

# Water System

## Asset Management Plan

for the

**Town of Sunman, IN**  
Ripley, Indiana



**March 2025**

Prepared by:



135 N. Pennsylvania Street, Suite 2800  
Indianapolis, IN 46204

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## Preface

### *Need for Water Asset Management Plan*

As a Wastewater State Revolving Loan recipient, the Town of Sunman has authorized HWC Engineering to prepare a Water Asset Management Plan pursuant to Indiana Code 5-1.2-10-16. The Town of Sunman is demonstrating that it has the financial, managerial, technical, and legal capability of operating and maintaining its water system.

This document is intended to formally document the Town's existing asset management program in a manner that demonstrates to the Indiana Finance Authority its capability to monitor, evaluate, operate, and maintain its wastewater infrastructure in a proactive manner to the benefit of its utility rate payers.

# State Revolving Fund Loan Program Asset Management Program Certification Form Inclusive of Fiscal Sustainability Plan Certification

(To be submitted either at the time of loan closing or no later than the final disbursement of a Participant's loan proceeds)

Participant Name Town of Sunman Water		
Street Address 604 N. Meridian St.		P. O. Box Number 460
City Sunman	State Indiana	Zip Code 47041

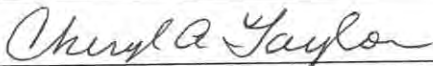
Indiana Code 5-1.2-10-16 requires a Participant that receives a loan or other financial assistance from the State Revolving Fund Loan Program (SRF) to certify that the Participant has documentation demonstrating it has the financial, managerial, technical and legal capability to operate and maintain its water or wastewater collection and treatment system. A Participant must demonstrate that it has developed an asset management program as defined in the Indiana Finance Authority's (Authority) Asset Management Program Guidelines.

Section 603(d)(1)(E) of the Federal Water Pollution Control Act (FWPCA) requires a recipient of a loan for a project that involves the repair, replacement, or expansion of a publicly owned treatment works to develop and implement a Fiscal Sustainability Plan (FSP). The requirement pertains to those portions of the treatment works paid for with Clean Water SRF Loan Funds.

The Asset Management Program (AMP) shall be inclusive of the requirements of the FSP for Wastewater and Drinking Water projects and shall include at a minimum the following: (1) A system map (2) An inventory and assessment of system assets (3) development of an infrastructure inspection, repair, and maintenance plan, including a plan for funding such activities (4) an evaluation and implementation of water and energy conservation efforts (5) An analysis of the customer rates necessary to support the AMP (6) Audit performed at least every two years (7) Cyber Vulnerability Assessment performed at least annually (8) Demonstration of the technical, managerial, legal and financial capability to operate and maintain the system, per the guidelines established by the Authority.

I hereby certify that I am an authorized representative for the above listed Participant and pursuant to IC 5-1.2-10-16 and Section 603(d)(1)(E), the Participant has developed and is implementing an AMP (inclusive of the requirements of an FSP) that meets the requirements established by the Authority. Upon the request of the Environmental Protection Agency (EPA) or the Indiana SRF, the Participant agrees to make the AMP (which includes the FSP requirements) available for inspection and/or review.

Participant's estimated capital asset needs in the next 5 years: \$3,000,000  
 Estimated annual operation, maintenance and replacement costs for assets financed: \$33,200  
 Pursuant to Indiana Code 5-1.2-10-16, upon request by the IFA, actual operation, maintenance and replacement costs for assets financed shall be provided.

	<u>03.25.2025</u>
Signature of Authorized Representative	Date
Cheryl Taylor Clerk-Treasurer	812-623-2066 clerk@townofsunman.org
Printed Name	Phone Number/Email Address

Effective July 1, 2024

# Section 1 – Technical

## Town of Sunman, IN Water Utility Asset Management Plan

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# Section One – Technical Description of the Water Utility

## 1.1 Location

The Town of Sunman is an urban area located in Adams Township, in the western portion of Ripley County, Indiana, situated at N State Road 101, approximately 3 miles South of I-74. The project area for water system improvements lies within the Sunman Quadrangle and Sections 8, 9, 17 and 16 of Township 9 North, Range 13 East. Refer to **Figures 1.1** and **1.2** for a map of Ripley County and the location of the Town of Sunman. **Figure 1.3** shows the corporate limits of the Town of Sunman.

### 1.1.1 20-Year Water Service Area

The existing service area encompasses the Town’s corporate limits and unincorporated areas north and southeast of Town as shown in **Figure 1.3**. The 20-year service area is to be considered the same as the existing service area as no significant growth or expansion of the service area is anticipated.

### 1.1.2 Population Served

The existing water service area includes the Town’s 931 residents within its corporate limits, 62 customers outside corporate limits, and the 304-student Sunman Elementary School (as of 2020-2022 school years) located approximately one-half mile north of the intersection of N State Road 101 and Eastern Ave.

The Town’s population has decreased since the 2010 census. Using the Indiana Business Research Center’s 2045 population projections (Stats.Indiana), the Ripley County population is predicted to decrease by approximately 374 persons between 2020 and 2045. The Town and County’s population histories and estimated future populations are shown in **Table 1.1**.

**Table 1.1 - Population Trends**

Location	1980	1990	2000	2010	2020	2023	2045 <sup>1</sup>
Town of Sunman	924	623	805	1,049	914	931	912
Ripley County	24,398	24,616	26,523	28,818	28,995	29,227	28,621

<sup>1</sup> 2050 population projection for Ripley County was taken from [www.stats.indiana.edu/popo\\_proj/](http://www.stats.indiana.edu/popo_proj/); 2045 population estimate for Town of Sunman was calculated using the ratio of City Population to County Population for 2023 multiplied by the 2045 population projection for Ripley County.

The Town has a total of 563 service connections per the lead service line audit however only 472 connections are active. Connection quantities by type are summarized below.

**Table 1.2 – Connection Type Summary**

Customer Type	Quantity
Residential	428
Multi-Family Residential	9
Commercial	66
Industrial	11
Not Active	49
Total	563

Based on the Town’s 2023 water audit, the system has approximately 1,100 customers. The Town has 62 service connections outside of the Town limits.

### 1.1.3 Current Water Production and Consumption

The Town’s Monthly Reports of Operation (MROs) for January 2021 through January 2024 (with four months missing) were analyzed to determine the current water consumption. From this data, average daily volume pumped and maximum pumped per day were determined. The average of the five highest demand days



in the review period was 193,800 gpd, as shown in **Table 1.3**. See **Table 1.4** for details of the analysis by month, and see Appendix A for the MROs.

In summary, the Town’s average daily demand was approximately 102,800 gallons per day (gpd) for the year 2021, 109,800 gpd for the year 2022, and 109,400 gpd for the year 2023. The average production increased by approximately 7,000 gallons per day from 2021 to 2023.

**Table 1.3**  
**Five Highest Demand Days\***  
**(January 2021 – January 2024†)**

Date	Volume (1000 gallons)
May 12, 2021	192
August 2, 2021	206
March 11, 2022	197
August 13, 2023	192
August 22, 2023	182
<b>Average of 5-Highest Demand Days</b>	<b>194</b>

\* May 15, 2022 had a value which would be in the highest production day recorded, but the preceding day had a pump failure and very low production which needed to be recouped; therefore the value from this day does not represent customer consumption.

† MRO data from January 2022, December 2022, March 2023, and October 2023 were not available for this report

#### 1.1.4 Current Significant Users

The current list of significant users is as follows:

- Sunman Elementary School
- Weber’s Greenhouse
- Suzanne Martini, MD, listed in the 2020 Wellhead Protection Plan as a critical user as a doctor clinic.

The Town does not have any buy or sell drinking water agreements with neighboring towns or entities.

**Table 1.4  
Annual Water Production  
(January 2021 – January 2024)**

Year	Month	Average Daily Demand (1000 gallons)	Year	Month	Average Daily Demand (1000 gallons)
2021	January	103	2023	January	97
	February	113		February	101
	March	105		March*	
	April	108		April	105
	May	109		May	120
	June	97		June	112
	July	98		July	109
	August	110		August	113
	September	93		September	114
	October	91		October*	
	November	97		November	111
	December	109		December	113
2022	January*		2024	January	122
	February	122	<b>Average Daily Demand (1,000 gallons)</b>		
	March	116	<b>Year 2021</b>	<b>Year 2022</b>	<b>Year 2023</b>
	April	121	102.8	109.8	109.4
	May	122	<b>Average Peaking Factor</b>		
	June	114	<b>Year 2021</b>	<b>Year 2022</b>	<b>Year 2023</b>
	July	112	1.41	1.41	1.45
	August	100	*MRO data was not available		
	September	94			
	October	110			
	November	102			
	December*				



## 1.2 Description of Utility Infrastructure

The Town of Sunman’s water utility system was originally constructed in 1950. Improvements or extensions were made to the system in 1956, 1965, 1967, 1969 and 1981 and 2000, but maps are not available for all projects. The Town’s water system is comprised of a wellfield water supply source, filtration and chemical treatment facility, distribution mains, gate valves, fire hydrants, meters, service lines, and two elevated water storage tanks. Each of these elements are described herein and are shown in **Figure 1.4**.

### 1.2.1 Water Supply

The Town currently has four wells and they are designated as: #3, 4A, 5, and 6. It is not known when Wells #1 and #2 were abandoned. Documentation concerning well maintenance from 1998 notes that several wells in the well field had previously been abandoned due to the presence of fine “sugar sand” causing clogging. The well field is located at 1130 Eastern Ave, as shown in **Figure 1.5**. The original pumping capacity and well information for the documented wells are included in **Table 1.5**. The record of maintenance or inspections of the wells is provided in **Table 1.6**. Updated information based on cleanings is provided in **Table 1.7**.

**Table 1.5**  
**Well Data at Time of Drilling**

Well	Casing Diameter (in)	Static Level (ft)	Pumping Level (ft)	Draw Down (ft)	Total Depth	Rated Capacity (gpm/ft)	Rated Capacity (gpm)	Date Drilled
#4A	12	10	22	12	39' - 4"	8.33	216	Oct 1967
#5	10	19	30	11	42' - 9"	10.8	140	July 1969
#6	24	6.5	29	22.5	43'	15.6	210	Dec 1981

**Table 1.6**  
**Years of Well Maintenance or Inspection**

Well #4	Well #5	Well #6
2015	2013	2021
2007	1998	1998
2005	1995	1997
2004	1994	1994
1998	1993	1993
1994	1992	1992
1993	1991	1991
1992	1969	1990
1986	1990	1988
1982	1986	1986
1981	1982	1982
1967	1969	1981

**Table 1.7**  
**Updated Well Data**

Well	Casing Diameter (in)	Static Level (ft)	Pumping Level (ft)	Draw Down (ft)	Total Depth	Rated Capacity (gpm/ft)	Date of Analysis	Pump Type
#4A	12	10.5	30	19.5	42' - 3"	11.1	Nov 2015	Grundfos 230S75-3BB, 3 stage, with Franklin motor 7.5HP. 230 GPM @ 90' TDH
#5	10	15	28	13	49'	10.8	April 2013	Grundfos 230S75-2, 3 stage, with Franklin motor 7.5HP, 230 gpm @ 90' TDH.
#6	16	8.4	16.4	8	44'-8"	26.6	June 2021	Layne 8RKHC, 3 stage, 10HP, 270 gpm @ 75' TDH

## 1.2.2 Water Treatment

The water treatment facility and well field are located at 1130 Eastern Avenue, Sunman, Indiana. An aerial site layout of the facility is given in **Figure 1.6**. Refer to **Figure 1.7** for a piping diagram and **Figure 1.8** for a flow diagram of the WTP.

Water treatment is comprised of aeration, filtration, and gas chlorination. The treatment plant was constructed in 1981 utilizing a Multi-wash Aeralator – Type II with 275 gpm capacity. The Aeralator combines the aeration, detention and filtration into a one step process. Well pumps are used to pump water from any well to the aeration/filtration equipment. Once the raw water passes through the aerator at the top of the equipment it sits below in a detention tank for a minimum of 30 minutes. It then passes through the rapid gravity sand filters to a draw-off detention tank where it is ready for distribution pumping. The sand filtration removes solids and manganese/iron precipitates. After filtration, the water is disinfected by means of gas chlorination. The water is not fluoridated before it enters the distribution system via High Service Pumps, though a fluoride dispenser unit is present. The treatment facility has been testing for *coliform*, nitrate, lead, copper, and organic and inorganic compounds as required since October 2006.

No safety concerns with the water quality are known at present as the quality parameters are all under the standard treatment goals. The MROs for 2021 through 2023 were examined for treatment patterns which could describe the operating condition of the equipment. Partway through 2022 - 2023 the post-treatment iron concentration began increasing, which suggests that the filter media is approaching a need for replacement.

The Aeralator experiences frequent leaks. Leaks have been reported and patched since prior to 2002, however the patching has not been effective. The Aeralator is beyond its useful life and is due for replacement.

The plant has two (2) 20 HP high service pumps rated for 275 GPM. The pumps are behind on maintenance but are not expected to begin having faults at this time. The pneumatic valves on each pump do not operate automatically, causing high pressure from the active pump to push water backwards through the open valve on the other pump and around to the suction side of the first pump again, causing a loop which does not deliver any flow to the storage tanks. The valves will shut if operated manually, but the action is not reliable and takes a lot of time to be set in place correctly. The operators deal with this issue by leaving the valve on pump #1 open and the valve on pump #2 closed at all times. Pump #1 will turn on and off as it is called by the elevated tank communication system, and pump #2 never runs. The high service pump flow meter is no longer operational.

The treatment facility backwashes the filter media at least every 10 days, and as frequently twice per week. The staff notes that the flushing produces a lot of sediments. The backwash water is sent to a pit inside a building next to the treatment building where the sediment collects. The backwash valves are operated manually.

The control panels in the treatment facility are becoming obsolete. A new control system to communicate between the elevated tanks and the treatment facility was installed between 2022 and 2024, but the control system to manage the High Service Pumps, Well Pumps, and facility valves was not updated.

The emergency generator at the treatment facility is currently not available for service. The utility staff is in the process of repairing the alternator to work again. Currently, the Town is borrowing a mobile generator from nearby Milan.

### 1.2.3 Distribution System

The Town currently has approximately 65,011 linear feet of water mains in its distribution system, ranging in size between 2-inch and 10-inch. The mains vary in age. Some mains are original to the system and date back to the 1950s. The system contains numerous valves, around 85 fire hydrants, and 8 flush hydrants. A map of the approximate existing distribution system is included in **Figure 1.4**. An approximate accounting of the length of water mains is shown below in **Table 2.7**.

<b>Diameter</b>	<b>Length (ft)</b>	<b>Proportion</b>
10"	6,347	9.8%
8"	18,836	29.0%
6"	25,498	39.2%
4"	14,909	15.8%
2"	974	1.5%
Unknown Size	3,073	4.7%

Hydrant flow and pressure testing has been performed which reveals areas of concern in the distribution system. See **Figure 1.9** for a figure showing the locations of concern as well as the overall distribution network.

The distribution system has 15 dead-end pipes. The dead-ends are typically smaller than 8 inches in diameter and far away from the storage tanks, resulting in low pressure for fire supply flow. The static pressure in the system does not fall below 40 psi at any location. Fire supply pressure falls below 20 psi at 14 locations and below 10 psi at 8 locations. Three locations below 10 psi and 7 of the locations below 20 psi are in the central part of the Town, the remainder are at the extremities of the distribution network on dead ends.

The Town has completed a lead line location report; a summary of the report is shown below in **Table 1.8**. The service lines were visually inspected at meter pits and connection owners were asked to verify their knowledge of historical lead

pipes at their properties. The report contains 514 connections that were validated. The 2023 Water Loss Audit reports a total of 563 service connections. The remaining 49 unaccounted connections are existing connection points at empty lots and are included in the “Known Non-Lead” category in **Table 1.8**.

<b>Table 1.8 Lead Service Line Information</b>	
Service Line Material Category	Quantity
Known Lead	0
Known Lead Connector	0
Galvanized Requiring Replacement (GRR)	22
Known Non-Lead	537
Unknown	4
<b>Total Service Lines in Distribution System</b>	<b>563</b>

The Town also has an estimated 563 water meters, one for each service line. The Town is currently making efforts to accurately inventory the meters; they have recorded the locations of the meters for ease of sending staff to read usage and have known installation dates. The information is currently organized in the Town’s billing software which is not easily accessible in list format. It is estimated that 50% of the meters are older than 2007; several are recorded back to 1990. The Town is concerned that meters will begin failing if not replaced in the near future.

The Town has an interconnection to Hoosier Hills Water which has not been used and would require additional work to make it fully functional.

#### **1.2.4 Storage Facilities**

The Town currently owns and operates two elevated storage tanks. A 200,000-gallon tank is located at 806 N Meridian Street (South of Dearborn Elementary School’s parking lot) and a 75,000-gallon tank is located at 214 S Meridian Street. The 75,000-gallon tank was built in 1951 and the 200,000-gallon tank was built in 1981. IDEM recommends that a community provide a minimum of one day’s

average water usage in storage in case of an emergency; at an average daily use of about 110,000 gallons, the total capacity of 275,000 gallons is currently sufficient.

### **1.3 Water and Energy Conservation**

The Aeralater tank at the water treatment facility leaks frequently. Leaks have been patched for several years. To remedy this situation, the tank will need to be replaced in entirety or an extensive investigation into the cause and solution to the leaks completed. This would conserve water if remedied successfully.

### **1.4 Plan for Maintaining, Repairing, & Replacing Assets & Plan For Funding**

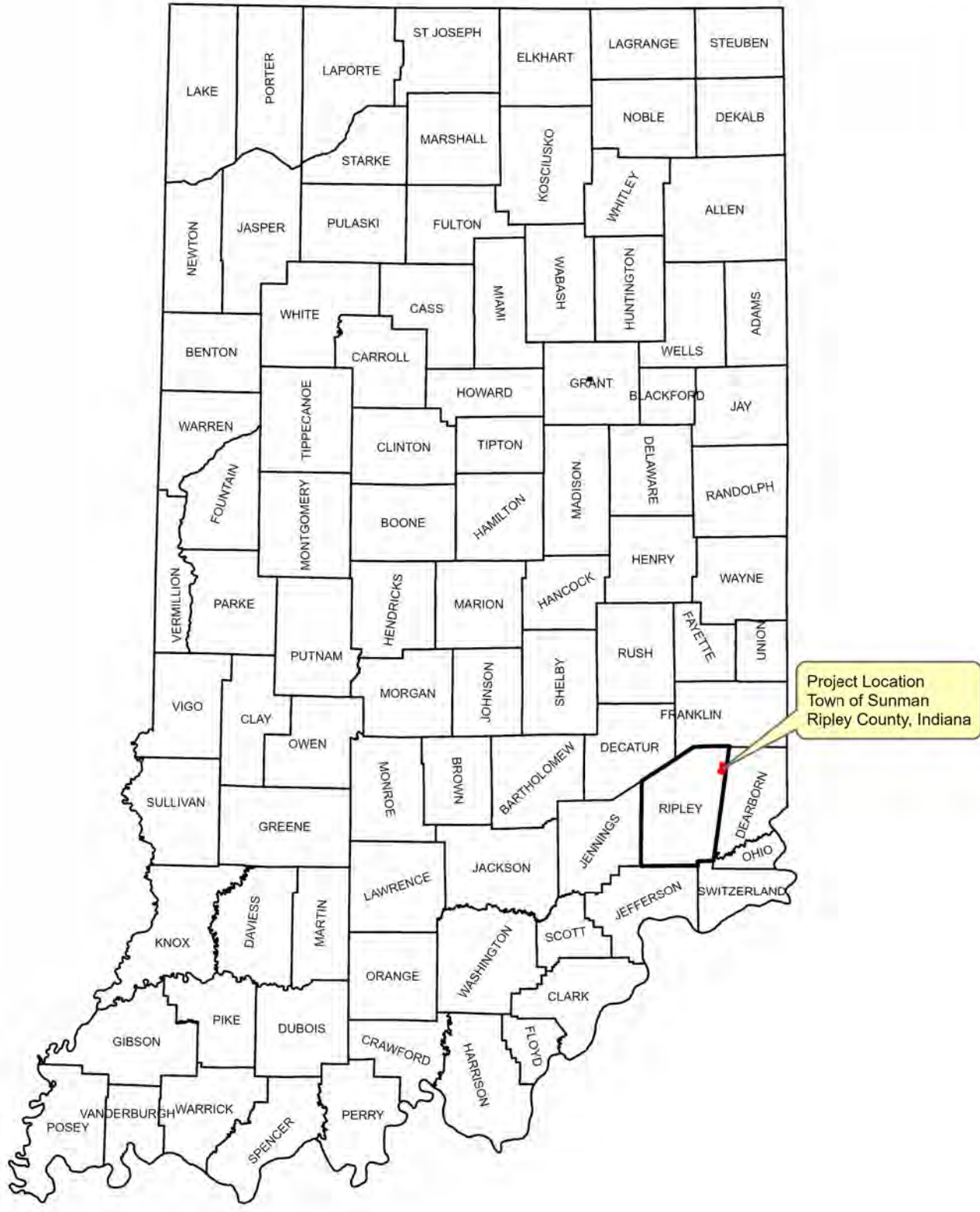
This plan was developed to include the evaluation of existing water infrastructure to determine its ability to serve current and future needs. It is determined that the existing infrastructure is adequately sized for the needs of the Town, but it is beyond its useful life and several critical equipment are at risk due to their poor condition. The high priority equipment in need of repairs are the raw water well pumps and treatment facility pumps, the treatment facility filter unit and control panel, the permanent backup generator at the treatment facility, galvanized iron service lines found in the Lead Service Line inventory, and the elevated storage tanks. Secondary concerns are the undersized water mains that restrict the firefighting flow capability, and outdated residential customer service meters.

Based on the needs previously described above, alternatives were developed and evaluated for water supply, treatment, and storage. Based on an analysis of monetary, technical, reliability, implementability, and environmental impact, the following project elements are recommended for implementation:

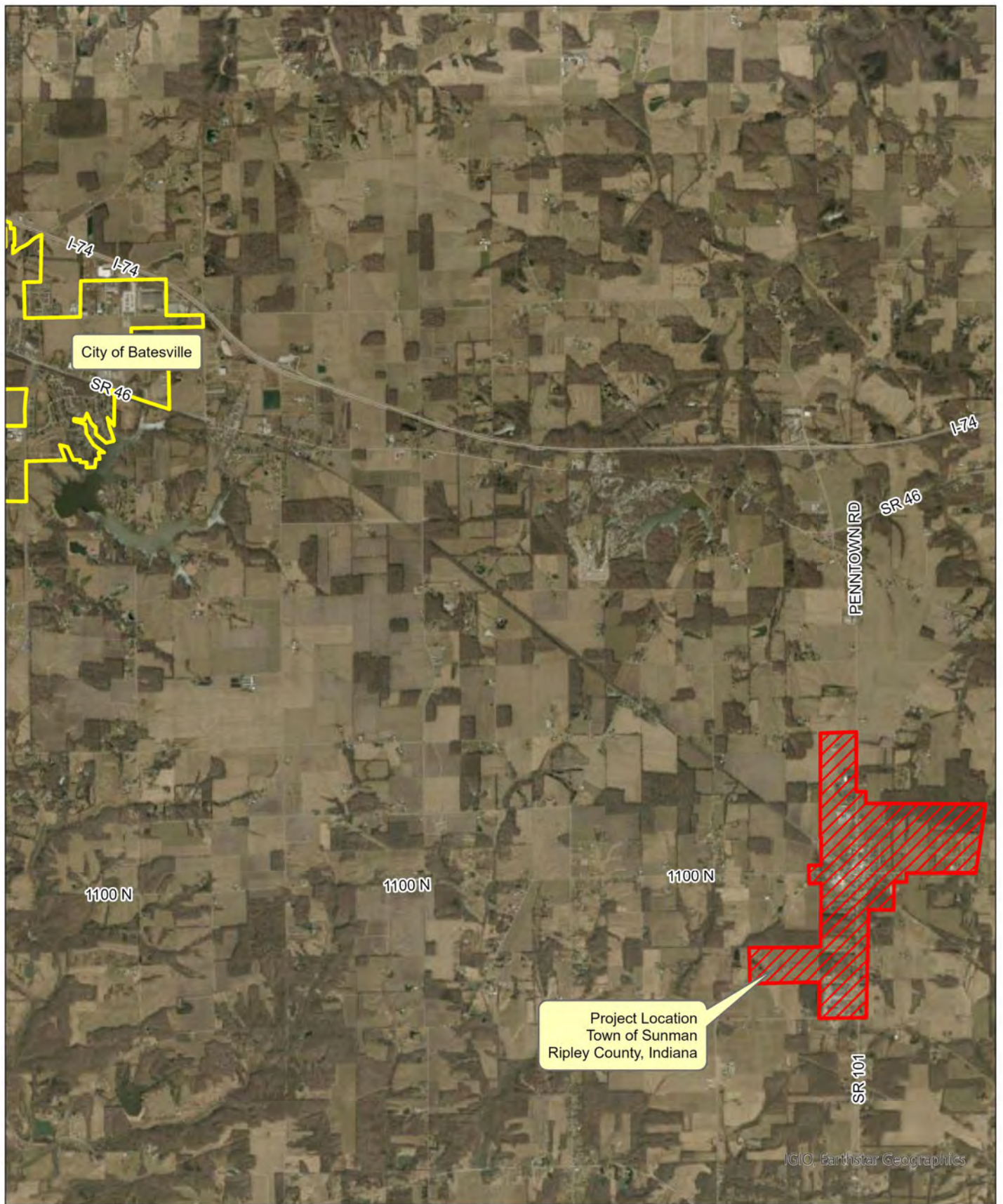
- Restore two faulty well pumps and rehabilitate three wells.
- Replace the package treatment unit and controls at the treatment facility
- Replace high service pumps, valves, and meters at the treatment facility.
- Construct a new addition to the existing water treatment plant building to accommodate the new package treatment unit, controls, high service pumps and all associated piping.
- Paint and repair both elevated storage tanks.

