

**Beech Grove
Calculation of South Water Cost Per Contract
6/30/2020**

Operating Expenses	\$ 2,493,588
Interest Expense	<u>47,037</u>
Total Cost	2,540,625

Net Expenses applicable to City of Beech Grove	<u><u>\$ 2,540,625</u></u>
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Calculation:

Expenses per above	\$ 2,540,625
Billable Volumes in gallons	861,372,839
Rate per 1000 gals	\$ 2.9495
Times Contract Factor	1.15

Calculated Rate per 1,000 gals	<u><u>\$ 3.3919</u></u>
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HENDERSON WATER UTILITY

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY DIVISION

Year Ended June 30, 2020

	<u>North Water</u>	<u>North Wastewater</u>	<u>Stormwater</u>	<u>South Water</u>	<u>South Wastewater</u>	<u>Total</u>
Operating revenues:						
Sales	\$ 7,024,908	\$ 9,521,469	\$ 743,165	\$ 2,928,835	\$ 3,453,050	\$ 23,671,427
Penalties, surcharges and fees	110,093	381,037	7,261	14,028	163,015	675,434
Total operating revenues	<u>7,135,001</u>	<u>9,902,506</u>	<u>750,426</u>	<u>2,942,863</u>	<u>3,616,065</u>	<u>24,346,861</u>
Operating expenses:						
Water pumps and tanks	467,771	-	-	19,532	-	487,303
Depreciation	279,063	-	-	54,101	-	333,164
Water intake and treatment	1,606,314	-	-	2,035,482	-	3,641,796
Depreciation	193,730	-	-	85,620	-	279,350
Water transmission and distribution	2,952,349	-	-	254,290	-	3,206,639
Depreciation	576,699	-	-	44,563	-	621,262
Wastewater lines and collection	-	1,953,236	-	-	26,038	1,979,274
Depreciation	-	654,703	-	-	40,116	694,819
Wastewater pumping stations	-	1,017,662	-	-	178,350	1,196,012
Depreciation	-	289,494	-	-	21,639	311,133
Wastewater pretreatment and treatment	-	3,094,943	-	-	2,224,049	5,318,992
Depreciation	-	837,233	-	-	342,302	1,179,535
Stormwater	-	-	860,922	-	-	860,922
Depreciation	-	-	381,805	-	-	381,805
Total operating expenses	<u>6,075,926</u>	<u>7,847,271</u>	<u>1,242,727</u>	<u>2,493,588</u>	<u>2,832,494</u>	<u>20,492,006</u>
Operating income (loss)	<u>1,059,075</u>	<u>2,055,235</u>	<u>(492,301)</u>	<u>449,275</u>	<u>783,571</u>	<u>3,854,855</u>
Non-operating revenues (expenses):						
Gain on disposal of capital assets	17,324	-	-	-	-	17,324
Investment income	123,773	-	-	-	-	123,773
Grant revenue	-	-	-	-	-	-
Miscellaneous revenue	48,888	-	-	-	-	48,888
Interest expense	(101,925)	(551,297)	(90,252)	(47,037)	(17,856)	(808,367)
Total non-operating revenues (expenses)	<u>88,060</u>	<u>(551,297)</u>	<u>(90,252)</u>	<u>(47,037)</u>	<u>(17,856)</u>	<u>(618,382)</u>
Change in net position before distribution and contributions	<u>\$ 1,147,135</u>	<u>\$ 1,503,938</u>	<u>\$ (582,553)</u>	<u>\$ 402,238</u>	<u>\$ 765,715</u>	<u>\$ 3,236,473</u>

