Credits:			
19 Unamortized Premium on Debt	(9,052)	(10,255)	(11,466)
20 Advances for Construction	-	-	-
21 Other Deferred Credits	<u>-</u>	<u>-</u>	<u>-</u>
22 Total Deferred Credits	<u>(9,052)</u>	<u>(10,255)</u>	<u>(11,466)</u>
23 Total Liabilities	<u><u>\$6,681,834</u></u>	<u><u>\$6,657,796</u></u>	<u><u>\$6,654,483</u></u>

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>
1 Operating Revenues			
2 Unmetered Water Sales	\$ -	\$ -	\$ 80
3 Metered Water Sales:			
4 Residential	1,591,805	1,505,374	1,535,806
5 Commercial	188,624	166,350	153,312
6 Industrial	-	-	-
7 Public Authority	54,161	46,485	44,586
8 Multi-Family	78,981	71,674	83,491
9 Sales for Resale	-	-	-
10 Fire Protection			
11 Public	120,754	118,502	116,346
12 Private	-	-	-
13 Late Payment Fees	11,720	10,803	2,941
14 Other Water Revenues	<u>40,262</u>	<u>38,358</u>	<u>19,912</u>
15 Total Operating Revenues	<u><u>2,086,307</u></u>	<u><u>1,957,546</u></u>	<u><u>1,956,474</u></u>
16 Operating Expenses			
17 Salaries and Wages	408,870	391,144	368,343
18 Employee Benefits	147,814	132,667	124,090
19 Purchased Water	1,003,270	808,818	820,025
20 Purchased Power	24,346	20,719	19,619
21 Chemicals	-	-	-
22 Materials and Supplies	155,945	135,648	132,947
23 Contractual Services			
24 Accounting	31,127	500	4,908
25 Engineering	608	1,291	2,542
26 Legal	988	402	1,216
27 Management Fees	108,300	104,679	103,234
28 Testing	11,421	9,981	10,931
29 Other	48,376	33,452	30,493
30 Rents	21,158	21,158	21,158
31 Transportation Expense	29,196	21,062	12,552
32 Insurance			
33 Vehicle	958	2,283	2,417
34 General Liability	5,868	4,470	5,251
35 Workers' Compensation	5,314	-	-
36 Other	-	5,897	5,684
37 Advertising Expense	83	81	-
38 Regulatory Expense	-	-	-
39 Bad Debt Expense	-	-	-
40 Miscellaneous Expense	<u>74,825</u>	<u>88,035</u>	<u>88,188</u>
41 Total O&M Expense	<u><u>\$2,078,467</u></u>	<u><u>\$1,782,287</u></u>	<u><u>\$1,753,598</u></u>

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>
1 Depreciation Expense	\$ 122,258	\$ 119,727	\$ 118,101
2 Amortization Expense	-	-	-
3 Taxes Other than Income	-	-	-
4 Payroll Taxes	-	-	-
5 Utility Receipts Tax	-	-	-
6 PILT	19,000	19,000	19,000
7 Total Operating Expenses	<u>2,219,725</u>	<u>1,921,014</u>	<u>1,890,699</u>
8 Net Operating Income	(133,418)	36,532	65,775
9 Other Income: (Expenses):			
10 Interest Income	8,031	7,596	10,401
11 Gain (Loss) on Sale of Assets	-	-	-
12 Revenues from Jobbing	-	-	-
13 Non-Utility Income	44,697	126,475	141,376
14 Non-Utility Expenses	-	-	-
15 Total Other Income (Expenses)	<u>52,728</u>	<u>134,071</u>	<u>151,777</u>
16 Interest Expense			
17 Interest Expense	28,450	31,050	33,600
18 Amortization of Debt Discount	12,516	12,516	12,515
19 Amortization of Debt Premium	1,207	1,207	1,207
20 Total Other Income (Expense)	<u>42,173</u>	<u>44,773</u>	<u>47,322</u>
21 Net Income	<u>\$ (122,863)</u>	<u>\$ 125,830</u>	<u>\$ 170,230</u>

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Pro Forma Net Operating Income Statement