The estimated total cost of the planned items is \$3,000,000. The Town will be seeking loan funding from the State Revolving Fund (SRF) due to the overall cost of the needed projects. Appendix C contains the cost estimate basic breakdown.

Date: W:\sunman\2024-153 Water PE.R - 2024Sunman HS 2024-153 Sunman Water PE.R\2024-153 Sunman Water PE.R.dwg



**Figure 1.1**  
Water AMP  
Project Location Map  
Sunman, Indiana  
March 2025



IGIO, Earthstar Geographics

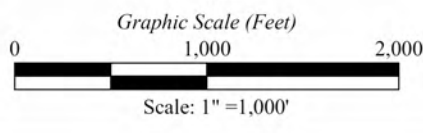
**Figure 1.2**  
Water AMP  
Town Location Map  
Sunman, Indiana  
March 2025

Legend

Study Area



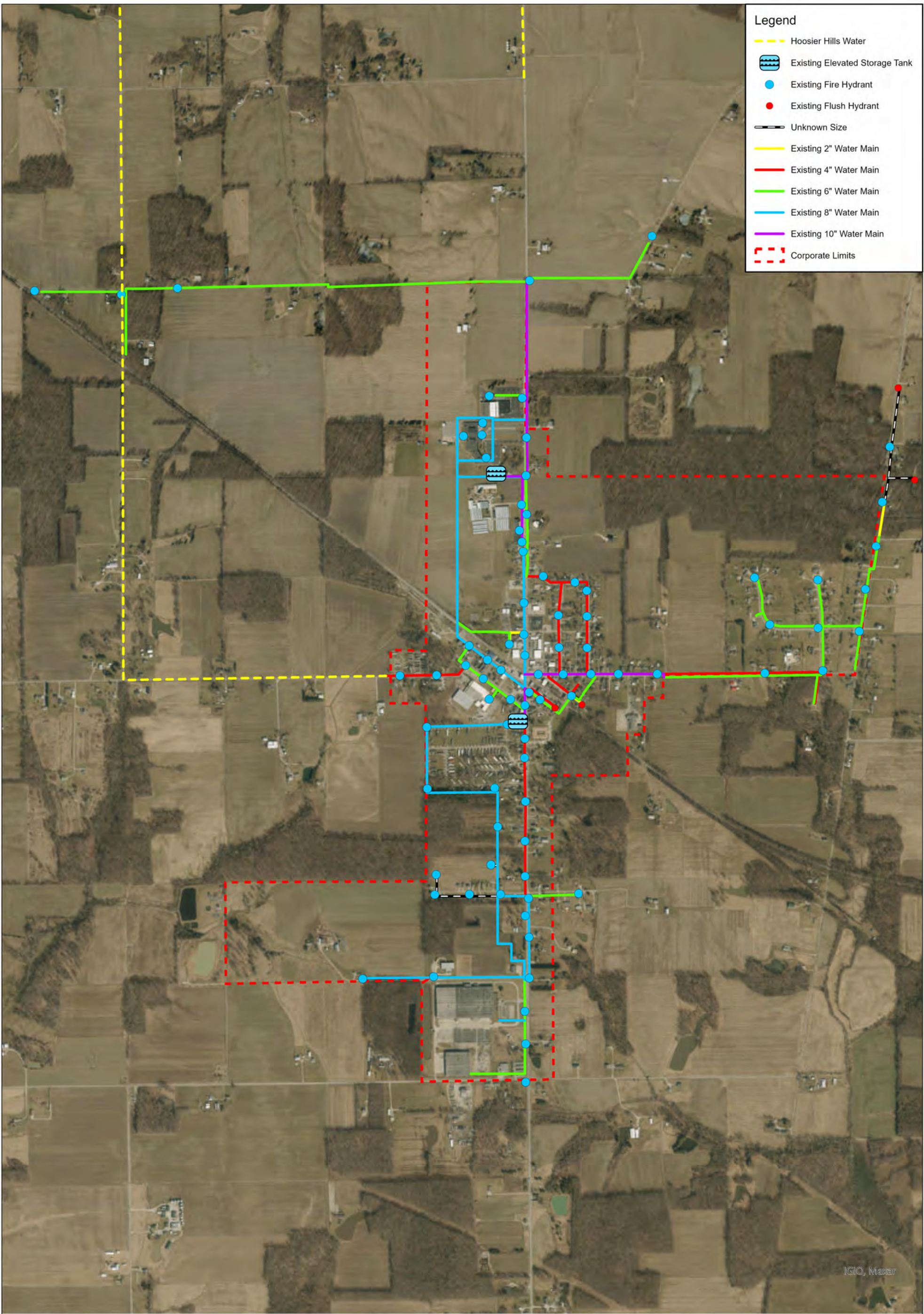
IGIO, Maxar



**Figure 1.3**  
Water AMP  
Study Area Map  
Sunman, Indiana  
March 2025

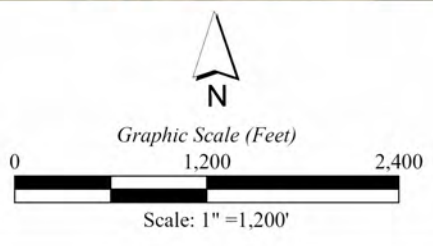


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**Legend**

- Hoosier Hills Water
- Existing Elevated Storage Tank
- Existing Fire Hydrant
- Existing Flush Hydrant
- Unknown Size
- Existing 2" Water Main
- Existing 4" Water Main
- Existing 6" Water Main
- Existing 8" Water Main
- Existing 10" Water Main
- - - Corporate Limits



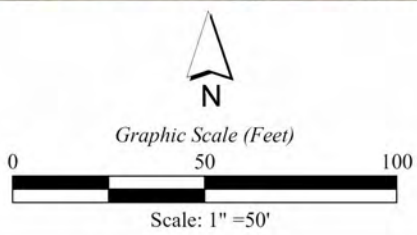
**Figure 1.4**  
 Water AMP  
 Existing Water System Map  
 Sunman, Indiana  
 March 2025

IGIO, Maxar



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IGIO, Maxar, Microsoft



**Figure 1.5**  
Water AMP  
Existing Well Field  
Sunman, Indiana  
March 2025

File Name: W:\Sunman\2024-153 Water PER - 2024\Study\GIS\Figure 2.3 - Water Treatment Facility Site Layout.dwg, Layout: Layout  
Plot Date: Mar 07, 2025  
Plot Time: 1:55pm  
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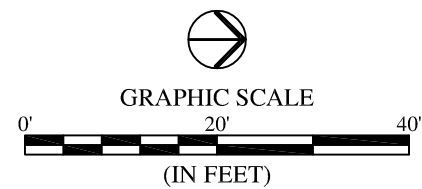
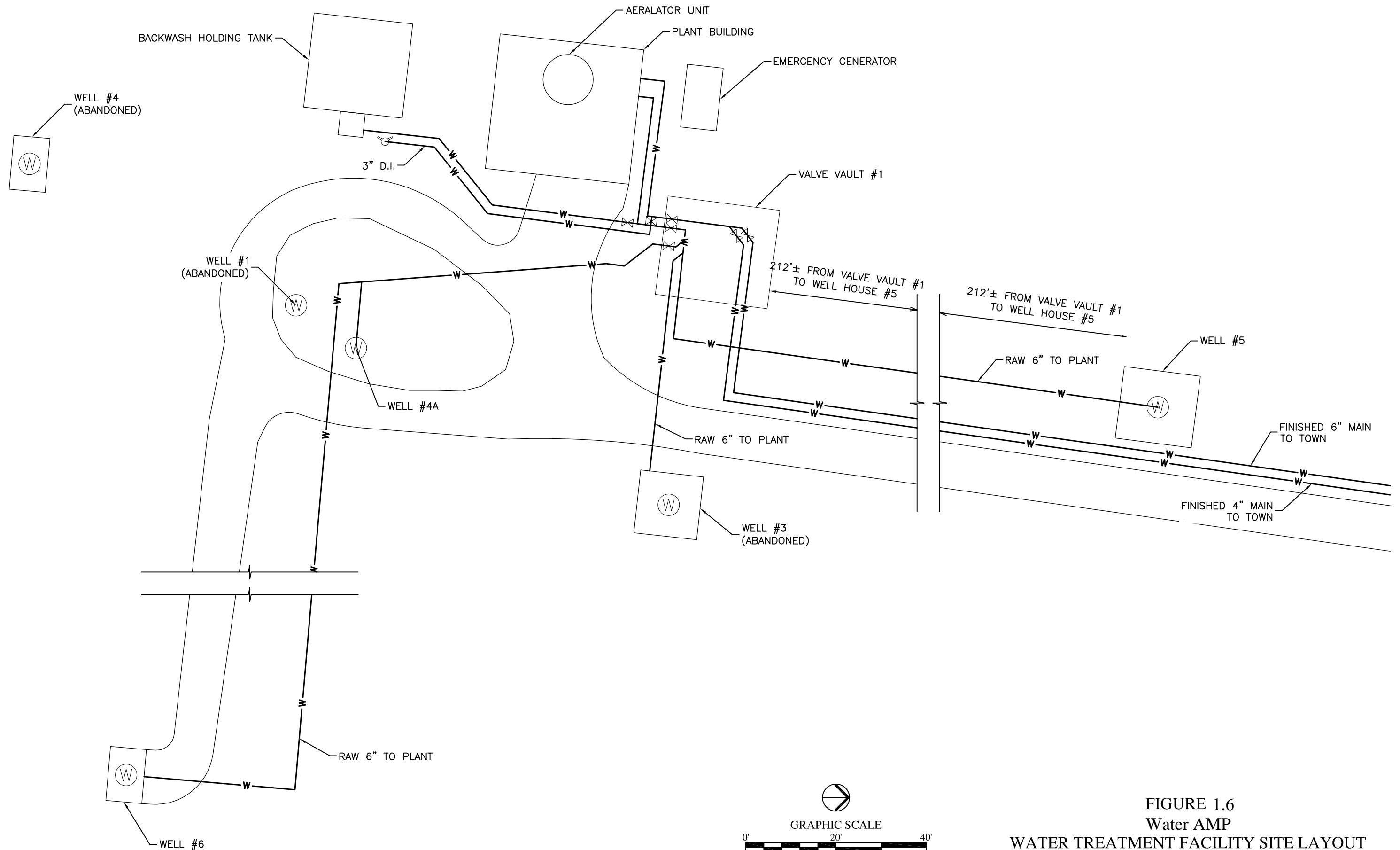
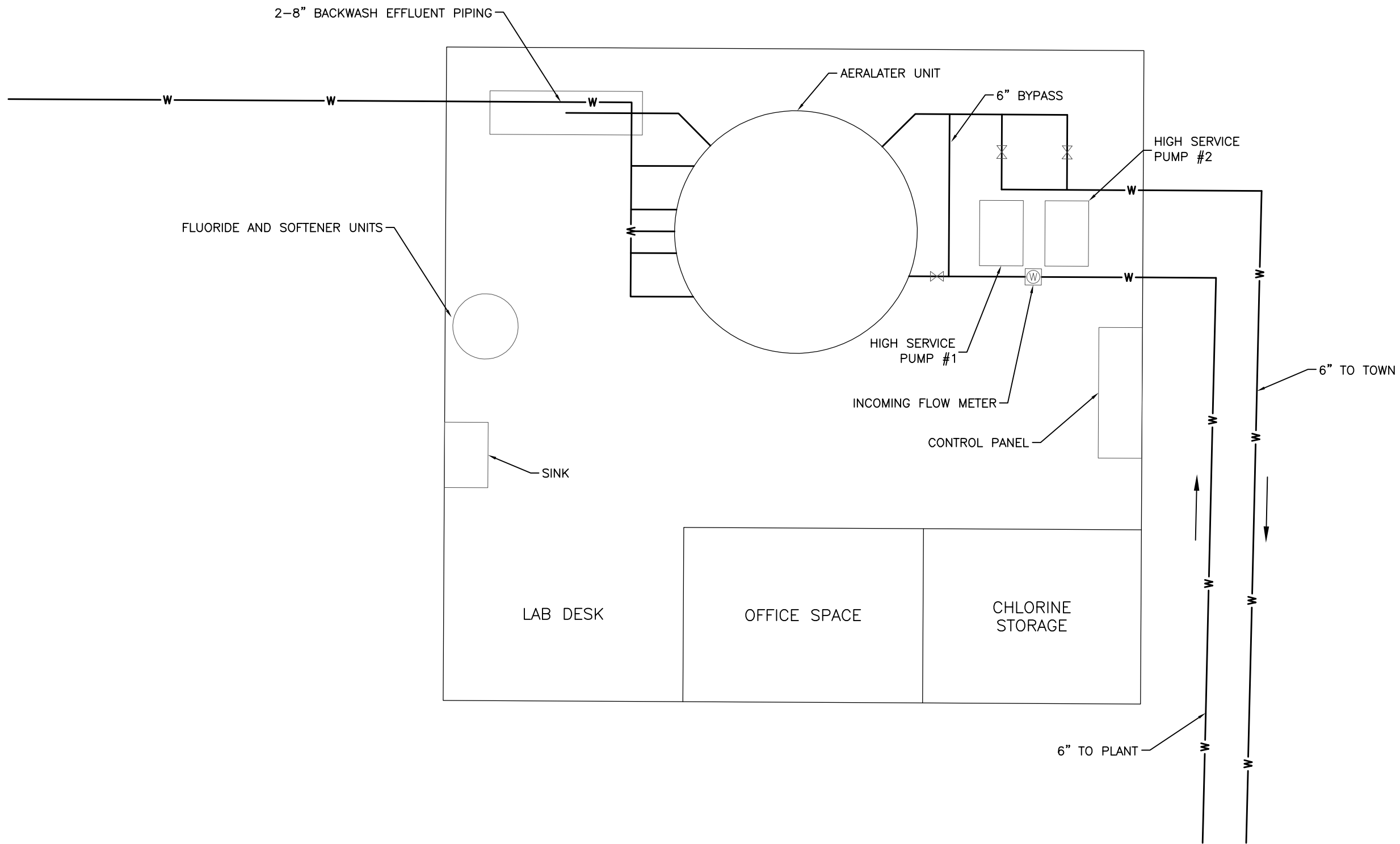


FIGURE 1.6  
Water AMP  
WATER TREATMENT FACILITY SITE LAYOUT  
SUNMAN, INDIANA  
MARCH 2025

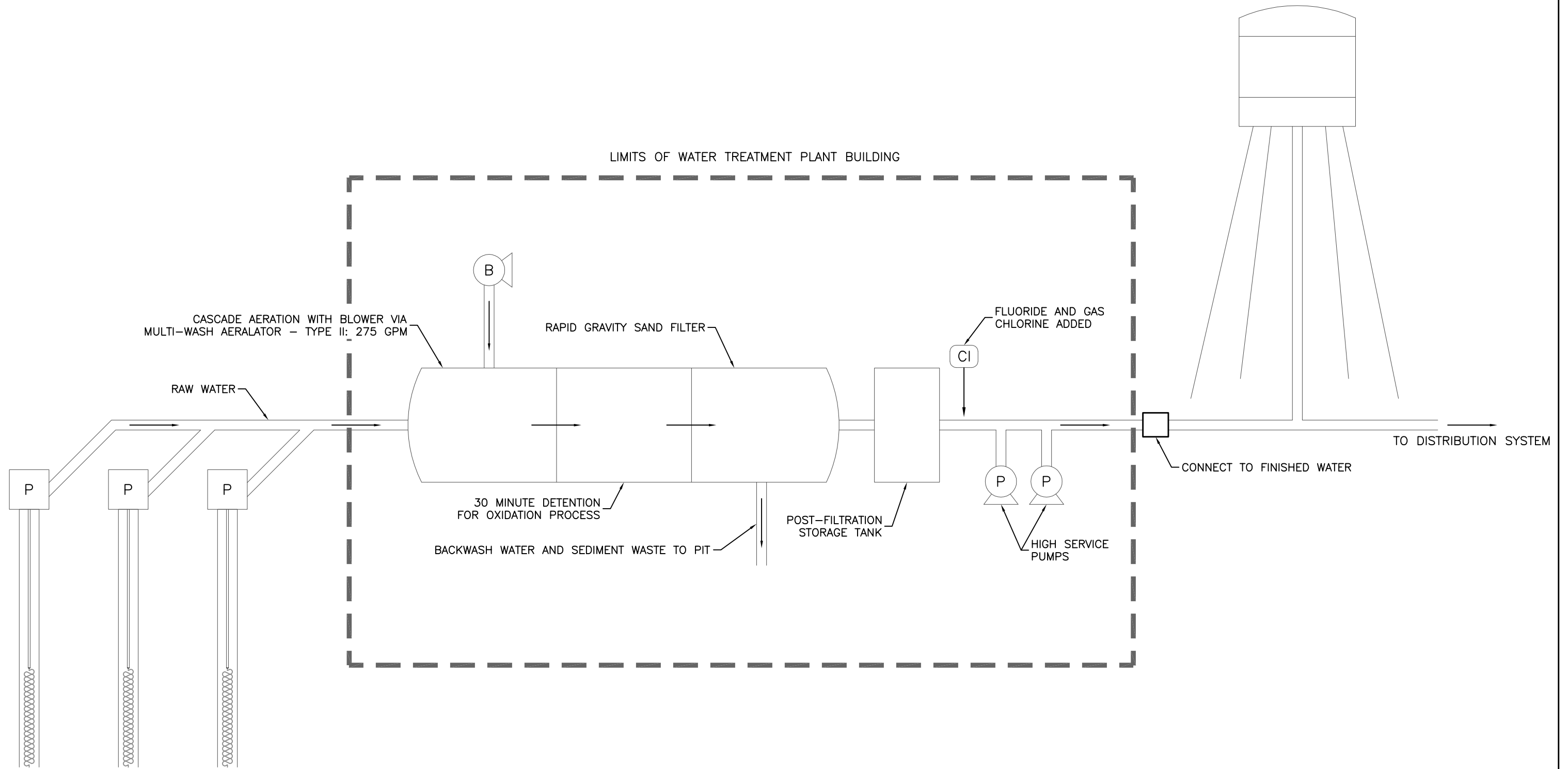


Plot Date: Mar 07, 2025 Plot Time: 1:56pm File Name: W:\Sunman\2024-153 Water PER - 2024\Study\GIS\Figure 2.4 - Water Treatment Facility Building Piping.dwg Layout: Layout By: cshort

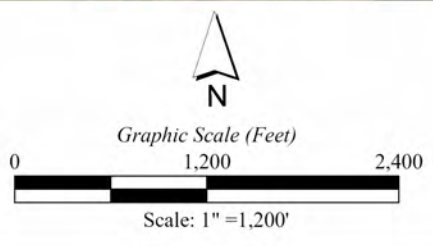
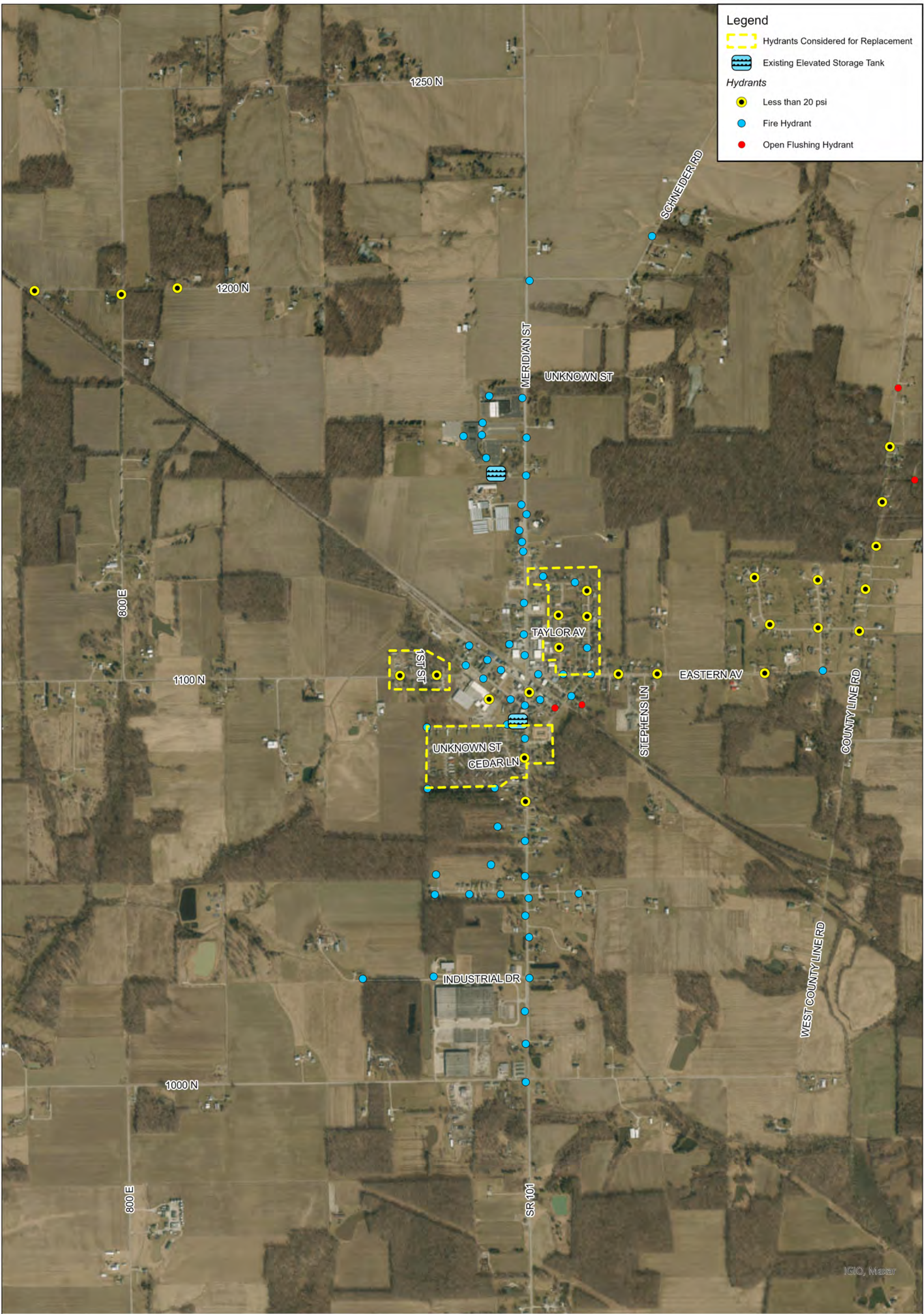


**FIGURE 1.7**  
**Water AMP**  
**WATER TREATMENT FACILITY BUILDING PIPING**  
SUNMAN, INDIANA  
MARCH 2025

File Name: W:\Sunman\2024-153 Water PER - 2024\Study\GIS\Figure 2.5 - Water Treatment Facility Process Diagram.dwg, Layout: Layout  
Plot Date: Mar 07, 2025 Plot Time: 1:56pm By: cshort



**FIGURE 1.8**  
**Water AMP**  
**WATER TREATMENT FACILITY PROCESS DIAGRAM**  
SUNMAN, INDIANA  
MARCH 2025



**Figure 1.9**  
 Water AMP  
 Residual Pressure during Hydrant Flushing  
 Sunman, Indiana  
 March 2025

## Section 2 – Managerial

# Town of Sunman, IN Water Utility Asset Management Plan

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## Section Two – Managerial

### 2.1 Property Documentation

The Utility maintains all property deeds at Town Hall, in the custody of the Clerk-Treasurer.

