

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF THE CITY OF COLUMBUS, )  
INDIANA, FOR (1) AUTHORITY TO ISSUE )  
BONDS, NOTES, OR OTHER )  
OBLIGATIONS, (2) AUTHORITY TO )  
INCREASE ITS RATES AND CHARGES ) CAUSE NO. 45427  
FOR WATER SERVICE, (3) APPROVAL )  
OF NEW SCHEDULES OF WATER RATES )  
AND CHARGES, AND (4) AUTHORITY TO )  
ESTABLISH AND IMPLEMENT SYSTEM )  
DEVELOPMENT CHARGES. )

PUBLIC'S EXHIBIT NO. 1

TESTIMONY  
OF  
THOMAS W. MALAN  
ON BEHALF OF  
THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

December 11, 2020

Respectfully Submitted,



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**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing *Public's Exhibit No. 1, Testimony of Thomas W. Malan on behalf of the Indiana Office of Utility Consumer Counselor's* has been served upon the following counsel of record in the captioned proceeding by electronic service on December 11, 2020.

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**TESTIMONY OF OUCC WITNESS THOMAS W. MALAN**  
**CAUSE NO. 45427**  
**CITY OF COLUMBUS**

**I. INTRODUCTION**

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

2 A: My name is Thomas W. Malan, and my business address is 115 W. Washington  
3 St., Suite 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  
6 a Utility Analyst with the Water-Wastewater Division. My qualifications and  
7 experience are set forth in Appendix A.

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

9 A: The City of Columbus ("Columbus" or "Petitioner") has requested a 79.46%  
10 increase to its existing rates to be implemented in three phases commencing with  
11 the issuance of an order in this Cause. I present the OUCC's recommended overall  
12 rate increase of 74.02% to be implemented in three phases with a 43.66% Phase 1  
13 rate increase, a 12.99% Phase 2 increase, and a 7.21% Phase 3 increase. My  
14 testimony and schedules present the OUCC's recommended operating expense  
15 adjustments to purchased power, contractual services, and miscellaneous expense.  
16 I discuss the OUCC's recommended revenue requirement offsets. Finally, I note  
17 the OUCC's acceptance of the \$990 system development charge Petitioner  
18 proposed.

1 **Q: Describe the review and analysis you performed.**

2 A: I reviewed the petition filed August 28, 2020 and the testimony, schedules, and  
3 workpapers filed by Petitioner's rate consultant, Douglas L Baldessari. I reviewed  
4 Petitioner's 2016, 2017, 2018, and 2019 IURC annual reports. I prepared discovery  
5 questions and reviewed Petitioner's responses. I participated in a video conference  
6 call on November 6, 2020 with Mr. Baldessari, Scott Dompke, and other utility  
7 employees to discuss various OUCC accounting questions and issues.<sup>1</sup>

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

9 A: Yes. I sponsor the following schedules:

- 10 Schedule 1 – Comparison of Overall Revenue Requirement (page 1)
- 11 Comparison of Phased-in Revenue Requirement (page 2)
- 12 Comparison of Income Statement Adjustments (page 3)
- 13 Revenue Requirement Offsets (page 4)
  
- 14 Schedule 2 – Comparative Balance Sheet as of December 31, 2017, 2018 and 2019
  
- 15 Schedule 3 – Comparative Income Statement for the Twelve Months Ended
- 16 December 31, 2017, 2018, and 2019
  
- 17 Schedule 4 – *Pro Forma* Net Operating Income Statement
  
- 18 Schedule 5 – OUCC Expense Adjustments
  
- 19 Schedule 6 – Depreciation Revenue Requirement

20 **Q: Please identify the attachments to your testimony.**

21 A: My attachments are as follows:

- 22 Attachment TWM-1 – Strand Wastewater Engineering Invoice
  
- 23 Attachment TWM-2 – Mr. Baldessari's email and attachment dated 11/25/2020
- 24 regarding test year temporary labor charges

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<sup>1</sup> Due to the COVID-19 pandemic, the OUCC did not conduct an on-site accounting review.

1 Attachment TWM-3 – Mr. Baldessari's email and attachment dated 12/09/2020  
2 regarding miscellaneous income and 2018 bank  
3 reconciliation adjustment

## II. OVERALL REVENUE REQUIREMENT

### A. Overview of Petitioner's Case

4 **Q: What revenue increase does Columbus request?**

5 A: Columbus requests an overall 79.46% increase to generate \$3,533,277 of additional  
6 operating revenue per year. Columbus proposes this increase be implemented in  
7 three phases - with a Phase 1 increase of 43.66%, a Phase 2 increase of 16.78%,  
8 and a Phase 3 increase of 6.97%. Columbus bases its requested rate increase on a  
9 historical test year ending December 31, 2019, adjusted for changes that are fixed,  
10 known, and measurable and occurring within 12 months of the end of the test year.  
11 Columbus proposes its rate increase be implemented according to its class cost of  
12 service study.

13 **Q: Why does Petitioner propose phasing-in its requested revenue increase?**

14 A: According to Petitioner's accounting witness Mr. Baldessari. Petitioner proposes  
15 phasing-in its rate increase to reduce the immediate effect of its rate increase on its  
16 customers. (See Baldessari Testimony, page 7.)

17 **Q: Please explain the timing for each phase of Petitioner's requested rate**  
18 **increase.**

19 A: Petitioner's Phase 1 rate increase, which will be implemented upon the issuance of  
20 an order in this Cause, is primarily driven by Petitioner's proposed \$22.2 million  
21 debt issuances. To reduce the immediate effect of this rate increase on its customers,  
22 Petitioner proposes to recover only \$750,000 of its \$1,138,880 *pro forma*  
23 depreciation expense in Phase 1. The Phase 1 debt service revenue requirement is

1 interest only. Petitioner's Phase 2 rate increase will be implemented when debt  
2 service includes principal payments. Petitioner estimates it will begin making  
3 principal payments on or about January 1, 2023. The drivers for the Phase 2  
4 increase are recovery of the full \$1,138,880 of *pro forma* depreciation expense and  
5 full debt service payments. Petitioner's Phase 3 rate increase will be implemented  
6 one year after the Phase 2 increase is implemented, which Petitioner estimates will  
7 occur on or about January 1, 2024. The driver for the Phase 3 increase is an increase  
8 in *pro forma* depreciation expense to include depreciation on subsequently  
9 completed capital projects.

10 **Q: What borrowing authority does Columbus request in this Cause?**

11 A: Columbus requests authority to issue \$22.2 million of long-term debt to fund its  
12 capital improvement program. Columbus proposes to issue this debt through the  
13 State Revolving Fund ("SRF") in two simultaneous tranches. One tranche will have  
14 a 20-year term and the other will have a 35-year term. Columbus's debt service  
15 and debt service reserve revenue requirements are based on current interest rates  
16 for such debt issuances plus 100 basis points.

**B. Overview of the OUCC's Case**

17 **Q: What overall revenue increase does the OUCC recommend?**

18 A: The OUCC recommends an overall revenue increase of 74.02% to produce  
19 additional water revenues of \$3,291,402 per year. (See Table 1: Overall Revenue  
20 Requirement Comparison.) The OUCC recommends this increase be implemented  
21 in three phases in the manner proposed by Petitioner.

**Table 1: Overall Revenue Requirement Comparison**

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>More (Less)</u>
Operating Expenses	\$ 4,967,911	\$ 4,708,724	4	\$ (259,187)
Taxes other than Income	-	196,998	4	196,998
Depreciation	1,652,480	1,652,480	6	-
Debt Service	1,358,051	1,276,511	SD	(81,540)
Debt Service Reserve	271,610	255,302	SD	(16,308)
Total Revenue Requirements	8,250,052	8,090,015		(160,037)
Revenue Requirement Offsets	(313,961)	(392,791)	1	(78,830)
Net Revenue Requirements	7,936,091	7,697,224		(238,867)
Less: Revenues at current rates subject to increase	(4,446,760)	(4,446,760)	4	-
Net Revenue Increase Required	3,489,331	3,250,464		(238,867)
Additional Utility Receipts Tax	43,946	40,938		(3,008)
Recommended Increase	<u>\$ 3,533,277</u>	<u>\$ 3,291,402</u>		<u>\$ (241,875)</u>
Recommended % Increase	79.46%	74.02%		-5.44%

1 **Q: What rate increase does the OUCC recommend for each Phase?**

2 A: The OUCC recommends a 43.66% Phase 1 increase to become effective when an  
3 order is issued in this cause.<sup>2</sup> The OUCC recommends a 12.99% Phase 2 increase  
4 to coincide with full principal and interest debt payments, which is estimated to  
5 occur on or about January 1, 2023. Finally, the OUCC recommends a 7.21% Phase  
6 3 increase to become effective one year after Phase 2 has been implemented.

7 **Q: Should Columbus be authorized to implement its proposed debt issuances?**

8 A: Yes. The OUCC's recommended debt service and debt service reserve revenue  
9 requirements are addressed by OUCC witness Shawn Dellinger.

<sup>2</sup> The OUCC recommends a total overall revenue requirement that is lower than what Petitioner proposes. Therefore, to reach the same Phase 1 increase Petitioner proposed, the OUCC included a higher amount of depreciation expense to be included in Phase 1 rates than what Petitioner proposed. (See OUCC Schedule 6.)

### **III. OPERATING REVENUES**

1 **Q: What level of present rate operating revenues does Columbus propose?**

2 A: Columbus proposes present rate *pro forma* operating revenues of \$4,599,577. This  
3 is a decrease of \$4,150 to its test year operating revenues of \$4,603,727.

4 **Q: Does Columbus propose any operating revenue adjustments?**

5 A: Yes. Columbus proposes test year customer growth adjustments for each of its  
6 customer classes as follows: (1) a \$9,011 increase for residential; (2) a \$2,040  
7 decrease for apartment; (3) a \$2,820 decrease for commercial; (4) a \$2,794 increase  
8 for industrial; (5) a \$7,740 decrease for governmental; (6) a \$3,993 increase for  
9 institutional; and (7) a \$7,348 decrease for fire protection.

10 **Q: Do you accept Petitioner's proposed operating revenue adjustments?**

11 A: Yes. Based on my review and analysis, Petitioner's test year customer growth  
12 revenue adjustments are calculated correctly.

### **IV. OPERATING EXPENSES AND TAXES**

13 **Q: What level of operating expenses and taxes does Columbus propose?**

14 A: Columbus proposes *pro forma* operating expenses and taxes of \$4,967,911, which  
15 is an increase of \$1,187,437 over test year expense of \$3,780,474.

16 **Q: What operating expense adjustments does Petitioner propose?**

17 A: Petitioner proposes several operating expense adjustments, including adjustments  
18 for salaries and wages, FICA, pension, health insurance, liability insurance, utility  
19 receipts tax, purchased power, and periodic maintenance.



1 **Q: Do you accept any of Petitioner’s proposed operating expense adjustments?**

2 **A:** Yes. I accept Petitioner’s expense adjustments to salaries and wages, FICA,  
3 pension, health insurance, insurance, and periodic maintenance. I disagree with  
4 Petitioner’s proposed purchased power adjustment, which I discuss below.

5 **Q: Do you recommend any additional operating expense adjustments?**

6 **A:** Yes. I recommend operating expense adjustments to remove non-water utility costs  
7 and temporary labor costs recorded during the test year.

8 **Q: What level of operating expenses do you recommend?**

9 **A:** I recommend *pro forma* operating expense and taxes of \$4,905,722. This is an  
10 increase of \$1,125,248 over test year operating expenses of \$3,780,474. Table 2  
11 compares the operating expense adjustments recommended by the OUCC to those  
12 proposed by Columbus.

**Table 2: Comparison of Proposed Operating Expense Adjustments**

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
O&M Expense			
Salaries & Wages - Employees	\$ 464,756	\$ 464,756	\$ -
Employee Pensions & Benefits	425,773	425,773	-
Purchased Power	77,756	31,831	(45,925)
Contractual Services	-	(4,845)	(4,845)
Insurance - General Liability	2,282	2,282	-
Miscellaneous Expense	-	(11,419)	(11,419)
Repairs & Maintenance	172,269	172,269	-
Taxes Other than Income			
Payroll Taxes	46,685	46,685	-
Utility Receipts Tax	(2,084)	(2,084)	-
Total Operating Expense	<u>\$ 1,187,437</u>	<u>\$ 1,125,248</u>	<u>\$ (62,189)</u>

**A. Purchased Power Expense**

1 **Q: What *pro forma* purchased power expense does Columbus propose?**

2 A: Columbus proposes *pro forma* purchased power expense of \$649,493, which is a  
3 \$77,756 increase over test year purchase power expense of \$571,737. Columbus  
4 proposes an increase to purchased power expense based on the full 13.6% rate  
5 increase requested by Duke Energy in Cause No. 45253 (Baldessari Testimony,  
6 page 16).