	Test Year Ended 12/31/2022	Adjustments	Sch Ref	Pro Forma Present Rates	Adjustments	Sch Ref	Pro Forma Proposed Rates
1 Operating Revenues							
2 Metered Water Sales:							
3 Residential	\$ 1,591,805	\$ 20,942	App	\$ 1,612,747	\$ 336,255		\$ 1,949,002
4 Commercial	188,624	(401)	App	188,223	39,244		227,467
5 Industrial	-			-	-		-
6 Public Authority	54,161			54,161	11,292		65,453
7 Multi-Family	78,981	3,896	App	82,877	17,280		100,157
8 Sales for Resale	-			-	-		-
9 Tracker	-	37,398	App	37,398	7,797		45,195
10 URT Normalization	-	(15,408)	App	(15,408)	(3,213)		(18,621)
11 Fire Protection							
12 Public	120,754	1,715	App	122,469	25,535		148,004
13 Private	-			-	-		-
14 Late Payment Fees	11,720			11,720	2,444		14,164
15 Other Water Revenues	40,262	44,697	App	84,959			84,959
16 Total Operating Revenues	<u>\$2,086,307</u>	<u>\$ 92,839</u>		<u>\$2,179,146</u>	<u>\$ 436,634</u>	1	<u>\$2,615,780</u>
17 O&M Expense							
18 Salaries and Wages	\$ 408,870	\$ 87,671	App	\$ 496,541			\$ 496,541
19 Employee Benefits	147,814	29,462	App	177,276			177,276
20 Purchased Water	1,003,270			1,003,270			1,003,270
21 Purchased Power	24,346			24,346			24,346
22 Chemicals	-			-			-
23 Materials and Supplies	155,945	(19,786)	6-2	136,159			136,159
24 Contractual Services							
25 Accounting	31,127	(16,157)	6-2	14,970			14,970
26 Engineering	608			608			608
27 Legal	988			988			988
28 Management Fees	108,300	4,911	App	113,211			113,211
29 Testing	11,421			11,421			11,421
30 Other	48,376	1,655	6-1	50,031			50,031
31 Rents	21,158			21,158			21,158
32 Transportation Expense	29,196			29,196			29,196
33 Insurance							
34 Vehicle	958			958			958
35 General Liability	5,868			5,868			5,868
36 Workers' Compensation	5,314			5,314			5,314
37 Other	-			-			-
38 Advertising Expense	83			83			83
39 Regulatory Expense	-	8,000	6-3	8,000			8,000
40 Bad Debt Expense	-			-	-	1	-
41 Miscellaneous Expense	74,825			74,825			74,825
42 Depreciation Expense	-	-		-			-
43 Amortization Expense	-			-			-
44 Taxes Other than Income							
45 Payroll Taxes	-	8,141	App	8,141			8,141
46 Utility Receipts Tax	-	(15,800)	App	(15,800)	-	1	(15,800)
47 PILT	19,000			19,000			19,000
48 Total Operating Expenses	<u>\$2,097,467</u>	<u>\$ 88,097</u>		<u>\$2,185,564</u>	<u>\$ -</u>		<u>\$2,185,564</u>
49 Net Operating Income	<u>\$ (11,160)</u>	<u>\$ 4,742</u>		<u>\$ (6,418)</u>	<u>\$ 436,634</u>		<u>\$ 430,216</u>

**ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U**

OUC Revenue Adjustments

Not Applicable

**The OUC accepts Applicant's proposed
revenue adjustments.**

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

OUCG Expense Adjustments

(1)

Periodic Maintenance Expense

To accrue funds for periodic system maintenance

Tank Painting/Cleaning	\$	30,964
Less: Test Year Expense		<u>29,309</u>

Adjustment Increase (Decrease) \$ 1,655

(2)

Non-Recurring or Capital Expenditures

To eliminate non-recurring or capital expenditures from test year

Capital Expenditures

Ricoh IM C2500 Copier	\$	(3,375)
Locator & Adapter		(2,870)
Hydrant Replacement - IN#R825682		(4,184)
Hydrant Replacement - IN#1436009		(5,974)
Meter Replacement - IN#1431528		(3,383)

Non-Recurring Expenditures

2021 IURC Annual Report		(4,850)
IURC 30-Day Filing and Rates		(5,657)
IURC 30-Day Filing - Tracker		<u>(5,650)</u>

Adjustment Increase (Decrease) \$ (35,943)

(3)

Rate Case Expense

To adjust test year operating expenses to include costs for this Cause amortized over the life of rates

Rate Case Expense	\$	40,000
Divide: Expected Life of Rates		<u>5</u>
<i>Pro Forma</i> Test Year Rate Case Expense		8,000

Adjustment Increase (Decrease) \$ 8,000

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Extensions and Replacements

To reflect the average amount of extensions and replacements required over a ten year period.

	<u>Per Applicant</u>	<u>Per OUC</u>	<u>OUC More (Less)</u>
Project Descriptions			
Upgrade 2400 ft of 4 in CI to 8 in DIP Ritter St	\$ 383,400	\$ 383,400	\$ -
Upgrade 2400 ft of 4 in CI to 12 in DIP Lakeview	417,500	417,500	-
Replace 2800 ft of 6 in CI to 8 in DIP Starnes to Harman Farm	404,400	404,400	-
Relocate 1500 ft x 8 in CI to 8 in DIP Smith Pike	267,600	267,600	-
Large Pump Replacement	-	10,000	10,000
Small Pump Replacement	-	12,486	12,486
Replace 10 fire hydrants	108,000	108,000	-
Leak detection for 110 miles pipe	38,000	38,000	-
Line extension of 3700 ft x 4 PVC Thomas Rd	61,300	-	(61,300)
Upgrade 6 in CIP to 12 in DIP x 910 ft Matthews Dr (46 to McNeely)	240,900	240,900	-
Meter Replacements (\$72,567/yr)	-	725,670	725,670
Purchase 60 G compact excavator	90,600	71,845	(18,755)
Portable Generator w/ light tower ½ (split)	18,000	18,000	-
Replace 2014 550 service truck (10-12 replacement)	103,000	57,559	(45,442)
Purchase 16 ft tilt deck trailer	18,000	11,050	(6,950)
Purchase skid loader attachment (landscape rake)	13,200	13,083	(118)
Lease F-150 crew cab (60 month @ \$511.00)	30,700	15,350	(15,350)
10 Years of Capitalized Labor for One New Employee (Salary and Benefits, 50% water) (see Exp adj. 17 for detailed breakdown)	453,668	453,668	-
Sub-Total:	<u>2,648,268</u>	<u>3,248,510</u>	<u>600,242</u>
Less: Amount Already Funded	<u>(458,494)</u>	<u>(458,494)</u>	<u>-</u>
Total:	<u>2,189,774</u>	<u>2,790,016</u>	<u>600,242</u>
Divide by Proposed Length of Capital Plan	<u>10</u>	<u>10</u>	<u>10</u>
Net Capital Improvements	218,977	279,002	60,024
Plus: Meter Replacements	72,567	-	(72,567)
Average Annual Extensions and Replacements	<u><u>\$ 291,544</u></u>	<u><u>\$ 279,002</u></u>	<u><u>\$ (12,542)</u></u>