### 2.2 Operator Certifications and Licenses

The Utility is operated by one certified operator with the following certifications:

- Operator 1: Class WT3 Water Treatment

### 2.3 Description of Utility

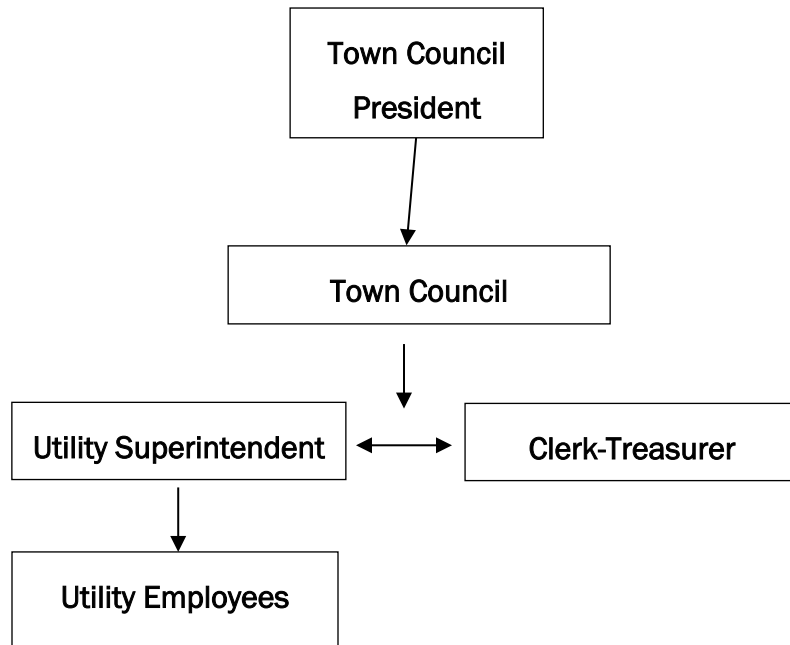
Refer to **Section 1** of this document for a complete description of the utility assets and function.

### 2.4 Operating Plan

#### 2.4.1 Utility Organization

The Town of Sunman Utilities Department is organized under the leadership of the Town Council and Clerk-Treasurer, which consists of elected members. Purchasing, billing and contract value tracking are overseen by the Clerk-Treasurer. Utility field operations, maintenance, repairs and capital programs are overseen by the Utilities Superintendent who delegates field work to two employees. The Wastewater Utility Organization Chart is shown below in **Table 2.1**.

**Table 2.1**  
**Water Utility Organization Chart**



The Utility Department utilizes outside consultant and contractor resources for intermittent needs related to design, construction and construction observation of activities, providing recommendations to the Clerk-Treasurer for all payment requests. The Clerk-Treasurer and Town Council receive updates as requested or needed per the magnitude of the financial investment and resulting capital project.

The Clerk-Treasurer handles utility customer complaints regarding system backups/blockages, service issues, new connections, etc. Work orders are issued to address system needs and are generally handled by one of the utility employees unless additional manpower or equipment is needed. Complaints are maintained and logged by the Clerk-Treasurer.

In addition to the O&M items that are performed by the Utility, the Utility also utilizes services from outside contractors such as the following:

- Periodic maintenance on wells and storage tanks

#### **2.4.2 Job Duties**

**Town Council** - The council serves as the legislative and executive branches of government for the town. The council passes ordinances and resolutions, establishes salaries for town employees, passes an annual budget, and sets utility rates. No single member of the council has authority on their own without the other members in a public meeting.

**Clerk-Treasurer** – The Clerk-Treasurer is elected for a four-year term of office. The Clerk-Treasurer is not an employee of the Town but an elected public official. The Clerk-Treasurer is the keeper of the municipality's official public records and is the Chief Financial Officer in the Town of Sunman. The Indiana Code and Municipal Code of Ordinances define specific duties. No other elected municipal duties are as specifically defined by law as the duties of the Clerk-Treasurer. Attached: IC 36-5-6 Chapter 6. The Clerk-Treasurer has broad powers to hire and supervise employees and oversee the operation of the municipal budgets, including utilities. The ranking status of the Clerk-Treasurer is on an equal level to the Town Council. The only area where the Clerk-Treasurer does not have complete authority is setting wages and final approval of budgets. They oversee the Information Technology for the Town and provide clerical and other administrative assistance to the utility staff; maintain the organization of utility documents and records per Public Service Commission regulation, the Department of Natural Resources, and Town of Sunman ordinances; They are responsible for all accounts payables and receivables for the Town; generates and distributes water, sewer, and sanitation utility invoices; Oversees collection of payments for water, sewer, and sanitation utility invoices; Compiles utility deposits for water, sewer, and sanitation. Resolves customer issues and

complaints concerning billing; Submit regular reports on the status of unpaid accounts and any repayment progress. The C-T completes regular (monthly, quarterly, and annual) reports as necessary for the utility system; post expenses, revenues, and other necessary entries to the accounting and utility computer systems software as required by Public Service Commission regulation and Town of Sunman ordinances; Examines and validates each claim document and verifies the appropriate budget appropriation; Issues the order to pay each bill and disburses checks; C-T is responsible for the billing and collection of fees for Town utilities and oversight of the billing office and staff;

The Clerk-Treasurer and Utility Employee job duties are found in **Appendix B**.

## 2.5 Written Procedures

The utilities have few established written procedures but generally operate as described within portions of this Section 2. Written procedures the Town develops should be collected with a copy of this asset management program.

### 2.5.1 Security, including cyber security

The town utilizes outside contractor resources for all Information Technology (IT) and Cyber security processes. A Vulnerability Scanning Service has been requested by the town in MAR 2025. A preliminary Cybersecurity Plan has been developed and is included in **Appendix D**.

### 2.5.2 Customer Complaints

Complaints are typically turned into work orders by the C-T and are completed by the utility staff.

### **2.5.3 Purchasing Authority**

The Clerk-Treasurer handles routine contracting and purchasing processes based on the communication of funding needs and magnitude of improvements/repairs for annual needs planning. Routine contracts and capital requirements are typically planned for yearly and are placed in the annual budget as approved by the Town Council. The Utility Supt. is able to order equipment or repairs when included in the annual planning expectations. The Clerk-Treasurer processes the payment requests, and monthly financial reports are provided to the Town Council. A capital improvements plan and financial study are currently being prepared by the Town's financial advisor based on capital utility needs provided by the Utility Director.

Emergency and unplanned purchasing are completed on an as-needed basis. The Utility Supt has access to a purchasing credit card for emergency needs. Prior to or in conjunction with the emergency purchase action, the Utility Supt contacts the Clerk-Treasurer to inform them of the situation and receive verbal or email approval for the purchase. The Clerk-Treasurer informs the Town Council based on timing, the conditions and resulting costs and processes the payment requests. These are included within the monthly financial reports provided to the Town Council. Funding is subject to approval based on the need and severity of the repair required.

The Town utilizes their municipal ordinances for process guidance for all routine service rates, billings, fees and/or connection charges as well as collections.

### **2.5.4 Training and Safety**

The utility does not have a specific training manual for new employees since the employee turnover rate is low.

## 2.6 External Contact Information

Emergency contact numbers are contained in **Table 2.2**.

**Table 2.2**  
**External Contact Information**

<b><u>Law Enforcement Agencies</u></b>	<b><u>Phone Number</u></b>
Fire Department	911
Ambulance	911
Nearest Trauma Center (Hospital)	812-623-2763
Local Police Department	911 or 812-623-5000
State Police	765-932-2259
County Sheriff	812-689-5555
<b><u>Utilities</u></b>	
Local Water Plant - Sunman Utilities	812-623-2066 812-212-5227

## Section 3 – Financial

Prepared By: Therber Brock & Associates, LLP

Town of Sunman, IN

Water Utility Asset Management Plan

**Sunman, Indiana**

**Waterworks**

**Asset Management Plan**

**Financial Section**

Asset Management Plan

Prepared By: Therber Brock & Associates LLP  
11550 North Meridian Street, Suite 275  
Carmel, Indiana 46032

March 24, 2024

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**Sunman, Indiana**

**Waterworks**

**Asset Management Plan**

**Financial Section**

Asset Management Plan

Prepared By: Therber Brock & Associates LLP  
11550 North Meridian Street, Suite 275  
Carmel, Indiana 46032

March 24, 2024

**THERBER BROCK & ASSOCIATES, LLP**  
MUNICIPAL FINANCE CONSULTANTS

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(317) 637-9572  
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www.therberbrock.com

March 24, 2024

Town Council  
604 North Meridian Street  
P.O. Box 147  
Sunman, Indiana 47041

Re: Asset Management Plan – Financial Section

Members of the Town Board:

Introduction

We have prepared the attached asset management plan for Sunman's water works.

The preparation of an asset management plan (AMP) is a requirement of all Indiana State Revolving Loan Fund (SRF) loans closed after July 1, 2018.

The Town's asset management plan for its water utility was authorized by the Town as part of its application to the Indiana State Revolving Loan Fund as part of the Town's funding application for its Waterworks project.

The Town hired HWC Engineers to prepare the required technical and managerial sections of its AMP.

The Town hired Therber Brock & Associates, LLP to prepare the financial section of its AMP.

SRF guidelines require that all sections of the AMP be completed and certified to by the Town prior to the final draw on any SRF project funding.

Indiana Code 5-1.2-10-16

The Indiana General Assembly passed Senate Enrolled Act 362, which became effective July 1, 2018 and is codified at Indiana Code 5-1.2-10-16. The new law requires that all SRF Participants that receive a loan or other financial assistance from the SRF Loan Program certify that the SRF Participant has documentation demonstrating that it has the financial, managerial, technical and legal capability to operate and maintain its water or water system in the form of an Asset Management Program (AMP). The SRF has prepared AMP documents and guidelines and a certification form on the SRF website.

Purpose Of The Asset Management Plan

Pursuant to Indiana Code 5-1.2-10-16(b), the following Guidelines, established by the Indiana Finance Authority (Authority), shall be used to create and implement an Asset Management Program (AMP). Any Participant receiving financial assistance from the State Revolving Fund Loan Program (Program) is required to complete and implement an AMP. The purpose of the AMP is to:

- (1) Develop an AMP (by the participant) that can be used to assist in the necessary long-term management of the Utility's assets and support cost effective, proactive decisions related to the Utility's assets from creation, acquisition, operation and maintenance and replacement/upgrade.
- (2) Ensure the long-term sustainability of the Participant's Utility assets by treating the AMP as a living document which is regularly referenced, revised, expanded, and implemented as an integral part of the operation and management of the Utility.
- (3) Provide a structural framework of the asset information to help the Utility and stakeholders determine when it is most appropriate to repair, replace, or rehabilitate a particular asset as well as determine a long-term funding strategy to ensure sufficient funds will be available to implement the Utility's improvements as needed.
- (4) Provide documentation demonstrating that the Utility has the technical, managerial, legal and financial capability to operate and maintain its water and/or water system.

Documentation for the AMP includes, but is not limited to the following categories:

- (1) Technical
- (2) Managerial
- (3) Financial

#### Audit Requirement Of The Asset Management Plan

One component of each SRF's Participant's AMP is the requirement to have audited financial statements prior to each SRF loan closing and every two years thereafter during the repayment of the SRF loan. Thus, an SRF Loan Participant must submit audited financial statements of the SRF Participant (as "Audit") performed by the Indiana State Board of Accounts or another independent public accountant of the calendar year ending no later than two years prior to the SRF loan closing date. The SRF will not accept reviews or examinations to fulfill this requirement.

#### The Sunman Waterworks Operating Structure

The waterworks operated under a 3-member town board and its day-to-day operations are overseen by the utility superintendent and the town maintenance workers. The administration of the waterworks is under the direction of the town clerk treasurer and the Town clerks.

#### Current Operations

The Sunman water system includes well fields, storage facilities, a water distribution system and treatment facilities. The Town operates and maintains the Town's systems. Administratively, the water system includes operations, maintenance, billing, collection and record keeping.

#### Written Billing Policy and Procedure

The Town has not adopted a written billing policy and procedure.

### Debt Outstanding

The Sunman waterworks has no water debt issue outstanding.

### Pro Forma Budget

Our rate study is intended to calculate a proforma budget of expenses and expenditures for the utility. Then the level of rates is calculated that will collect that budget. This study will make a finding on the adequacy of current rates to meet this budget.

The items included in the budget are the statutory items allowed by Indiana Code to be included in municipally owned water utility rate studies. These are operation expenses, maintenance expenses, repair and replacement expenses and expenditures, taxes, working capital, debt service expenses, a provision for a debt service reserve, payment in lieu of tax and return on utility plant.

### Short Term Asset Improvements and Replacements

My analysis includes the calculation of a 10 to 15 year capital improvement budget. This was developed in conjunction with utility personnel. This calculation will set up a budget for the superintendent that will enable him to replace all vehicles, meters, pumps and other water plant equipment (capital equipment) in a 10 to 15 year period, as it wears out. Without this capital improvement budget there would be no funds available in rates to replace the equipment of the water utility as it wears out. The annual short-term asset improvement budget is included in the rate structure.

### Long Term Asset Improvements and Replacements

The technical section of the AMP has reviewed all of the water works capital assets with an original cost of approximately \$5,000 or more. This portion of the AMP has also rated the condition of these assets and their estimated remaining useful life. 5 of these assets have a remaining useful life of less than 20 years and 5 of these capital assets have a remaining useful life of 20 years. These assets are summarized on page 12 of my report. This page also depicts how the replacement of these assets may be funded (through debt).

The AMP is required to be updated to reflect the future projects when their timing and funding sources are determined.

### Collection Rates and Procedures

The utility is a municipal waterworks and will have the ability to file liens on the property tax bill for unpaid water charges. Indiana statute allows these charges to be filed as liens after they are 60 days past due.

As of 12/31/2024 the Sunman waterworks reported \$ 266,195.33 of accounts receivable and \$ 224,916.30 of accounts payable.

PILOT

The waterworks has not approved a payment in lieu of tax to the Town for 2024 and after.

Bond Rating

Most large open-market bond issues are typically rated by a bond rating agency. It is not typical for small bond issues (under \$5,000,000) to be rated due to both the cost and the need of a bond rating to sell the bond issue. It would be unusual for a bond issue of less than one million dollars to have a bond rating. Most small Towns typically issue their debt to either USDA-RD, the Indiana SRF or small local banks – none of which require a bond rating.

A bond rating is for the bond – not the issuer.

General Matters, Assumptions And Limitations Of This Report

The receipts and disbursements, revenue requirements user fees and other financial results and presentations shown in this report are projections. These projections are based on operating data contained in the financial records of the utility. Since this financial information is projected it can and probably will vary from actual results, because events and circumstances frequently do not occur as expected and such variances may be material. We have no responsibility to update the information in this report for events and circumstances occurring after the date of this report.

The assumptions and limitations of this report are discussed on page 18 of the AMP report schedules.

The financial section of this AMP is dependent on the assumptions, estimates, results and conclusions contained in the technical and managerial sections of the Town's water AMP.

I am available to discuss and explain this report with the Town at their convenience. Thank you.

Sincerely,

/s/ Steven K. Brock

Steven K. Brock MBA, CPA



**Sunman, Indiana**

Asset Management Plan - Water Utility

Operating Results - Disbursements - Test Year to Pro Forma

**Sunman Water**

<u>Operating Disbursements</u>	<u>Year Ended</u> <u>12/31/2024</u>	<u>YE To Budget</u> <u>Adjustments</u>	<u>Pro Forma</u> <u>Budget</u>	
Payroll	\$ 75,498.54	\$ -	\$ 75,498.54	
Contractual	24,417.00	(4,875.00)	19,542.00	
FICA	5,733.32	-	5,733.32	
Retirement	1,626.42	-	1,626.42	
Clothing	383.20	-	383.20	
Office Supplies	1,054.89	-	1,054.89	eliminate capital
Fuel	3,363.02	-	3,363.02	
Materials and Supplies	7,215.59	-	7,215.59	
Testing	2,985.29	-	2,985.29	
Sales Tax	12,894.30	(12,894.30)	-	eliminate
Postage	1,773.00	-	1,773.00	
Insurance	17,727.15	-	17,727.15	
Utilities	13,936.60	-	13,936.60	
Repairs & Maint	6,668.67	-	6,668.67	
Equipmet	12,805.88	(3,394.00)	9,411.88	
Miscellaneous	17,320.73	(8,438.00)	8,882.73	
Subscriptions	170.50	-	170.50	
Official Bonds	83.50	-	83.50	
Memberships	1,722.00	-	1,722.00	
Audit Expenses	3,517.07	-	3,517.07	
	<u>-</u>	<u>-</u>	<u>-</u>	
 Total Operating Disbursements	 <u>\$ 210,896.67</u>	 <u>\$ (29,601.30)</u>	 <u>\$ 181,295.37</u>	
Difference				

**Sunman, Indiana**

Asset Management Plan

20-Year Projection of Combined Operating Results (Years 1 Through 7)

	Year Ended <u>12/31/2023</u>	Budgeted Year Ended <u>12/31/2024</u>	Projected Year Ended <u>12/31/2025</u>	Projected Year Ended <u>12/31/2026</u>	Projected Year Ended <u>12/31/2027</u>	Projected Year Ended <u>12/31/2028</u>	Projected Year Ended <u>12/31/2029</u>	Projected Year Ended <u>12/31/2030</u>	
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
<b>Operating Receipts</b>									
Water Charges	\$ -	\$ 203,818	\$ 243,672	\$ 342,360	\$ 344,072	\$ 345,792	\$ 347,521	\$ 349,358	[1]
Penalties	-	1,353	1,502	2,111	2,121	2,132	2,143	2,153	[1]
Water Salesman	-	33,253	39,986	56,181	56,462	56,744	57,028	57,313	[1]
Miscellaneous	-	5,802	-	-	-	-	-	-	
Interest	-	84	-	-	-	-	-	-	
<b>Total Operating Receipts</b>	<b>\$ -</b>	<b>\$ 244,309</b>	<b>\$ 285,161</b>	<b>\$ 400,651</b>	<b>\$ 402,655</b>	<b>\$ 404,668</b>	<b>\$ 406,691</b>	<b>\$ 408,725</b>	
			<b>40.0%</b>						
<b>Operating Disbursements</b>									
Payroll	-	75,499	\$ 75,499	\$ 77,009	\$ 78,549	\$ 80,120	\$ 81,722	\$ 83,356	[2]
Contractual	-	24,417	19,542	19,933	20,331	20,738	21,153	21,576	[2]
FICA	-	5,733	5,733	5,848	5,965	6,084	6,206	6,330	[2]
Retirement	-	1,626	1,626	1,659	1,692	1,726	1,760	1,796	[2]
Clothing	-	383	383	391	399	407	415	423	[2]
Office Supplies	-	1,055	1,055	1,076	1,098	1,119	1,142	1,165	[2]
Fuel	-	3,363	3,363	3,430	3,499	3,569	3,640	3,713	[3]
Materials and Supplies	-	7,216	7,216	7,360	7,507	7,657	7,810	7,967	[2]
Testing	-	2,985	2,985	3,045	3,106	3,168	3,231	3,296	[2]
Sales Tax	-	12,894	-	-	-	-	-	-	[3]
Postage	-	1,773	1,773	1,808	1,845	1,882	1,919	1,958	[2]
Insurance	-	17,727	17,727	18,082	18,443	18,812	19,188	19,572	[2]
Utilities	-	13,937	13,937	14,215	14,500	14,790	15,085	15,387	[2]
Repairs & Maint	-	6,669	6,669	6,802	6,938	7,077	7,218	7,363	[2]
Equipmet	-	12,806	9,412	9,600	9,792	9,988	10,188	10,391	[2]
Miscellaneous	-	17,321	8,883	9,060	9,242	9,426	9,615	9,807	[2]
Subscriptions	-	171	171	174	177	181	185	188	[2]
Official Bonds	-	84	84	85	87	89	90	92	[2]
Memberships	-	1,722	1,722	1,756	1,792	1,827	1,864	1,901	[2]
Audit Expenses	-	3,517	3,587	3,659	3,732	3,807	3,883	3,961	[2]
	-	-	-	-	-	-	-	-	[2]
<b>Total Operating Disb.</b>	<b>\$ -</b>	<b>\$ 210,897</b>	<b>\$ 181,366</b>	<b>\$ 184,993</b>	<b>\$ 188,693</b>	<b>\$ 192,467</b>	<b>\$ 196,316</b>	<b>\$ 200,242</b>	
<b>Net Operating Receipts</b>	<b>\$ -</b>	<b>\$ 33,413</b>	<b>\$ 103,795</b>	<b>\$ 215,658</b>	<b>\$ 213,962</b>	<b>\$ 212,201</b>	<b>\$ 210,375</b>	<b>\$ 208,482</b>	

[1] Customer growth assumed to be 0.5 percent per year

[2] Inflation rate assumed to be 2.0 percent per year

[3] Per engineer's estimates

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of Combined Operating Results (Years 8 Through 14)**