7 **Q: Do you accept Petitioner's adjustment to purchased power expense?**

8 A: No. Duke was not authorized its full requested rate increase. Moreover, Petitioner  
9 applied the requested Duke rate increase to total test year purchased power expense  
10 and Duke is not Petitioner's only purchased power provider.

11 **Q: What *pro forma* purchased power expense do you propose?**

12 A: I propose *pro forma* purchased power expense of \$603,568, which is a \$31,831  
13 increase over test year expense of \$571,737. My recommended \$31,831 increase  
14 is based only on Petitioner's test year Duke purchased power expense of \$557,457  
15 multiplied by the authorized 5.71% increase approved in Cause No. 45253  
16 ( $\$557,457 \times 5.71\% = \$31,831$ ). (See also OUCC Schedule 5, Adjustment No. 1.)

**B. Non-Water Expense**

17 **Q: Please explain your adjustment to remove costs not related to the water utility.**

18 A: The test year general ledger included one transaction for \$4,845 not related to the  
19 water utility. This invoice, which I have included as OUCC Attachment TWM-1,  
20 shows engineering services referred to as "2019 On-Call Wastewater Utility

1 Support” (emphasis added). Therefore, \$4,845 should be removed from test year  
2 contractual services operating expenses (OUCC Schedule 5, Adjustment No. 2).

### C. Temporary Labor

3 **Q: Please explain your adjustment to eliminate test year temporary labor costs.**

4 A: Petitioner incurred \$11,419 of temporary labor costs to cover positions temporarily  
5 vacant during the test year – a cashier and a receptionist.<sup>3</sup> Mr. Baldessari provided  
6 a list of transactions for these temporary labor costs in his email and attachment  
7 dated November 25, 2020 (OUCC Attachment TWM-2). The cost of both the  
8 cashier and receptionist positions were already included in Petitioner’s *pro forma*  
9 salary and wage expense. As stated previously the OUCC has accepted Petitioner’s  
10 adjustment to salaries and wages, therefore temporary labor expense associated  
11 with these positions would represent double recovery of these costs and should be  
12 removed. Therefore, I recommend removal of \$11,419 from test year miscellaneous  
13 expense (OUCC Schedule 5, Adjustment No. 3).

### V. REVENUE REQUIREMENT OFFSETS

14 **Q: What is a revenue requirement offset?**

15 A: A revenue requirement offset recognizes, for ratemaking purposes, other income or  
16 resources available to the utility to fund its revenue requirement. These offsets  
17 reduce the total revenue requirement thereby reducing the rate increase to  
18 ratepayers.

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<sup>3</sup> Temporary labor expenses were recorded to Account No. 61950, which is classified as miscellaneous expense.

1 **Q: What revenue requirement offsets does Columbus propose?**

2 A: Columbus proposes total revenue requirement offsets of \$313,961, consisting of  
3 \$18,783 of penalties, \$61,120 of reconnect fees, \$134,034 of miscellaneous  
4 income, \$14,824 of interest income, and \$85,200 of rental income.

5 **Q: Do you agree with Petitioner's proposed amount of revenue requirement**  
6 **offsets?**

7 A: No. I recommend total revenue requirement offsets of \$392,791, a difference of  
8 \$78,830.

9 **Q: Please explain this \$78,830 difference.**

10 A: This difference, an increase in the amount of revenue requirement offset, is due to  
11 the elimination of a 2018 bank reconciliation adjusting entry, which Petitioner  
12 recorded during the 2019 test year. (See OUCC Attachment TWM-3.) The  
13 \$78,830 downward adjustment should not be attributed to the 2019 test year  
14 because it is an out-of-period transaction. Recognizing this transaction as an out-  
15 of-period transaction results in an increase to my recommended revenue  
16 requirement offsets (OUCC Schedule 1, page 4 of 4).

## **VI. SYSTEM DEVELOPMENT CHARGE**

17 **Q: How did Columbus determine its proposed system development charge?**

18 A: Columbus used the incremental cost methodology as presented in the AWWA  
19 Manual M-1. Based on its estimated cost to construct a new 20.0 MGD water  
20 treatment plant (\$50,600,000), Columbus calculated a system development charge  
21 ("SDC") of \$990 for a 5/8" – 3/4" meter. Mr. Baldessari's Attachment DLB-1 (pp.  
22 65-66) shows how the system development charge applies to larger meters.

1 **Q: Does the OUCC accept the system development charge Petitioner proposed?**

2 A: Yes. The OUCC calculated a system development charge using the capacity buy  
3 in method, which the OUCC considers to be more appropriate in this case, and  
4 reached a very similar result. Therefore, the OUCC accepts Petitioner's proposed  
5 system development charge of \$990. However, as noted by OUCC cost of service  
6 witness Jerome D. Mierzwa, Petitioner's 12" meter charge was incorrectly  
7 calculated due to an input error. Mr. Mierzwa recalculated the 12" meter charge.

## **VII. RECOMMENDATIONS**

8 **Q: Please summarize your recommendations to the Commission.**

9 A: I recommend the Commission approve an overall rate increase of 74.02%,  
10 producing additional revenue of \$3,291,402. I recommend this increase be  
11 implemented in three phases with a Phase 1 increase of 43.66% implemented on  
12 August 1, 2021, a Phase 2 increase of 12.99% implemented on January 1, 2023,  
13 and a Phase 3 increase of 7.21% implemented on January 1, 2024. I recommend  
14 the Commission approve Petitioner's requested SDC, with the correction proposed  
15 by OUCC witness Mr. Mierzwa.

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

17 A: Yes.

**APPENDIX A - QUALIFICATIONS**

1 **Q: Please describe your educational experience.**

2 A: In December of 2002 I received a bachelor's degree in Business Administration  
3 focusing on Accounting from Indiana University Kelley School of Business. In  
4 December of 2012 I received my Master of Science in Accounting from Indiana  
5 University Kelley School of Business, Indianapolis Indiana.

6 **Q: Please describe your professional experience.**

7 A: I was hired as a Utility Analyst in Water / Wastewater division of the OUCC on  
8 April 30, 2018. Prior to being hired by the OUCC, I was the controller of All Trades  
9 Staffing. I have over fifteen years of accounting experience. I worked for several  
10 years as a Financial Analyst in the insurance and healthcare industries. I have  
11 participated in conferences and seminars regarding utility regulation, rate making  
12 and financial issues. I have completed the National Association of Regulatory  
13 Utility Commissioners (NARUC) Eastern Utility Rate School. I also regularly  
14 attend the National Association of State Utility Consumer Advocates (NASUCA)  
15 Accounting and Tax committee monthly meetings. In August of 2019 I completed  
16 the Annual Regulatory Studies Program from the Institute of Public Utilities at  
17 Michigan State University.

18 **Q: Have you previously testified before the Indiana Utility Regulatory**  
19 **Commission?**

20 A: Yes.

**COLUMBUS MUNICIPAL WATER UTILITY  
CAUSE NUMBER 45427**

**Comparison of Petitioner's and OUCC's  
Overall Revenue Requirement**

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>More (Less)</u>
Operating Expenses	\$ 4,967,911	\$ 4,708,724	4	\$ (259,187)
Taxes other than Income	-	196,998	4	196,998
Depreciation	1,652,480	1,652,480	6	-
Debt Service	1,358,051	1,276,511	SD	(81,540)
Debt Service Reserve	271,610	255,302	SD	(16,308)
Total Revenue Requirements	8,250,052	8,090,015		(160,037)
Revenue Requirement Offsets	(313,961)	(392,791)	1	(78,830)
Net Revenue Requirements	7,936,091	7,697,224		(238,867)
Less: Revenues at current rates subject to increase	(4,446,760)	(4,446,760)	4	-
Net Revenue Increase Required	3,489,331	3,250,464		(238,867)
Additional Utility Receipts Tax	43,946	40,938		(3,008)
Recommended Increase	<u>\$ 3,533,277</u>	<u>\$ 3,291,402</u>		<u>\$ (241,875)</u>
Recommended Percentage Increase	<u>79.46%</u>	<u>74.02%</u>		<u>-5.44%</u>

**COLUMBUS MUNICIPAL WATER UTILITY  
CAUSE NUMBER 45427**

**Comparison of Petitioner's and OUCC's  
Phased Revenue Requirement**

	Phase 1				Phase 2				Phase 3			
	Per Petitioner	Per OUCC	Sch Ref	OUCC More (Less)	Per Petitioner	Per OUCC	Sch Ref	OUCC More (Less)	Per Petitioner	Per OUCC	Sch Ref	OUCC More (Less)
Operating Expenses	\$ 4,967,911	\$ 4,708,724	4	\$ (259,187)	\$ 4,992,057	\$ 4,708,724	4	\$ (283,333)	\$ 5,005,388	\$ 4,708,724	4	\$ (296,664)
Taxes Other than Income	-	196,998	4	196,998	-	221,144	4	221,144	-	231,467	4	231,467
Depreciation	750,000	1,018,327	6	268,327	1,138,880	1,138,880	6	-	1,652,480	1,652,480	6	-
Debt Service	688,425	577,425	SD	(111,000)	1,358,051	1,276,511	SD	(81,540)	1,358,051	1,276,511	SD	(81,540)
Debt Service Reserve	271,610	255,302	SD	(16,308)	271,610	255,302	SD	(16,308)	271,610	255,302	SD	(16,308)
Total Revenue Requirements	6,677,946	6,756,776		78,830	7,760,598	7,600,561		(160,037)	8,287,529	8,124,484		(163,045)
Less Revenue Requirement Offsets:	(313,961)	(392,791)	1	(78,830)	(313,961)	(392,791)	1	(78,830)	(313,961)	(392,791)	1	(78,830)
Net Revenue Requirements	6,363,985	6,363,985		-	7,446,637	7,207,770		(238,867)	7,973,568	7,731,693		(241,875)
Less: Rev at current rates subj to increase	(4,446,760)	(4,446,760)	4	-	(6,388,131)	(6,388,131)	4	-	(7,459,968)	(7,218,093)	4	241,875
				-				-				-
Net Revenue Increase Required	1,917,225	1,917,225		-	1,058,506	819,639		(238,867)	513,600	513,600		-
Additional Utility Receipts Tax	24,146	24,146		-	13,331	10,323		(3,008)	6,469	6,469		-
Recommended Increase	\$ 1,941,371	\$ 1,941,371		\$ -	\$ 1,071,837	\$ 829,962		\$ (241,875)	\$ 520,069	\$ 520,069		\$ -
Recommended Percentage Increase	43.66%	43.66%		0.00%	16.78%	12.99%		-3.79%	6.97%	7.21%		0.23%



**COLUMBUS MUNICIPAL WATER UTILITY**  
**CAUSE NUMBER 45427**

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Operating Revenues			
Water Sales	\$ 3,198	\$ 3,198	\$ -
Fire Protection	(7,348)	(7,348)	-
	<u>(4,150)</u>	<u>(4,150)</u>	<u>-</u>
O&M Expense			
Salaries & Wages - Employees	464,756	464,756	-
Employee Pensions & Benefits	425,773	425,773	-
Purchased Power	77,756	31,831	(45,925)
Contractual Services	-	(4,845)	(4,845)
Insurance - General Liability	2,282	2,282	-
Miscellaneous Expense	-	(11,419)	(11,419)
Repairs & Maintenance	172,269	172,269	-
Taxes Other than Income			
Payroll Taxes	46,685	46,685	-
Utility Receipts Tax	(2,084)	(2,084)	-
	<u>1,187,437</u>	<u>1,125,248</u>	<u>(62,189)</u>
Net Operating Income	<u>\$ (1,191,587)</u>	<u>\$ (1,129,398)</u>	<u>\$ 62,189</u>

**COLUMBUS MUNICIPAL WATER UTILITY**  
**CAUSE NUMBER 45427**

**Revenue Requirement Offsets**

	<b>Per Petitioner</b>	<b>Per OUCC</b>	<b>OUCC More (Less)</b>
Late Fees	\$ (18,783)	\$ (18,783)	\$ -
Reconnect Fees	(61,120)	(61,120)	-
Miscellaneous Revenues	(134,034)	(134,034)	-
Interest Income	(14,824)	(14,824)	-
Rental Income	(85,200)	(85,200)	-
Eliminate 2018 Bank Reconciliation Adjustment recorded in 2019	-	(78,830)	(78,830)
	<b><u>\$ (313,961)</u></b>	<b><u>\$ (392,791)</u></b>	<b><u>\$ (78,830)</u></b>