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Payment in Lieu of Property Taxes

Not Applicable

Applicant is not requesting an adjustment to PILT.

**ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U**

Working Capital

Not Applicable

**Applicant did not request working capital nor
does it require additional working capital funds.**

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Debt Service

To reflect the average amount of debt service required over a five year period.

	2024	2025	2026	2027	2028	
	Year 1	Year 2	Year 3	Year 4	Year 5	Total
1 Description of Debt						
2 2015 Revenue Bonds	\$158,250	\$160,500	\$157,569	\$159,331	\$160,575	\$ 796,225
3						
4						
5						
6						
7						
8	<u>\$158,250</u>	<u>\$160,500</u>	<u>\$157,569</u>	<u>\$159,331</u>	<u>\$160,575</u>	<u>\$ 796,225</u>
9 Divide by 5 years						<u>5</u>
10 Average Annual Debt Service						<u>\$ 159,245</u>

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Debt Service Reserve

Not Applicable

**Applicant is not requesting debt
service reserve nor has a need for
reserve funds.**

**ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U**

Current and Proposed Rates and Charges

	Monthly Gallonage	Current Rates	Tracker	Adjusted Current Rates	Per Applicant		Per OUCC		OUCC More (Less)
					Proposed Rates	Percent Increase	Proposed Rates	Percent Increase	
<u>Volumetric Rates</u>									
First 3,000 gallons		\$5.39	\$0.85	\$6.24	\$8.33	33.49%	\$ 7.54	20.85%	\$ (0.79)
Next 5,000 gallons		\$4.87	\$0.85	\$5.72	\$7.63	33.39%	\$ 6.91	20.85%	\$ (0.72)
Next 12,000 gallons		\$4.23	\$0.85	\$5.08	\$6.78	33.46%	\$ 6.14	20.85%	\$ (0.64)
Next 30,000 gallons		\$4.00	\$0.85	\$4.85	\$6.47	33.40%	\$ 5.86	20.85%	\$ (0.61)
Next 50,000 gallons		\$3.81	\$0.85	\$4.66	\$6.22	33.48%	\$ 5.63	20.85%	\$ (0.59)
Next 100,000 gallons		\$3.68	\$0.85	\$4.53	\$6.04	33.33%	\$ 5.47	20.85%	\$ (0.57)
Next 200,000 gallons		\$3.58	\$0.85	\$4.43	\$5.91	33.41%	\$ 5.35	20.85%	\$ (0.56)
<u>Minimum Rate Per Month</u>									
5/8" meter	3,000	\$18.72		\$18.72	\$24.99	33.49%	\$ 22.62	20.85%	\$ (2.37)
3/4" meter	3,336	\$20.65		\$20.65	\$27.55	33.46%	\$ 24.95	20.85%	\$ (2.60)
1" meter	3,611	\$22.22		\$22.22	\$29.65	33.45%	\$ 26.85	20.85%	\$ (2.80)
1 1/4" meter	5,826	\$34.88		\$34.88	\$46.55	33.46%	\$ 42.16	20.85%	\$ (4.40)
1 1/2" meter	6,934	\$41.22		\$41.22	\$55.01	33.43%	\$ 49.82	20.85%	\$ (5.19)
2" meter	11,405	\$64.61		\$64.61	\$86.23	33.45%	\$ 78.09	20.85%	\$ (8.14)
3" meter	19,730	\$106.91		\$106.91	\$142.67	33.45%	\$ 129.20	20.85%	\$ (13.47)
4" meter	49,765	\$252.64		\$252.64	\$337.08	33.42%	\$ 305.32	20.85%	\$ (31.76)
6" meter	99,540	\$484.64		\$484.64	\$646.74	33.45%	\$ 585.69	20.85%	\$ (61.05)
8" meter	159,240	\$755.13		\$755.13	\$1,007.41	33.41%	\$ 912.58	20.85%	\$ (94.83)
<u>Fire Lines/Sprinklers Per Month or Year</u>									
1" meter		\$5.91		\$5.91	\$7.88	33.42%	\$ 7.14	20.85%	\$ (0.74)
1 1/4" meter		\$9.23		\$9.23	\$12.31	33.42%	\$ 11.15	20.85%	\$ (1.16)
1 1/2" meter		\$13.27		\$13.27	\$17.70	33.42%	\$ 16.04	20.85%	\$ (1.67)
2" meter		\$23.62		\$23.62	\$31.51	33.42%	\$ 28.54	20.85%	\$ (2.97)
3" meter		\$53.07		\$53.07	\$70.80	33.42%	\$ 64.14	20.85%	\$ (6.67)
4" meter		\$94.46		\$94.46	\$126.03	33.42%	\$ 114.15	20.85%	\$ (11.87)
6" meter		\$212.56		\$212.56	\$283.59	33.42%	\$ 256.88	20.85%	\$ (26.71)
8" meter		\$377.90		\$377.90	\$504.18	33.42%	\$ 456.69	20.85%	\$ (47.49)
10" meter		\$679.61		\$679.61	\$906.72	33.42%	\$ 821.31	20.85%	\$ (85.41)
12" meter		\$1,097.75		\$1,097.75	\$1,464.59	33.42%	\$ 1,326.63	20.85%	\$ (137.95)
<u>Hydrant Charge Per Month or Year</u>									
Private Hydrants		\$212.56		\$212.56	\$283.59	33.42%	\$ 256.88	20.85%	\$ (26.71)
<u>Fire Protection Surcharge</u>									
5/8" meter		\$1.76		\$1.76	\$2.35	33.42%	\$ 2.13	20.85%	\$ (0.22)
3/4" meter		\$1.94		\$1.94	\$2.59	33.42%	\$ 2.34	20.85%	\$ (0.24)
1" meter		\$2.46		\$2.46	\$3.28	33.42%	\$ 2.97	20.85%	\$ (0.31)
1 1/4" meter		\$3.16		\$3.16	\$4.22	33.42%	\$ 3.82	20.85%	\$ (0.40)
1 1/2" meter		\$5.11		\$5.11	\$6.82	33.42%	\$ 6.18	20.85%	\$ (0.64)
2" meter		\$19.40		\$19.40	\$25.88	33.42%	\$ 23.44	20.85%	\$ (2.44)
3" meter		\$24.65		\$24.65	\$32.89	33.42%	\$ 29.79	20.85%	\$ (3.10)
4" meter		\$36.98		\$36.98	\$49.34	33.42%	\$ 44.69	20.85%	\$ (4.65)
6" meter		\$51.16		\$51.16	\$68.26	33.42%	\$ 61.83	20.85%	\$ (6.43)