	Projected Year Ended <u>12/31/2030</u>	Projected Year Ended <u>12/31/2031</u>	Projected Year Ended <u>12/31/2032</u>	Projected [3] Year Ended <u>12/31/2033</u>	Projected Year Ended <u>12/31/2034</u>	Projected Year Ended <u>12/31/2035</u>	Projected Year Ended <u>12/31/2036</u>	Projected Year Ended <u>12/31/2037</u>	
	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	
<b>Operating Receipts</b>									
Water Charges	\$ 349,258	\$ 351,005	\$ 352,760	\$ 354,524	\$ 356,296	\$ 358,078	\$ 574,715	\$ 577,588	[1]
Penalties	2,153	2,164	2,175	2,186	2,416	2,428	3,898	3,917	[1]
Water Salesman	57,313	57,600	80,927	81,332	81,739	94,408	151,525	152,283	[1]
Miscellaneous	-	-	-	-	-	-	-	-	
<b>Total Operating Receipts</b>	<u>\$ 408,725</u>	<u>\$ 410,768</u>	<u>\$ 435,862</u>	<u>\$ 438,041</u>	<u>\$ 440,451</u>	<u>\$ 454,914</u>	<u>\$ 730,137</u>	<u>\$ 733,788</u>	
						<b>60%</b>			
<b>Operating Disbursements</b>									
Payroll	\$ 83,356	\$ 85,024	\$ 86,724	\$ 88,459	\$ 90,228	\$ 92,032	\$ 93,873	\$ 95,750	[2]
Contractual	21,576	22,007	22,448	22,897	23,354	23,822	24,298	24,784	[2]
FICA	6,330	6,457	6,586	6,717	6,852	6,989	7,129	7,271	[2]
Retirement	1,796	1,832	1,868	1,906	1,944	1,983	2,022	2,063	[2]
Clothing	423	432	440	449	458	467	476	486	[2]
Office Supplies	1,165	1,188	1,212	1,236	1,261	1,286	1,312	1,338	[2]
Fuel	3,713	3,787	3,863	3,940	4,019	4,100	4,181	4,265	[2]
Materials and Supplies	7,967	8,126	8,288	8,454	8,623	8,796	8,972	9,151	[2]
Testing	3,296	3,362	3,429	3,498	3,568	3,639	3,712	3,786	[2]
Sales Tax	-	-	-	-	-	-	-	-	[2]
Postage	1,958	1,997	2,037	2,077	2,119	2,161	2,205	2,249	[2]
Insurance	19,572	19,964	20,363	20,770	21,186	21,609	22,041	22,482	[2]
Utilities	15,387	15,695	16,009	16,329	16,656	16,989	17,328	17,675	[2]
Repairs & Maint	7,363	7,510	7,660	7,813	7,970	8,129	8,292	8,457	[2]
Equipmet	10,391	10,599	10,811	11,028	11,248	11,473	11,702	11,937	[2]
Miscellaneous	9,807	10,003	10,203	10,408	10,616	10,828	11,045	11,265	[2]
Subscriptions	188	192	196	200	204	208	212	216	[2]
Official Bonds	92	94	96	98	100	102	104	106	[2]
Memberships	1,901	1,939	1,978	2,018	2,058	2,099	2,141	2,184	[2]
Audit Expenses	3,961	4,040	4,121	4,203	4,287	4,373	4,460	4,550	[2]
0	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
<b>Total Operating Disb.</b>	<u>\$ 200,242</u>	<u>\$ 204,247</u>	<u>\$ 208,332</u>	<u>\$ 212,499</u>	<u>\$ 216,749</u>	<u>\$ 221,084</u>	<u>\$ 225,505</u>	<u>\$ 230,016</u>	
<b>Net Operating Receipts</b>	<u>\$ 208,482</u>	<u>\$ 206,521</u>	<u>\$ 227,530</u>	<u>\$ 225,543</u>	<u>\$ 223,702</u>	<u>\$ 233,831</u>	<u>\$ 504,632</u>	<u>\$ 503,773</u>	

[1] Customer growth assumed to be 0.5 percent per year

[2] Inflation rate assumed to be 2.0 percent per year

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of Combined Operating Results (Years 15 Through 20)**

	Projected Year Ended <u>12/31/2037</u>	Projected Year Ended <u>12/31/2038</u>	Projected Year Ended <u>12/31/2039</u>	Projected Year Ended <u>12/31/2040</u>	Projected Year Ended <u>12/31/2041</u>	Projected Year Ended <u>12/31/2042</u>	Projected Year Ended <u>12/31/2043</u>	Projected Year Ended <u>12/31/2044</u>	
	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[20]	
<b>Operating Receipts</b>									
Water Charges	\$ 577,588	\$ 580,476	\$ 583,379	\$ 586,295	\$ 589,227	\$ 698,234	\$ 701,725	\$ 703,234	[1]
Penalties	3,917	3,937	4,153.25	4,174	4,195	4,971	4,996	5,021	[1]
Water Salesman	152,283	153,044	153,809	154,578	155,351	184,091	185,012	185,937	[1]
Miscellaneous	-	-	-	-	-	-	-	-	
<b>Total Operating Receipts</b>	<u>\$ 733,788</u>	<u>\$ 737,457</u>	<u>\$ 741,341</u>	<u>\$ 745,048</u>	<u>\$ 748,773</u>	<u>\$ 887,296</u>	<u>\$ 891,733</u>	<u>\$ 895,191</u>	
					<b>18%</b>				
<b>Operating Disbursements</b>									
Payroll	\$ 95,750	\$ 97,665	\$ 99,619	\$ 101,611	\$ 103,543	\$ 105,716	\$ 107,831	\$ 109,987	[2]
Contractual	24,784	25,280	25,785	26,301	26,327	27,364	27,911	28,469	[2]
FICA	7,271	7,417	7,565	7,716	7,371	8,028	8,189	8,352	[2]
Retirement	2,063	2,104	2,146	2,189	2,233	2,277	2,323	2,369	[2]
Clothing	486	496	506	516	526	537	547	558	[2]
Office Supplies	1,338	1,365	1,392	1,420	1,448	1,477	1,507	1,537	[2]
Fuel	4,265	4,350	4,437	4,526	4,617	4,709	4,803	4,899	[2]
Materials and Supplies	9,151	9,334	9,521	9,711	9,905	10,104	10,306	10,512	[2]
Testing	3,786	3,862	3,939	4,018	4,098	4,180	4,264	4,349	[2]
Sales Tax	-	-	-	-	-	-	-	-	[2]
Postage	2,249	2,294	2,339	2,386	2,434	2,483	2,532	2,583	[2]
Insurance	22,482	22,932	23,391	23,858	24,336	24,822	25,319	25,825	[2]
Utilities	17,675	18,028	18,389	18,757	19,132	19,515	19,905	20,303	[2]
Repairs & Maint	8,457	8,627	8,799	8,975	9,155	9,338	9,525	9,715	[2]
Equipment	11,937	12,175	12,419	12,667	12,920	13,179	13,442	13,711	[2]
Miscellaneous	11,265	11,491	11,721	11,955	12,194	12,438	12,687	12,940	[2]
Subscriptions	216	221	225	229	234	239	244	248	[2]
Official Bonds	106	108	110	112	115	117	119	122	[2]
Memberships	2,184	2,228	2,272	2,318	2,364	2,411	2,459	2,509	[2]
Audit Expenses	4,550	4,641	4,734	4,828	4,925	5,023	5,124	5,226	[2]
0	-	-	-	-	-	-	-	-	[2]
	-	-	-	-	-	-	-	-	[2]
	-	-	-	-	-	-	-	-	[2]
	-	-	-	-	-	-	-	-	[2]
<b>Total Operating Disb.</b>	<u>\$ 230,016</u>	<u>\$ 234,616</u>	<u>\$ 239,308</u>	<u>\$ 244,094</u>	<u>\$ 248,976</u>	<u>\$ 253,956</u>	<u>\$ 259,035</u>	<u>\$ 264,216</u>	
<b>Net Operating Receipts</b>	<u>\$ 503,773</u>	<u>\$ 502,841</u>	<u>\$ 502,033</u>	<u>\$ 500,954</u>	<u>\$ 499,797</u>	<u>\$ 633,340</u>	<u>\$ 632,698</u>	<u>\$ 631,976</u>	

[1] Customer growth assumed to be 0.5 percent per year

[2] Inflation rate assumed to be 2.0 percent per year

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of Annual Cash Balances (Years 1 Through 7)**

	<u>Year Ended</u> <u>12/31/2023</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2024</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2025</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2026</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2027</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2028</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2029</u>	<u>Projected</u> <u>Year Ended</u> <u>12/31/2030</u>
<b>I Results of Operating Fund</b>		[1]	[2]	[3]	[4]	[5]	[6]	[7]
Annual Operating Receipts	\$ -	\$ 244,309	\$ 285,161	\$ 400,651	\$ 402,555	\$ 404,668	\$ 406,691	\$ 408,725
Annual Operating Disburse.	-	210,897	181,366	184,993	188,593	192,467	196,316	200,242
Net Operating Receipts	\$ -	\$ 33,413	\$ 103,795	\$ 215,658	\$ 213,962	\$ 212,201	\$ 210,375	\$ 208,482
Debt Service Payments	\$ -	\$ -	\$ -	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549
Debt Service Reserve Pay.	-	-	-	24,110	24,110	24,110	24,110	24,110
Cap. Asset & GP Trans.	-	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Net Cash Added (Lost)	\$ -	\$ (17,979)	\$ 52,403	\$ 19,608	\$ 17,911	\$ 16,150	\$ 14,324	\$ 12,432
<b>II Annual Transfers</b>								
Transfers - Oper to BI & DSR	\$ 144,659	\$ 144,659	\$ 144,659	\$ 144,659	\$ 144,659	\$ 144,659	\$ 120,549	\$ 120,549
Transfers - Oper to Deprec.	\$ -	\$ 51,392	\$ 51,392	\$ 51,392	\$ 51,392	\$ 51,392	\$ 51,392	\$ 51,392
<b>III Beginning Cash Balances</b>	<u>Actual</u>	<u>Year Ended</u> <u>12/31/2024</u>	<u>Year Ended</u> <u>12/31/2025</u>	<u>Year Ended</u> <u>12/31/2026</u>	<u>Year Ended</u> <u>12/31/2027</u>	<u>Year Ended</u> <u>12/31/2028</u>	<u>Year Ended</u> <u>12/31/2029</u>	<u>Year Ended</u> <u>12/31/2030</u>
Operating	\$ -	\$ 85,640	\$ 126,919	\$ 179,323	\$ 198,930	\$ 216,841	\$ 232,992	\$ 247,316
Replacement	-	-	-	-	-	-	-	-
Petty Cash	-	55,365	74,090	74,090	74,090	74,090	74,090	74,090
Debt Service	-	-	-	-	-	-	-	-
Debt Reserve	-	-	-	-	24,110	48,220	72,329	96,439
Total Beginning Balances	\$ -	\$ 141,005	\$ 201,009	\$ 253,413	\$ 297,130	\$ 339,151	\$ 379,411	\$ 417,845
<b>IV Ending Cash Balances</b>								
Operating	\$ 85,640	\$ 126,919	\$ 179,323	\$ 198,930	\$ 216,841	\$ 232,992	\$ 247,316	\$ 259,747
Replacement	-	-	-	-	-	-	-	-
Meter Deposit & Grants	55,365	74,090	74,090	74,090	74,090	74,090	74,090	74,090
Debt Service	-	-	-	-	-	-	-	-
Debt Reserve	-	-	-	24,110	48,220	72,329	96,439	120,549
Total Ending Balances	\$ 141,005	\$ 201,009	\$ 253,413	\$ 297,130	\$ 339,151	\$ 379,411	\$ 417,845	\$ 454,387
Net Annual Increase in Cash	\$ 141,005	\$ 60,004	\$ 52,403	\$ 43,717	\$ 42,021	\$ 40,260	\$ 38,434	\$ 36,541

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of Annual Cash Balances (Years 8 Through 14)**

	Projected Year Ended <u>12/31/2030</u> [7]	Projected Year Ended <u>12/31/2031</u> [8]	Projected Year Ended <u>12/31/2032</u> [9]	Projected Year Ended <u>12/31/2033</u> [10]	Projected Year Ended <u>12/31/2034</u> [11]	Projected Year Ended <u>12/31/2035</u> [12]	Projected Year Ended <u>12/31/2036</u> [13]	Projected Year Ended <u>12/31/2037</u> [14]
<b>I Results of Operating Fund</b>								
Annual Operating Receipts	\$ 408,725	\$ 410,768	\$ 435,862	\$ 438,041	\$ 440,451	\$ 454,914	\$ 730,137	\$ 733,788
Annual Operating Disburse.	<u>200,242</u>	<u>204,247</u>	<u>208,332</u>	<u>212,499</u>	<u>216,749</u>	<u>221,084</u>	<u>225,505</u>	<u>230,016</u>
Net Operating Receipts	\$ 208,482	\$ 206,521	\$ 227,530	\$ 225,543	\$ 223,702	\$ 233,831	\$ 504,632	\$ 503,773
Debt Service Payments	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 393,793	\$ 393,793
Debt Service Reserve Pay.	-	-	-	-	-	-	54,649	-
Cap. Asset & GP Trans.	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>
Net Cash Added (Lost)	\$ 12,432	\$ 34,580	\$ 55,589	\$ 53,602	\$ 51,761	\$ 61,889	\$ 59,447	\$ 58,588
<b>II Annual Transfers</b>								
Transfers - Oper to B&I	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 393,793	\$ 393,793
Transfers - Oper to Debt Res.	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>
<b>III Beginning Cash Balances</b>								
Operating	\$ 247,316	\$ 259,747	\$ 294,328	\$ 349,916	\$ 403,518	\$ 455,279	\$ 517,169	\$ 521,967
Replacement	-	-	-	-	-	-	-	-
Petty Cash	74,090	74,090	74,090	74,090	74,090	74,090	74,090	74,090
Debt Service	-	-	-	-	-	-	-	-
Debt Reserve	<u>96,439</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>
Total Beginning Balances	\$ 417,845	\$ 454,387	\$ 488,967	\$ 544,556	\$ 598,157	\$ 649,919	\$ 711,808	\$ 716,606
<b>IV Ending Cash Balances</b>								
Operating	\$ 259,747	\$ 294,328	\$ 349,916	\$ 403,518	\$ 455,279	\$ 517,169	\$ 521,967	\$ 580,555
Replacement	-	-	-	-	-	-	-	-
Petty Cash	74,090	74,090	74,090	74,090	74,090	74,090	74,090	74,090
Debt Service	-	-	-	-	-	-	-	-
Debt Reserve	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>
Total Ending Balances	\$ 454,387	\$ 488,967	\$ 544,556	\$ 598,157	\$ 649,919	\$ 711,808	\$ 716,606	\$ 775,194
Net Annual Increase in Cash	\$ 36,541	\$ 34,580	\$ 55,589	\$ 53,602	\$ 51,761	\$ 61,889	\$ 4,798	\$ 58,588

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of Annual Cash Balances (Years 9 Through 20)**

	Projected Year Ended <u>12/31/2037</u> [14]	Projected Year Ended <u>12/31/2038</u> [15]	Projected Year Ended <u>12/31/2039</u> [16]	Projected Year Ended <u>12/31/2040</u> [17]	Projected Year Ended <u>12/31/2041</u> [18]	Projected Year Ended <u>12/31/2042</u> [19]	Projected Year Ended <u>12/31/2043</u> [20]	Projected Year Ended <u>12/31/2044</u> [21]
<b>I Results of Operating Fund</b>								
Annual Operating Receipts	\$ 733,788	\$ 737,457	\$ 741,341	\$ 745,048	\$ 748,773	\$ 887,296	\$ 891,733	\$ 896,191
Annual Operating Disburse.	<u>230,016</u>	<u>234,616</u>	<u>239,308</u>	<u>244,094</u>	<u>248,976</u>	<u>253,956</u>	<u>259,035</u>	<u>254,216</u>
Net Operating Receipts	\$ 503,773	\$ 502,841	\$ 502,033	\$ 500,954	\$ 499,797	\$ 633,340	\$ 632,698	\$ 631,976
Debt Service Payments	\$ 393,793	\$ 393,793	\$ 393,793	\$ 393,793	\$ 393,793	\$ 500,948	\$ 500,948	\$ 500,948
Debt Service Reserve Pay.	-	-	-	54,649	54,649	54,649	54,649	54,649
Cap. Asset & GP Trans.	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>
Net Cash Added (Lost)	\$ 58,587.56	\$ 57,656.19	\$ 56,847.99	\$ 55,768.54	\$ 54,611.89	\$ 81,000.40	\$ 80,357.76	\$ 79,535.73
<b>II Annual Transfers</b>								
Transfers - Oper to B&I	\$ 393,793	\$ 393,793	\$ 393,793	\$ 393,793	\$ 393,793	\$ 500,948	\$ 500,948	\$ 500,948
Transfers - Oper to Debt Res.	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>	<u>51,392</u>
<b>III Beginning Cash Balances</b>								
Operating	\$ 521,967	\$ 580,555	\$ 638,211	\$ 695,059	\$ 750,827	\$ 805,439	\$ 886,440	\$ 956,797
Replacement	-	-	-	-	-	-	-	-
Petty Cash	74,090	74,090	74,090	74,090	74,090	74,090	74,090	74,090
Debt Service	-	-	-	-	-	-	-	-
Debt Reserve	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>175,198</u>	<u>229,847</u>	<u>284,495</u>	<u>339,144</u>
Total Beginning Balances	\$ 716,606	\$ 775,194	\$ 832,850	\$ 889,698	\$ 1,000,115	\$ 1,109,376	\$ 1,245,025	\$ 1,380,032
<b>IV Ending Cash Balances</b>								
Operating	\$ 580,555	\$ 638,211	\$ 695,059	\$ 750,827	\$ 805,439	\$ 886,440	\$ 966,797	\$ 1,046,433
Replacement	-	-	-	-	-	-	-	-
Petty Cash	74,090	74,090	74,090	74,090	74,090	74,090	74,090	74,090
Debt Service	-	-	-	-	-	-	-	-
Debt Reserve	<u>120,549</u>	<u>120,549</u>	<u>120,549</u>	<u>175,198</u>	<u>229,847</u>	<u>284,495</u>	<u>339,144</u>	<u>393,793</u>
Total Ending Balances	\$ 775,194	\$ 832,850	\$ 889,698	\$ 1,000,115	\$ 1,109,376	\$ 1,245,025	\$ 1,380,032	\$ 1,514,316
Net Annual Increase in Cash	\$ 58,588	\$ 57,656	\$ 56,848	\$ 110,417	\$ 109,261	\$ 135,649	\$ 135,007	\$ 134,285

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of B&I Payments, Debt Reserve Payments and Transfers (Years 1 Through 7)**

	<u>Combined Year Ended 12/31/2023</u>	<u>Projected Year Ended 12/31/2024</u> [1]	<u>Projected Year Ended 12/31/2025</u> [2]	<u>Projected Year Ended 12/31/2026</u> [3]	<u>Projected Year Ended 12/31/2027</u> [4]	<u>Projected Year Ended 12/31/2028</u> [5]	<u>Projected Year Ended 12/31/2029</u> [6]	<u>Projected Year Ended 12/31/2030</u> [7]	
<b>I Annual B&amp;I Payments</b>									
Current Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Debt	-	-	-	120,549.00	120,549.00	120,549.00	120,549.00	120,549.00	120,549.00
<b>Total Bond Payments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,549.00</b>	<b>\$ 120,549.00</b>	<b>\$ 120,549.00</b>	<b>\$ 120,549.00</b>	<b>\$ 120,549.00</b>	<b>\$ 120,549.00</b> #
<b>II Annual Debt Res. Payments</b>									
Reserve On Current Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve On Projected Debt	-	-	-	24,109.80	24,109.80	24,109.80	24,109.80	24,109.80	24,109.80
<b>Total Debt Reserve Payments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,109.80</b>	<b>\$ 24,109.80</b>	<b>\$ 24,109.80</b>	<b>\$ 24,109.80</b>	<b>\$ 24,109.80</b>	<b>\$ 24,109.80</b>
<b>III Total Annual Transfers</b>									
B&I Transfers	\$ -	\$ -	\$ -	\$ 120,549.00	\$ 120,549.00	\$ 120,549.00	\$ 120,549.00	\$ 120,549.00	\$ 120,549.00
Debt Res. Transfers	\$ -	\$ -	\$ -	\$ 24,109.80	\$ 24,109.80	\$ 24,109.80	\$ 24,109.80	\$ 24,109.80	\$ 24,109.80
Cap Improv. Transfers	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03	\$ 51,392.03
Other Transfers	-	-	-	-	-	-	-	-	-
<b>Comb. - Cap. Improv. Trans.</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>	<b>\$ 51,392.03</b>

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of B&I Payments, Debt Reserve Payments and Transfers (Years 8 Through 14)**

	Projected Year Ended <u>12/31/2030</u> [7]	Projected Year Ended <u>12/31/2031</u> [8]	Projected Year Ended <u>12/31/2032</u> [9]	Projected Year Ended <u>12/31/2033</u> [10]	Projected Year Ended <u>12/31/2034</u> [11]	Projected Year Ended <u>12/31/2035</u> [12]	Projected Year Ended <u>12/31/2036</u> [13]	Projected Year Ended <u>12/31/2037</u> [14]
<b>I Annual B&amp;I Payments</b>								
Current Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Debt	<u>120,549.00</u>	<u>120,549.00</u>	<u>120,549.00</u>	<u>120,549.00</u>	<u>120,549.00</u>	<u>120,549.00</u>	<u>393,793.00</u>	<u>393,793.00</u>
Total Bond Payments	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>
<b>II Annual Debt Res. Payments</b>								
Reserve On Current Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve On Projected Debt	<u>24,109.80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,648.80</u>	<u>54,548.80</u>
Total Debt Reserve Payments	<u>\$ 24,109.80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,648.80</u>	<u>\$ 54,548.80</u>
<b>III Total Annual Transfers</b>								
B&I Transfers	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 120,549.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>
Debt Res. Transfers	<u>\$ 24,109.80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,648.80</u>	<u>\$ 54,548.80</u>
Cap Improv. Transfers	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>
Other Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Comb. - Cap. Improv. Trans.	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>

**Sunman, Indiana**

**Asset Management Plan**

**20-Year Projection of B&I Payments, Debt Reserve Payments and Transfers (Years 14 Through 20)**

	Projected Year Ended <u>12/31/2037</u> [14]	Projected Year Ended <u>12/31/2038</u> [15]	Projected Year Ended <u>12/31/2039</u> [16]	Projected Year Ended <u>12/31/2040</u> [17]	Projected Year Ended <u>12/31/2041</u> [18]	Projected Year Ended <u>12/31/2042</u> [19]	Projected Year Ended <u>12/31/2043</u> [20]	Projected Year Ended <u>12/31/2044</u> [20]
<b>I Annual B&amp;I Payments</b>								
Current Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Debt	<u>393,793.00</u>	<u>393,793.00</u>	<u>393,793.00</u>	<u>393,793.00</u>	<u>393,793.00</u>	<u>500,948.00</u>	<u>500,948.00</u>	<u>500,948.00</u>
Total Bond Payments	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 500,948.00</u>	<u>\$ 500,948.00</u>	<u>\$ 500,948.00</u>
<b>II Annual Debt Res. Payments</b>								
Reserve On Current Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve On Projected Debt	<u>54,648.80</u>	<u>54,648.80</u>	<u>54,648.80</u>	<u>54,648.80</u>	<u>-</u>	<u>21,431.00</u>	<u>21,431.00</u>	<u>21,431.00</u>
Total Debt Reserve Payments	<u>\$ 54,648.80</u>	<u>\$ 54,648.80</u>	<u>\$ 54,648.80</u>	<u>\$ 54,648.80</u>	<u>\$ -</u>	<u>\$ 21,431.00</u>	<u>\$ 21,431.00</u>	<u>\$ 21,431.00</u>
<b>III Total Annual Transfers</b>								
B&I Transfers	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 393,793.00</u>	<u>\$ 500,948.00</u>	<u>\$ 500,948.00</u>	<u>\$ 500,948.00</u>
Debt Res. Transfers	<u>\$ 54,648.80</u>	<u>\$ 54,648.80</u>	<u>\$ 54,648.80</u>	<u>\$ 54,648.80</u>	<u>\$ -</u>	<u>\$ 21,431.00</u>	<u>\$ 21,431.00</u>	<u>\$ 21,431.00</u>
Cap Improv. Transfers	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>
Other Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total - Cap. Improv. Trans.	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>	<u>\$ 51,392.03</u>

Sunman, Indiana  
Asset Management Plan

20-Year Summary Projection of B&I Payments and Transfers (Years 1 Through 20) (Bond Year Basis)

	Year Ended 12/31	Current Debt [1]	Future Projected Debt			Total Annual Debt Service Payments	Annual Debt Reserve Transfers [3]	Total Annual DS & DSR Transfers
			2025 [2]	2035 [2]	2041 [2]			
1	2023	-	-	-	-	-	-	-
2	2024	-	-	-	-	-	-	-
3	2025	-	-	-	-	-	-	-
4	2026	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
5	2027	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
6	2028	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
7	2029	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
8	2030	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
9	2031	-	-	120,549.00	-	120,549.00	-	120,549.00
10	2032	-	-	120,549.00	-	120,549.00	-	120,549.00
11	2033	-	-	120,549.00	-	120,549.00	-	120,549.00
12	2034	-	-	120,549.00	-	120,549.00	-	120,549.00
13	2035	-	-	120,549.00	-	120,549.00	-	120,549.00
14	2036	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
15	2037	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
16	2038	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
17	2039	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
18	2040	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
19	2041	-	-	120,549.00	273,244.00	393,793.00	-	393,793.00
20	2042	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
21	2043	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
22	2044	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
23	2045	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
		<u>\$ -</u>	<u>\$ 2,410,980.00</u>	<u>\$ 2,732,440.00</u>	<u>\$ 428,620.00</u>	<u>\$ 5,572,040.00</u>	<u>\$ 479,517.00</u>	

[1] Assumes 2011 paid off early (shown at mac debt service)

(2026 shown for 1/1/27 payment)

[2] Proposed bonds (Assumed SRF)

[2] 5-year build-up of DSR on new debt.