HENDERSON WATER UTILITY
2019-2020 CONSUMPTION DATA - SOUTH PLANT

	31 Jul-19	31 Aug-19	30 Sep-19	31 Oct-19	30 Nov-19	31 Dec-19	31 Jan-20	28 Feb-20	31 Mar-20	30 Apr-20	31 May-20	30 Jun-20	TOTAL	AVERAGE
CONSUMPTION COUNT														
TYSON	7	7	7	7	7	7	7	7	7	7	7	7	84	7
SEBREE	2	2	2	2	2	2	2	2	2	2	2	2	24	2
BEECH GROVE	4	4	4	4	4	4	4	4	4	4	4	4	48	4
HCWD	2	2	2	2	2	2	2	2	2	2	2	2	24	2
HWU	4	4	4	4	4	4	4	4	4	4	4	4	48	4
BIG RIVERS	1	1	1	1	1	1	1	1	1	1	1	1	12	1
Brain Injury Adven.	1	1	1	1	1	1	1	1	1	1	1	1	12	1
Columbia	2	2	2	2	2	2	2	2	2	2	2	2	24	2
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL WATER	23	23	23	23	23	23	23	23	23	23	23	23	276	23
TOTAL SEWER													0	#DIV/0!
CONSUMPTION CUBIC FEET														
TYSON	8,086,800	8,365,730	7,934,290	8,513,260	8,243,940	7,031,450	7,499,570	8,659,540	6,806,530	7,690,400	8,228,290	7,931,450	94,991,250	7,915,938
SEBREE	448,418	474,138	489,832	495,794	461,973	396,577	396,055	396,109	456,987	448,271	448,271	471,291	5,383,717	448,643
BEECH GROVE	1,013,740	1,027,732	1,103,182	832,153	866,445	862,821	822,655	905,218	790,012	849,029	941,325	869,949	10,884,261	907,022
HCWD	341,685	358,696	339,316	379,477	433,624	313,310	203,158	329,191	290,249	288,744	273,927	317,738	3,869,115	322,426
HWU	616,644	693,660	619,429	647,724	855,735	846,260	701,240	968,829	860,910	843,250	791,032	753,022	9,197,735	766,478
BIG RIVERS	72,856	72,856	82,710	94,450	46,790	148,810	150,820	159,700	175,180	162,224	132,886	109,730	1,409,010	117,418
Brain Injury Adven.	934	1,325	375	2,154	459	430	409	689	375	337	173	256	7,916	660
Columbia	393	594	687	786	682	373	289	539	500	3,034	2,197	2,459	12,533	1,044
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	10,581,470	10,994,731	10,569,821	10,965,798	10,909,648	9,600,031	9,774,196	11,419,815	9,380,743	10,285,289	10,818,101	10,455,895	125,755,537	10,479,628
CONSUMPTION GALLONS														
TYSON	60,493,469	62,580,011	59,352,615	63,683,612	61,668,958	52,598,902	56,100,683	64,777,862	50,916,384	57,528,191	61,551,888	59,331,370	710,583,945	59,215,329
SEBREE	3,354,400	3,546,800	3,664,200	3,708,800	3,455,800	2,966,600	2,962,700	2,963,100	3,418,500	3,353,300	3,353,300	3,525,500	40,273,000	3,356,083
BEECH GROVE	7,583,302	7,687,970	8,252,375	6,224,937	6,481,459	6,454,350	6,153,887	6,771,501	5,909,701	6,351,178	7,041,600	6,507,671	81,419,932	6,784,994
HCWD	2,555,981	2,683,233	2,538,260	2,838,685	3,243,733	2,343,722	1,519,727	2,462,520	2,171,213	2,159,955	2,049,116	2,376,845	28,942,992	2,411,916
HWU	4,612,818	5,188,938	4,633,651	4,845,312	6,401,343	6,330,465	5,245,640	7,247,345	6,440,054	6,307,948	5,917,331	5,632,996	68,803,841	5,733,653
BIG RIVERS	545,000	545,000	618,713	706,535	350,010	1,113,176	1,128,211	1,194,638	1,310,436	1,213,518	994,055	820,837	10,540,129	878,344
Brain Injury Adven.	6,987	9,912	2,805	16,113	3,434	3,217	3,060	5,154	2,805	2,521	1,294	1,915	59,216	4,935
Columbia	2,940	4,443	5,139	5,880	5,102	2,790	2,162	4,032	3,740	22,696	16,435	18,395	93,753	7,813
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	79,154,897	82,246,306	79,067,759	82,029,874	81,609,838	71,813,222	73,116,070	85,426,152	70,172,834	76,939,308	80,925,019	78,215,529	940,716,808	78,393,067
CONSUMPTION AVG. GALLON/DAY														
TYSON	1,951,402	2,018,710	1,978,421	2,054,310	2,055,632	1,696,739	1,809,699	2,313,495	1,642,464	1,917,606	1,985,545	1,977,712	23,401,736	1,950,145
SEBREE	108,206	114,413	122,140	119,639	115,193	95,697	95,571	105,825	110,274	111,777	108,171	117,517	1,324,423	110,369
BEECH GROVE	244,623	247,999	275,079	200,804	216,049	208,205	198,512	241,839	190,636	211,706	227,148	216,922	2,679,523	223,294
HCWD	82,451	86,556	84,609	91,570	108,124	75,604	49,023	87,947	70,039	71,999	66,101	79,228	953,251	79,438
HWU	148,801	167,385	154,455	156,300	213,378	204,209	169,214	258,834	207,744	210,265	190,882	187,767	2,269,232	189,103
BIG RIVERS	17,581	17,581	20,624	22,791	11,667	35,909	36,394	42,666	42,272	40,451	32,066	27,361	347,362	28,947
Brain Injury Adven.	225	320	94	520	114	104	99	184	90	84	42	64	1,939	162
Columbia	95	143	171	190	170	90	70	144	121	757	530	613	3,093	258
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,553,384	2,653,107	2,635,592	2,646,125	2,720,328	2,316,556	2,358,583	3,050,934	2,263,640	2,564,644	2,610,484	2,607,184	30,980,560	2,581,713
CONSUMPTION SUMMARY														
TOTAL GALLONS TREATED	97,973,801	100,405,486	93,594,388	96,887,446	86,738,179	94,462,436	97,751,549	85,125,043	93,355,423	100,827,341	90,545,348	97,295,584	1,134,962,024	94,580,169
DAILY GALLONS DISTRIBUTED	89,328,222	88,922,188	88,029,328	90,680,134	76,695,523	82,858,395	87,496,986	76,068,983	85,933,001	87,665,544	80,520,595	85,346,398	1,019,545,297	84,962,108
TOTAL AFW	79,154,897	82,246,306	79,067,759	82,029,874	81,609,838	71,813,222	73,116,070	85,426,152	70,172,834	76,939,308	80,925,019	78,215,529	940,716,808	78,393,067
UNACCOUNTED WATER	10,173,325	6,675,882	8,961,569	8,650,260	(4,914,315)	11,045,173	14,380,916	(9,357,169)	15,760,167	10,726,236	(404,424)	7,130,869	78,828,489	6,569,041
% UNACCOUNTED	11.4%	7.5%	10.2%	9.5%	-6.4%	13.3%	16.4%	-12.3%	18.3%	12.2%	-0.5%	8.4%	7.7%	1.0
WWTP AVG. FLOW/MG DAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WWTP TOTAL FLOW/GALLONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**HENDERSON WATER UTILITY
REVENUE & COLLECTION DATA
FISCAL 2016-2017 - SOUTH PLANT**