ELLETTSVILLE MUNICIPAL WATER UTILITY
CAUSE NUMBER 45900-U

Revenue Requirement Comparison

	<u>Cause No. 44670</u>	<u>Cause No. 45900</u>	<u>CN 45900-U More (Less)</u>
Operating Expenses	\$ 1,386,033	\$ 2,186,479	\$ 800,446
Taxes other than Income	24,547	11,341	(13,206)
Extensions and Replacements	163,376	291,544	128,168
Payment in Lieu of Taxes	16,100	19,000	2,900
Debt Service	170,959	158,805	(12,154)
Debt Service Payback	-	227,247	227,247
Debt Service Reserve	21,581	-	(21,581)
	<hr/>	<hr/>	<hr/>
Total Revenue Requirements	1,782,596	2,894,416	1,111,820
Less Revenue Requirement Offsets:			
Interest Income		(8,031)	(8,031)
Other Income		-	-
	<hr/>	<hr/>	<hr/>
Net Revenue Requirement	<u>\$ 1,782,596</u>	<u>\$ 2,886,385</u>	<u>\$ 1,103,789</u>
Revenues at current rates subject to increase		(2,082,467)	
Other revenues not subject to increase		<u>(96,679)</u>	
Total Revenues		2,179,146	
Less: Revenue Requirement in Last Rate Case		<u>(1,782,596)</u>	
Revenue Over (Under)		<u>\$ 396,550</u>	
Net Revenue Requirement Increase			\$ 1,103,789
Revenue Increase Requested			<u>695,898</u>
			<u>\$ 407,891</u>



INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice # R825682
Invoice Date 10/28/22
Account # 081724
Sales Rep TOM GRABOWSKI
Phone # 812-331-0356
Branch #433 Bloomington, IN
Total Amount Due \$4,183.70

Remit To:
CORE & MAIN LP
PO BOX 28330
ST LOUIS, MO 63146

Shipped To:
CUSTOMER PICK-UP

ELLETTSVILLE UTILITIES 000/0000
PO BOX 8 0000
ELLETTSVILLE IN 47429-0008

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
10/24/22	10/28/22	STOCK	STOCK			WILL CALL	R825682

Product Code	Description	Quantity		B/O	Price	UM	Extended Price
		Ordered	Shipped				
72226069007000	226-069007-000 6X7-1/2 REP CLP 6.84-7.24 OD	4	4		171.01000	EA	.00
72F1724125	F1-724-12.5 6X12-1/2 REP CLP 6.84-7.24 OD	1	1		185.42000	EA	185.42
2506SAC01	6 SWXSW ANCH CPLG 1'	1	1		232.05000	EA	232.05
21IAMMJR06LG	6 MJ REG ACC SET L/GLAND (I)	2	2		29.71000	EA	59.42
605546M3K81LA	K81 5-1/4VO HYD 4'6" BURY 3WAY 6" MJ NST O/L L/ACC AWWA/ULFM	1	1		3504.55000	EA	3,504.55
610545STORZ	5 STORZ X 4-1/2 FNST ADAPTER WITH 1-1/2" PENT NUT MUELLER 287944-40560	1	1		202.26000	EA	202.26