**Sunman, Indiana**

Asset Management Plan

Detail of Long Term Capital Improvement Replacement Schedule (From part 4 of the technical section of the AMP).

**I. Long Term Capital Asset Replacement.**

Long term capital assets are generally defined as those capital assets that have an original useful life of 20 years or longer.

The technical section of this asset management plan lists the capital assets of the Town's combined Water utility and states a remaining useful life and a condition and a replacement cost for each asset.

**II. The Engineer's Schedule of Needed Asset Replacement Has Divided These Asset Replacements Into 2 Bond Issues (2025, 2035, 2045).**

Tab 6 of the Financial Section of the AMP is a copy of the engineer's summary of the District's capital assets. From this list the Engineers have identified projects that need to be constructed within the next 20 years. These projects have been divided into 3 projects, for 2025, and 2035 and 2045.

**II Summary of Capital Improvement Projects - Financed By Debt**

(From Engineer capital cost schedules in Technical section of AMP)

<u>Project Year</u>	<u>Estimated Capital Replacement Project Cost</u>	<u>Estimated Grant For Project</u>		<u>Estimated Financing Amount</u>	<u>Amortization Annual Debt Service</u>	<u>Funding Application Year</u>	<u>Loan Closing Year</u>	<u>First Loan Collection Year</u>
2025	\$ 3,000,000	\$ 750,000	\$ -	\$ 2,250,000	\$ 120,549	2025	2025	2026
2035	\$ 2,300,000	\$ -	\$ -	\$ 2,300,000	\$ 273,244	2035	2035	2036
2041	\$ 820,000	\$ -	\$ -	\$ 820,000	\$ 27,324	2041	2041	2042

Note1: Per engineer's technical AMP replacement schedule - these are the only projects identified for construction in the next 20-years.

Note2: All future amortizations are calculated on 35-year terms and 4.00% interest rates (assumes either an RD loan or an SRF loan or open market loan).

**Sunman, Indiana**

Asset Management Plan

Short Term Asset Replacement Plan (Assets with a useful life of 20 years or less)

**Financed in Rates and Charges**

<u>Asset Group</u>		<u>Estimated [1] Cost per Item</u>	<u>Average No. of Units [2]</u>	<u>Extension</u>	<u>Estimated [1] Service Life</u>	<u>Annual Amortization</u>
Back Hoe	W S & T	\$ 65,000	0.33	21,645	20	\$ 1,082
Water Pick Up	W	40,000	1.00	40,000	12	3,333
Dump Truck	W S & T	65,000	0.33	21,665	15	1,444
Kubota Mower	W S & T	10,000	0.33	3,300	7	471
Lab Equipment	W	10,000	1.00	10,000	10	1,000
Pumps	W	0	4.00	-	7	-
Pumps	W	0	2.00	-	15	-
Well Rehab	W	8,000	4.00	32,000	5	6,400
Media Filter	W	12,000	1.00	12,000	10	1,200
Hydrants	W	4,000	15.00	60,000	20	3,000
Valves	W	250	500.00	125,000	20	6,250
Water Softening Unit	W	2,000	1.00	2,000	7	286
Master Meters	W	3,000	1.00	3,000	10	300
Chlorinator	W	1,500	1.00	1,500	10	150
Meters	W	125	450.00	56,250	10	5,625
Tower 1	W	110,000	1.00	110,000	15	7,333
Tower 2	W	80,000	1.00	80,000	15	5,333
Tower Inspection	W	2,000	2.00	4,000	5	800
Cathodic Equipment	W	10,000	2.00	20,000	10	2,000
Well Building Roofs	W	1,000	4.00	4,000	15	267
Storage Building Roof	W	500	1.00	500	15	33
Lab building	W	5,000	1.00	5,000	15	333
Telemetry	W	75,000	1.00	75,000	20	3,750
Tools	W	1,000	1.00	1,000	1	1,000
Annual Total		<u>\$ 505,375</u>		<u>\$ 687,860</u>	14.37	<u>\$ 51,392</u>

Amount Currently Funded (Balance in Depreciation fund)

\$ -

Net Amount Needed to Fully Fund

\$ 687,860

14.37 \$ 51,392

Monthly Total

**Annual Capital Budget From Rates to be Used**

**\$ 51,392**

This budget will allow the Town to replace capital assets with estimated useful lives between 1-year and 20-years.

**Sunman, Indiana**  
**Asset Management Plan**

**Projected Revenue Requirements, Need For Rate Increase and Debt Service Coverage (Years 1 to 7)**

	Year Ended <u>12/31/2023</u>	Projected Year Ended <u>12/31/2024</u> [1]	Projected Year Ended <u>12/31/2025</u> [2]	Projected Year Ended <u>12/31/2026</u> [3]	Projected Year Ended <u>12/31/2027</u> [4]	Projected Year Ended <u>12/31/2028</u> [5]	Projected Year Ended <u>12/31/2029</u> [6]	Projected Year Ended <u>12/31/2030</u> [7]
<b>I Revenue Requirements</b>								
Operations and Maintenance	\$ -	\$ 210,897	\$ 181,366	\$ 184,993	\$ 188,693	\$ 192,467	\$ 196,316	\$ 200,242
Taxes	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Extensions and Replacement:	-	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Debt Service	-	-	-	120,549	120,549	120,549	120,549	120,549
Debt Service Reserve	-	-	-	24,110	24,110	24,110	24,110	24,110
Grinder Pump Replacement	-	-	-	-	-	-	-	-
Return on Plant	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>\$ -</b>	<b>\$ 262,289</b>	<b>\$ 232,758</b>	<b>\$ 381,044</b>	<b>\$ 384,744</b>	<b>\$ 388,518</b>	<b>\$ 392,367</b>	<b>\$ 396,293</b>
<b>II Projected Surplus In Cash</b>								
Projected Oper. Receipts	\$ -	\$ 244,309	\$ 285,161	\$ 400,651	\$ 402,655	\$ 404,668	\$ 406,691	\$ 408,725
Projected Cash Disbursements	-	(262,289)	(232,758)	(381,044)	(384,744)	(388,518)	(392,367)	(396,293)
<b>Difference</b>	<b>\$ -</b>	<b>\$ (17,979)</b>	<b>\$ 52,403</b>	<b>\$ 19,608</b>	<b>\$ 17,911</b>	<b>\$ 16,150</b>	<b>\$ 14,324</b>	<b>\$ 12,432</b>
<b>III Estimated Amount of New Debt Financing Needed</b>								
Debt Financing Needed	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>IV Mthly Charge At 4000 Gal. User Fee Increase Needed</b>								
	\$ 40.47	\$ 40.47	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66
	No	No	Yes	No	No	No	No	No
			<b>40%</b>					
<b>V Debt Service Coverage</b>								
Operating Receipts		\$ 244,309	\$ 285,161	\$ 400,651	\$ 402,655	\$ 404,668	\$ 406,691	\$ 408,725
Operating Disbursements		(210,897)	(181,366)	(184,993)	(188,693)	(192,467)	(196,316)	(200,242)
<b>Net Operating Receipts</b>		<b>\$ 33,413</b>	<b>\$ 103,795</b>	<b>\$ 215,658</b>	<b>\$ 213,962</b>	<b>\$ 212,201</b>	<b>\$ 210,375</b>	<b>\$ 208,482</b>
Maximum Debt Service		\$ -	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549
<b>Projected Debt Service Coverage</b>		<b>#DIV/0!</b>	<b>0.861</b>	<b>1.789</b>	<b>1.775</b>	<b>1.760</b>	<b>1.745</b>	<b>1.729</b>

Sunman, Indiana

Asset Management Plan

Projected Revenue Requirements, Need For Rate Increase and Debt Service Coverage (Years 8 to 14)

	Projected Year Ended <u>12/31/2030</u> [7]	Projected Year Ended <u>12/31/2031</u> [8]	Projected Year Ended <u>12/31/2032</u> [9]	Projected Year Ended <u>12/31/2033</u> [10]	Projected Year Ended <u>12/31/2034</u> [11]	Projected Year Ended <u>12/31/2035</u> [12]	Projected Year Ended <u>12/31/2036</u> [13]	Projected Year Ended <u>12/31/2037</u> [14]
<b>I Revenue Requirements</b>								
Operations and Maintenance	\$ 200,242	\$ 204,247	\$ 208,332	\$ 212,499	\$ 216,749	\$ 221,084	\$ 225,505	\$ 230,016
Taxes	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Extensions and Replacement:	51,392	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Debt Service	120,549	120,549	120,549	120,549	120,549	120,549	393,793	393,793
New Debt and Reserve	24,110	-	-	-	-	-	54,649	54,649
Grinder Pump Replacement	-	-	-	-	-	-	-	-
Return on Plant	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>\$ 396,293</b>	<b>\$ 376,188</b>	<b>\$ 380,273</b>	<b>\$ 384,440</b>	<b>\$ 388,690</b>	<b>\$ 393,025</b>	<b>\$ 725,339</b>	<b>\$ 721,849</b>
<b>II Projected Surplus In Rates</b>								
Projected Oper. Receipts	\$ 408,725	\$ 410,768	\$ 435,862	\$ 438,041	\$ 440,451	\$ 454,914	\$ 730,137	\$ 733,788
Projected Rev. Requirements	<u>(396,293)</u>	<u>(376,188)</u>	<u>(380,273)</u>	<u>(384,440)</u>	<u>(388,690)</u>	<u>(393,025)</u>	<u>(725,339)</u>	<u>(721,849)</u>
<b>Difference</b>	<b>\$ 12,432</b>	<b>\$ 34,580</b>	<b>\$ 55,589</b>	<b>\$ 53,602</b>	<b>\$ 51,761</b>	<b>\$ 61,889</b>	<b>\$ 4,798</b>	<b>\$ 3,939</b>
<b>III Estimated Amount of New Debt Financing Needed</b>								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000	\$ -	\$ -
<b>IV Mthly Charge At 4000 Gal. User Fee Increase Needed</b>								
	\$ 55.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 90.65	\$ 90.65	\$ 90.65
	No	No	No	No	No	Yes 60%	No	No
<b>V Debt Service Coverage</b>								
Operating Receipts	\$ 408,725	\$ 410,768	\$ 435,862	\$ 438,041	\$ 440,451	\$ 454,914	\$ 730,137	\$ 733,788
Operating Disbursements	<u>(200,242)</u>	<u>(204,247)</u>	<u>(208,332)</u>	<u>(212,499)</u>	<u>(216,749)</u>	<u>(221,084)</u>	<u>(225,505)</u>	<u>(230,016)</u>
<b>Net Operating Receipts</b>	<b>\$ 208,482</b>	<b>\$ 206,521</b>	<b>\$ 227,530</b>	<b>\$ 225,543</b>	<b>\$ 223,702</b>	<b>\$ 233,831</b>	<b>\$ 504,632</b>	<b>\$ 503,773</b>
<b>Maximum Debt Service</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 393,793</b>	<b>\$ 393,793</b>
<b>Proj Debt Service Coverage</b>	<b>1.729</b>	<b>1.713</b>	<b>1.887</b>	<b>1.871</b>	<b>1.856</b>	<b>1.940</b>	<b>1.281</b>	<b>1.279</b>

**Sunman, Indiana**

**Asset Management Plan**

**Projected Revenue Requirements, Need For Rate Increase and Debt Service Coverage (Years 15 to 20)**

	Projected Year Ended <u>12/31/2037</u> [14]	Projected Year Ended <u>12/31/2038</u> [15]	Projected Year Ended <u>12/31/2039</u> [16]	Projected Year Ended <u>12/31/2040</u> [17]	Projected Year Ended <u>12/31/2041</u> [18]	Projected Year Ended <u>12/31/2042</u> [19]	Projected Year Ended <u>12/31/2043</u> [20]	Projected Year Ended <u>12/31/2044</u> [20]
<b>I Revenue Requirements</b>								
Operations and Maintenance	\$ 230,016	\$ 234,616	\$ 239,308	\$ 244,094	\$ 248,976	\$ 253,956	\$ 259,035	\$ 264,216
Taxes	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Extensions and Replacement:	51,392	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Debt Service	393,793	393,793	393,793	393,793	393,793	500,948	500,948	500,948
New Debt and Reserve	54,649	54,649	54,649	54,649	-	-	-	-
Grinder Pump Replacement	-	-	-	-	-	-	-	-
Return on Plant	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>\$ 729,849</b>	<b>\$ 734,450</b>	<b>\$ 739,142</b>	<b>\$ 743,928</b>	<b>\$ 694,161</b>	<b>\$ 806,296</b>	<b>\$ 811,375</b>	<b>\$ 816,556</b>
<b>II Projected Surplus In Rates</b>								
Projected Oper. Receipts	\$ 733,788	\$ 737,457	\$ 741,341	\$ 745,048	\$ 748,773	\$ 887,296	\$ 891,733	\$ 896,191
Projected Cash Outflow	<u>(729,849)</u>	<u>(734,450)</u>	<u>(739,142)</u>	<u>(743,928)</u>	<u>(694,161)</u>	<u>(806,296)</u>	<u>(811,375)</u>	<u>(816,556)</u>
<b>Difference</b>	<b>\$ 3,939</b>	<b>\$ 3,007</b>	<b>\$ 2,199</b>	<b>\$ 1,120</b>	<b>\$ 54,612</b>	<b>\$ 81,000</b>	<b>\$ 80,358</b>	<b>\$ 79,636</b>
<b>III Estimated Amount of New Debt Financing Needed</b>								
	\$-	\$-	\$ -	\$ -	\$-	\$-	\$ -	\$-
<b>IV Mthly Charge At 4000 Gal. User Fee Increase Needed</b>								
	\$ 90.65	\$ 90.65	\$ 90.65	\$ 90.65	\$ 106.97	\$ 106.97	\$ 106.97	\$ 106.97
	No	No	No	No	Yes	No	No	No
					18%			
<b>V Debt Service Coverage</b>								
Operating Receipts	\$ 733,788	\$ 737,457	\$ 741,341	\$ 745,048	\$ 748,773	\$ 887,296	\$ 891,733	\$ 896,191
Operating Disbursements	<u>(230,016)</u>	<u>(234,616)</u>	<u>(239,308)</u>	<u>(244,094)</u>	<u>(248,976)</u>	<u>(253,956)</u>	<u>(259,035)</u>	<u>(264,216)</u>
<b>Net Operating Receipts</b>	<b>\$ 503,773</b>	<b>\$ 502,841</b>	<b>\$ 502,033</b>	<b>\$ 500,954</b>	<b>\$ 499,797</b>	<b>\$ 633,340</b>	<b>\$ 632,698</b>	<b>\$ 631,976</b>
<b>Maximum Debt Service</b>	<b>\$ 393,793</b>	<b>\$ 393,793</b>	<b>\$ 393,793</b>	<b>\$ 393,793</b>	<b>\$ 393,793</b>	<b>\$ 500,948</b>	<b>\$ 500,948</b>	<b>\$ 500,948</b>
<b>Proj Debt Service Coverage</b>	<b>1.279</b>	<b>1.277</b>	<b>1.275</b>	<b>1.272</b>	<b>1.269</b>	<b>1.264</b>	<b>1.263</b>	<b>1.262</b>

Assumptions Used in this Report

Assumption 1	Only the construction projects identified in the technical section of the AMP will be needed in next 20-years
Assumption 2	The only debt issue needed in the next 20 years will be the ones needed to fund the asset replacement identified by the engineer. These projects will be funded by debt issues as described in TAB 11 of the Financial Section of the AMP.
Assumption 3	Operating receipts will increase annually by an average of 0.5% each year (due to customer growth).
Assumption 4	Operating disbursements will increase by an average of 2.0% annually (due to inflation).
Assumption 5	Projected 20-year short term asset replacement will remain unchanged each year for the next 20-years
Assumption 6	Rate increase and bond issue required to fund asset replacement projects identified in technical section of AMP.
Assumption 7	The only capital asset purchases funded through rates are the identified short term asset replacement schedule items (less than 20 year useful life).
Assumption 8	Short term asset purchases for each year are equal to the average short term asset replacement funding for each year.
Assumption 9	The debt issues will be funded through a bond issue over the term and interest rates identified in TAB 11.
Assumption 10	The debt reserve on all future bonds will be funded through rates over 60 months.
Assumption 11	<b>Three bond issues will be required. These bond issues will occur in the years 2025 and 2035 and 2041.</b>
Assumption 12	It is assumed that none of the projects will receive a grant

Limitations of this Report

Limitation 1	<p>This report is comprised of projections based on certain assumptions. These projected results can and will vary from the actual results obtained and these variations can be material. These report was compiled to comply with the statutory requirements for an asset management plan required for SRF funded projects. This report is intended to be used as a planning tool to assist units of governments with planning for the timing and funding of capital asset replacement.</p> <p>There is a direct correlation between the length in years used for a projection and its probability of variance from actual results - longer projections experience greater variance from actual results.</p>
Limitation 2	The managerial and technical information used in our financial projections come from the managerial and technical sections of the AMP, which we both did not prepare and did not have input into. Accordingly, we provide no representations as to either their accuracy or to their appropriateness for use in this report.
Limitation 3	The test year financial data was prepared by the client. It is unaudited and is the representation of the client.
Limitation 4	The assumptions used in the preparation of these projections were discussed with the client and the client agreed that they were reasonable for the clients circumstances.

**Sunman, Indiana**  
**Asset Management Plan**  
**Plan of Rate Increases and Finance**

I <u>Plan By Year</u>	<u>Year</u> <u>2025</u>	<u>Year</u> <u>2035</u>	<u>Year</u> <u>2041</u>
<b>Percentage Rate Increase</b> [2]	<b>40.0%</b>	<b>60.0%</b>	<b>18.0%</b>
Adopt Rate Ordinance	10/1/25	10/1/35	10/1/41
Date Rate Increase Effective	1/1/26	1/1/36	1/1/42
Dollar Increase in Collections	\$ -	\$ -	\$ -
Apply to SRF for Project Funding	4/1/25	4/1/35	4/1/41
Receive SRF Project Funding	10/1/25	10/1/35	10/1/41
Start Project Construction	12/1/25	12/1/35	12/1/41
Estimated Financing Amount	\$ 2,250,000.00	\$ 5,100,000.00	\$ 2,000,000.00
Debt Service Coverage Percentage			

II <u>Plan By Project</u>	<u>Estimated</u> <u>Project</u> <u>Cost</u>	<u>Adopt</u> <u>Rate Increase</u>	<u>Implementation</u> <u>Date Of</u> <u>Rate Increase</u>	<u>Apply For</u> <u>Funding [1]</u>	<u>Close on</u> <u>Loan</u>	<u>Start</u> <u>Construction</u>
2025	\$ 3,000,000.00	Year 2025	1/1/26	4/1/25	10/1/25	12/1/25
2035	\$ 5,100,000.00	Year 2035	1/1/36	4/1/35	10/1/35	12/1/35
2041	\$ 2,000,000.00	Year 2041	1/1/42	4/1/41	10/1/41	12/1/41
 Total	 <u>\$ 10,100,000</u>					

[1] SRF Project Funding Applications Due on or Before April 1, of Each Year

# **Town Of Sunman**

## **Municipal Water Utility**

AMP

**Water User Fee Study**

Prepared By: Therber, Brock & Associates, LLP.  
11550 North Meridian Street, Suite 275  
Carmel, Indiana 46032

March 2025

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# THERBER, BROCK & ASSOCIATES, LLP.

## MUNICIPAL FINANCE CONSULTANTS

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March 16, 2025

Town Council  
604 North Meridian Street  
P.O. Box 147  
Sunman, Indiana 47041

Re: Preliminary Water User Fee Study - AMP

Members of the Town Council:

We have prepared the following information and schedules for discussion and consideration by the Sunman Town Council. These schedules are preliminary and subject to revision based on the comments of the Town.

Attached are our calculations of the five alternative water rate increases. These are: No Project, 20-Year financing, 25-Year financing, 30-Year financing, and 35-Year financing.

### Town of Sunman

Sunman is a Town in Adams Township, Ripley County, Indiana. The population was 1,049 in the 2010 census and contained 371 households and 272 families. The population density was 896.6 people per square mile. The Town has a total area of 1.17 square miles, 1.17 in land. The population was 805 in the 2000 Census.

### Current Water User Fees

The water user fees currently in effect in Sunman were approved by the Town Council and effective on July 15, 2024 in Ordinance Number 2022-06.

Currently, the authority for the approval of the Town's water rates and charges rests solely with the Town Council (although various sections of the Indiana Code do provide a framework within which municipal water utility rates must be determined).

### Pro Forma Budget

Our rate study is intended to calculate a proforma budget of expenses and expenditures for the utility. Then the rates are calculated that will collect that budget.

The items included in the budget are the statutory items allowed by Indiana Code to be included in municipally owned water utility rate studies. These are operation expenses, maintenance expenses, repair and replacement expenses and expenditures, taxes, working capital, debt service expenses, a provision for a debt service reserve, payment in lieu of tax and return on utility plant

### Debt Outstanding

The water utility has no outstanding debt.

### Pro Forma Budget

Our rate study is intended to calculate a proforma budget of expenses and expenditures for the utility. Then the rates are calculated that will collect that budget.

The items included in the budget are the statutory items allowed by Indiana Code to be included in municipally owned water utility rate studies. These are operation expenses, maintenance expenses, repair and replacement expenses and expenditures, taxes, working capital, debt service expenses, a provision for a debt service reserve, payment in lieu of tax and return on utility plant.

### Rate Alternatives

We have shown five levels of rate increases. These are: No Project, 20-Year financing, 25-Year financing, 30-Year financing, and 35-Year financing

### Return on Plant

The return on plant revenue requirement is included in rates to extend the life of the rate increase. Without the return element, rates would be set at the current cash breakeven level. This makes the rate structure out of date after the first year. The return counteracts the affects of inflation and unspecified and unpredictable increases in operating expenses.

We have shown three years of inflation in the calculation for all rate alternatives.

We recommend rates be reviewed every 3 to 5 years, based on the belief that periodically utility rates and charges need to be reviewed to determine if the rates are set at a level that meets or exceeds the cost of operating the utility. Generally, for small and mid-sized towns, we believe this should be done at least every 3 to 5 years. During a 3 to 5 year time frame the inflation rate affects the utility operating expenses, the number of customers, the customers water consumption and usage patterns vary and plant repair and replacement needs change. Reviewing utility rates every 3 to 5 years enables the Town to set rates at a level that meets the annual expense of operation, maintenance, repair and replacement and enables the Town to maintain its water utility as a Town asset.

### Improvements and Replacements

My analysis includes the calculation of a capital improvement budget as allowed by Indiana Code. It is important to include an amount for capital improvements to fund replacements, capital repairs and improvements for the water utility infrastructure. If an amount for replacement, capital repairs and improvements is not included in rates – then these funds will not be available when these improvements and replacements need to be done – this could severely hamper the operation of the sewage utility in future years.

We generally recommend that the Clerk Treasurer transfer on a monthly basis 1/12 of the annual replacement budget to the improvement fund. In this way the Council and the operator have an idea of how much money is available for improvements, replacements and capital repairs.

We developed a range for the value of improvements and replacements based on the calculated value of utility plant and the average annual historic expenditure for improvement and replacements. We also interviewed the utility superintendent and calculated a schedule of assets that need to be replaced and their estimated cost of replacement and their estimated useful life. We have included this estimation in our report. This estimate is within the range that we calculated based on plant value and historic expenditure. We recommend that this value be used for rate purposes.