**COLUMBUS MUNICIPAL WATER UTILITY**  
**CAUSE NUMBER 45427**

**COMPARATIVE BALANCE SHEET**  
**As of December 31,**

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Utility Plant:</b>			
Utility Plant in Service	\$ 56,770,544	\$ 56,230,279	\$ 55,285,218
Land	237,523	237,523	-
Construction Work in Progress	173,480	37,813	-
Less: Accumulated Depreciation	<u>(22,366,613)</u>	<u>(20,874,837)</u>	<u>(19,864,785)</u>
<b>Net Utility Plant</b>	<u>34,814,934</u>	<u>35,630,778</u>	<u>35,420,433</u>
<b>Current Assets:</b>			
Cash and Cash Equivalents	1,336,902	848,566	1,538,273
Depreciation - Cash and Cash Equivalents	2,193,220	2,085,843	2,037,657
Customer Deposits	166,521	146,662	129,360
Inventory - Materials & Supplies	275,784	270,336	278,377
Accounts Receivable	314,504	365,207	352,961
Interest receivable	-	-	5,174
Miscellaneous Current & Accrued	-	(1,521)	-
Prepays	10,549	59,674	53,869
Interfund loan receivable	<u>1,715,000</u>	<u>-</u>	<u>-</u>
<b>Total Current Assets</b>	<u>6,012,480</u>	<u>3,774,767</u>	<u>4,395,671</u>
<b>Non-Current Assets</b>			
Operating - investments (Temporary	-	1,000,000	700,000
Depreciation - investments (Utility	-	1,000,000	1,200,000
Restricted Assets:			
Pension - investments	<u>4,121,348</u>	<u>4,277,802</u>	<u>3,713,873</u>
<b>Non-Current Assets</b>	<u>4,121,348</u>	<u>6,277,802</u>	<u>5,613,873</u>
<b>Total Assets</b>	<u>\$ 44,948,762</u>	<u>\$ 45,683,347</u>	<u>\$ 45,429,977</u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Equity</b>			
Other Paid-In-Capital	\$ (1,084,946)	\$ (1,086,464)	\$ (1,180,350)
Retained Earnings	<u>29,754,636</u>	<u>30,702,812</u>	<u>30,658,128</u>
Total Equity Capital	<u>28,669,690</u>	<u>29,616,348</u>	<u>29,477,778</u>
<b>Contributions in Aid of Construction</b>	10,845,008	10,845,008	10,845,008
<b>Current Liabilities</b>			
Accounts Payable	148,307	120,952	42,422
Net Pension Liability	5,080,861	4,977,691	4,894,223
Taxes Payable	5,095	6,181	8,574
Salaries & Wages payable	79,501	-	46,460
Customer Deposits payable	120,300	117,167	115,512
Misc. Current and Accrued Liabilities	-	-	-
<b>Other Current Liabilities</b>	<u>5,434,064</u>	<u>5,221,991</u>	<u>5,107,191</u>
<b>Total Liabilities and Equity</b>	<u>\$ 44,948,762</u>	<u>\$ 45,683,347</u>	<u>\$ 45,429,977</u>

## COLUMBUS MUNICIPAL WATER UTILITY CAUSE NUMBER 45427

### COMPARATIVE INCOME STATEMENT For the Twelve Months Ended December 31,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b><u>Operating Revenues:</u></b>			
Water Sales	\$ 3,689,326	\$ 3,808,923	\$ 3,675,130
Fire Protection	761,584	755,348	747,412
Late Fees	18,783	20,362	19,930
Miscellaneous Revenues	134,034	166,918	184,662
<b>Total Operating Revenues</b>	<u>4,603,727</u>	<u>4,751,551</u>	<u>4,627,134</u>
<b><u>Operating Expenses:</u></b>			
Salaries & Wages - Employees	1,386,922	1,204,282	1,143,217
Employee Pensions & Benefits	318,140	484,265	628,182
Purchased Power	571,737	586,602	562,290
Utilities	32,123	33,044	33,858
Chemicals	136,408	161,519	157,616
Materials and Supplies	84,977	279,379	191,200
Contractual Services	302,313	528,496	350,826
Rent	96,239	90,000	90,000
Transportation Expense	32,594	36,370	24,985
Insurance - General Liability	51,718	44,259	52,505
Miscellaneous Expense	98,618	82,720	91,167
Repairs & Maintenance	611,256	650,077	631,396
Sub-total O&M Expense	<u>3,723,045</u>	<u>4,181,013</u>	<u>3,957,242</u>
Depreciation Expense	1,505,789	1,010,052	980,796
Taxes Other than Income			
Utility Receipts Tax	57,429	74,327	52,991
<b>Total Operating Expenses</b>	<u>5,286,263</u>	<u>5,265,392</u>	<u>4,991,029</u>
<b>Net Operating Income</b>	(682,536)	(513,841)	(363,895)
<b><u>Other Income (Expense)</u></b>			
Interest Income	90,716	78,580	48,242
Other Income			
Tap Fees	135,961	132,697	208,588
Reconnect Fees	61,120	65,040	65,800
Rent	85,200	85,200	85,200
<b>Total Other Income (Expense)</b>	<u>372,997</u>	<u>361,517</u>	<u>407,830</u>
<b>Net Income</b>	<u>\$ (309,539)</u>	<u>\$ (152,324)</u>	<u>\$ 43,935</u>

**COLUMBUS MUNICIPAL WATER UTILITY  
CAUSE NUMBER 45427**

***Pro-forma* Net Operating Income Statement**

	<b>Test Year Ended 12/31/2019</b>	<b>Adjustments</b>	<b>Sch Ref</b>	<b><i>Pro forma</i> Present Rates</b>	<b>Adjustments</b>	<b>Sch Ref</b>	<b>Phase 1 <i>Pro forma</i> Proposed Rates</b>
Operating Revenues							
Water Sales	\$ 3,689,326	\$ 3,198	PET	\$ 3,692,524	\$ 1,558,526		\$ 5,251,050
Fire Protection	761,584	(7,348)	PET	754,236	318,344.90		1,072,581
Late Fees	18,783			18,783	7,927.85		26,711
Miscellaneous Service Revenues	134,034			134,034	56,572.53		190,607
Total Operating Revenues	<u>4,603,727</u>	<u>(4,150)</u>		<u>4,599,577</u>	<u>1,941,371</u>	1	<u>6,540,948</u>
O&M Expense							
Salaries & Wages - Employees	1,386,922	464,756	PET	1,851,678			1,851,678
Employee Pensions & Benefits	223,172	425,773	PET	648,945			648,945
Purchased Power	571,737	31,831	5-1	603,568			603,568
Utilities	32,123			32,123			32,123
Chemicals	136,408			136,408			136,408
Materials and Supplies	84,977			84,977			84,977
Contractual Services	302,313	(4,845)	5-2	297,468			297,468
Rent	96,239			96,239			96,239
Transportation Expense	32,594			32,594			32,594
Insurance - General Liability	51,718	2,282	PET	54,000			54,000
Miscellaneous Expense	98,618	(11,419)	5-3	87,199			87,199
Repairs & Maintenance	611,256	172,269	PET	783,525			783,525
Depreciation Expense	1,505,789	(487,462)	Sch. 6	1,018,327			1,018,327
Taxes Other than Income							
Payroll Taxes	94,968	46,685	PET	141,653			141,653
Utility Receipts Tax	57,429	(2,084)	PET	55,345	24,146	1	79,491
Total Operating Expenses	<u>5,286,263</u>	<u>637,786</u>		<u>5,924,049</u>	<u>24,146</u>		<u>5,948,195</u>
Net Operating Income	<u>\$ (682,536)</u>	<u>\$ (641,936)</u>		<u>\$ (1,324,472)</u>	<u>\$ 1,917,225</u>		<u>\$ 592,753</u>

**COLUMBUS MUNICIPAL WATER UTILITY  
CAUSE NUMBER 45427**

**OUC Operating Expense Adjustments**

(1)

**Purchased Power**

To adjust Purchased Power expense for the Duke Energy of Indiana rate case, Cause No. 45253.

Test Year Duke Purchase Power Expense	\$	557,457
Duke's Approved Rate Increase		<u>5.71%</u>
		31,831

**Adjustment Increase (Decrease)**

**\$ 31,831**

(2)

**Non-Water Expense**

To remove test year wastewater engineering invoice.

<u>Acct #</u>	<u>Account Name</u>	<u>Vendor</u>	<u>Amount</u>
95.90.925.71300	Contractual Services	STRAND ASSOCIATES, INC	\$ 4,844.52

**Adjustment Increase (Decrease)**

**\$ (4,845)**

(3)

**Temporary Labor Expense**

To adjust miscellaneous expense to remove test year temporary labor costs.

Test year temporary labor expense

<u>Temporary Position</u>	<u>Amount</u>
Cashier	\$ 5,755
Receptionist	5,664
Total	<u>\$ 11,419</u>

**Adjustment Increase (Decrease)**

**\$ (11,419)**

**COLUMBUS MUNICIPAL WATER UTILITY  
CAUSE NUMBER 45427**

**Depreciation Expense**

	<u>Current</u>	<u>With Project</u>
Depreciable utility plant in service	\$ 57,181,547	\$ 57,181,547
Less: Land	(237,523)	(237,523)
Plus project	<u>-</u>	<u>25,680,000</u>
Sub-total	56,944,024	82,624,024
Times composite depreciation rate	<u>2.0%</u>	<u>2.0%</u>
<i>Pro Forma</i> Depreciation Expense	<u>\$ 1,138,880</u>	<u>\$ 1,652,480</u>

	<u>Phase 1</u>	<u>Phase 2</u>	<u>Phase 3</u>
Current <i>Pro Forma</i> Depreciation Expense	\$ 1,138,880	\$ 1,138,880	\$ 1,652,480
Less: Petitioner Voluntary Reduction	(120,553)	-	-
	<u>\$ 1,018,327</u>	<u>\$ 1,138,880</u>	<u>\$ 1,652,480</u>

**OUCC Full Phase 1 Revenue Requirement:**

Operating Expenses	\$ 4,708,724
Taxes other than Income	196,998
Depreciation	1,138,880
Debt Service	577,425
Debt Service Reserve	255,302
Less: Offsets (adjusted for late fees)	<u>(392,791)</u>
Total OUCC Phase 1	6,484,538
Less: Petitioner Phase 1 Voluntary Reduction	<u>(6,363,985)</u>
	<u>\$ 120,553</u>

**COLUMBUS MUNICIPAL WATER UTILITY  
 CAUSE NUMBER 45427**

**OPERATING EXPENSE MATRIX**

<b>2019 Operating Expenses</b>		<b>Treatment Plant</b>	<b>Distribution System</b>	<b>Engineering</b>	<b>Administrative &amp; General</b>	<b>Total Operating Expenses</b>
Salaries & Wages - Employees	601	\$ 384,815	\$ 544,814	\$ 97,864	\$ 359,429	\$ 1,386,922
Employee Pensions & Benefits	604				318,140	318,140
Purchased Power	615	571,737				571,737
Utilities		10,739			21,384	32,123
Chemicals	618	136,408				136,408
Materials and Supplies	620	10,766	53,885	3,423	16,903	84,977
Contractual Services		10,026			292,287	302,313
Engineering	631					-
Legal	633					-
Other	636					-
Rent	642	6,239			90,000	96,239
Transportation Expense	650	6,449	19,424	714	6,007	32,594
Insurance - General Liability	655				51,718	51,718
Bad Debt Expense	670					-
Miscellaneous Expense	675	14,841	1,043	4,775	77,959	98,618
Repairs & Maintenance		267,793	272,067	181	71,215	611,256
Total 2019 Operating Expenses		<u>\$ 1,419,813</u>	<u>\$ 891,233</u>	<u>\$ 106,957</u>	<u>\$ 1,305,042</u>	<u>\$ 3,723,045</u>



**COLUMBUS MUNICIPAL WATER UTILITY  
 CAUSE NUMBER 45427**

**OPERATING EXPENSE MATRIX**

<b>2018 Operating Expenses</b>		<b>Treatment Plant</b>	<b>Distribution System</b>	<b>Engineering</b>	<b>Administrative &amp; General</b>	<b>Total Operating Expenses</b>
Salaries & Wages - Employees	601	\$ 374,428	\$ 440,491	\$ 70,188	\$ 319,175	\$ 1,204,282
Employee Pensions & Benefits	604				484,265	484,265
Purchased Power	615	586,602				586,602
Utilities		12,678			20,366	33,044
Chemicals	618	161,519				161,519
Materials and Supplies	620	16,627	209,044	5,416	48,292	279,379
Contractual Services		8,465			520,031	528,496
Engineering	631					-
Legal	633					-
Other	636					-
Rent	642				90,000	90,000
Transportation Expense	650	6,850	24,066	785	4,669	36,370
Insurance - General Liability	655				44,259	44,259
Bad Debt Expense	670					-
Miscellaneous Expense	675	14,554	1,876	5,780	60,510	82,720
Repairs & Maintenance		274,242	323,705	1,006	51,124	650,077
<b>Total 2018 Operating Expenses</b>		<b>\$ 1,455,965</b>	<b>\$ 999,182</b>	<b>\$ 83,175</b>	<b>\$ 1,642,691</b>	<b>\$ 4,181,013</b>