1082

PARTS TO REPAIR HYDRANT - POPLAR DR.
6101-600-620.00

Freight Delivery Handling Restock Misc

Subtotal: 4,183.70
Other: .00
Tax: .00

Terms: NET 30
Ordered By: JERRY

Invoice Total: \$4,183.70

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions, please visit: <http://tandc.coreandmain.com/>

PACKING LIST



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY

6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217

US

Pick Ticket Number	
1460794	
Date	Page
7/15/2022 11:19:31	1 of 2
ORDER NUMBER	
1436009	

Bill To:

ELLETTSVILLE UTILITIES
PO BOX 8
ELLETTSVILLE, IN 47429
US
812-876-2297

Ship To:

ELLETTSVILLE UTILITIES
6150 N MATTHEWS DRIVE
ELLETTSVILLE, IN 47429
US

Ordered By: MIKE FARMER

Customer ID: 101247

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS			

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
7/15/2022 10:52:05	1460794	BRIAN WALKER	AMPELHAM

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Customer Note: DELIVERY ADDRESS:
6150 N. MATTHEWS DR.
ELLETTSVILLE, IN 47429

Carrier: OUR TRUCK

Tracking #:

1.00	1.00	0.00	EA		462-0905X6	EA	770.8300	770.83
				1.0	8 X 6 JCM SS TAPPING SLEEVE 898-937 *READ/FOLLOW ALL INSTALLATION INSTRUCTIONS CAREFULLY. TORQUE SPECS VARY DEPENDING ON CARRIER PIPE. UTILITY SUPPLY COMPANY AND ITS MFGRS ACCEPT NO RESPONSIBILITY FOR INSTALLTION. IMPROPER INSTALLATION WILL LEAD TO SLEEVE AND/OR CARRIER PIPE FAILURE.*	1.0000		
1.00	0.00	1.00	EA	B	462-1320X6	EA	957.8200	0.00
				1.0	12 X 6 JCM SS TAPPING SLEEVE 1310-1350 *READ/FOLLOW ALL INSTALLATION INSTRUCTIONS CAREFULLY. TORQUE SPECS VARY DEPENDING ON CARRIER PIPE. UTILITY SUPPLY COMPANY AND ITS MFGRS ACCEPT NO RESPONSIBILITY FOR INSTALLTION. IMPROPER INSTALLATION WILL LEAD TO SLEEVE AND/OR CARRIER PIPE FAILURE.*	1.0000		
2.00	2.00	0.00	EA		6MJXFGV	EA	831.4800	1,662.96
				1.0	6 MECH JT X FLANGE GATE VALVE L/ ACC	1.0000		

1st + ASSOC Job

Reeves Rd At school

WATER

1- AT 1ST + ASSOC

1- AT Reeves Rd School

PACKING LIST



UTILITY SUPPLY COMPANY
Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

Pick Ticket Number	
1460794	
Date	Page
7/15/2022 11:19:31	2 of 2
ORDER NUMBER	
1436009	

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				
1-School + Res	2.00	2.00	0.00	EA	6FP	EA	16.1400	32.28
1-1st + Assoc				1.0	6 X 1/8 FULL FACE FLANGE ACC PACK	1.0000		
1-Reeves + SC	2.00	2.00	0.00	EA	564SCI	EA	133.2000	266.40
1-15 + ASSOC				1.0	5-1/4 #564-S CI VALVE BOX W/LID 39 TO 48	1.0000		
2-1st + ASSOC	4.00	4.00	0.00	EA	6ML	EA	39.5900	158.36
2-At Reeves + school				1.0	6 LUG STYLE RETAINER FOR DUCTILE	1.0000		
	4.00	4.00	0.00	EA	6MJBOLTKIT	EA	25.1400	100.56
2-At 1st + Assoc				1.0	6 MJ BOLT & GASKET KIT (NO GLAND)	1.0000		
2-At Reeves + School					IMPORT			
	2.00	2.00	0.00	EA	A42341/26R	EA	2,987.0900	5,974.18
1-At 1st + Assoc				1.0	423-501704 4-1/2 FT BURY 6 MJ SHOE L/ACC	1.0000		
1-At Reeves + school					5-1/4 MVO MUELLER FIRE HYDRANT			
	2.00	0.00	2.00	EA	3-WAY RED,			
1-At 1st AND ASSOC				1.0	STORZA 4-1/2 FNST X 5" STORZ WITH CAP	EA	280.0000	0.00
Total Pieces:		17	Total Lines:		9	Total Weight:		0
							SUB-TOTAL:	8,965.57
							TAX:	0.00
							AMOUNT DUE:	8,965.57



INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

INVOICE	
1404625	
Invoice Date	Page
6/14/2022 13:24:18	1 of 1
ORDER NUMBER	
1431528	

Bill To:

ELLETTSVILLE UTILITIES
PO BOX 8
ELLETTSVILLE, IN 47429
US

Ship To:

ELLETTSVILLE UTILITIES
6150 N MATTHEWS DRIVE
ELLETTSVILLE, IN 47429
US

Attn: AMBER WRIGHT

Ordered By: MIKE FARMER

Customer ID: 101247

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	7/14/2022	7/14/2022	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
6/8/2022 09:55:22	1455667	BRIAN WALKER	AMPELHAM