#### Billing Policy

The Town has no comprehensive written billing policy that governs the billing of the utility customers. We believe it is a good idea for the Town to have a written policy that describes all of the Town's processes and procedures for billing, disconnection, penalties and the use of collection services and liens.

#### Non-Recurring Rates and Charges

Recurring rates and charges are the rates that are billed out each month – generally the metered rates applied to volumetric consumption. Non-recurring rates and charges are all other rates and include penalties, tap fees, and re-connection charges.

#### General Matters

The increases shown are for water bills only and will not affect the bill for wastewater, trash or storm service.

I have shown a summary of the annual revenue requirements under the different estimated rate terms on the revenue requirement statements on page 25 (along with the debt service coverage calculations on page 27).

I have shown the projected monthly user fees for various monthly usage levels for each rate increase alternative on the typical residential billing schedules, page 29.

The receipts and disbursements, revenue requirements user fees and other financial results and presentations shown in this report are projections. These projections are based on operating data contained in the financial records of the utility. These projections are also based on engineering estimates on project costs and increased cost of operations for facilities to be constructed and projected interest rates and financing terms and conditions. Since this financial information is projected it can and probably will vary from actual results, because events and circumstances frequently do not occur as expected and such variances may be material. We have no responsibility to update the information in this report for events and circumstances occurring after the date of this report.

#### Frequency of Utility Rate Increases

Cities generally review their utility rates each year. Towns generally do not do this as frequently. All municipalities set a budget for their municipality each year. Budgets for utilities are only set when a rate analysis is performed. We generally recommend that utility rates be reviewed every 3 to 5 years.

#### Payment in Lieu of Tax (PILOT)

Indiana Code allows municipalities to charge municipal utilities a fee based on the amount of property tax the utility would have paid if it were a private corporation liable for Indiana Property Tax. This fee or PILOT can be used by the civil Town in any manner the Town Council chooses. PILOT is set by ordinance.

Amount of Rate Increase

Page 25 of the schedules shows the annual revenue requirements statement for each alternative.

Customers Outside of Town Limits

The Town has customers outside the Town limits that receive utility service. These customers have different and more extensive notice requirements for rate increases. Additionally, these customers have the ability to petition the IURC for rate relief if their rates are greater than the rates for inside Town limit customers by more than 15%. For this reason we recommend that both inside and outside customers have the same rates and charges.

Process Required for Water Rate Increase

The following is the required process to follow when raising rates and charges:

1. Choose a billing month that the new rates will be effective in (i.e. October 2025 usage and November 2025 billing);
2. Introduce a rate ordinance prior to a public hearing;
3. Prepare a list of the mailing addresses of all customer outside the Town limits;
4. Authorize their attorney to advertise the new rates in the newspaper for a public hearing;
5. At the public hearing discuss the new rates with the public;
6. After the public hearing decide on the level of rate increase to adopt;
7. Notify the billing software company that a change needs to be made to the utility billing program.

I am available to discuss and explain this final report with the Town Council at their convenience. Thank you.

Sincerely,

/s/ Steven K. Brock

Steven K. Brock MBA, CPA

**Appendix A**

**Appendix B**

**Town of Sunman**  
**Waterworks**  
**Analysis of Cash Operating Fund**

		Cash Operating <u>Fund</u>	<u>Investments</u>	Cash Operating <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ 195,164.15	\$ -	\$ 195,164.15
<u>Year 2017</u>				
Receipts	Per Gateway Reports	185,484.97	-	185,484.97
Disbursements	Per Gateway Reports	<u>(133,244.67)</u>	<u>-</u>	<u>(133,244.67)</u>
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ 247,404.45	\$ -	\$ 247,404.45
<u>Year 2018</u>				
Receipts	Per Gateway Reports	138,914.35	-	138,914.35
Disbursements	Per Gateway Reports	<u>(332,832.63)</u>	<u>-</u>	<u>(332,832.63)</u>
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ 53,486.17	\$ -	\$ 53,486.17
<u>Year 2019</u>				
Receipts	Per Gateway Reports	222,497.60	-	222,497.60
Disbursements	Per Gateway Reports	<u>(182,270.42)</u>	<u>-</u>	<u>(182,270.42)</u>
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ 93,713.35	\$ -	\$ 93,713.35
<u>Year 2020</u>				
Receipts	Per Gateway Reports	159,156.24	-	159,156.24
Disbursements	Per Gateway Reports	<u>(182,504.15)</u>	<u>-</u>	<u>(182,504.15)</u>
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ 70,365.44	\$ -	\$ 70,365.44
<u>Year 2021</u>				
Receipts	Per Gateway Reports	220,480.30	-	220,480.30
Disbursements	Per Gateway Reports	<u>(208,713.11)</u>	<u>-</u>	<u>(208,713.11)</u>
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ 82,132.63	\$ -	\$ 82,132.63
<u>Year 2022</u>				
Receipts	Per Gateway Reports	219,014.87	-	219,014.87
Disbursements	Per Gateway Reports	<u>(248,308.49)</u>	<u>-</u>	<u>(248,308.49)</u>
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ 52,839.01	\$ -	\$ 52,839.01
<u>Year 2023</u>				
Receipts	Per Gateway Reports	235,581.35	-	235,581.35
Disbursements	Per Gateway Reports	<u>(203,030.28)</u>	<u>-</u>	<u>(203,030.28)</u>
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ 85,390.08	\$ -	\$ 85,390.08
<u>Year 2024</u>				
Receipts	Per Gateway Reports	266,195.33	-	266,195.33
Disbursements	Per Gateway Reports	<u>(224,916.30)</u>	<u>-</u>	<u>(224,916.30)</u>
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ 126,669.11	\$ -	\$ 126,669.11

**Town of Sunman**  
**Waterworks**  
**Analysis of OP Cash Fund**

		<u>OP Cash</u> <u>Fund</u>	<u>Investments</u>	<u>OP Cash</u> <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2017</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2018</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2019</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2020</u>				
Receipts	Per Gateway Reports	250.00	-	250.00
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ 250.00	\$ -	\$ 250.00
<u>Year 2021</u>				
Receipts	Per Gateway Reports	250.00	-	250.00
Disbursements	Per Gateway Reports	(250.00)	-	(250.00)
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ 250.00	\$ -	\$ 250.00
<u>Year 2022</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ 250.00	\$ -	\$ 250.00
<u>Year 2023</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ 250.00	\$ -	\$ 250.00
<u>Year 2024</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ 250.00	\$ -	\$ 250.00

**Town of Sunman**  
**Waterworks**  
**Analysis of Meter Deposit Fund**

		Meter Deposit <u>Fund</u>	<u>Investments</u>	Meter Deposit <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ 45,543.13	\$ -	#REF!
<u>Year 2017</u>				
Receipts	Per Gateway Reports	4,825.00	-	4,825.00
Disbursements	Per Gateway Reports	<u>(948.76)</u>	<u>-</u>	<u>(948.76)</u>
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ 49,419.37	\$ -	\$ 49,419.37
<u>Year 2018</u>				
Receipts	Per Gateway Reports	3,745.36	-	3,745.36
Disbursements	Per Gateway Reports	<u>(1,251.10)</u>	<u>-</u>	<u>(1,251.10)</u>
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ 51,913.63	\$ -	\$ 51,913.63
<u>Year 2019</u>				
Receipts	Per Gateway Reports	4,514.19	-	4,514.19
Disbursements	Per Gateway Reports	<u>(4,567.27)</u>	<u>-</u>	<u>(4,567.27)</u>
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ 51,860.55	\$ -	\$ 51,860.55
<u>Year 2020</u>				
Receipts	Per Gateway Reports	3,575.00	-	3,575.00
Disbursements	Per Gateway Reports	<u>(1,718.06)</u>	<u>-</u>	<u>(1,718.06)</u>
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ 53,717.49	\$ -	\$ 53,717.49
<u>Year 2021</u>				
Receipts	Per Gateway Reports	5,584.06	-	5,584.06
Disbursements	Per Gateway Reports	<u>(8,658.90)</u>	<u>-</u>	<u>(8,658.90)</u>
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ 50,642.65	\$ -	\$ 50,642.65
<u>Year 2022</u>				
Receipts	Per Gateway Reports	5,523.61	-	5,523.61
Disbursements	Per Gateway Reports	<u>(3,002.07)</u>	<u>-</u>	<u>(3,002.07)</u>
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ 53,164.19	\$ -	\$ 53,164.19
<u>Year 2023</u>				
Receipts	Per Gateway Reports	6,075.00	-	6,075.00
Disbursements	Per Gateway Reports	<u>(3,874.17)</u>	<u>-</u>	<u>(3,874.17)</u>
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ 55,365.02	\$ -	\$ 55,365.02
<u>Year 2024</u>				
Receipts	Per Gateway Reports	4,200.00	-	4,200.00
Disbursements	Per Gateway Reports	<u>(3,099.74)</u>	<u>-</u>	<u>(3,099.74)</u>
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ 56,465.28	\$ -	\$ 56,465.28

**Town of Sunman**  
**Waterworks**  
**Analysis of Debt Reserve**

		Debt Reserve <u>Fund</u>	<u>Investments</u>	Debt Reserve <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ 900.00	\$ -	#REF!
<u>Year 2017</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ 900.00	\$ -	\$ 900.00
<u>Year 2018</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ 900.00	\$ -	\$ 900.00
<u>Year 2019</u>				
Receipts	Per Gateway Reports	3,617.33	-	3,617.33
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ 4,517.33	\$ -	\$ 4,517.33
<u>Year 2020</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ 4,517.33	\$ -	\$ 4,517.33
<u>Year 2021</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ 4,517.33	\$ -	\$ 4,517.33
<u>Year 2022</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2023</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2024</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ -	\$ -	\$ -

**Town of Sunman**  
**Waterworks**  
**Analysis of Bond & Interest Fund**

		<u>B&amp;I</u> <u>Fund</u>	<u>Investments</u>	<u>B&amp;I</u> <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ (87,060.91)	\$ -	\$ (87,060.91)
<u>Year 2017</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	<u>(38,250.00)</u>	<u>-</u>	<u>(38,250.00)</u>
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ (125,310.91)	\$ -	\$ (125,310.91)
<u>Year 2018</u>				
Receipts	Per Gateway Reports	183,335.91	-	183,335.91
Disbursements	Per Gateway Reports	<u>(38,600.00)</u>	<u>-</u>	<u>(38,600.00)</u>
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ 19,425.00	\$ -	\$ 19,425.00
<u>Year 2019</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	<u>(38,850.00)</u>	<u>-</u>	<u>(38,850.00)</u>
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ (19,425.00)	\$ -	\$ (19,425.00)
<u>Year 2020</u>				
Receipts	Per Gateway Reports	19,425.00	-	19,425.00
Disbursements	Per Gateway Reports	<u>-</u>	<u>-</u>	<u>-</u>
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2021</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	<u>-</u>	<u>-</u>	<u>-</u>
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2022</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	<u>-</u>	<u>-</u>	<u>-</u>
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2023</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	<u>-</u>	<u>-</u>	<u>-</u>
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2024</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	<u>-</u>	<u>-</u>	<u>-</u>
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ -	\$ -	\$ -

**Town of Sunman**  
**Waterworks**  
 Analysis of Grants - Non Governmental Entities Fund

		<u>Grants</u> <u>Fund</u>	<u>Investments</u>	<u>Grants</u> <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2017</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2018</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2019</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2020</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2021</u>				
Receipts	Per Gateway Reports	1,934.27	-	1,934.27
Disbursements	Per Gateway Reports	(1,934.27)	-	(1,934.27)
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2022</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2023</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2024</u>				
Receipts	Per Gateway Reports	30,000.00	-	30,000.00
Disbursements	Per Gateway Reports	(12,375.00)	-	(12,375.00)
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ 17,625.00	\$ -	\$ 17,625.00

**Town of Sunman**  
**Waterworks**  
**Analysis of Refunds and Reimbursements Fund**

		Refunds <u>Fund</u>	<u>Investments</u>	Refunds <u>Total</u>
<u>Balance December 31, 2016</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2017</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
				\$ -
<u>Balance December 31, 2017</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2018</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2018</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2019</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2019</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2020</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2020</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2021</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2021</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2022</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2022</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2023</u>				
Receipts	Per Gateway Reports	-	-	-
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2023</u>	Per Gateway Reports	\$ -	\$ -	\$ -
<u>Year 2024</u>				
Receipts	Per Gateway Reports	4.79	-	4.79
Disbursements	Per Gateway Reports	-	-	-
<u>Balance December 31, 2024</u>	Per Gateway Reports	\$ 4.79	\$ -	\$ 4.79

**Town of Sunman**  
**Waterworks**  
**Summary of Fund Balances**

<u>Date</u>	<u>OP Cash</u> <u>Fund</u>	<u>Meter</u> <u>Deposit</u> <u>Fund</u>	<u>Cash</u> <u>Operating</u> <u>Fund</u>	<u>Grants &amp; Non</u> <u>Gov't Entities</u> <u>Fund</u>	<u>Debt</u> <u>Reserve</u> <u>Fund</u>	<u>Total</u>
12/31/16	\$ -	\$ 28,950.64	\$ 195,164.15	\$ -	\$ 900.00	\$ 225,014.79
12/31/17	\$ -	\$ 49,419.37	\$ 247,404.45	\$ -	\$ 900.00	\$ 297,723.82
12/31/18	\$ -	\$ 51,913.63	\$ 53,486.17	\$ -	\$ 900.00	\$ 106,299.80
12/31/19	\$ -	\$ 51,860.55	\$ 93,713.35	\$ -	\$ 4,517.33	\$ 150,091.23
12/31/20	\$ 250.00	\$ 53,717.49	\$ 70,365.44	\$ -	\$ 4,517.33	\$ 128,850.26
12/31/21	\$ 250.00	50,642.65	\$ 82,132.63	\$ -	4,517.33	\$ 137,542.61
12/31/22	\$ 250.00	53,164.19	\$ 52,839.01	\$ -	-	\$ 106,253.20
12/31/23	\$ 250.00	55,365.02	\$ 85,390.08	\$ -	-	\$ 141,005.10
12/31/24	\$ 250.00	56,465.28	\$ 126,669.11	\$ 17,625.00	-	\$ 201,009.39

**Town of Sunman**  
**Waterworks**  
**Comparative Receipts and Disbursement Statement**  
**(Per Gateway)**

<u>Operating Receipts</u>	Year Ended <u>12/31/24</u>	Year Ended <u>12/31/23</u>	Year Ended <u>12/31/22</u>	Year Ended <u>12/31/21</u>	Year Ended <u>12/31/20</u>
Water Receipts	\$ 223,590.59	\$ 200,172.89	\$ 178,507.48	\$ 197,735.74	\$ 137,094.61
Unmetered Sales	-	-	20,946.80	-	-
Interest Earned on Investments	92.91	64.98	60.90	74.53	72.01
Transfers	-	-	-	-	-
Penalties	1,436.01	-	3,499.69	-	-
Tap Fees	-	3,000.00	16,000.00	800.00	-
Miscellaneous	5,801.64	2,310.21	-	4,342.13	1,978.37
Other	35,274.18	30,033.27	-	17,527.90	20,011.25
Refunds and Reimbursements	-	-	-	-	-
<b>Total Operating Receipts</b>	<b><u>\$ 266,195.33</u></b>	<b><u>\$ 235,581.35</u></b>	<b><u>\$ 219,014.87</u></b>	<b><u>\$ 220,480.30</u></b>	<b><u>\$ 159,156.24</u></b>

**Town of Sunman**  
**Waterworks**  
**Comparative Receipts and Disbursement Statement**  
**(Per Gateway)**

<u>Operating Disbursements</u>	<u>Year Ended</u> <u>12/31/24</u>	<u>Year Ended</u> <u>12/31/23</u>	<u>Year Ended</u> <u>12/31/22</u>	<u>Year Ended</u> <u>12/31/21</u>	<u>Year Ended</u> <u>12/31/20</u>
Salaries and Wages	\$ 85,031.46	\$ 73,309.23	\$ 80,483.34	\$ 95,459.80	\$ 90,913.99
Equipment	-	-	11,517.59	-	-
Insurance	18,564.36	19,577.94	30,820.09	36,515.59	22,778.48
Pensions and Benefits	8,529.09	8,229.04	-	10,855.72	10,462.72
Bad Debt	-	-	-	-	-
Chemicals	-	-	-	-	-
Materials and Supplies	1,469.13	-	-	-	8,309.26
Office Supplies	-	-	-	-	-
Construction	-	-	-	-	-
Workers Comp	-	-	-	-	-
Liability Insurance	-	-	-	-	-
Contractual	25,717.00	14,300.00	16,738.50	6,500.00	-
Purchased Power	-	-	-	-	-
Fuel for Power Production	18,959.17	-	-	-	-
Transfers Out	-	3,200.00	-	-	19,425.00
Purchased Treatment	-	-	-	-	-
Sludge Removal	-	-	-	-	-
Other Disbursements	45,241.99	68,317.38	93,356.05	49,278.39	17,898.49
Machinery and Equipment	8,598.22	-	-	-	-
Fuel	-	-	-	-	-
Other	<u>12,805.88</u>	<u>16,096.69</u>	<u>15,392.92</u>	<u>10,103.61</u>	<u>12,716.21</u>
 Total Operating Disb.	 <u>\$ 224,916.30</u>	 <u>\$ 203,030.28</u>	 <u>\$ 248,308.49</u>	 <u>\$ 208,713.11</u>	 <u>\$ 182,504.15</u>
 Net Operating Receipts	 <u>\$ 41,279.03</u>	 <u>\$ 32,551.07</u>	 <u>\$ (29,293.62)</u>	 <u>\$ 11,767.19</u>	 <u>\$ (23,347.91)</u>

**Town of Sunman**  
**Waterworks**  
**Comparative Other Receipts and Disbursement Statement**  
**(Per Gateway)**

	Year Ended <u>12/31/24</u>	Year Ended <u>12/31/23</u>	Year Ended <u>12/31/22</u>	Year Ended <u>12/31/21</u>	Year Ended <u>12/31/20</u>
<b><u>Non-Operating Receipts</u></b>					
Transfers - B&I	\$ -	\$ -	\$ -	\$ -	\$ 19,425.00
Meter Deposit	4,200.00	6,075.00	5,523.61	5,584.06	3,575.00
Refunds & Reimbursements	4.79	-	-	-	-
Grants and Distributions	30,000.00	25,000.00	-	1,934.27	-
Cash Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>250.00</u>	<u>250.00</u>
<b>Total Non-Operating Receipts</b>	<b><u>\$ 34,204.79</u></b>	<b><u>\$ 31,075.00</u></b>	<b><u>\$ 5,523.61</u></b>	<b><u>\$ 7,768.33</u></b>	<b><u>\$ 23,250.00</u></b>
<b><u>Non-Operating Disbursements</u></b>					
Bond and Interest Payments	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Fund Disbursements	-	-	-	-	-
Debt Reserve Disbursements	-	-	-	-	-
Petty Cash	-	-	-	250.00	-
IPEP Water Disbursements	-	-	-	1,934.27	-
Grants and Distributions Disbursements	12,375.00	25,000.00	-	-	-
Meter Deposit Disbursements	<u>3,099.74</u>	<u>3,874.17</u>	<u>3,002.07</u>	<u>8,658.90</u>	<u>1,718.06</u>
<b>Total Non-Operating Disbursements</b>	<b><u>\$ 15,474.74</u></b>	<b><u>\$ 28,874.17</u></b>	<b><u>\$ 3,002.07</u></b>	<b><u>\$ 10,843.17</u></b>	<b><u>\$ 1,718.06</u></b>
<b>Net Receipts</b>	<b><u>\$ 60,009.08</u></b>	<b><u>\$ 34,751.90</u></b>	<b><u>\$ (26,772.08)</u></b>	<b><u>\$ 8,692.35</u></b>	<b><u>\$ (1,815.97)</u></b>

**Town of Sunman**  
**Waterworks**  
Schedule of Present and Proposed Rates and Charges

<u>Metered Rates</u>	<u>Present</u>	<u>Proposed</u>	<u>Difference</u>	
	<u>Rates [1]</u>	<u>Rates</u>	<u>Amount</u>	<u>Percent</u>
<u>Monthly Water Volume Rate [1]</u>				
First 2,500 gallons	\$ 10.60	\$ 10.60	\$ -	0.00%
Next 2,500 gallons	9.31	9.31	-	0.00%
Next 5,000 gallons	7.95	7.95	-	0.00%
Next 10,000 gallons	6.60	6.60	-	0.00%
Next 80,000 gallons	5.11	5.11	-	0.00%
Over 100,000 gallons	3.33	3.33	-	0.00%
<u>Minimum Charge Per Month [1]</u>				
5/ 8 inch water meter	\$ 26.50	\$ 26.50	\$ -	0.00%
3/ 4 inch water meter	26.50	26.50	-	0.00%
1 inch water meter	55.20	55.20	-	0.00%
2 inch water meter	140.47	140.47	-	0.00%
4 inch water meter	331.75	331.75	-	0.00%
6 inch water meter	592.18	592.18	-	0.00%
<u>Public Fire Protection</u>				
Municipal Hydrants - Per Annum	\$ -	-	\$ -	#DIV/0!
Private Hydrants - Per Hydrant	-	-	-	#DIV/0!
<u>Bulk Water</u>				
Bulk Water - Price per 100 Gallon	\$ -	-	\$ -	#DIV/0!
<u>Tap Fee for Water</u>				
5/ 8 inch water meter	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
3/ 4 inch water meter	1,500.00	1,500.00	-	0.00%
1 inch water meter	1,800.00	1,800.00	-	0.00%
1 - 1/2 inch water meter	2,200.00	2,200.00	-	0.00%
2 inch water meter	2,500.00	2,500.00	-	0.00%
3 inch water meter	3,000.00	3,000.00	-	0.00%
4 inch water meter	5,000.00	5,000.00	-	0.00%
6 inch water meter	8,000.00	8,000.00	-	0.00%
<u>Customer Deposit</u>				
Per Customer	\$ -	\$ -	\$ -	#DIV/0!
<u>Service Calls</u>				
Charge Per Call	\$ 50.00	\$ -	\$ (50.00)	-100.00%
<u>Late Charge Penalty</u>				
All Bills 30 days or more delinquent	10% on first \$3.00 and 3% on the excess over \$3.00			

[1] Per Ordinance 2022, approved May 24, 2022. Rates shown effective July 15, 2024.