**COLUMBUS MUNICIPAL WATER UTILITY  
 CAUSE NUMBER 45427**

**OPERATING EXPENSE MATRIX**

<b>2017 Operating Expenses</b>		<b>Treatment Plant</b>	<b>Distribution System</b>	<b>Engineering</b>	<b>Administrative &amp; General</b>	<b>Total Operating Expenses</b>
Salaries & Wages - Employees	601	\$ 379,008	\$ 390,298	\$ 80,487	\$ 293,424	\$ 1,143,217
Employee Pensions & Benefits	604				628,182	628,182
Purchased Power	615	562,290				562,290
Utilities		12,507			21,351	33,858
Chemicals	618	157,616				157,616
Materials and Supplies	620	17,617	143,620	1,319	28,644	191,200
Contractual Services		14,182			336,644	350,826
Engineering	631					-
Legal	633					-
Other	636					-
Rents	642				90,000	90,000
Transportation Expense	650	3,917	15,961	736	4,371	24,985
Insurance - General Liability	655				52,505	52,505
Bad Debt Expense	670					-
Miscellaneous Expense	675	14,446	1,805	455	74,461	91,167
Repairs & Maintenance		191,636	406,127	345	33,288	631,396
<b>Total 2017 Operating Expenses</b>		<b>\$ 1,353,219</b>	<b>\$ 957,811</b>	<b>\$ 83,342</b>	<b>\$ 1,562,870</b>	<b>\$ 3,957,242</b>



Strand Associates, Inc.  
629 Washington Street  
Columbus, IN 47201  
(812) 372-9911

SEP 20 2019

**Invoice**

Ed Bergsieker  
Columbus City Utilities  
P. O. Box 1987  
Columbus, IN 47202-1987

September 13, 2019  
Project No: 4021.112  
Invoice No: 0152856

Project: 4021.112 2019 On-Call Wastewater Utility Support  
Professional Services rendered as per Task Order No. 19-03

See attached pages for task breakdowns

**Professional Services: August 1, 2019 through August 31, 2019**

**Professional Personnel**

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Senior Project Manager	2.25	234.17	526.88
	7.75	185.38	1,436.70
Project Manager	2.00	168.12	336.24
	2.75	128.24	352.66
Project Engineer	15.00	103.86	1,557.90
	1.50	101.78	152.67
Administrative	1.50	94.22	141.34
	<u>32.75</u>		<u>4,504.39</u>

**Total Labor**

**4,504.39**

**Total Expenses**

**340.13**

**Total this Invoice**

**\$4,844.52**

**Outstanding Invoices**

Number	Date	Balance
0152153	8/14/2019	23,185.50
<b>Total</b>		<b>23,185.50</b>

**Contract Amount** 20,000.00

**Total Billings to Date** 45,476.06

\* Amendment Pending

PO 17910  
R 41239  
I 41840

POV

*[Handwritten signatures and date]*  
9-23-19



**TERMS: Payment is due within 30 days of the date on this invoice.**

Please Remit Payment To: Strand Associates, Inc. 629 Washington Street Columbus, IN 47201 812-372-9911

**From:** [Stull, Margaret](#)  
**To:** [Malan, Thomas W](#); [Bell, Scott](#); [Sullivan, Carla](#)  
**Subject:** FW: Columbus - CN 45427 - Informal Discovery Questions  
**Date:** Wednesday, November 25, 2020 11:11:18 AM  
**Attachments:** [image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)  
[image007.png](#)  
[Temporary Employee Breakdown.xlsx](#)

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FYI – Answers to informal discovery questions.

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**From:** Baldessari, Doug <Doug.Baldessari@bakertilly.com>  
**Sent:** Wednesday, November 25, 2020 11:08 AM  
**To:** Stull, Margaret <mstull@oucc.IN.gov>  
**Cc:** Le Vay, Daniel <dlevay@oucc.IN.gov>; Franson, Scott <SFranson@oucc.IN.gov>; Kile, Nicholas <Nicholas.Kile@btlaw.com>; Box, Lauren <Lauren.Box@btlaw.com>; Hadler, Scott <Scott.Hadler@bakertilly.com>  
**Subject:** RE: Columbus - CN 45427 - Informal Discovery Questions

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Good Morning,

We received answer for your questions. Below and attached is information from the CCU Controller:

Attached is a breakdown of the temporary employee pay records – we had 2 temporary employees in 2019, both working out of our business office. The employee Scott referenced on our call was actually paid in 2020 for clerical work relating to CCU’s annual report.

As for the customer classifications:

- Government includes all City, County, State, and Federal accounts (i.e. Parks & Rec, Fire Dept, City Hall, Airport, Sheriff, BMV, County Fairgrounds, Highway, Garage, US Post Office, etc.)
- Institutional includes Bartholomew County School Corp, Learning Centers, Community Colleges, Retirement homes, Developmental Services, Churches and other religious centers, local charitable organizations such as Salvation Army and Love Chapel Missions, etc.

Let me know if you have any further questions.

**Doug Baldessari, CPA**  
**Partner**



Baker Tilly Municipal Advisors, LLC  
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8365 Keystone Crossing, Suite 300, Indianapolis, IN 46240 USA  
[doug.baldessari@bakertilly.com](mailto:doug.baldessari@bakertilly.com) | [bakertilly.com](http://bakertilly.com)



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**From:** Stull, Margaret <[mstull@oucc.IN.gov](mailto:mstull@oucc.IN.gov)>  
**Sent:** Tuesday, November 24, 2020 3:57 PM  
**To:** Baldessari, Doug <[Doug.Baldessari@bakertilly.com](mailto:Doug.Baldessari@bakertilly.com)>  
**Cc:** Le Vay, Daniel <[dlevay@oucc.IN.gov](mailto:dlevay@oucc.IN.gov)>; Franson, Scott <[SFranson@oucc.IN.gov](mailto:SFranson@oucc.IN.gov)>; Kile, Nicholas <[Nicholas.Kile@btlaw.com](mailto:Nicholas.Kile@btlaw.com)>; Box, Lauren <[Lauren.Box@btlaw.com](mailto:Lauren.Box@btlaw.com)>  
**Subject:** Columbus - CN 45427 - Informal Discovery Questions

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Hi Doug – We just had a couple of clarifying follow-up questions for you.

One of the questions we discussed during our virtual review was test year temporary labor costs. I remember the utility saying these costs (approximately \$12,000) were incurred to prepare the information for the City's annual financial report. First, are these costs related only to the water utility or do they include charges for the wastewater utility? And is this only related to the annual financial report or are these costs related to the 2019 water quality report? I believe the utility said this was not related to their IURC annual report but please let me know if this is not correct.

Second, I neglected to ask about the customer classes labeled "government" and "institutional." What types of entities comprise each of these customer classes and which class includes schools?

Thanks so much for your help.

*Margaret A. Stull*

**Margaret Stull**  
Chief Technical Advisor  
Indiana Office of Utility Consumer Counselor  
[115 West Washington Street, Suite 1500 South](http://115 West Washington Street, Suite 1500 South)



Indianapolis, Indiana 46204  
[www.IN.gov/OUCC](http://www.IN.gov/OUCC)  
317.232-7193 • [mstull@oucc.in.gov](mailto:mstull@oucc.in.gov)

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**Columbus City Utilities**  
2019 Temporary Employee Costs  
11/25/2020

Water Utility

<u>Name</u>	<u>Wages</u>	<u>Temporary Position</u>
Emma	\$ 766	Cashier
Emma	\$ 957	Cashier
Emma	\$ 574	Cashier
Emma	\$ 957	Cashier
Emma	\$ 574	Cashier
Emma	\$ 957	Cashier
Emma	\$ 897	Cashier
Emma	\$ 72	Cashier
Kindra	\$ 650	Receptionist
Kindra	\$ 650	Receptionist
Kindra	\$ 812	Receptionist
Kindra	\$ 650	Receptionist
Kindra	\$ 614	Receptionist
Kindra	\$ 650	Receptionist
Kindra	\$ 827	Receptionist
Kindra	\$ 812	Receptionist
<b>Total</b>	<b>\$ 11,419</b>	

Sewer Utility

<u>Name</u>	<u>Wages</u>	<u>Temporary Position</u>
Kindra	\$ 716	Receptionist
Kindra	\$ 812	Receptionist
Kindra	\$ 812	Receptionist
Kindra	\$ 812	Receptionist
Kindra	\$ 802	Receptionist
Kindra	\$ 670	Receptionist
Kindra	\$ 513	Receptionist
<b>Total</b>	<b>\$ 5,137</b>	

<b>Grand Total</b>	<b>\$ 16,555</b>
--------------------	------------------

## Malan, Thomas W

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**From:** Baldessari, Doug <Doug.Baldessari@bakertilly.com>  
**Sent:** Wednesday, December 9, 2020 5:03 PM  
**To:** Stull, Margaret  
**Cc:** Kile, Nicholas; Box, Lauren; Le Vay, Daniel; Franson, Scott; Bell, Scott; Malan, Thomas W; Sullivan, Carla  
**Subject:** RE: Follow-up Question on DR #15  
**Attachments:** OUCG DR 15-1 Misc Income Detail 12.8.20 (2).xlsx

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Margaret – See responses to your questions attached and below.

Let us know if you have any other questions.

**Doug Baldessari, CPA**  
Partner



Baker Tilly Municipal Advisors, LLC  
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**From:** Stull, Margaret <mstull@oucc.IN.gov>  
**Sent:** Monday, December 7, 2020 3:33 PM  
**To:** Baldessari, Doug <Doug.Baldessari@bakertilly.com>  
**Cc:** Kile, Nicholas <Nicholas.Kile@btlaw.com>; Box, Lauren <Lauren.Box@btlaw.com>; Le Vay, Daniel <dlevay@oucc.IN.gov>; Franson, Scott <SFranson@oucc.IN.gov>; Bell, Scott <sbell@oucc.IN.gov>; Malan, Thomas W <TMalan@oucc.IN.gov>; Sullivan, Carla <CSullivan@oucc.IN.gov>  
**Subject:** Follow-up Question on DR #15

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- (1) Can you explain what is meant by “Miscellaneous Daily and Monthly Cash Reconciling” as used in the attachment 15-1 and used to describe offsets to miscellaneous income. The net “offset” in 2019 was \$72,095.70



– this seems like a large amount of cash reconciliation. Is there an offsetting entry in revenues somewhere? I'm not sure I understand what this represents.

See the attached [OUCC DR 15-1 Misc Income Detail 12.8.20 \(2\)](#) provided by CCU. The daily cash transfer amounts are for cash reconciling which occurred on a given day. The noted monthly bank reconciliations are for the monthly bank reconciliations. There was one large bank reconciliation for January 2019 for \$78,829.98 which is the majority of the net amount. This was for January 2019 and year-end 2018. This \$78,829.98 should have been split between both water and sewer. Other than the large January 2019 adjustment there was only a net \$3,760 net adjustment for the other months.

CCU has struggled with monthly bank reconciliation since starting to accept credit cards as a form of payment. Due to allowing online payments, payments will hit the books, but there is a lag between closing the books and the payments hitting CCU's bank accounts which results in the adjustments shown. As a result of these adjustments, CCU has been working with Baker Tilly to review the bank reconciliations and processes to find a better solution.

- (2) Is there a way to identify income/revenue recorded to miscellaneous income as to source, such as farm rental, cell tower rental, well testing, lab fees, etc.? If yes, can you explain how that can be accomplished? That is one of the issues we're having with the general ledger data provided – there really isn't a description column where this type of explanation is normally reflected.

See the attached [OUCC DR 15-1 Misc Income Detail 12.8.20 \(2\)](#) provided by CCU.

Thanks so much for your help.