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

1.00	1.00	0.00	EA		105B2423-2N	EA	2,309.8500	2,309.85
				1.0	2 MUELLER YOKE W/ BYPASS W/CHECK RISE	12 1.0000		
✓ 1.00	1.00	0.00	EA		ED2J11RWG3SG89	EA	1,072.8600	1,072.86
				1.0	METER 2 T10 E R900i PIT GAL 6 FT ANT	1.0000		

Total Lines: 2

SUB-TOTAL: 3,382.71

TAX: 0.00

AMOUNT DUE: 3,382.71

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

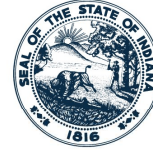
*o/m / wtr / ~~SR~~
to be billed
o/m*

1021

MATERIALS

6101-600-620.00

ORIGINAL



The State Agency Representing
Hoosier Utility Ratepayers

August 15, 2023

VIA ELECTRONIC MAIL

Amber Wright
**ELLETTSVILLE MUNICIPAL
WATER UTILITY**
1150 W. Guy McCown Drive,
Ellettsville, IN 47429
Email: amberwright@ellettsville.in.us

Re: IURC Cause No. 45900-U
Ellettsville Municipal Water Utility
OUCC Data Request Set No. 1

Dear Counsel:

Pursuant to the Commission's rules, responses to the attached questions are due within ten days. Please provide Ellettsville's responses by e-mail to dlevay@oucc.in.gov, mkappus@oucc.in.gov and infomgt@oucc.in.gov.

If you have any questions, please contact me. Thank you.

Sincerely,

Daniel M. Le Vay
Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
DATA REQUEST
CAUSE NO. 45900-U

OUCC Data Request Set No. 1

Date: August 15, 2023

In connection with our work in the above-referenced Cause, we are submitting the following request(s) for information or documentation. Please identify the person(s) providing each segment of information or each document. Also, please indicate the witness or witnesses to be called in your Case-in-Chief and Rebuttal who can answer questions regarding the substance of or origination of information supplied by the utility in each instance of the responses to this request. Thank you for your prompt assistance in this matter.

I. Definitions and Instructions.

A. “Documents” means and includes any and all materials within the scope of Ind. Trial Rule 34(A)(1) and shall be construed broadly to encompass, without limitation, all handwritten, typed, printed or otherwise visually or orally reproduced materials, whether copies or originals and irrespective of whether they are privileged, and includes drafts and translations of any document, microfilm of documents that may have been destroyed, computer tapes, data sheets, punch cards, discs, diskettes, data contained in any computer, information that can be retrieved from any computer, and any information produced or reproduced mechanically, magnetically, electrically, electronically, photographically, chemically or by any other means. Any original or copy of a document containing thereon or having attached thereto any alterations, notes, comments, or other material not included in the first document shall be deemed a separate document.

B. “Identify” means:

- i. As to an individual, state the individual's name, business address, present occupation, present organizational title, and, where relevant, past occupation and organizational title;

- ii. As to an entity other than an individual, state its full name, the address of its principal place of business, and its state of incorporation or organization;
- iii. As to a document, state its author or maker, date, general subject matter, addressees, and recipients, if any;
- iv. As to a meeting or oral communication, state the date and place of such meeting or oral communication, the purpose and subjects of such meeting or oral communication, every person participating in or present at such meeting or oral communication, and every document referring or relating to such meeting or oral communication;
- v. As to a fact, state the subject and substance of the fact, each meeting, communication or other event, which constitutes the fact, and each document referring or relating to the fact.

C. For each data request, please identify all persons who provided responsive information or materials. Also, please indicate the witness or witnesses to be called in your case-in-chief and rebuttal who can answer questions regarding the substance of or origination of information supplied by Petitioner in each of the responses to this request.

D. With respect to any document or thing being withheld from production on the basis of privilege, please provide the author, addressee and all recipients of copies of the documents, all other persons to whom the document was shown or discussed, the subject matter of the document and the basis of the claim of privilege.

E. This set of data requests requires supplemental or amended responses to the extent required by Ind. Trial Rule 26(E). In addition, these requests shall be deemed to be continuing requests for supplemental responses pursuant to Ind. Trial Rule 26(E)(3).

F. Unless context indicates otherwise, reference to “Indiana American” or “Petitioner” includes any affiliated companies or parents.

II. Data Request.

Q-1-1: Please explain how the salary increases shown in the 2023 Salary Breakdown II.xlsx (e.g., \$10,000 increases from 2022 to 2023) were determined. Please provide any authorizing resolution or ordinance.

A-1-1: See Attachment “2023 Salary Ordinance”. The \$10,000 raises were proposed by management and approved by the Town Council through the salary ordinance.

Q-1-2: Please provide job titles and a brief description of duties for each employee or unfilled position listed in the excel spreadsheet “2023 Salary Breakdown II”.

A-1-2: See attached “2023 Salary Breakdown (Updated)”. Management plans to supplement this file with job descriptions and provide once completed.

Q-1-3: Have any booster pumps been replaced since the last rate case? If so, please identify each pump replaced since 2015, state the date the pump was replaced, and state the cost of the replacement pump.