	<u>31 Jul-19</u>	<u>31 Aug-19</u>	<u>30 Sep-19</u>	<u>31 Oct-19</u>	<u>30 Nov-19</u>	<u>31 Dec-19</u>	<u>31 Jan-20</u>	<u>29 Feb-20</u>	<u>31 Mar-20</u>	<u>30 Apr-20</u>	<u>31 May-20</u>	<u>30 Jun-20</u>	<u>TOTAL</u>	<u>AVERAGE</u>
CONSUMPTION BILLING AMOUNT (dollars)														
TYSON	141,618.06	169,079.09	160,368.30	172,057.71	166,620.15	142,133.92	151,591.32	175,011.12	170,741.42	192,894.44	206,373.82	198,935.09	2,047,424.44	170,618.70
SEBREE	8,166.88	8,635.31	9,702.43	9,029.74	8,413.75	7,222.73	6,667.53	7,214.20	8,322.96	8,769.89	8,769.89	9,220.24	100,135.55	8,344.63
BEECH GROVE	18,977.21	19,239.14	20,651.57	15,577.90	16,219.85	16,152.01	15,400.10	16,938.89	14,789.02	17,446.69	19,343.28	17,876.57	208,612.23	17,384.35
HCWD	6,400.69	6,719.35	6,356.32	7,108.63	8,122.96	5,869.16	3,805.69	6,172.27	5,439.61	6,805.80	6,459.83	7,492.46	76,752.77	6,396.06
BIG RIVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brain Injury Adven.	74.26	101.16	35.80	158.20	41.58	39.58	38.14	57.40	35.80	33.17	21.89	27.60	664.58	55.38
Columbia	530.82	634.50	675.70	444.47	763.61	692.61	650.94	606.15	588.13	537.33	479.79	497.80	7,101.85	591.82
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	175,767.92	204,408.55	197,790.12	204,376.65	200,181.90	172,110.01	178,153.72	206,000.03	199,916.94	226,487.32	241,448.50	234,049.76	2,440,691.42	203,390.95
Sprinkler Taps	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL WATER	175,767.92	204,408.55	197,790.12	204,376.65	200,181.90	172,110.01	178,153.72	206,000.03	199,916.94	226,487.32	241,448.50	234,049.76	2,440,691.42	203,390.95
TYSON	235,808.51	281,590.47	267,068.20	286,556.33	277,491.02	236,668.50	252,435.52	291,480.11	241,848.11	273,258.91	292,371.46	281,824.02	3,218,401.16	268,200.10
SEBREE	11,861.13	12,480.11	14,604.04	13,330.23	12,454.59	10,753.15	10,720.06	10,432.31	12,191.35	12,734.14	12,734.14	12,677.00	146,972.25	12,247.69
BEECH GROVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCWD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BIG RIVERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brain Injury Adven.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Columbia	376.11	504.96	558.10	268.81	724.74	590.14	525.40	469.74	447.34	384.19	312.69	335.07	5,497.29	458.11
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SEWER	248,045.75	294,575.54	282,230.34	300,155.37	290,670.35	248,011.79	263,680.98	302,382.16	254,486.80	286,377.24	305,418.29	294,836.09	3,370,870.70	280,905.89
TOTAL BILLING	423,813.67	498,984.09	480,020.46	504,532.02	490,852.25	420,121.80	441,834.70	508,382.19	454,403.74	512,864.56	546,866.79	528,885.85	5,811,562.12	484,296.84