**Town of Sunman  
Waterworks  
Bond Amortization Schedule**

<u>Year</u>	<u>Day</u>	<u>Amount Outstanding</u>	<u>Principal Payments</u>	<u>Interest Rate</u>	<u>Interest Expense</u>	<u>Annual Debt Service</u>
2025	1-Jan	\$ -	\$ -	0.00%	\$ -	\$ -
2026	1-Jan	-	-	0.00%	-	-
2027	1-Jan	-	-	0.00%	-	-
2028	1-Jan	-	-	0.00%	-	-
2029	1-Jan	-	-	0.00%	-	-
2030	1-Jan	-	-	0.00%	-	-
2031	1-Jan	-	-	0.00%	-	-
2032	1-Jan	-	-	0.00%	-	-
2033	1-Jan	-	-	0.00%	-	-
2034	1-Jan	-	-	0.00%	-	-
2035	1-Jan	-	-	0.00%	-	-
2036	1-Jan	-	-	0.00%	-	-
2037	1-Jan	-	-	0.00%	-	-
2038	1-Jan	-	-	0.00%	-	-
2039	1-Jan	-	-	0.00%	-	-
2040	1-Jan	-	-	0.00%	-	-
2041	1-Jan	-	-	0.00%	-	-
2042	1-Jan	-	-	0.00%	-	-
2043	1-Jan	-	-	0.00%	-	-
2044	1-Jan	-	-	0.00%	-	-
2045	1-Jan	-	-	0.00%	-	-
2046	1-Jan	-	-	0.00%	-	-
2047	1-Jan	-	-	0.00%	-	-
2048	1-Jan	-	-	0.00%	-	-
2049	1-Jan	-	-	0.00%	-	-
2050	1-Jan	-	-	0.00%	-	-
2051	1-Jan	-	-	0.00%	-	-
<b>Total</b>			<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

**No outstanding debt for the water utility**

**Town of Sunman**  
**Waterworks**  
**Detail of Receipts By Customer By Month - 2024**  
**(Per Town Records)**

<u>2024</u>	<u>Water</u> <u>Charges</u>	<u>Penalties</u>	<u>Water Salesmen</u> <u>Fees</u>	<u>Miscellaneous</u>	<u>Interest</u>	<u>Total</u>
January	\$ 17,803.39	\$ -	\$ 3,459.80	\$ -	\$ 6.61	\$ 21,269.80
February	21,422.64	379.23	1,830.72	192.68	5.98	23,831.25
March	16,584.01	65.35	1,878.76	224.98	6.62	18,759.72
April	18,150.73	23.23	1,499.15	-	6.70	19,679.81
May	18,480.93	24.31	3,345.49	-	7.11	21,857.84
June	18,577.72	-	5,703.86	-	7.09	24,288.67
July	17,752.74	78.89	3,121.01	5,358.99	7.59	26,319.22
August	13,932.12	255.46	2,155.75	-	8.32	16,351.65
September	20,833.90	78.54	4,498.58	-	9.01	25,420.03
October	18,674.87	358.81	2,726.94	24.99	9.72	21,795.33
November	21,604.65	89.63	3,032.69	-	9.14	24,736.11
December	-	-	-	-	-	-
<b>Total</b>	<b>\$ 203,817.70</b>	<b>\$ 1,353.45</b>	<b>\$ 33,252.75</b>	<b>\$ 5,801.64</b>	<b>\$ 83.89</b>	<b>\$ 244,309.43</b>
<b>Percentage</b>	<b><u>83.43%</u></b>	<b><u>0.55%</u></b>	<b><u>13.61%</u></b>	<b><u>2.37%</u></b>	<b><u>0.03%</u></b>	<b><u>100.00%</u></b>

**Town of Sunman**  
Waterworks  
Detail of Year End Number of Customers - By Year  
(Per Town Records)

Number of  
Customers

2024

2023

2022

**Town of Sunman**  
**Waterworks**  
**2024 Largest Customers**

**1 Largest Water Users**

<u>Customer</u>	<u>Water Consumption</u>	<u>Water Bill</u>	<u>Water Billing Percentage</u>
1 Weber Bros, Farm	6,290,800	\$ 22,146.21	10.87%
2 Metcalf, Bobby	5,014,920	16,517.61	8.10%
3 Loos, Jack	868,050	4,736.37	2.32%
4 Raintree	523,000	3,089.20	1.52%
5 L&R Property	502,010	2,943.19	1.44%
6 Elementry School	341,240	2,156.93	1.06%
7 Classic Pizza	243,790	1,720.93	0.84%
8 Elementry School	212,400	1,756.94	0.86%
9 Deller, Donald	210,610	1,539.49	0.76%
10 Sunman American	200,500	1,865.64	0.92%
11 MHP Investors	188,200	1,330.50	0.65%
12 Kline, Bryan	166,330	1,882.39	0.92%
13 Tepe, Diana	159,020	1,107.12	0.54%
14 Hiltenbeitel	156,620	1,207.23	0.59%
15 Laudick Trucking	143,980	1,269.28	0.62%
16 Clyde, Wade	125,370	1,022.10	0.50%
17 Woolum Rental	121,420	924.75	0.45%
18 Doll, Jordan	118,160	995.54	0.49%
19 Micheal, Jennifer	107,290	881.68	0.43%
20 Hoffman, Tammy	<u>98,960</u>	<u>927.34</u>	<u>0.45%</u>
 Total		<u>\$ 70,020.44</u>	<u>34.35%</u>
 Total Town (2024)			<u>\$ 203,817.70</u>

**Town of Sunman**  
Waterworks  
Detail of Project Cost

<u>Estimated Construction Costs</u>	<u>Engineer's Estimates</u> [1]	<u>Construction Bids</u> [2]
Construction Subtotal	\$ 2,174,000	
Construction Contingency	218,000	
Non Construction Costs	<u>608,000</u>	
Total Estimated Project Cost	<u>\$ 3,000,000</u>	[1]

[1] Per HWC project cost estimates. 2025 PER

**Town of Sunman**  
**Waterworks**  
**Estimated Sources and Uses of Funds Statement**

<u>Estimated Sources of Funds</u>		<u>Without OCRA With SRF Loan 20-Year Pool Program</u>	<u>Without OCRA With SRF Loan 25-Year Pool Program</u>	<u>Without OCRA And Other Grant 30-Year Pool Program</u>	<u>Without OCRA With RD Loan 35-Year Pool Program</u>
Bond Financing		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Estimated OCRA Grant	[1]	-	-	-	-
Estimated SRF/RD/SWIF Grant	[2]	-	-	-	-
Fund on Hand		-	-	-	-
		<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>
 Total Estimated Sources of Funds		 <u>\$ 3,000,000</u>	 <u>\$ 3,000,000</u>	 <u>\$ 3,000,000</u>	 <u>\$ 3,000,000</u>

Estimated Uses of Funds

Construction Costs		\$ -	\$ -	\$ -	\$ -
Construction Contingency		-	-	-	-
Land Acquisition		-	-	-	-
Non Construction		-	-	-	-
		<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>
 Estimated Uses of Funds		 <u>3,000,000</u>	 <u>\$ 3,000,000</u>	 <u>\$ 3,000,000</u>	 <u>\$ 3,000,000</u>

Not eligible for OCRA  
[2] Per SRF

Median Household Income for 2024 = \$ 72,279

**Town of Sunman**  
**Waterworks**  
**Estimated Financing Parameters**

		<u>Without OCRA With SRF Loan 20-Year Pool Program</u>	<u>Without OCRA With SRF Loan 25-Year Pool Program</u>	<u>Without OCRA And Other Grant 30-Year Pool Program</u>	<u>Without OCRA With RD Loan 35-Year Pool Program</u>
Estimated Financing Amount		<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>
Estimated Interest Rate	[1]	<u>2.360%</u>	<u>2.460%</u>	<u>2.560%</u>	<u>2.660%</u>
Estimated Loan Term	(in years)	<u>20.00</u>	<u>25.00</u>	<u>30.00</u>	<u>35.00</u>
Estimated Annual Debt Service Payment		<u>\$ 189,905.63</u>	<u>\$ 162,083.71</u>	<u>\$ 144,482.06</u>	<u>\$ 132,775.25</u>
Estimated Annual Debt Service Reserve Payment		<u>\$ 37,981.13</u>	<u>\$ 32,416.74</u>	<u>\$ 14,448.21</u>	<u>\$ 13,277.53</u>
Estimated Annual Total DS & DSR Payment		<u>\$ 227,886.76</u>	<u>\$ 194,500.45</u>	<u>\$ 158,930.26</u>	<u>\$ 146,052.78</u>

[1] Interest rate available from SRF from January to March 31, 2025

**Town of Sunman**  
**Waterworks**  
 Illustrative Bond Amortization Schedule Based On No OCRA Grant and SRF Financing

<u>Day</u>	<u>Year</u>	<u>Amount Outstanding</u>	<u>Principal Payments</u>	<u>Interest Rate</u>	<u>Interest Expense</u>	<u>Annual Debt Service</u>
15-Oct	2025	\$ 3,000,000	\$ -	2.360%	\$ -	\$ -
1 January 1	2027	3,000,000	119,105.63	2.360%	70,800.00	189,905.63
2 January 1	2028	2,880,894	121,916.53	2.360%	67,989.11	189,905.63
3 January 1	2029	2,758,978	124,793.76	2.360%	65,111.88	<b>189,905.63</b> maximum
4 January 1	2030	2,634,184	127,738.89	2.360%	62,166.74	189,905.63
5 January 1	2031	2,506,445	130,753.53	2.360%	59,152.11	189,905.63
6 January 1	2032	2,375,692	133,839.31	2.360%	56,066.32	189,905.63
7 January 1	2033	2,241,852	136,997.92	2.360%	52,907.72	189,905.63
8 January 1	2034	2,104,854	140,231.07	2.360%	49,674.56	189,905.63
9 January 1	2035	1,964,623	143,540.52	2.360%	46,365.11	189,905.63
10 January 1	2036	1,821,083	146,928.08	2.360%	42,977.56	189,905.63
11 January 1	2037	1,674,155	150,395.58	2.360%	39,510.05	189,905.63
12 January 1	2038	1,523,759	153,944.92	2.360%	35,960.72	189,905.63
13 January 1	2039	1,369,814	157,578.02	2.360%	32,327.62	189,905.63
14 January 1	2040	1,212,236	161,296.86	2.360%	28,608.78	189,905.63
15 January 1	2041	1,050,939	165,103.46	2.360%	24,802.17	189,905.63
16 January 1	2042	885,836	168,999.91	2.360%	20,905.73	189,905.63
17 January 1	2043	716,836	172,988.30	2.360%	16,917.33	189,905.63
18 January 1	2044	543,848	177,070.83	2.360%	12,834.81	189,905.63
19 January 1	2045	366,777	181,249.70	2.360%	8,655.93	189,905.63
20 January 1	2046	185,527	<u>185,527.19</u>	2.360%	<u>4,378.44</u>	189,905.63
Total			<u>3,000,000.00</u>		<u>\$ 798,112.68</u>	<u>3,798,112.68</u>
Average						<u>\$ 189,905.63</u>

Amortization schedule depends on the loan program chosen and the grants received.

**Town of Sunman**  
**Waterworks**  
Detail of Receipts and Disbursement Statement - Per Town Records

	Year Ended	
<u>Operating Receipts</u>	<u>12/31/24</u>	
Water Collections-Residential	\$ 203,817.70	
Penalties	1,353.45	
Water Salesman	33,252.75	
Miscellaneous	5,801.64	
Interest	<u>83.89</u>	
Total Operating Receipts	<u>\$ 244,309.43</u>	<u>Ties to Gateway records</u>
<u>Operating Disbursements</u>		
Payroll	\$ 75,498.54	
Contractual Services	24,417.00	
FICA	5,733.32	
Retirement	1,626.42	
Clothing	383.20	
Office Supplies	1,054.89	
Fuel	3,363.02	
Materials & Supplies	7,215.59	
Testing	2,985.29	
Sales Tax	12,894.30	
Postage	1,773.00	
Insurance	17,727.15	
Utilities	13,936.60	
Repairs & Maint	6,668.67	
Equipment	12,805.88	
Miscellaneous	17,320.73	
Subscriptions	170.50	
Official Bonds	83.50	
Memberships	1,722.00	
Audit Expenses	3,517.07	
Transfers	<u>-</u>	
Total Operating Disbursements	<u>\$ 210,896.67</u>	<u>Ties to Gateway records</u>
Net Operating Receipts	<u>\$ 33,412.76</u>	

Per Town internal financial records

**Town of Sunman**  
**Waterworks**  
**Pro Forma Receipts and Disbursement Statement - Receipts**

<u>Operating Receipts</u>	<u>Year Ended</u> <u>12/31/24</u>	<u>Adjustments</u>	<u>Pro Forma</u> <u>Present</u> <u>Rates</u>	<u>Adjustments</u>	<u>Pro Forma</u> <u>Proposed</u> <u>Rates</u>	<u>Adj.</u> <u>No.</u>
Water Collections-Residential	\$ 203,817.70	\$ 16,984.81	\$ 207,908.21	\$ 22,869.90	\$ 230,778.11	1,9
Penalties	1,353.45	-	1,353.45	148.88	1,502.33	9
Water Salesman	33,252.75	2,771.06	36,023.81	3,962.62	39,986.43	2,9
Miscellaneous	5,801.64	(5,801.64)	-	-	-	3
Interest	83.89	(83.89)	-	-	-	4
Other	-	-	-	-	-	
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	
 Total Operating Receipts	 <u>\$ 244,309.43</u>	 <u>\$ 13,870.34</u>	 <u>\$ 245,285.47</u>	 <u>\$ 66,944.00</u>	 <u>\$ 272,266.87</u>	

**Town of Sunman**  
**Waterworks**  
**Pro Forma Receipts and Disbursement Statement - Disbursements**

<u>Operating Disbursements</u>	<u>Year Ended</u> <u>12/31/24</u>	<u>Adjustments</u>	<u>Pro Forma</u> <u>Present</u> <u>Rates</u>	<u>Adjustments</u>	<u>Pro Forma</u> <u>Proposed</u> <u>Rates</u>	<u>Adj.</u> <u>No.</u>
Payroll	\$ 75,498.54	\$ -	\$ 75,498.54	\$ -	\$ 75,498.54	
Contractual Services	24,417.00	(4,875.00)	19,542.00	-	19,542.00	5
FICA	5,733.32	-	5,733.32	-	5,733.32	
Retirement	1,626.42	-	1,626.42	-	1,626.42	
Clothing	383.20	-	383.20	-	383.20	
Office Supplies	1,054.89	-	1,054.89	-	1,054.89	
Fuel	3,363.02	-	3,363.02	-	3,363.02	
Materials & Supplies	7,215.59	-	7,215.59	-	7,215.59	
Testing	2,985.29	-	2,985.29	-	2,985.29	
Sales Tax	12,894.30	(12,894.30)	-	-	-	6
Postage	1,773.00	-	1,773.00	-	1,773.00	
Insurance	17,727.15	-	17,727.15	-	17,727.15	
Utilities	13,936.60	-	13,936.60	-	13,936.60	
Repairs & Maint	6,668.67	-	6,668.67	-	6,668.67	
Equipment	12,805.88	(3,394.00)	9,411.88	-	9,411.88	7
Miscellaneous	17,320.73	(8,438.00)	8,882.73	-	8,882.73	8
Subscriptions	170.50	-	170.50	-	170.50	
Official Bonds	83.50	-	83.50	-	83.50	
Memberships	1,722.00	-	1,722.00	-	1,722.00	
Audit Expenses	3,517.07	-	3,517.07	-	3,517.07	
Transfers	-	-	-	-	-	
Adjustment	-	-	-	-	-	
Additional O&M for Project	-	-	-	-	-	
<b>Total</b>	<b><u>\$ 210,896.67</u></b>	<b><u>\$ (29,601.30)</u></b>	<b><u>\$ 181,295.37</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 181,295.37</u></b>	
<b>Net Operating Receipts</b>	<b><u>\$ 33,412.76</u></b>	<b><u>\$ 43,471.64</u></b>	<b><u>\$ 63,990.10</u></b>	<b><u>\$ 66,944.00</u></b>	<b><u>\$ 90,971.50</u></b>	

**Town of Sunman**  
**Waterworks**  
**Detail of Adjustments**

<u>Adjustment Number</u>	<u>Adjustment Amount</u>	<u>Reason for Adjustment</u>
1	\$ 16,984.81	To eliminate sales tax, and annualize the 2024 rate increase
2	2,771.06	To annualize test year revenue
3	(5,801.64)	To eliminate miscellaneous receipts
4	(83.89)	To eliminate interest receipts
5	(4,875.00)	To eliminate non recurring payments
6	(12,894.30)	To eliminate sales tax
7	(3,394.00)	To eliminate reimbursements
8	(8,438.00)	To eliminate reimbursements
9	66,944.00	Annualization of revenue adjustment

**Town of Sunman**  
**Waterworks**  
**Revenue Requirements Statement**

<u>Revenue Requirements</u>	<u>Without Project</u>	<u>Without OCRA With SRF Loan</u>	<u>Without OCRA With SRF Loan</u>	<u>Without OCRA And Other Grant</u>	<u>Without OCRA With RD Loan</u>
		<u>20-Year Pool Program</u>	<u>25-Year Pool Program</u>	<u>30-Year Pool Program</u>	<u>35-Year Pool Program</u>
Operation and Maintenance	\$ 181,295.37	\$ 181,295.37	\$ 181,295.37	\$ 181,295.37	\$ 181,295.37
Taxes	-	-	-	-	-
Working Capital	-	-	-	-	-
Extensions and Replacements	50,309.78	50,309.78	50,309.78	50,309.78	50,309.78
Debt Service - Existing Debt	-	-	-	-	-
Debt Service - New Debt [1]	-	189,905.63	162,083.71	144,482.06	132,775.25
Debt Service Reserve-New Debt [2]	-	37,981.13	32,416.74	28,896.41	26,555.05
Payment in Lieu of Tax [4]	-	-	-	-	-
Return on Plant (2.0% inflation) [3]	<u>13,680.31</u>	<u>13,680.31</u>	<u>13,680.31</u>	<u>13,680.31</u>	<u>13,680.31</u>
Total Revenue Requirements	\$ 245,285.45	\$ 473,172.22	\$ 439,785.91	\$ 418,663.92	\$ 404,615.76
Less: Pro Forma Present Rate Receipts	<u>245,285.47</u>	<u>245,285.47</u>	<u>245,285.47</u>	<u>245,285.47</u>	<u>245,285.47</u>
Increase - Amount	\$ (0.02)	\$ 227,886.74	\$ 194,500.44	\$ 173,378.45	\$ 159,330.29
Pro Forma Present Rate Oper. Receipts	<u>\$ 272,266.87</u>	<u>\$ 272,266.87</u>	<u>\$ 272,266.87</u>	<u>\$ 272,266.87</u>	<u>\$ 272,266.87</u>
Increase - Percentage Calculated	<u>0.00%</u>	<u>83.70%</u>	<u>71.44%</u>	<u>63.68%</u>	<u>58.52%</u>

[1] Debt estimated to be issued to the SRF or RD.

[2] Debt Service Reserve Revenue Requirement.

[3] To build up fund balances and add longevity to rates.

[4] To be paid to the Town so that the town can pay Hydrant Rental

**Town of Sunman**

**Waterworks**

Calculation of Debt Service Coverage

<u>Calculation of Debt Service Coverage</u>	Without	Without OCRA	Without OCRA	Without OCRA	Without OCRA
	<u>Project</u>	<u>20-Year</u>	<u>25-Year</u>	<u>30-Year</u>	<u>35-Year</u>
		<u>Pool Program</u>	<u>Pool Program</u>	<u>Pool Program</u>	<u>Pool Program</u>
	<u>With SRF Loan</u>	<u>With SRF Loan</u>	<u>And Other Grant</u>	<u>With RD Loan</u>	
Total Revenue Requirements	\$ 245,285.45	\$ 473,172.22	\$ 439,785.91	\$ 418,663.92	\$ 404,615.76
Less: Operation and Maint.	<u>(181,295.37)</u>	<u>(181,295.37)</u>	<u>(181,295.37)</u>	<u>(181,295.37)</u>	<u>(181,295.37)</u>
Receipts Available for Debt Service	\$ 63,990.08	\$ 291,876.85	\$ 258,490.54	\$ 237,368.55	\$ 223,320.39
Pro Forma Debt Service (average)	<u>0.00</u>	<u>189,905.63</u>	<u>162,083.71</u>	<u>144,182.06</u>	<u>132,775.25</u>
Debt Service Coverage (average)	<u>#DIV/0!</u>	<u>1.537</u>	<u>1.595</u>	<u>1.643</u>	<u>1.682</u>

**Town of Sunman**  
**Waterworks**  
**Proposed Equipment Replacement Program**

	<u>Cost Allocation</u>	<u>Estimated [1] Cost per Item</u>	<u>No. of Units [1]</u>	<u>Extension</u>	<u>Estimated [1] Service Life</u>	<u>Annual Amortization</u>
Back Hoe	W S & T	\$ 65,000	0.33	21,645	20	\$ 1,082
Water Pick Up	W	40,000	1.00	40,000	12	3,333
Dump Truck	W S & T	65,000	0.33	21,665	15	1,444
Kubota Mower	W S & T	10,000	0.33	3,300	7	471
Lab Equipment	W	10,000	1.00	10,000	10	1,000
Pumps Well	W	0	4.00	-	7	-
Pumps High service	W	0	2.00	-	15	-
Well Rehab	W	8,000	4.00	32,000	5	6,400
Media Filter	W	12,000	1.00	12,000	10	1,200
Hydrants	W	4,000	15.00	60,000	20	3,000
Valves	W	250	500.00	125,000	20	6,250
Water Softening Unit	W	2,000	1.00	2,000	7	286
Master Meters	W	3,000	1.00	3,000	10	300
Chlorinator	W	1,500	1.00	1,500	10	150
Meters	W	125	450.00	56,250	10	5,625
Tower 1 Painting	W	110,000	1.00	110,000	15	7,333
Tower 2 Painting	W	80,000	1.00	80,000	15	5,333
Tower Inspection	W	2,000	2.00	4,000	5	800
Cathodic Equipment	W	10,000	2.00	20,000	10	2,000
Well Building Roofs	W	1,000	4.00	4,000	15	267
Storage Building Roof	W	500	1.00	500	15	33
Lab building	W	5,000	1.00	5,000	15	333
Telemetry	W	75,000	1.00	75,000	20	3,750
Tools	W	1,000	1.00	1,000	1	1,000
		<u>0</u>	<u>0.00</u>	<u>-</u>	<u>0</u>	<u>-</u>
Annual Total		<u>\$ 440,375</u>		<u>\$ 666,215</u>	<u>12.34</u>	<u>\$ 50,310</u>
Monthly Total						<u>\$ 4,192</u>

[1] Reviewed with Town on August 13, 2021.

{2} To be funded through debt

**Town of Sunman**  
**Waterworks**  
Schedule of Miscellaneous Calculations

**I Working Capital (FERC Method)**

Operation and Maintenance	\$ 181,295.37	
Less: Purchased Power	<u>(13,936.60)</u>	
Expenses Requiring Working Capital	\$ 167,358.77	
Divide by 45 Days (FERC 45 Day Method)	<u>8.00</u>	
Static Working Capital	\$ 20,919.85	
Amortize Over 5 Years	<u>5.00</u>	
Working Capital Revenue Requirement	<u>\$ 4,183.97</u>	not required

**II Calculation of Debt Service Reserve and Debt Service Reserve Revenue Requirement**

Maximum Annual Principal and Interest Payment	\$ -
Balance in Debt Reserve Fund on 12/31/2024	<u>-</u>
Unfunded Reserve Balance	\$ -

**II Calculation of Number of Months of Annual Operating Disbursements Are In the Operating Fund**

Annual Operating Disbursements - Pro Forma Budget	\$ 181,295.37
Divide By 12	<u>12.00</u>
Average Monthly Operating Disbursements	<u>\$ 25,295.51</u>
Balance in Operating Fund @ 12/31/2024	<u>\$ 126,669.11</u>
Months of Average Annual operating Disbursements in Operating Fund	<u>5.01</u>

**III Calculation of The Percentage of Short-Term Asset Replacement that is Fully Funded**

Total Short-Term Asset Replacement	\$ 666,214.50	
Balance in Improvement fund on 12/31/2024	<u>-</u>	
Unfunded Short-Term Asset Reserve	<u>\$ (666,214.50)</u>	
Percentage of Short-Term Asset Replacement That is Currently Funded	<u>0.000%</u>	underfunded

**IV Inflation Projection**

	<u>Base Year</u>
Operation and Maintenance	\$ 181,295.37
Extensions and Replacements	<u>50,309.78</u>
Tot. Rev. Req. Subject to Inflation	<u>\$ 231,605.15</u>

	Year <u>1</u>	Year <u>2</u>	Year <u>3</u>	Year <u>4</u>	Year <u>5</u>	Year <u>6</u>
1% inflation	<u>2,316.05</u>	<u>4,632.10</u>	<u>6,948.15</u>	<u>9,264.21</u>	<u>11,580.26</u>	<u>13,896.31</u>
2% inflation	<u>4,632.10</u>	<u>9,264.21</u>	<u>13,896.31</u>	<u>18,528.41</u>	<u>23,160.51</u>	<u>27,792.62</u>
2.5% inflation	<u>5,790.13</u>	<u>11,580.26</u>	<u>17,370.39</u>	<u>23,160.51</u>	<u>28,950.64</u>	<u>34,740.77</u>
3% inflation	<u>6,948.15</u>	<u>13,896.31</u>	<u>20,844.46</u>	<u>27,792.62</u>	<u>34,740.77</u>	<u>41,688.93</u>
4% inflation	<u>9,264.21</u>	<u>18,528.41</u>	<u>27,792.62</u>	<u>37,056.82</u>	<u>46,321.03</u>	<u>55,585.24</u>
5% inflation	<u>11,580.26</u>	<u>23,160.51</u>	<u>34,740.77</u>	<u>46,321.03</u>	<u>57,901.29</u>	<u>69,481.54</u>

**Town of Sunman**  
**Waterworks**  
**Typical Residential Billing Schedule - Resident Rates**

<u>Gallons</u>	<u>Current Rates [1]</u>	<u>Without Project</u>	<u>Without OCRA</u>	<u>Without OCRA</u>	<u>Without OCRA</u>	<u>Without OCRA</u>
			<u>With SRF Loan</u>	<u>With SRF Loan</u>	<u>And Other Grant</u>	<u>With RD Loan</u>
			<u>20-Year</u>	<u>25-Year</u>	<u>30-Year</u>	<u>35-Year</u>
			<u>Pool Program</u>	<u>Pool Program</u>	<u>Pool Program</u>	<u>Pool Program</u>
1,000	\$ 37.10	\$ 37.10	\$ 68.15	\$ 63.60	\$ 60.73	\$ 58.81
2,000	47.70	47.70	87.62	81.78	78.08	75.61
3,000	57.66	57.65	105.91	98.84	94.37	91.39
<b>4,000</b>	<b>66.97</b>	<b>66.96</b>	<b>123.01</b>	<b>114.80</b>	<b>109.61</b>	<b>106.15</b>
5,000	76.28	76.27	140.12	130.76	124.85	120.91
6,000	84.23	84.22	154.72	144.39	137.86	133.51
7,000	92.18	92.17	169.33	158.02	150.87	146.12
8,000	100.13	100.12	183.93	171.65	163.88	158.72
9,000	108.08	108.07	198.53	185.28	176.90	171.32
10,000	116.03	116.02	213.14	198.91	189.91	183.92
11,000	122.63	122.62	225.26	210.23	200.71	194.39
12,000	129.23	129.22	237.39	221.54	211.51	204.85
13,000	135.83	135.82	249.51	232.85	222.32	215.31
14,000	142.43	142.42	261.63	244.17	233.12	225.77
15,000	149.03	149.02	273.76	255.48	243.92	236.23

[2]

[1] Per ordinance 2022-06. Rates shown effective on July 15, 2024.