*Margaret A. Stull*



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Cause No. 45427  
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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Ranges: From: To: Date: 1/1/2019 Include: Posting  
Account: 95.90.900.49015 95.90.900.49015 Sorted By: Fund  
Account: 95.90.900.49015 Description: MISCELLANEOUS(INCLUDING SCRAP)  
Reporting Trx Date Jrnl No. Orig. Audit Trail Distribution Debit Credit Total

Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Distribution	Debit	Credit	Total
	5/13/2019	66,425	GLTRX00079843	BASE	\$ 78,829.98		January 2019 bank reconciliation adjustment
	5/13/2019	66,426	GLTRX00079844	BASE	\$ 78,829.98		January 2019 bank reconciliation adjustment
	5/16/2019	66,678	GLTRX00079869 Adjustment #195317	BASE	\$ 5,076.04		Reversal of septic hauler charges line 11
	9/26/2019	71,188	GLTRX00080639	BASE	\$ 4,685.76		May thru August 2019 bank reconciliation adjustment
	1/4/2019	62,426	GLTRX00079242	BASE	\$ 2,207.95		November 2018 bank reconciliation adjustment
	12/31/2019	75,433	GLTRX00081363	BASE	\$ 1,725.12		December 2018 bank reconciliation adjustment
	9/19/2019	71,013	GLTRX00080602 Adjustment #199616	BASE	\$ 1,631.41		Billing error adjustment
	3/25/2019	65,039	GLTRX00079627	BASE	\$ 1,435.16		February 2019 bank reconciliation adjustment
	10/28/2019	72,216	GLTRX00080848 Adjustment #200984	BASE	\$ 1,360.00		REMOVE RETURNED HYRANT
	4/9/2019	65,423	GLTRX00079726 Adjustment #194042	BASE	\$ 1,141.07		Deposit reversal
	9/15/2019	70,666	GLTRX00080571 Adjustment #199426	BASE	\$ 805.46		Deposit reversal
	1/27/2019	63,038	GLTRX00079329 Adjustment #191433	BASE	\$ 777.01		Deposit reversal
	6/13/2019	67,765	GLTRX00080079 Adjustment #196251	BASE	\$ 707.09		Deposit reversal
	9/5/2019	70,293	GLTRX00080517 Adjustment #199100	BASE	\$ 668.93		Deposit reversal
	11/14/2019	72,677	GLTRX00080949 Adjustment #201498	BASE	\$ 536.69		Deposit reversal
	9/26/2019	71,188	GLTRX00080639	BASE	\$ 458.30		May thru August 2019 bank reconciliation adjustment
	12/11/2019	73,588	GLTRX00081069 Adjustment #202315	BASE	\$ 413.04		Deposit reversal
	10/8/2019	71,938	GLTRX00080789 Adjustment #200307	BASE	\$ 370.04		Deposit reversal
	3/11/2019	64,599	GLTRX00079572 Adjustment #192993	BASE	\$ 362.47		Deposit reversal
	5/15/2019	66,608	GLTRX00079867 Adjustment #195256	BASE	\$ 355.87		Deposit reversal
	6/25/2019	68,109	GLTRX00080139 Adjustment #196593	BASE	\$ 279.76		Deposit reversal
	12/10/2019	73,528	GLTRX00081052 Adjustment #202285	BASE	\$ 238.21		Deposit reversal
	10/30/2019	72,274	GLTRX00080871 Adjustment #201086	BASE	\$ 236.61		Deposit reversal
	1/4/2019	62,426	GLTRX00079242	BASE	\$ 224.80		November 2018 bank reconciliation adjustment
	9/6/2019	70,348	GLTRX00080528 Adjustment #199164	BASE	\$ 223.78		DEPOSIT REVERASALS / MOVING ACCOUNT CHARGES
	6/27/2019	68,117	GLTRX00080149 Adjustment #196694	BASE	\$ 146.74		Deposit reversal
	3/25/2019	65,039	GLTRX00079627	BASE	\$ 142.18		February 2019 bank reconciliation adjustment
	11/25/2019	73,158	GLTRX00080999	BASE	\$ 132.75		Daily cash transfer
	9/30/2019	71,324	GLTRX00080698 Adjustment #199996	BASE	\$ 115.00		Off for repair/Out for winter/NSF/AFTER HOURS
	7/16/2019	68,827	GLTRX00080251 Adjustment #197291	BASE	\$ 111.76		DEPOSIT REVERASALS / MOVING ACCOUNT CHARGES
	12/31/2019	75,433	GLTRX00081363	BASE	\$ 101.09		December 2018 bank reconciliation adjustment
	1/29/2019	63,133	GLTRX00079339 Adjustment #191525	BASE	\$ 93.79		DEPOSIT REVERASALS / MOVING ACCOUNT CHARGES
	9/26/2019	71,188	GLTRX00080639	BASE	\$ 90.00		May thru August 2019 bank reconciliation adjustment
	7/7/2019	68,317	GLTRX00080181 Adjustment #196921	BASE	\$ 87.27		DEPOSIT REVERASALS / MOVING ACCOUNT CHARGES
	11/26/2019	73,159	GLTRX00081003 Adjustment #201939	BASE	\$ 84.63		REVERSE NSF / DEPOSIT REVERASALS / MOVING ACCOUNT CHARGES
	6/7/2019	67,487	GLTRX00080052 Adjustment #196068	BASE	\$ 76.30		DEPOSIT REVERASALS / MOVING ACCOUNT CHARGES
	1/4/2019	62,426	GLTRX00079242	BASE	\$ 75.00		November 2018 bank reconciliation adjustment
	7/9/2019	68,417	GLTRX00080192 Adjustment #197041	BASE	\$ 70.15		Deposit reversal
	6/5/2019	67,435	GLTRX00080031 Adjustment #195953	BASE	\$ 70.14		Deposit reversal
	9/10/2019	70,430	GLTRX00080538 Adjustment #199273	BASE	\$ 62.92		Deposit reversal
	1/3/2019	62,424	GLTRX00079240 Adjustment #190659	BASE	\$ 60.00		NSF /Off for repair/ Out for winter
	12/31/2019	75,433	GLTRX00081363	BASE	\$ 60.00		December 2018 bank reconciliation adjustment
	6/12/2019	67,642	GLTRX00080055 Adjustment #196215	BASE	\$ 58.46		Deposit reversal
	1/24/2019	63,014	GLTRX00079328 Adjustment #191372	BASE	\$ 49.10		Deposit reversal
	1/3/2019	62,424	GLTRX00079240	BASE	\$ 46.89		Daily cash transfer
	12/31/2019	75,433	GLTRX00081363	BASE	\$ 45.00		December 2018 bank reconciliation adjustment
	6/11/2019	67,623	GLTRX00080054 Adjustment #196162	BASE	\$ 44.57		Deposit reversal
	6/24/2019	68,062	GLTRX00080133	BASE	\$ 43.75		Daily cash transfer
	6/17/2019	67,967	GLTRX00080098	BASE	\$ 37.00		Daily cash transfer
	8/25/2019	70,036	GLTRX00080450 Adjustment #198764	BASE	\$ 34.10		Deposit reversal
	8/7/2019	69,391	GLTRX00080360 Adjustment #198137	BASE	\$ 33.45		Deposit reversal
	1/1/2019	62,430	GLTRX00079245 Adjustment #190545	BASE	\$ 30.00		NSF /Off for repair/ Out for winter

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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Account:	From:	To:	Date:	1/1/2019	Include:	Posting		
Account:	95.90.900.49015	95.90.900.49015	Sorted By:	Fund				
Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Description:	Distribution	Debit	Credit	Total
	1/24/2019	62,939	GLTRX00079311	Adjustment #191170	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	2/7/2019	63,484	GLTRX00079422	Adjustment #191880	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	2/24/2019	63,956	GLTRX00079478	Adjustment #192407	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	3/17/2019	64,794	GLTRX00079600	Adjustment #193171	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	4/21/2019	66,162	GLTRX00079776	Adjustment #194415	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	5/27/2019	67,244	GLTRX00079986	Adjustment #195607	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	5/30/2019	67,404	GLTRX00080014	Adjustment #195752	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	8/5/2019	69,236	GLTRX00080347	Adjustment #198058	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	8/26/2019	70,077	GLTRX00080463	Adjustment #198805	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	10/1/2019	71,313	GLTRX00080690	Adjustment #200062	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	10/7/2019	71,937	GLTRX00080788	Adjustment #200262	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	10/24/2019	72,139	GLTRX00080820	Adjustment #200889	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	11/11/2019	72,477	GLTRX00080929	Adjustment #201373	BASE	\$ 30.00		NSF /Off for repair/ Out for winter
	3/25/2019	65,039	GLTRX00079627		BASE	\$ 30.00		February 2019 bank reconciliation adjustment
	4/8/2019	65,392	GLTRX00079718	Adjustment #193974	BASE	\$ 26.88		Customer leak adjustment
	10/22/2019	72,096	GLTRX00080817		BASE	\$ 19.97		Daily cash transfer
	1/1/2019	62,430	GLTRX00079245		BASE	\$ 19.91		Daily cash transfer
	8/13/2019	69,834	GLTRX00080402		BASE	\$ 10.00		Daily cash transfer
	10/21/2019	72,027	GLTRX00080802		BASE	\$ 8.99		Daily cash transfer
	1/4/2019	62,427	GLTRX00079243		BASE	\$ 8.00		Daily cash transfer
	10/2/2019	71,934	GLTRX00080785	Adjustment #200114	BASE	\$ 6.12		MOVE ACCOUNT CHARGES
	7/7/2019	68,317	GLTRX00080181		BASE	\$ 4.44		Daily cash transfer
	8/31/2019	70,212	GLTRX00080494		BASE	\$ 4.26		Daily cash transfer correction
	6/3/2019	67,433	GLTRX00080026		BASE	\$ 3.20		daily cash transfer
	6/23/2019	68,044	GLTRX00080130		BASE	\$ 1.36		daily cash transfer
	11/12/2019	72,574	GLTRX00080930	Adjustment #201424	BASE	\$ 1.15		Deposit reversal
	5/19/2019	66,775	GLTRX00079891		BASE	\$ 1.00		daily cash transfer
	9/3/2019	70,224	GLTRX00080499		BASE	\$ 1.00		daily cash transfer
	11/13/2019	72,612	GLTRX00080936		BASE	\$ 1.00		daily cash transfer
	10/15/2019	71,959	GLTRX00080793		BASE	\$ 0.94		daily cash transfer
	9/22/2019	71,045	GLTRX00080604		BASE	\$ 0.70		daily cash transfer
	9/11/2019	70,496	GLTRX00080556	Adjustment #199332	BASE	\$ 0.65		Deposit reversal
	9/5/2019	70,293	GLTRX00080517		BASE	\$ 0.40		daily cash transfer
	5/12/2019	66,371	GLTRX00079842		BASE	\$ 0.30		daily cash transfer
	2/13/2019	63,551	GLTRX00079435		BASE	\$ 0.24		daily cash transfer
	5/2/2019	66,310	GLTRX00079829		BASE	\$ 0.11		daily cash transfer
	1/24/2019	62,939	GLTRX00079311		BASE	\$ 0.10		daily cash transfer
	7/15/2019	68,821	GLTRX00080248		BASE	\$ 0.09		daily cash transfer
	10/29/2019	72,222	GLTRX00080858		BASE	\$ 0.05		daily cash transfer
	11/6/2019	72,393	GLTRX00080915		BASE	\$ 0.05		daily cash transfer
	2/5/2019	63,455	GLTRX00079406		BASE	\$ 0.01		daily cash transfer
	4/2/2019	65,244	GLTRX00079686		BASE	\$ 0.01		daily cash transfer
	4/3/2019	65,248	GLTRX00079689		BASE	\$ 0.01		daily cash transfer
	10/31/2019	72,295	GLTRX00080879		BASE	\$ 0.01		daily cash transfer
	12/19/2019	74,005	GLTRX00081123		BASE	\$ 0.01		daily cash transfer
	3/15/2019	64,713	GLTRX00079594		BASE		\$ 78,829.98	January 2019 bank reconciliation adjustment
	11/3/2019	72,349	GLTRX00080889	Payment #201191	BASE		\$ 15,549.40	Farm Lease Rent
	12/31/2019	75,433	GLTRX00081363		BASE		\$ 10,418.52	December 2018 bank reconciliation adjustment
	9/9/2019	70,382	GLTRX00080532	Charge #199197	BASE		\$ 10,201.63	Cell Tower
	10/6/2019	71,936	GLTRX00080787	Charge #200189	BASE		\$ 10,201.63	Cell Tower
	11/11/2019	72,477	GLTRX00080929	Charge #201367	BASE		\$ 10,201.63	Cell Tower
	12/5/2019	73,267	GLTRX00081019	Charge #202180	BASE		\$ 10,201.62	Cell Tower