A-1-3: Three pumps have been replaced since the last rate case by BBC Pump and Equipment. See Attachments “BBC Pump Invoice – 03-2015”, “BBC Pump Invoice -05-2015” and “BBC Pump Invoice -08-2021”

Q-1-4: Please identify all vehicles and equipment currently used by the water department. Please indicate what equipment used by the water department is also used by other town departments. For equipment also used by other departments, please estimate the percentage of time each vehicle and piece of equipment is used by each department.

A-1-4: See attachment “Vehicle & Equipment Listing”

Q-1-5: Please explain how the existing Utility Service Buildings at 6150 N. Matthews Drive will be used after the proposed maintenance facility is constructed. If the buildings are to be demolished, please indicate if demolition and site restoration costs are included in the project cost estimate for the new maintenance facility project.

A-1-5: The existing Utility Service Building will be demolished. The demolition is planned to be done in-house to save on costs, so there are no costs included in the new maintenance facility for that purpose.

Q-1-6: Please explain what each of the multiple structures at 6150 N. Matthews Drive is currently used for. Indicate what city departments uses each structure and how.

- A-1-6: The main structure is the maintenance facility, and it is used for water and sewer utilities only. There is one lean-to that houses vehicles and equipment that are only used by water and sewer. There is an additional lean-to that used for salt and sand that is used by Motor Vehicle Highway (MVH). The other structure is an enclosed barn type structure that was built by the Monroe County Fall Festival, and it only houses their equipment.
- Q-1-7:** Please explain if the recycling center at 6200 N. Matthews Drive will continue operations at that location or whether it will also be relocated to the new maintenance facility.
- A-1-7: The recycling center at 6200 N. Matthews Drive will continue to operate from that location. They will not be moving.
- Q-1-8:** Please explain or reconcile the different water loss volumes indicated by Ellettsville's 2020 and 2022 Water Audit summaries submitted to IFA and Ellettsville's annual reports to the commission for 2020 and 2022.
- A-1-8: The water purchased from Bloomington Water, and the water sold in both the water loss audit summaries submitted to the IFA and the annual reports are consistent. The immaterial difference between the two reports appear to be driven by the IFA water loss model's assumption used for the inputs unbilled unmetered, unauthorized consumption, customer metering inaccuracies and systematic data handling errors.
- Q-1-9:** Please provide the work orders for any water main or other repairs made as a result of the most recent water audit.
- A-1-9: See attachment "Work Orders Related to Leak Detection Program"
- Q-1-10:** Please explain Ellettsville's current practice with respect to recovering the cost of main extensions from applicants for water service when such main extensions are necessary for extension of service.
- A-1-10: Management is not aware of any recent main extensions performed by the water utility. In addition, management would like to remove the proposed Thomas Road line extension project from the proposed capital improvement plan filed in this cause. Since the original filing, an adjacent water utility has proposed to service this area.

Year:	Make:	Serial Number:	Division:
2000	Case Trencher 660	YX9XLD239AAC	w/s
1995	150 Grimmer Schmidt Air Compressor	150-14150	w/s
2001	John Deere 200 LC Excavator	FF0200X501956	w/s
1998	Hydro Stop Tap Machine w/Cutters		water
1997	Rammer Hydraulic Ram	25ADA0243	w/s
1998	John Deere 244 Front End Loader	T6244HX000093	w/s
1999	John Deere 410 E Loader & Backhoe	T0410EX881836	w/s
2002	John Deere Single Speed Skid Steer	KV0260A60489	w/s
2006	Continental Cargo Trailer & Sewer Camera	5NHUCC22X6N047909	sewer
2013	RS Technical Push Camera & Video Inspection System	010-01575-11	sewer
	Indeco Hole Packer	220045	water
1998	Cronkrite Trailer & Shoring Equipment	473B11616W1110970	w/s
	Kubota Tractor	65366	w/s
1997	John Deere Gator	W004X2X025289	sewer
2016	John Deere 410L Backhoe	1T0410LXEGF299500	w/s
2016	Bobcat T650 A71/SJC w/80" Combo BKT & Pallet Forks	ALJG16104	w/s
2021	Bobcat E35 Mini Excavator	B3Y218987	w/s
2021	Bobcat 30" Flail Mower	B1S00819	w/s
	Ferris Zero Turn Mower 15X3300 72"	4000887710	sewer
	CAT Dozer D4K2XL	CAT0D4K20KMM00150	w/s/mvh
	Ferris Zero Trun Mower 15X3300 72"	401171479	w/s