THE FOLLOWING SPREADSHEET WAS USED TO CALCULATE THE TOTAL FLOWS SENT WITH THE AUDIT.

**HENDERSON WATER UTILITY
2015-2016 CONSUMPTION DATA - SOUTH PLANT**

	<u>31 Jul-19</u>	<u>31 Aug-19</u>	<u>30 Sep-19</u>	<u>31 Oct-19</u>	<u>30 Nov-19</u>	<u>31 Dec-19</u>	<u>31 Jan-20</u>	<u>29 Feb-20</u>	<u>31 Mar-20</u>	<u>30 Apr-20</u>	<u>31 May-20</u>	<u>30 Jun-20</u>	<u>TOTAL</u>	<u>AVERAGE</u>
Water Consumption (Gallons Billed)														
TYSON	60,493,469	62,580,011	59,352,615	63,683,612	61,668,958	52,598,902	56,100,683	64,777,862	50,916,384	57,528,191	61,551,888	59,331,370	710,583,945	59,215,329
SEBREE	3,354,400	3,546,800	3,664,200	3,708,800	3,455,800	2,966,600	2,962,700	2,963,100	3,418,500	3,353,300	3,353,300	3,525,500	40,273,000	3,356,083
BEECH GROVE	7,583,302	7,687,970	8,252,375	6,224,937	6,481,459	6,454,350	6,153,887	6,771,501	5,909,701	6,351,178	7,041,600	6,507,671	81,419,932	6,784,994
HCWD	2,555,981	2,683,233	2,538,260	2,838,685	3,243,733	2,343,722	1,519,727	2,462,520	2,171,213	2,159,955	2,049,116	2,376,845	28,942,992	2,411,916
BIG RIVERS	545,000	545,000	618,713	706,535	350,010	1,113,176	1,128,211	1,194,638	1,310,436	1,213,518	994,055	820,837	10,540,129	878,344
Brain Injury Adven.	6,987	9,912	2,805	16,113	3,434	3,217	3,060	5,154	2,805	2,521	1,294	1,915	59,216	4,935
Columbia	2,940	4,443	5,139	5,880	5,102	2,790	2,162	4,032	3,740	22,696	16,435	18,395	93,753	7,813
RESIDENTIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	74,542,080	77,057,368	74,434,107	77,184,562	75,208,495	65,482,757	67,870,430	78,178,807	63,732,779	70,631,360	75,007,689	72,582,533	871,912,968	72,659,414

Wastewater Consumption (Gallons Billed)

TYSON	60,493,469	62,580,011	59,352,615	63,683,612	61,668,958	52,598,902	56,100,683	64,777,862	50,916,384	57,528,191	61,551,888	59,331,370	710,583,945	59,215,329
SEBREE	2,976,000	3,131,300	3,343,300	3,344,600	3,124,900	2,698,000	2,689,700	2,617,500	3,058,600	3,052,800	3,052,800	3,039,100	36,128,600	3,010,717
Columbia	2,940	4,443	5,139	5,880	5,102	2,790	2,162	4,032	3,740	22,696	16,435	18,395	93,753	7,813
TOTAL	63,472,409	65,715,754	62,701,054	67,034,091	64,798,960	55,299,693	58,792,545	67,399,394	53,978,724	60,603,687	64,621,123	62,388,865	746,806,299	62,233,858

Tyson Wastewater

Tyson	60,493,469	62,580,011	59,352,615	63,683,612	61,668,958	52,598,902	56,100,683	64,777,862	50,916,384	57,528,191	61,551,888	59,331,370	710,583,945	59,215,329
Tyson Recycled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tyson Wastewater	60,493,469	62,580,011	59,352,615	63,683,612	61,668,958	52,598,902	56,100,683	64,777,862	50,916,384	57,528,191	61,551,888	59,331,370	710,583,945	59,215,329