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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Account:	From:	To:	Date:	1/1/2019 Include:	Posting	
Account:	95.90.900.49015	95.90.900.49015	Sorted By:	Fund		
Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Description:	MISCELLANEOUS(INCLUDING SCRAP)	
				Distribution   Debit	Credit	Total
	7/8/2019	68,347	GLTRX00080185	Charge #196988	BASE	\$ 10,137.46 Cell Tower
	8/8/2019	69,435	GLTRX00080375	Charge #198174	BASE	\$ 10,137.46 Cell Tower
	2/10/2019	63,485	GLTRX00079427	Charge #191927	BASE	\$ 10,019.84 Cell Tower
	3/7/2019	64,563	GLTRX00079553	Charge #192855	BASE	\$ 10,019.84 Cell Tower
	4/7/2019	65,376	GLTRX00079704	Charge #193870	BASE	\$ 10,019.84 Cell Tower
	5/5/2019	66,372	GLTRX00079841	Charge #194926	BASE	\$ 10,019.84 Cell Tower
	6/6/2019	67,467	GLTRX00080044	Charge #195989	BASE	\$ 10,019.84 Cell Tower
	1/7/2019	62,436	GLTRX00079255	Charge #190755	BASE	\$ 9,978.04 Cell Tower
	4/1/2019	65,232	GLTRX00079681	Payment #193717	BASE	\$ 7,800.00 Farm Lease Rent
	12/29/2019	74,018	GLTRX00081144	Adjustment #202797	BASE	\$ 6,216.83 REPACE WATER VALVE - CCU replaced a water valve on a private system and charged time and materials to do repair.
	9/19/2019	71,013	GLTRX00080602	Adjustment #199615	BASE	\$ 5,338.90 Off for repair/Out for winter/NSF/lab fees/hydrant rental fee
	5/16/2019	66,678	GLTRX00079869	Adjustment #195316	BASE	\$ 5,140.92 SEPIC HAULER - PUT UNDER WRONG INCOME CENTER REVERSED - See line 165
	5/30/2019	67,404	GLTRX00080014	Payment #195778	BASE	\$ 4,746.55 Utility Receipt Tax Refund
	12/31/2019	75,433	GLTRX00081363		BASE	\$ 4,614.17 December 2018 bank reconciliation adjustment
	1/4/2019	62,427	GLTRX00079243		BASE	\$ 2,207.95 Transaction reversal
	1/24/2019	63,014	GLTRX00079328	Charge #191374	BASE	\$ 2,200.00 Cell Tower
	2/21/2019	63,918	GLTRX00079477	Charge #192371	BASE	\$ 2,200.00 Cell Tower
	3/21/2019	65,011	GLTRX00079623	Charge #193366	BASE	\$ 2,200.00 Cell Tower
	4/21/2019	66,162	GLTRX00079776	Charge #194416	BASE	\$ 2,200.00 Cell Tower
	5/19/2019	66,775	GLTRX00079891	Charge #195378	BASE	\$ 2,200.00 Cell Tower
	6/20/2019	68,032	GLTRX00080119	Charge #196444	BASE	\$ 2,200.00 Cell Tower
	7/18/2019	68,872	GLTRX00080263	Charge #197416	BASE	\$ 2,200.00 Cell Tower
	8/22/2019	70,007	GLTRX00080431	Charge #198714	BASE	\$ 2,200.00 Cell Tower
	9/22/2019	71,045	GLTRX00080604	Charge #199687	BASE	\$ 2,200.00 Cell Tower
	10/20/2019	72,005	GLTRX00080801	Charge #200708	BASE	\$ 2,200.00 Cell Tower
	11/19/2019	73,040	GLTRX00080975	Charge #201690	BASE	\$ 2,200.00 Cell Tower
	12/19/2019	74,005	GLTRX00081123	Charge #202605	BASE	\$ 2,200.00 Cell Tower
	3/20/2019	65,010	GLTRX00079622	Adjustment #193307	BASE	\$ 2,146.26 OFF FOR REPAIR/OUT FOR WINTER/NSF & HYDRANT METER RENTAL USAGE
	1/23/2019	63,013	GLTRX00079317	Adjustment #191303	BASE	\$ 1,482.38 OFF FOR REPAIR/OUT FOR WINTER/NSF & HYDRANT METER RENTAL USAGE & LAB FEES POOL ANALYSIS
	12/18/2019	73,962	GLTRX00081119	Adjustment #202533	BASE	\$ 1,110.59 OFF FOR REPAIR/OUT FOR WINTER/NSF & HYDRANT METER RENTAL USAGE & T/M 1901 TAYLOR RD PRIVATE 2IN LINE HIT
	8/21/2019	69,968	GLTRX00080430	Adjustment #198640	BASE	\$ 873.10 HYDRANT METER RENTAL USAGE / LAB FEES
	11/7/2019	72,420	GLTRX00080916	Adjustment #201317	BASE	\$ 780.00 Off for repair/Out for winter/NSF
	11/24/2019	73,157	GLTRX00080998	Adjustment #201829	BASE	\$ 720.00 Off for repair/Out for winter/NSF
	11/18/2019	73,028	GLTRX00080974	Adjustment #201619	BASE	\$ 677.47 WESTENEDGE PROJECT REPAIRS & HYDRANT METER RENTAL USAGE & LAB FEES
	6/3/2019	67,433	GLTRX00080026	Payment #195870	BASE	\$ 638.42 Scrap metal reimbursement
	7/17/2019	68,832	GLTRX00080262	Adjustment #197351	BASE	\$ 543.22 LAB FEES & HYDRANT METER RENTAL USAGE
	6/19/2019	68,000	GLTRX00080112	Adjustment #196386	BASE	\$ 516.61 HYDRANT METER RENTAL USAGE
	2/18/2019	63,893	GLTRX00079467	Payment #192225	BASE	\$ 489.69 Reimbursement - damaged hydrant
	2/20/2019	63,917	GLTRX00079476	Adjustment #192309	BASE	\$ 416.61 HYDRANT METER RENTAL USAGE / OFF FOR REPAIR
	8/12/2019	69,821	GLTRX00080401	Payment #198323	BASE	\$ 399.61 Misc Lab Fees/Hydrant Meter Rental
	12/4/2019	73,237	GLTRX00081015	Adjustment #202121	BASE	\$ 390.00 Off for repair/Out for winter/NSF
	7/14/2019	68,617	GLTRX00080231	Payment #197213	BASE	\$ 370.00 Misc Lab Fees
	10/23/2019	72,124	GLTRX00080819	Adjustment #200850	BASE	\$ 355.00 OREP/OWIN/NSF & LAB FEES
	9/30/2019	71,371	GLTRX00080701		BASE	\$ 345.00 Daily cash transfer
	8/22/2019	70,007	GLTRX00080431	Payment #198743	BASE	\$ 325.00 Misc Lab Fees
	10/10/2019	71,940	GLTRX00080791	Payment #200438	BASE	\$ 295.00 Misc Lab Fees
	1/28/2019	63,068	GLTRX00079330	Adjustment #191471	BASE	\$ 284.00 HYDRANT METER RENTAL USAGE
	11/14/2019	72,677	GLTRX00080949	Payment #201526	BASE	\$ 275.00 Misc Lab Fees
	2/7/2019	63,484	GLTRX00079422	Adjustment #191879	BASE	\$ 270.00 Off for repair/Out for winter/NSF
	12/18/2019	73,962	GLTRX00081119	Payment #202555	BASE	\$ 264.12 REMC refund
	8/28/2019	70,163	GLTRX00080469	Adjustment #198908	BASE	\$ 260.00 OREP/OWIN/NSF & LAB FEES
	9/24/2019	71,146	GLTRX00080623	Payment #199811	BASE	\$ 245.00 Misc Lab Fees/Hydrant Meter Rental

OUCC Attachment TWM-3  
Cause No. 45427  
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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Ranges: From: To: Date: 1/1/2019 Include: Posting  
Account: 95.90.900.49015 95.90.900.49015 Sorted By: Fund  
Account: 95.90.900.49015 Description: MISCELLANEOUS(INCLUDING SCRAP)

Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Distribution	Debit	Credit	Total
	6/20/2019	68,032	GLTRX00080119	Adjustment #196443	BASE	\$ 240.00	Off for repair/Out for winter/NSF
	11/12/2019	72,574	GLTRX00080930	Adjustment #201423	BASE	\$ 230.00	OREP/OWIN/NSF & AFTER HOURS
	5/7/2019	66,368	GLTRX00079838	Payment #194995	BASE	\$ 225.00	Misc Lab Fees
	1/4/2019	62,427	GLTRX00079243		BASE	\$ 224.80	Transaction reversal
	1/2/2019	62,423	GLTRX00079239	Adjustment #190602	BASE	\$ 210.00	Off for repair/Out for winter/NSF
	2/24/2019	63,956	GLTRX00079478	Adjustment #192406	BASE	\$ 210.00	Off for repair/Out for winter/NSF
	10/7/2019	71,937	GLTRX00080788	Adjustment #200261	BASE	\$ 210.00	Off for repair/Out for winter/NSF
	4/29/2019	66,279	GLTRX00079812	Adjustment #194715	BASE	\$ 205.00	NSF / AFTER HOURS
	8/7/2019	69,391	GLTRX00080360	Adjustment #198136	BASE	\$ 205.00	Off for repair/Out for winter/NSF/AFTER HOURS
	3/31/2019	65,194	GLTRX00079667	Payment #193680	BASE	\$ 200.00	Misc Lab Fees
	12/19/2019	74,005	GLTRX00081123	Payment #202625	BASE	\$ 200.00	Misc Lab Fees
	8/11/2019	69,520	GLTRX00080389	Payment #198275	BASE	\$ 190.31	Water Vendor Deposit
	1/27/2019	63,038	GLTRX00079329	Adjustment #191432	BASE	\$ 180.00	Off for repair/Out for winter/NSF
	4/8/2019	65,392	GLTRX00079718	Adjustment #193973	BASE	\$ 180.00	Off for repair/Out for winter/NSF
	5/27/2019	67,244	GLTRX00079986	Adjustment #195606	BASE	\$ 180.00	Off for repair/Out for winter/NSF
	9/5/2019	70,293	GLTRX00080517	Adjustment #199099	BASE	\$ 180.00	Off for repair/Out for winter/NSF
	10/3/2019	71,935	GLTRX00080786	Adjustment #200162	BASE	\$ 180.00	Off for repair/Out for winter/NSF
	10/17/2019	71,978	GLTRX00080800	Adjustment #200651	BASE	\$ 177.15	HYDRANT METER RENTAL USAGE / Off for repair / LAB FEES
	9/3/2019	70,224	GLTRX00080499	Payment #199019	BASE	\$ 175.00	Misc Lab Fees
	5/28/2019	67,274	GLTRX00079993	Payment #195679	BASE	\$ 172.55	Misc Lab Fees/Hydrant Meter Rental
	11/19/2019	73,040	GLTRX00080975	Payment #201719	BASE	\$ 170.90	Water Vendor Deposit
	5/22/2019	67,176	GLTRX00079913	Adjustment #195526	BASE	\$ 170.00	AFTER HOURS
	9/16/2019	70,952	GLTRX00080598	Adjustment #199477	BASE	\$ 170.00	AFTER HOURS
	12/2/2019	73,172	GLTRX00081011	Adjustment #202017	BASE	\$ 164.19	NSF / charges for meter theft
	1/6/2019	62,432	GLTRX00079246	Adjustment #190722	BASE	\$ 150.00	Off for repair/Out for winter/NSF
	1/30/2019	63,211	GLTRX00079348	Adjustment #191581	BASE	\$ 150.00	Off for repair/Out for winter/NSF
	2/27/2019	63,959	GLTRX00079484	Adjustment #192555	BASE	\$ 150.00	Off for repair/Out for winter/NSF
	10/27/2019	72,201	GLTRX00080834	Adjustment #200941	BASE	\$ 150.00	Off for repair/Out for winter/NSF
	4/23/2019	66,245	GLTRX00079794	Payment #194530	BASE	\$ 150.00	Misc Lab Fees
	8/14/2019	69,835	GLTRX00080403	Adjustment #198403	BASE	\$ 145.00	Off for repair/Out for winter/NSF/AFTER HOURS
	8/22/2019	70,007	GLTRX00080431	Adjustment #198713	BASE	\$ 145.00	Off for repair/Out for winter/NSF/AFTER HOURS
	8/27/2019	70,142	GLTRX00080468	Adjustment #198859	BASE	\$ 145.00	Off for repair/Out for winter/NSF/AFTER HOURS
	11/6/2019	72,393	GLTRX00080915	Adjustment #201261	BASE	\$ 145.00	Off for repair/Out for winter/NSF/AFTER HOURS
	11/20/2019	73,041	GLTRX00080976	Adjustment #201734	BASE	\$ 145.00	Off for repair/Out for winter/NSF/AFTER HOURS
	9/24/2019	71,146	GLTRX00080623	Adjustment #199790	BASE	\$ 144.15	PAUL'S
	11/11/2019	72,477	GLTRX00080929	Adjustment #201372	BASE	\$ 135.00	Off for repair/Out for winter/NSF/AFTER HOURS
	11/26/2019	73,159	GLTRX00081003		BASE	\$ 132.77	Daily cash transfer
	1/10/2019	62,590	GLTRX00079279	Adjustment #190936	BASE	\$ 130.00	HYDRANT METER RENTAL / NSF
	3/12/2019	64,640	GLTRX00079573	Payment #193067	BASE	\$ 125.00	Misc Lab Fees
	7/1/2019	68,224	GLTRX00080164	Payment #196831	BASE	\$ 125.00	Misc Lab Fees
	10/31/2019	72,295	GLTRX00080879	Payment #201162	BASE	\$ 125.00	Misc Lab Fees
	12/3/2019	73,199	GLTRX00081013	Payment #202085	BASE	\$ 125.00	Misc Lab Fees
	3/31/2019	65,194	GLTRX00079667	Adjustment #193652	BASE	\$ 120.00	Off for repair/Out for winter/NSF
	6/5/2019	67,435	GLTRX00080031	Adjustment #195952	BASE	\$ 120.00	Off for repair/Out for winter/NSF
	6/30/2019	68,219	GLTRX00080161	Adjustment #196776	BASE	\$ 120.00	Off for repair/Out for winter/NSF
	8/12/2019	69,821	GLTRX00080401	Adjustment #198305	BASE	\$ 120.00	Off for repair/Out for winter/NSF
	10/1/2019	71,313	GLTRX00080690	Adjustment #200061	BASE	\$ 120.00	Off for repair/Out for winter/NSF
	12/22/2019	74,006	GLTRX00081139	Adjustment #202651	BASE	\$ 120.00	Off for repair/Out for winter/NSF/AFTER HOURS
	5/21/2019	67,043	GLTRX00079912	Payment #195512	BASE	\$ 120.00	Misc Lab Fees
	7/21/2019	68,874	GLTRX00080264	Payment #197492	BASE	\$ 120.00	Misc Lab Fees
	8/1/2019	69,211	GLTRX00080322	Payment #197984	BASE	\$ 120.00	Misc Lab Fees
	9/6/2019	70,348	GLTRX00080528	Payment #199193	BASE	\$ 120.00	Misc Lab Fees