Year:	Description:	VIN #:	Division:
1982	Homemade Trailer	19WLB162XCG006348	w/s
1998	Chevrolet Tandem Dump Truck	1GBS7H4C3XJ101159	w/s
2003	Monroe 18' Flatbed Trailer	1M9UE18223B085010	w/s
2011	PJ 12' Trailer - Series U8121	4P5U81210B2157109	w/s
2012	Chevy Silverado (Utilities)	1GB0KVC5CZ302386	w/s
2014	International 7400 Dump Truck	1HTWGGAZR3EH798485	w/s
2015	F550 White Utility Truck	1FDUF5HYFEC57918	w/s
2017	Load Max PH Trailer	4ZEPH2528H1131224	w/s
2019	Chevrolet Silverado 1500 Double Cab	1GCRYEED9KZ219417	w/s
2019	Ford F-550 Super Duty Truck w/Bed, Plow & Spreader	1FDUF5HT3KDA06491	w/s
2019	Ford F-250 SD Super Cab XL 8' Reading Service Body & Lift Gate	1FD7X2B6XKED88122	w/s
2015	Kenworth Vactor	1NKBHJ8X1FJ432459	w/s
2022	Jeep Wrangler Unlimited Sport	1C4HJXKN7NW230463	w/s
2022	Dodge Ram 1500 Classis SSV Crew Cab 4X4	1C6RR7XTXNS219640	w/s



The State Agency Representing
Hoosier Utility Ratepayers

September 5, 2023

VIA ELECTRONIC MAIL

Amber Wright
**ELLETTSVILLE MUNICIPAL
WATER UTILITY**
1150 W. Guy McCown Drive,
Ellettsville, IN 47429
Email: amberwright@ellettsville.in.us

Re: IURC Cause No. 45900-U
Ellettsville Municipal Water Utility
OUCC Data Request Set No. 2

Dear Counsel:

Please provide timely responses to the requests attached by e-mail to
dlevay@oucc.in.gov and infomgt@oucc.in.gov.

If you have any questions, please contact me. Thank you.

Sincerely,

Daniel M. Le Vay
Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
DATA REQUEST
CAUSE NO. 45900-U

OUCC Data Request Set No. 2

Date: September 5, 2023

In connection with our work in the above-referenced Cause, we are submitting the following request(s) for information or documentation. Please identify the person(s) providing each segment of information or each document. Also, please indicate the witness or witnesses to be called in your Case-in-Chief and Rebuttal who can answer questions regarding the substance of or origination of information supplied by the utility in each instance of the responses to this request. Thank you for your prompt assistance in this matter.

I. Definitions and Instructions.

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B. “Identify” means:

- i. As to an individual, state the individual's name, business address, present occupation, present organizational title, and, where relevant, past occupation and organizational title;

- ii. As to an entity other than an individual, state its full name, the address of its principal place of business, and its state of incorporation or organization;
- iii. As to a document, state its author or maker, date, general subject matter, addressees, and recipients, if any;
- iv. As to a meeting or oral communication, state the date and place of such meeting or oral communication, the purpose and subjects of such meeting or oral communication, every person participating in or present at such meeting or oral communication, and every document referring or relating to such meeting or oral communication;
- v. As to a fact, state the subject and substance of the fact, each meeting, communication or other event, which constitutes the fact, and each document referring or relating to the fact.

C. For each data request, please identify all persons who provided responsive information or materials. Also, please indicate the witness or witnesses to be called in your case-in-chief and rebuttal who can answer questions regarding the substance of or origination of information supplied by Petitioner in each of the responses to this request.

D. With respect to any document or thing being withheld from production on the basis of privilege, please provide the author, addressee and all recipients of copies of the documents, all other persons to whom the document was shown or discussed, the subject matter of the document and the basis of the claim of privilege.

E. This set of data requests requires supplemental or amended responses to the extent required by Ind. Trial Rule 26(E). In addition, these requests shall be deemed to be continuing requests for supplemental responses pursuant to Ind. Trial Rule 26(E)(3).

F. Unless context indicates otherwise, reference to “Indiana American” or “Petitioner” includes any affiliated companies or parents.

II. Data Request.

Q-2-1: Please explain why the cost for each of the following is not being split with the sewer department and provide supporting documentation for the cost provided on Schedule 7 E&R of your application:

- a. 60 G compact excavator
- b. Replace 2014 550 service truck (10-12 replacement)
- c. 16 ft tilt deck trailer
- d. skid loader attachment (landscape rake)
- e. Lease F-150 crew cab (60 month @ \$511.00)

A-2-1: See responses to parts a. through e. below:

- a. 60 G compact excavator – Total cost of the updated quote is \$143,690.00. The water portion of the cost would be 50% or \$71,845. See attached “Quote for Compact Excavator”
- b. Replace 2014 550 service truck (10-12 replacement)- Total cost of the quote for the 550 service truck is \$115,117. The water portions cost of the truck would be 50% or \$57,558.50. See attached “Quote for F-550 Service Truck”.
- c. 16 ft tilt deck trailer – Total cost \$22,100.00. The water portion of the cost would be 50% or \$11,050.00. See attached “Quote for Tilt Deck Trailer”
- d. Skid loader attachment (landscape rake) - Total cost \$26,165.00. The water portion of the cost would be 50% or \$13,082.50. See attached “Quote for Generator with Light Tower AND Landscape Rake”
Skid loader attachment (landscape rake) –
- e. Lease F-150 crew cab (60 month @ \$511.00) – Quote to be provided by the Town.

Q-2-2: Please confirm that \$1,800 is ½ the cost of the Portable Generator w/ light tower and provide supporting documentation for the cost provided on Schedule 7 E&R of your application.

A-2-2: The total cost of the portable generator with light tower is \$35,376.00 (see attached “Quote for Generator with Light Tower AND Landscape Rake”). The cost of this is being split with the sewer 50/50, \$17,688 is the water portions of the total cost.