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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Account:	From:	To:	Date:	1/1/2019	Include:	Posting
Account:	95.90.900.49015	95.90.900.49015	Sorted By:	Fund		
Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Description:	MISCELLANEOUS(INCLUDING SCRAP)	
				Distribution   Debit	Credit	Total
	1/9/2019	62,496	GLTRX00079272	Adjustment #190893	BASE	\$ 115.00 Off for repair/Out for winter/NSF/AFTER HOURS
	4/11/2019	65,616	GLTRX00079735	Adjustment #194151	BASE	\$ 115.00 Off for repair/Out for winter/NSF/AFTER HOURS
	7/7/2019	68,317	GLTRX00080181	Adjustment #196920	BASE	\$ 115.00 Off for repair/Out for winter/NSF/AFTER HOURS
	9/30/2019	71,305	GLTRX00080679	Adjustment #199996	BASE	\$ 115.00 Off for repair/Out for winter/NSF/AFTER HOURS
	9/30/2019	71,322	GLTRX00080694	Adjustment #199996	BASE	\$ 115.00 Off for repair/Out for winter/NSF/AFTER HOURS
	11/17/2019	72,806	GLTRX00080967	Payment #201579	BASE	\$ 106.05 Water Vendor Deposit
	3/10/2019	64,570	GLTRX00079556	Adjustment #192955	BASE	\$ 101.80 TOWER INCREASE / LAB FEES
	3/14/2019	64,710	GLTRX00079585	Payment #193156	BASE	\$ 100.00 Misc Lab Fees
	4/8/2019	65,392	GLTRX00079718	Payment #194006	BASE	\$ 100.00 Misc Lab Fees
	5/1/2019	66,308	GLTRX00079826	Payment #194821	BASE	\$ 100.00 Misc Lab Fees
	5/9/2019	66,370	GLTRX00079840	Payment #195108	BASE	\$ 100.00 Misc Lab Fees
	5/12/2019	66,371	GLTRX00079842	Payment #195157	BASE	\$ 100.00 Misc Lab Fees
	6/12/2019	67,642	GLTRX00080055	Payment #196242	BASE	\$ 100.00 Misc Lab Fees
	8/8/2019	69,435	GLTRX00080375	Payment #198221	BASE	\$ 100.00 Misc Lab Fees
	9/16/2019	70,952	GLTRX00080598	Payment #199495	BASE	\$ 100.00 Misc Lab Fees
	10/6/2019	71,936	GLTRX00080787	Payment #200227	BASE	\$ 100.00 Misc Lab Fees
	10/7/2019	71,937	GLTRX00080788	Payment #200288	BASE	\$ 100.00 Misc Lab Fees
	5/2/2019	66,309	GLTRX00079825		BASE	\$ 100.00 GL payment correction
	1/24/2019	63,014	GLTRX00079328	Adjustment #191371	BASE	\$ 91.76 NSF/ HYDRANT METER RENTAL USAGE
	2/26/2019	63,958	GLTRX00079483	Adjustment #192495	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	3/7/2019	64,563	GLTRX00079553	Adjustment #192868	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	3/24/2019	65,012	GLTRX00079624	Adjustment #193409	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	3/28/2019	65,143	GLTRX00079647	Adjustment #193588	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	4/4/2019	65,329	GLTRX00079691	Adjustment #193834	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	4/17/2019	66,123	GLTRX00079760	Adjustment #194341	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	5/21/2019	67,043	GLTRX00079912	Adjustment #195482	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	6/18/2019	67,992	GLTRX00080106	Adjustment #196351	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	6/26/2019	68,115	GLTRX00080142	Adjustment #196647	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	7/21/2019	68,874	GLTRX00080264	Adjustment #197473	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	7/23/2019	68,920	GLTRX00080268	Adjustment #197571	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	7/25/2019	68,942	GLTRX00080281	Adjustment #197680	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	8/26/2019	70,077	GLTRX00080463	Adjustment #198804	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	9/6/2019	70,348	GLTRX00080528	Adjustment #199163	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	9/9/2019	70,382	GLTRX00080532	Adjustment #199217	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	10/29/2019	72,222	GLTRX00080858	Adjustment #201031	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	11/25/2019	73,158	GLTRX00080999	Adjustment #201874	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	11/26/2019	73,159	GLTRX00081003	Adjustment #201938	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	12/8/2019	73,406	GLTRX00081046	Adjustment #202217	BASE	\$ 90.00 Off for repair/Out for winter/NSF
	7/23/2019	68,920	GLTRX00080268	Payment #197596	BASE	\$ 90.00 Misc Lab Fees
	5/8/2019	66,369	GLTRX00079839	Adjustment #195025	BASE	\$ 85.00 AFTER HOURS
	6/12/2019	67,642	GLTRX00080055	Adjustment #196214	BASE	\$ 85.00 AFTER HOURS
	9/15/2019	70,666	GLTRX00080571	Adjustment #199425	BASE	\$ 85.00 AFTER HOURS
	10/10/2019	71,940	GLTRX00080791	Adjustment #200410	BASE	\$ 85.00 AFTER HOURS
	10/24/2019	72,139	GLTRX00080820	Adjustment #200888	BASE	\$ 85.00 AFTER HOURS
	3/11/2019	64,599	GLTRX00079572	Payment #193017	BASE	\$ 75.00 Misc Lab Fees
	1/4/2019	62,427	GLTRX00079243		BASE	\$ 75.00 Transaction reversal
	1/2/2019	62,423	GLTRX00079239	Payment #190627	BASE	\$ 70.00 Misc Lab Fees
	2/14/2019	63,630	GLTRX00079437	Adjustment #192120	BASE	\$ 67.30 CELL TOWER BILLING CORRECTION
	8/6/2019	69,295	GLTRX00080358	Payment #198105	BASE	\$ 67.00 Misc Lab Fees
	1/24/2019	62,939	GLTRX00079311	Adjustment #191169	BASE	\$ 60.00 Off for repair/Out for winter/NSF
	2/11/2019	63,486	GLTRX00079428	Adjustment #192005	BASE	\$ 60.00 Off for repair/Out for winter/NSF
	2/12/2019	63,550	GLTRX00079434	Adjustment #192036	BASE	\$ 60.00 Off for repair/Out for winter/NSF

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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Ranges: From: To: Date: 1/1/2019 Include: Posting  
Account: 95.90.900.49015 95.90.900.49015 Sorted By: Fund  
Account: 95.90.900.49015 Description: MISCELLANEOUS(INCLUDING SCRAP)  
**Reporting**

Trx Date	Jrnl No.	Orig. Audit Trail	Distribution	Debit	Credit	Total
3/4/2019	64,129	GLTRX00079519	Adjustment #192716	BASE	\$	60.00 Off for repair/Out for winter/NSF
3/6/2019	64,507	GLTRX00079548	Adjustment #192814	BASE	\$	60.00 Off for repair/Out for winter/NSF
3/14/2019	64,710	GLTRX00079585	Adjustment #193136	BASE	\$	60.00 Off for repair/Out for winter/NSF
4/9/2019	65,423	GLTRX00079726	Adjustment #194041	BASE	\$	60.00 Off for repair/Out for winter/NSF
4/24/2019	66,265	GLTRX00079805	Adjustment #194558	BASE	\$	60.00 Off for repair/Out for winter/NSF
5/2/2019	66,310	GLTRX00079829	Adjustment #194859	BASE	\$	60.00 Off for repair/Out for winter/NSF
5/5/2019	66,372	GLTRX00079841	Adjustment #194918	BASE	\$	60.00 Off for repair/Out for winter/NSF
5/20/2019	66,792	GLTRX00079892	Adjustment #195428	BASE	\$	60.00 Off for repair/Out for winter/NSF
6/7/2019	67,487	GLTRX00080052	Adjustment #196067	BASE	\$	60.00 Off for repair/Out for winter/NSF
6/16/2019	67,962	GLTRX00080097	Adjustment #196287	BASE	\$	60.00 Off for repair/Out for winter/NSF
7/8/2019	68,347	GLTRX00080185	Adjustment #196986	BASE	\$	60.00 Off for repair/Out for winter/NSF
7/29/2019	69,041	GLTRX00080295	Adjustment #197811	BASE	\$	60.00 Off for repair/Out for winter/NSF
8/8/2019	69,435	GLTRX00080375	Adjustment #198194	BASE	\$	60.00 Off for repair/Out for winter/NSF
8/15/2019	69,838	GLTRX00080410	Adjustment #198460	BASE	\$	60.00 Off for repair/Out for winter/NSF
8/20/2019	69,925	GLTRX00080418	Adjustment #198591	BASE	\$	60.00 Off for repair/Out for winter/NSF
9/4/2019	70,265	GLTRX00080503	Adjustment #199050	BASE	\$	60.00 Off for repair/Out for winter/NSF
9/23/2019	71,101	GLTRX00080620	Adjustment #199751	BASE	\$	60.00 Off for repair/Out for winter/NSF
9/25/2019	71,186	GLTRX00080638	Adjustment #199848	BASE	\$	60.00 Off for repair/Out for winter/NSF
10/22/2019	72,096	GLTRX00080817	Adjustment #200808	BASE	\$	60.00 Off for repair/Out for winter/NSF
11/14/2019	72,677	GLTRX00080949	Adjustment #201497	BASE	\$	60.00 Off for repair/Out for winter/NSF
11/21/2019	73,109	GLTRX00080983	Adjustment #201780	BASE	\$	60.00 Off for repair/Out for winter/NSF
11/30/2019	73,170	GLTRX00081004	Adjustment #201975	BASE	\$	60.00 Off for repair/Out for winter/NSF
12/19/2019	74,005	GLTRX00081123	Adjustment #202604	BASE	\$	60.00 Off for repair/Out for winter/NSF
12/25/2019	74,012	GLTRX00081141	Adjustment #202694	BASE	\$	60.00 Off for repair/Out for winter/NSF
6/7/2019	67,487	GLTRX00080052	Payment #196104	BASE	\$	60.00 Misc Lab Fees
1/6/2019	62,432	GLTRX00079246		BASE	\$	55.85 Daily cash transfer
1/8/2019	62,445	GLTRX00079263	Payment #190865	BASE	\$	55.35 Misc Lab Fees
6/20/2019	68,032	GLTRX00080119	Payment #196469	BASE	\$	55.00 Misc Lab Fees
7/16/2019	68,827	GLTRX00080251	Adjustment #197290	BASE	\$	51.43 Off for repair/Out for winter/NSF
1/7/2019	62,436	GLTRX00079255	Payment #190789	BASE	\$	50.00 Misc Lab Fees
2/19/2019	63,906	GLTRX00079469	Payment #192276	BASE	\$	50.00 Misc Lab Fees
4/10/2019	65,501	GLTRX00079727	Payment #194127	BASE	\$	50.00 Misc Lab Fees
5/8/2019	66,369	GLTRX00079839	Payment #195057	BASE	\$	50.00 Misc Lab Fees
7/22/2019	68,885	GLTRX00080265	Payment #197543	BASE	\$	50.00 Misc Lab Fees
7/24/2019	68,932	GLTRX00080279	Payment #197637	BASE	\$	50.00 Misc Lab Fees
10/29/2019	72,222	GLTRX00080858	Payment #201054	BASE	\$	50.00 Misc Lab Fees
6/25/2019	68,109	GLTRX00080139		BASE	\$	43.26 Daily cash transfer
1/1/2019	62,422	GLTRX00079238	Adjustment #190545	BASE	\$	30.00 Off for repair/Out for winter/NSF
1/8/2019	62,445	GLTRX00079263	Adjustment #190837	BASE	\$	30.00 Off for repair/Out for winter/NSF
1/14/2019	62,866	GLTRX00079302	Adjustment #191025	BASE	\$	30.00 Off for repair/Out for winter/NSF
1/16/2019	62,878	GLTRX00079308	Adjustment #191116	BASE	\$	30.00 Off for repair/Out for winter/NSF
1/21/2019	62,941	GLTRX00079312	Adjustment #191223	BASE	\$	30.00 Off for repair/Out for winter/NSF
1/29/2019	63,133	GLTRX00079339	Adjustment #191524	BASE	\$	30.00 Off for repair/Out for winter/NSF
2/3/2019	63,365	GLTRX00079373	Adjustment #191688	BASE	\$	30.00 Off for repair/Out for winter/NSF
2/6/2019	63,460	GLTRX00079417	Adjustment #191825	BASE	\$	30.00 Off for repair/Out for winter/NSF
2/10/2019	63,485	GLTRX00079427	Adjustment #191939	BASE	\$	30.00 Off for repair/Out for winter/NSF
2/21/2019	63,918	GLTRX00079477	Adjustment #192370	BASE	\$	30.00 Off for repair/Out for winter/NSF
2/28/2019	64,064	GLTRX00079495	Adjustment #192610	BASE	\$	30.00 Off for repair/Out for winter/NSF
3/5/2019	64,383	GLTRX00079531	Adjustment #192763	BASE	\$	30.00 Off for repair/Out for winter/NSF
3/17/2019	64,794	GLTRX00079600	Adjustment #193170	BASE	\$	30.00 Off for repair/Out for winter/NSF
3/27/2019	65,140	GLTRX00079643	Adjustment #193533	BASE	\$	30.00 Off for repair/Out for winter/NSF
4/1/2019	65,232	GLTRX00079681	Adjustment #193700	BASE	\$	30.00 Off for repair/Out for winter/NSF

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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Account:	From:	To:	Date:	1/1/2019 Include:	Posting		
Account:	95.90.900.49015	95.90.900.49015	Sorted By:	Fund			
Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Description:	MISCELLANEOUS(INCLUDING SCRAP)		
				Distribution   Debit	Credit	Total	
4/7/2019	65,376	GLTRX00079704	Adjustment #193882	BASE	\$	30.00	Off for repair/Out for winter/NSF
4/15/2019	65,893	GLTRX00079758	Adjustment #194246	BASE	\$	30.00	Off for repair/Out for winter/NSF
4/21/2019	66,162	GLTRX00079776	Adjustment #194414	BASE	\$	30.00	Off for repair/Out for winter/NSF
4/22/2019	66,185	GLTRX00079777	Adjustment #194454	BASE	\$	30.00	Off for repair/Out for winter/NSF
5/30/2019	67,404	GLTRX00080014	Adjustment #195751	BASE	\$	30.00	Off for repair/Out for winter/NSF
6/4/2019	67,434	GLTRX00080027	Adjustment #195897	BASE	\$	30.00	Off for repair/Out for winter/NSF
6/6/2019	67,467	GLTRX00080044	Adjustment #196014	BASE	\$	30.00	Off for repair/Out for winter/NSF
6/24/2019	68,062	GLTRX00080133	Adjustment #196546	BASE	\$	30.00	Off for repair/Out for winter/NSF
6/27/2019	68,117	GLTRX00080149	Adjustment #196693	BASE	\$	30.00	Off for repair/Out for winter/NSF
7/14/2019	68,617	GLTRX00080231	Adjustment #197190	BASE	\$	30.00	Off for repair/Out for winter/NSF
7/24/2019	68,932	GLTRX00080279	Adjustment #197623	BASE	\$	30.00	Off for repair/Out for winter/NSF
8/1/2019	69,211	GLTRX00080322	Adjustment #197960	BASE	\$	30.00	Off for repair/Out for winter/NSF
8/5/2019	69,236	GLTRX00080347	Adjustment #198057	BASE	\$	30.00	Off for repair/Out for winter/NSF
8/13/2019	69,834	GLTRX00080402	Adjustment #198351	BASE	\$	30.00	Off for repair/Out for winter/NSF
8/19/2019	69,911	GLTRX00080417	Adjustment #198543	BASE	\$	30.00	Off for repair/Out for winter/NSF
9/10/2019	70,430	GLTRX00080538	Adjustment #199272	BASE	\$	30.00	Off for repair/Out for winter/NSF
9/12/2019	70,555	GLTRX00080570	Adjustment #199376	BASE	\$	30.00	Off for repair/Out for winter/NSF
9/17/2019	70,961	GLTRX00080599	Adjustment #199518	BASE	\$	30.00	Off for repair/Out for winter/NSF
10/9/2019	71,939	GLTRX00080790	Adjustment #200368	BASE	\$	30.00	Off for repair/Out for winter/NSF
10/13/2019	71,941	GLTRX00080792	Adjustment #200462	BASE	\$	30.00	Off for repair/Out for winter/NSF
10/16/2019	71,976	GLTRX00080798	Adjustment #200608	BASE	\$	30.00	Off for repair/Out for winter/NSF
10/21/2019	72,027	GLTRX00080802	Adjustment #200765	BASE	\$	30.00	Off for repair/Out for winter/NSF
10/28/2019	72,216	GLTRX00080848	Adjustment #200983	BASE	\$	30.00	Off for repair/Out for winter/NSF
11/3/2019	72,349	GLTRX00080889	Adjustment #201176	BASE	\$	30.00	Off for repair/Out for winter/NSF
12/3/2019	73,199	GLTRX00081013	Adjustment #202061	BASE	\$	30.00	Off for repair/Out for winter/NSF
12/5/2019	73,267	GLTRX00081019	Adjustment #202172	BASE	\$	30.00	Off for repair/Out for winter/NSF
12/12/2019	73,648	GLTRX00081079	Adjustment #202368	BASE	\$	30.00	Off for repair/Out for winter/NSF
12/17/2019	73,960	GLTRX00081118	Adjustment #202489	BASE	\$	30.00	Off for repair/Out for winter/NSF
12/26/2019	74,017	GLTRX00081143	Adjustment #202750	BASE	\$	30.00	Off for repair/Out for winter/NSF
1/13/2019	62,716	GLTRX00079282		BASE	\$	25.04	Daily cash transfer
1/23/2019	63,013	GLTRX00079317	Payment #191330	BASE	\$	25.00	Misc Lab Fees
1/30/2019	63,211	GLTRX00079348	Payment #191611	BASE	\$	25.00	Misc Lab Fees
2/7/2019	63,484	GLTRX00079422	Payment #191910	BASE	\$	25.00	Misc Lab Fees
2/13/2019	63,551	GLTRX00079435	Payment #192089	BASE	\$	25.00	Misc Lab Fees
2/17/2019	63,729	GLTRX00079455	Payment #192184	BASE	\$	25.00	Misc Lab Fees
3/5/2019	64,383	GLTRX00079531	Payment #192776	BASE	\$	25.00	Misc Lab Fees
3/17/2019	64,794	GLTRX00079600	Payment #193192	BASE	\$	25.00	Misc Lab Fees
3/21/2019	65,011	GLTRX00079623	Payment #193385	BASE	\$	25.00	Misc Lab Fees
3/27/2019	65,140	GLTRX00079643	Payment #193564	BASE	\$	25.00	Misc Lab Fees
4/2/2019	65,244	GLTRX00079686	Payment #193769	BASE	\$	25.00	Misc Lab Fees
4/11/2019	65,616	GLTRX00079735	Payment #194175	BASE	\$	25.00	Misc Lab Fees
5/23/2019	67,216	GLTRX00079974	Payment #195578	BASE	\$	25.00	Misc Lab Fees
7/15/2019	68,821	GLTRX00080248	Payment #197256	BASE	\$	25.00	Misc Lab Fees
7/18/2019	68,872	GLTRX00080263	Payment #197441	BASE	\$	25.00	Misc Lab Fees
7/28/2019	69,010	GLTRX00080291	Payment #197776	BASE	\$	25.00	Misc Lab Fees
8/5/2019	69,236	GLTRX00080347	Payment #198075	BASE	\$	25.00	Misc Lab Fees
8/27/2019	70,142	GLTRX00080468	Payment #198873	BASE	\$	25.00	Misc Lab Fees
9/10/2019	70,430	GLTRX00080538	Payment #199302	BASE	\$	25.00	Misc Lab Fees
9/18/2019	70,966	GLTRX00080601	Payment #199584	BASE	\$	25.00	Misc Lab Fees
10/1/2019	71,313	GLTRX00080690	Payment #200088	BASE	\$	25.00	Misc Lab Fees
10/15/2019	71,959	GLTRX00080793	Payment #200578	BASE	\$	25.00	Misc Lab Fees
10/17/2019	71,978	GLTRX00080800	Payment #200673	BASE	\$	25.00	Misc Lab Fees



OUCC Attachment TWM-3  
Cause No. 45427  
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System: HISTORICAL DETAIL 12/4/2020 3:33:11 PM Page: User ID: oneala  
Columbus City Utilities  
General Ledger

Ranges: From: To: Date: 1/1/2019 Include: Posting  
Account: 95.90.900.49015 95.90.900.49015 Sorted By: Fund  
Account: 95.90.900.49015 Description: MISCELLANEOUS(INCLUDING SCRAP)

Reporting	Trx Date	Jrnl No.	Orig. Audit Trail	Distribution	Debit	Credit	Total
	10/21/2019	72,027	GLTRX00080802	Payment #200786	BASE	\$ 25.00	Misc Lab Fees
	9/30/2019	71,371	GLTRX00080701		BASE	\$ 25.00	Daily cash transfer
	9/23/2019	71,101	GLTRX00080620		BASE	\$ 20.40	Daily cash transfer
	1/1/2019	62,422	GLTRX00079238		BASE	\$ 19.91	Daily cash transfer
	12/22/2019	74,006	GLTRX00081139	Payment #202671	BASE	\$ 12.85	Water Vendor Deposit
	12/22/2019	74,006	GLTRX00081139		BASE	\$ 10.04	Daily cash transfer
	7/10/2019	68,459	GLTRX00080193		BASE	\$ 10.00	Daily cash transfer
	10/20/2019	72,005	GLTRX00080801		BASE	\$ 8.99	Daily cash transfer
	1/4/2019	62,426	GLTRX00079242		BASE	\$ 8.00	November 2018 bank reconciliation adjustment
	4/4/2019	65,329	GLTRX00079691		BASE	\$ 5.00	Daily cash transfer
	12/2/2019	73,172	GLTRX00081011		BASE	\$ 3.99	Daily cash transfer
	9/24/2019	71,121	GLTRX00080621		BASE	\$ 1.40	Daily cash transfer
	6/11/2019	67,623	GLTRX00080054		BASE	\$ 1.00	Daily cash transfer
	11/12/2019	72,574	GLTRX00080930		BASE	\$ 1.00	Daily cash transfer
	10/23/2019	72,124	GLTRX00080819		BASE	\$ 0.75	Daily cash transfer
	6/20/2019	68,032	GLTRX00080119		BASE	\$ 0.69	Daily cash transfer
	5/5/2019	66,372	GLTRX00079841		BASE	\$ 0.64	Daily cash transfer
	6/4/2019	67,434	GLTRX00080027		BASE	\$ 0.30	Daily cash transfer
	6/30/2019	68,219	GLTRX00080161		BASE	\$ 0.29	Daily cash transfer
	7/28/2019	69,010	GLTRX00080291		BASE	\$ 0.25	Daily cash transfer
	10/8/2019	71,938	GLTRX00080789		BASE	\$ 0.25	Daily cash transfer
	12/16/2019	73,758	GLTRX00081109		BASE	\$ 0.25	Daily cash transfer
	1/10/2019	62,590	GLTRX00079279		BASE	\$ 0.20	Daily cash transfer
	9/30/2019	71,305	GLTRX00080679		BASE	\$ 0.10	Daily cash transfer
	11/17/2019	72,806	GLTRX00080967		BASE	\$ 0.10	Daily cash transfer
	1/2/2019	62,423	GLTRX00079239		BASE	\$ 0.09	Daily cash transfer
	11/18/2019	73,028	GLTRX00080974		BASE	\$ 0.09	Daily cash transfer
	11/5/2019	72,373	GLTRX00080897		BASE	\$ 0.05	Daily cash transfer
	10/28/2019	72,216	GLTRX00080848		BASE	\$ 0.04	Daily cash transfer
	4/9/2019	65,423	GLTRX00079726		BASE	\$ 0.01	Daily cash transfer

**\$ 186,123.53 \$ 320,157.31 \$ (134,033.78)**