[2] IDEM Considers 4000 gallons of Water Usage Per Month to be the Typical Usage for Residential Users.

**Town of Sunman**  
**Waterworks**  
Calculation of Transfers and Accruals for the Clerk Treasurer

	<u>Annual</u>	<u>Monthly</u>
Transfer to Depreciation	\$ <u>50,309.78</u>	\$ <u>4,192.48</u>
Transfer to Bond & Interest - Current Bonds	\$ <u>-</u>	\$ <u>-</u>
Transfer to Bond & Interest - New Bonds	\$ <u>144,482.06</u>	\$ <u>12,040.17</u>
Transfer to Debt Reserve - New Bonds	\$ <u>32,416.74</u>	\$ <u>2,701.40</u>

**ORDINANCE NO. 2025-03**

**Water Service Fees Ordinance**

An ordinance amending Ordinance 2022-06 and restating a schedule of Service charges for services rendered by the waterworks system of the Town of Sunman.

**WHEREAS**, the Town now finds that the existing Service charges, as set forth in Ordinance No. 2022-06 paragraph (D) for Miscellaneous services rendered by the waterworks of said Town are too low and are insufficient to enable the Town to operate and maintain its waterworks plant properly, provide for depreciation, service outstanding indebtedness and make necessary additions and improvements, and that the existing Service charges should be increased,

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SUNMAN, INDIANA:**

Paragraph (D) of Ordinance 2022-06 is repealed and replaced with the following

**(D) Miscellaneous Fees**

The Following Rates and charges shall apply effective February 1, 2025:

Services rendered after working hours, Monday - Friday \$50.00

Services Rendered Saturday, Sunday, Holidays \$100.00

Bacteriological sampling fee (per sample, two sample minimum required) \$200.00

Return Check Fee (NSF) \$45.00

Reconnect Fee for Non-Payment \$50.00

Payment Plan for late payment of monthly usage charge \$25.00

Adopted this 23<sup>rd</sup> day of January 2025.

\_\_\_\_\_  
Randy Zins

\_\_\_\_\_  
Cheryl Taylor, Clerk-Treasurer

\_\_\_\_\_  
Carol Eckstein

\_\_\_\_\_  
Donald Foley

**ORDINANCE NO. 2022-06**

**Water Rates and Fees Ordinance**

An ordinance amending and restating a schedule of rates and charges for the use of and services rendered by the waterworks system of the Town of Sunman.

**WHEREAS**, the Town has caused a financial study of the municipal waterworks to be made by Therber, Brock & Associates, Certified Public Accountants, Carmel, Indiana; and

**WHEREAS**, the study indicates that the rates and charges are not sufficient to meet the reasonable financial requirements of the utility and that the water rates and charges should be increased on an "across the board" basis; and

**WHEREAS**, the Town now finds that the existing rates and charges, as set forth in Ordinance No. 2006-03 for the use of and service rendered by the waterworks of said Town are too low and are insufficient to enable the Town to operate and maintain its waterworks plant properly, provide for depreciation, service outstanding indebtedness and make necessary additions and improvements, and that the existing rates and charges should be increased, in three phases **effective July 15, 2022, July 15, 2023, and July 15, 2024** as written below'

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SUNMAN, INDIANA:**

**Section 1.** There is hereby established for the use of and the service rendered by the waterworks system of the town the following rates and charges, based on the use of water supplied by said waterworks system:

**(A) Metered Rates (per month)**

**Rates per 1,000 Gallons**

		Effective July 15, 2022		Effective July 15, 2023		Effective July 15, 2024	
		Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
First	2,500	\$ 8.60	\$ 9.46	\$ 9.55	\$ 10.50	\$ 10.60	\$ 11.66
Next	2,500	\$ 7.56	\$ 8.32	\$ 8.39	\$ 9.23	\$ 9.31	\$ 10.25
Next	5,000	\$ 6.45	\$ 7.10	\$ 7.16	\$ 7.88	\$ 7.95	\$ 8.74
Next	10,000	\$ 5.35	\$ 5.89	\$ 5.94	\$ 6.54	\$ 6.60	\$ 7.26
Next	80,000	\$ 4.14	\$ 4.56	\$ 4.60	\$ 5.06	\$ 5.11	\$ 5.62
Over	100,000	\$ 2.88	\$ 3.17	\$ 3.20	\$ 3.51	\$ 3.55	\$ 3.90

**(B) Minimum Monthly Charge**

**Per Month  
Rates per 1,000 Gallons**

Meter Size	Usage Allowed	Effective July 15, 2022		Effective July 15, 2023		Effective July 15, 2024	
		Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
5/8" or less	2,500 gallons	\$ 21.50	\$ 23.65	\$ 23.87	\$ 26.26	\$ 26.50	\$ 29.14
1"	5,680 gallons	\$ 44.80	\$ 49.28	\$ 49.73	\$ 54.70	\$ 55.20	\$ 60.72
2"	17,722 gallons	\$ 114.00	\$ 125.41	\$ 126.55	\$ 139.20	\$ 140.47	\$ 154.51
4"	54,521 gallons	\$ 269.26	\$ 296.19	\$ 298.88	\$ 328.77	\$ 331.75	\$ 364.93
6"	107,958 gallons	\$ 480.63	\$ 528.69	\$ 533.49	\$ 586.84	\$ 592.18	\$ 651.40

**(C) Permit fee for individual water taps.**

(1) The Sunman Utility Department shall issue a permit for the connection of any building, establishment, or industry requiring the supply of water upon payment of a fee set according to the following schedule:

Permit Fee for Individual Water Taps	
Line Size	Tap-in Fee
Line Size	Tap-in Fee
5/8-inch	\$ 1,500.00
3/4-inch	\$ 1,500.00
1-inch	\$ 1,800.00
1-1/2-inch	\$ 2,200.00
2-inch	\$ 2,500.00
3-inch	\$ 3,000.00
4-inch	\$ 5,000.00
6-inch and above	\$ 8,000.00

**(D) Miscellaneous Fees.**

(1) The following fees and charges shall apply:

Type of Service	Charge
After working hours, Monday - Friday	\$ 50.00
Bacteriological sampling fee (per sample, two sample minimum required)	\$ 100.00
Bad check charge	\$ 35.00
Deferred payment charge	10% on first \$3 and 3% on excess over \$3
During working hours, Monday - Friday	\$ 15.00
Holidays	\$ 50.00
Saturday	\$ 50.00
Service call charges	\$ 50.00
Sunday	\$ 75.00

**( E ) WATER RATE FOR BULK SALES.**

(A) There is hereby established a rate of \$.25 per 25 gallons of water purchased from the town for the purpose of delivery by truck or other means of transportation other than the regular water mains of the town to consumers outside the corporate town.

(B) The town, through its Town Council, reserves the right to suspend sales of water as provided in division (A) whenever and for the periods the Town Council shall determine that the total water supply of the town is insufficient to continue sales without endangering an adequate water supply for the regular customers of the town being served through its regular water mains.

**Section 2.** All ordinances and parts of ordinances in connection herewith are hereby repealed.

**Section 3.** This ordinance shall be in full force and effect from and after its passage.

Adopted by the Sunman Town Council, Sunman, Indiana, this 26<sup>th</sup> day of May, 2022.  
2022.

x Don Foley

Don Foley

x Sharon Bennett

Sharon Bennett

x Carol Eckstein

Carol Eckstein

Attest:

x Cheryl Taylor  
Cheryl Taylor, Clerk-Treasurer

**ORDINANCE NO. 2022-07**

**Sewer Rates and Fees Ordinance**

An ordinance amending and restating a schedule of rates and charges for the use of and services rendered by the waterworks system of the Town of Sunman.

**WHEREAS**, the Town has heretofore constructed and has in operation a sewage works for the purpose of collecting and disposing of the sewage of the Town in a sanitary manner; and,

**WHEREAS**, the Town adopted Ordinance No. 2006-2 setting a schedule of rates and charges, and,

**WHEREAS**, the Town has had prepared an accounting report to analyze revenue currently generated by existing rates and charges and current new requirements; and,

**WHEREAS**, it is necessary to establish an amended and restate schedule of rates and charges so as to produce sufficient revenue to pay expenses of maintenance and operation, to provide funds for necessary replacements and improvements to the sewage works, and to pay the principal and interest on the revenue bonds in accordance with the applicable bond ordinance, all in a manner in accordance with the guidelines of the EPA; now, therefore, in three phases effective **July 15, 2022, July 15, 2023, and July 15, 2024** as written below'

**Be it Ordained by the Town Council of the Town of Sunman, Indiana:**

**Section 1.** For the use of the service rendered by the sewage works, rates and charges shall be collected from the owners of each and every lot, parcel of real estate, or building that is connected with the Town sanitary system or otherwise discharges sanitary sewage, industrial wastes, water, or other liquids, either directly or indirectly, into the sanitary sewage system of the Town of Sunman. Such rates and charges include user charges, debt service costs, excessive strength surcharges, and other service charges, which rates and charges shall be payable as hereinafter provided and shall be in an amount determined as follows:

- (A) The sewage rates and charges shall be based on the quantity of water used on or in the property or premises subject to such rates and charges as the same may be measured by the water meter there in use, plus a base charge based on the size of water meter installed, except as herein otherwise provided. For the purpose of billing and collecting the

charges for sewage service, the water meters shall be read monthly and the users shall be billed each month (or period equaling a month). The water usage schedule on which the amount of said rates and charges shall be determined is as follows:

(1) Treatment rate per 1000 gallons of usage per month:

	Effective July 15, 2022		Effective July 15, 2023		Effective July 15, 2024	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
All users	\$ 6.94	\$ 7.63	\$ 7.67	\$ 8.44	\$ 8.06	\$ 8.86

plus;

(2) Base rate per month:

5/8-3/4 - inch	\$ 21.67
1-inch	\$ 52.14
1-1/4-inch	\$ 82.50
1-1/2 - inch	\$ 119.02
2-inch	\$ 204.11
3-inch	\$ 468.93
4-inch	\$ 812.30
6-inch and above	\$ 1,846.19

(B) For users of the sewage works that are unmetered water users, or accurate meter readings are not available, the monthly charge shall be determined by equivalent single-family dwelling units, except as herein provided. Sewage service bills shall be rendered once each month (or period equaling a month). The schedule on which said rates and charges will be determined is as follows:

**Monthly Residential Rate:  
Single-family residence/unit\***

Monthly Residential Rate	Effective July 15, 2022		Effective July 15, 2023		Effective July 15, 2024	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Single Family Dwelling	\$ 48.07	\$ 52.88	\$ 53.36	\$ 58.69	\$ 59.23	\$ 65.15

\*For users that do not meet the above category, their treatment rate will be based on applying the metered rates to estimated usage as determined by the council on an individual basis.

**Section 2.** In order that the rates and charges may be justly and equitably adjusted to the service rendered to users, the Town shall base its charges not only on the volume, but also on strength and characters of the stronger-than-normal domestic sewage and wastes which it is required to treat and dispose of. The Town shall require the user to determine the strength and content of all sewage and wastes discharged, either directly or indirectly into the sanitary sewage system, in such manner, by such method, and at such times as the Town may deem practicable in light of the conditions and attending circumstances of the case, in order to determine the proper charge. The user shall furnish a central sampling point available to the Town at all times.

(a) Normal sewage domestic waste strength should not exceed a biochemical oxygen demand of 250 milligrams per liter of fluid, or suspended solids in excess of 250 milligrams per liter of fluid. Additional charges for treating stronger-than-normal domestic waste shall be made on the following basis:

(1) Rate Surcharge Based Upon Suspended Solids

There shall be an additional charge per pound of suspended solids for suspended solids received in excess of 250 milligrams per liter of fluids:

Rate Surcharge Based Upon Suspended Solids	Effective July 15, 2022		Effective July 15, 2023		Effective July 15, 2024	
	Resident	Non-Resident	Resident	Non-Resident	Resident	Non-Resident
Charge per pound	\$ 0.40	\$ 0.44	\$ 0.42	\$ 0.46	\$ 0.44	\$ 0.49

(b) The determination of Suspended Solids and Biochemical Oxygen Demand, contained in the waste shall be in accordance with the latest copy of "Standard Methods for the Elimination of Water, Sewage, and Industrial Wastes" as written by the American Public Health association, the American Waterworks Association, and the Water Pollution Control Federation, and in accordance with "Guidelines Establishing Test Procedures for Analysis of Pollutants", 40 CFR, Part 136.

Section 4. The Sunman Utility Department shall issue a permit for the connection of any

building, establishment, or industry requiring the supply of sewer upon payment of a fee set according to the following schedule'

Permit Fee for Individual Sewer Taps	
Line Size	Tap-in Fee
Line Size	Tap-in Fee
5/8-inch	\$ 2,500.00
3/4-inch	\$ 2,500.00
1-inch	\$ 2,800.00
1-1/2-inch	\$ 3,000.00
2-inch	\$ 3,500.00
3-inch	\$ 4,000.00
4-inch	\$ 7,000.00
6-inch and above	\$ 9,000.00

**Section 4.** This Ordinance shall be in full force and effect from and after its passage, approval, recording, and publication as provided by law. All ordinances and parts of ordinances in conflict herewith and are hereby repealed.

Adopted by the Sunman Town Council, Sunman, Indiana, this 26<sup>th</sup> day of May, 2022.

x Don Foley  
Don Foley

Attest:

x Sharron Bennett  
Sharron Bennett

x Cheryl Taylor  
Cheryl Taylor, Clerk-Treasurer

x Carol Eckstein  
Carol Eckstein

**No Current Debt Outstanding**

Town of Sunman, Indiana  
 Recommended Replacement Costs By Year  
 Summary of Engineers Future Funds Required Schedules  
 For Years 1 through 20

Water

Asset Col. A	Total Replacement Cost [1] Col. D	Remaining Useful Life Col. E	Replacement Year Col. F	2024	Debt Financing [2] Debt Replacement Year		
				Dollar Value Replacements Within 20-Years Col. G	Year 2025 Col. H	Year 2035 Col. I	Year 2041 Col. I
<u>Water Treatment Plant</u>							
Package Aeration Media	\$ 22,100	6	2031	\$ 22,100		\$ 22,100	
Plant Generator	173,600	16	2041	173,600			173,600
Sodium Hypochlorine Sys	49,800	(24)	2001	49,800		49,800	
SCADA - Tanks	234,000	18	2043	234,000			234,000
SCADA - Treatment	83,000	(24)	2001	83,000		83,000	
<u>Water Distribution Sys</u>							
Hydrant Assembly	136,000	-	2025	-		-	
Hydrant Assembly	136,000	-	2025	136,000		136,000	
Hydrant Assembly	95,900	1	2026	95,900		95,900	
Hydrant Assembly	139,300	20	2045	139,300			139,300
Valves	43,700	-	2025	43,700		43,700	
Valves	24,500	20	2045	24,500			24,500
2 " Water Main	41,000	-	2025	41,000		41,000	
4 " Water Main	615,000	-	2025	615,000		615,000	
4 " Water Main	824,400	20	2045	824,400			824,400
6 " Water Main	369,000	-	2025	369,000		369,000	
<u>Water Distribution System</u>							
8 " Water Main	616,100	-	2025	616,100		616,100	
10 " Water Main	74,400	-	2025	74,400		74,400	
Service Meter	572,300	5	2030	572,300		572,300	
<u>Elevated Water Tank</u>							
Electrical	21,300	6	2031	21,300		21,300	
75,000 Elevated Tank	820,000	1	2026	820,000		820,000	
Electrical	21,300	6	2031	21,300		21,300	
Automatic Water Salesman	174,000	6	2031	174,000		174,000	
<u>Wells</u>							
Pump - Well 4A	35,000	-	2025	35,000		35,000	
Well Cleaning - Well 4A	25,000	11	2036	25,000		25,000	
Pump Maint - Well 4A	11,100	(15)	2010	11,100		11,100	
Well Cleaning - Well 5	25,000	11	2036	25,000		25,000	
Pump Maint. - Well 5	13,500	(7)	2018	13,500		13,500	
Building - Well 5	80,000	19	2044	80,000			80,000
Well Cleaning - Well 6	25,000	11	2036	25,000		25,000	
Pump Maint - Well 6	9,300	(22)	2003	9,300		9,300	
Current Project	<u>2,174,000</u>			<u>2,174,000</u>	<u>2,174,000</u>	<u>-</u>	<u>-</u>
Total	<u>7,548,600</u>			<u>7,548,600</u>	<u>2,174,000</u>	<u>3,898,800</u>	<u>1,475,800</u>
							<u>7,548,600</u>

[1] To be replaced from funds from rates or from project contingency

[2] To be replaced from funds from debt

[3] Estimated construction cost of project to start the Utility

**Table 5.2 – Estimated Total Project Costs  
Town of Sunman Water System Improvements PER  
Proposed Project  
Estimated Total Project Costs**

<b>Item</b>	<b>Description</b>	<b>Amount</b>
I.	Construction Costs	
	A. Construction Subtotal	\$2,174,000
	B. Construction Contingency (10%)	\$218,000
	Total Construction Costs	\$2,392,000
II.	Non-Construction Costs	
	A. Survey/Mapping	\$10,000
	B. Design & Permitting	\$187,000
	C. Bidding	\$10,000
	D. Construction Engineering	\$50,000
	E. Construction Observation (Hourly, NTE)	\$125,000
	F. Asset Management Plan	\$31,000
	G. Grant Administration	\$60,000
	H. Labor Standards	\$5,000
	I. Environmental	\$5,000
	J. Rate Consultant	\$65,000
	K. Bond Counsel	\$50,000
	L. Local Legal Counsel	\$10,000
	Total Non-Construction Costs	608,000
	<b>Estimated Total Project Costs (Rounded)</b>	<b>3,000,000</b>

**Table 5.3 – Proposed Project Schedule  
Town of Sunman Water System Improvements PER**

<b>Milestone</b>	<b>Date</b>
Acceptance of PER by Town	April 2025
PER Submittal	April 2025
Anticipated PER Approval	July 2025
Review Scoring and Project Priority List Ranking by SRF for Potential Funding	July 2025
Apply for OCRA Grant	October 2025
OCRA Grant Awarded	January 2026
Develop Construction Plans & Bid Documents	January 2026 – May 2026
IDEM Permit Construction Permit Submittal	April 2026
IDEM Permit Construction Permit Approval	May 2026
Front End Document Certification Submittal to SRF	May 2026
Public Advertisement of Project	June 2026
Bid Opening	July 2026
SRF Loan Closing	August 2026
Contract Award	September 2026
Construction Notice to Proceed	September 2026
Project Substantial Completion	September 2027
Initiation of Operation	October 2027

## Section Five – Proposed Project

### 5.1 Introduction

The primary goal of the previous sections of this report was to follow the various steps required to develop a plan of action to address the Town's depreciated water supply and treatment facilities. This section presents the proposed project for improvements to the Town's water system.

The following portions of this section contain a description of the proposed project for water system improvements and the costs associated with implementing them. An estimated project schedule is also included.

### 5.2 Proposed Project

5.2.1 **Treatment Facility Alternative #1** - Rehabilitate Well 4A, 5, & 6, Replace Well Pumps 5 & 6, Replace Package Treatment Unit with Building Addon, Replace High Service Pumps and Process Piping, Replace Generator

5.2.2 **Elevated Storage Tanks Alternative #1** – Rehabilitate 200,000 and 75,000 Gallon Tanks

#### 5.2.3 Proposed Project Cost

Construction costs for the projects are shown in Table 5.1, while the total project costs are shown in Table 6.2. Project costs for construction, construction contingency, and non-construction services and fees total approximately \$3,000,000

### 5.3 Discussion of Proposed Project and Priorities

The selected alternatives prioritize addressing the need for redundancy and reliability withing the well field, water treatment plant, and distribution towers. As discussed in Chapter 3, the age and deficiencies of the well field and water treatment plant need immediate attention. Addressing these issues will provide the Town with new equipment and significantly increase the useful service life of the plant. Rehabilitation of the water storage tanks will increase their service life and increase the reliability of the distribution system.

The proposed project will take place entirely within existing property, right-of-way, and easements owned by the Town. No acquisition of property is required. An overall layout of the plan can be seen in **Figure 6.1**.

### 5.4 Proposed Project Schedule

A preliminary implementation schedule is shown in **Table 6.3**, however, it should be noted that acquisition of funding may impact the schedule.

### 5.5 Green Project Reserve

The proposed project will not be pursuing the Green Project Reserve Sustainability Incentive.

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**Table 5.1 – Proposed Project Construction Costs  
Town of Sunman Water System Improvements PER  
Proposed Project  
Estimate Construction Costs**

<b>Alternative Name</b>	<b>Alternative Description</b>	<b>Reference Table</b>	<b>Construction Subtotal</b>
Treatment Facility Alternative #1	Rehabilitate Well 4A, 5, & 6, Replace Well Pumps 5 & 6, Replace Package Treatment Unit with Building Addon, Replace High Service Pumps and Process Piping, Replace Generator	Table 4.1	\$1,529,000
Elevated Storage Tanks Alternative #1	Rehabilitate 200,000 and 75,000 Gallon Tanks	Table 4.3	\$645,000
		<b>Total</b>	<b>\$2,174,000</b>

Table A-1

Asset Inventory

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Water Assets	Capacity / Size	Material	Quantity / Length	Manufacturer or Description	Tag Number (Optional)	Original Cost (2)	UNIT COST To Replace (current)	Replacement Cost (1)	Year Installed	Expected Useful Life in Years	Remaining Useful Life in Years	Condition (3)	Probability of Failure (3)	Consequence of Failure (3)	Criticality (R/D)
<b>Water Treatment Plant</b>															
Package Aeration Filter - old	275 GPM	Steel and Concrete	1	General Filter - Aeralater				\$0	1981	30	-14	5	5	3	15
Package Aeration Filter - New (2025 PER)	275 GPM	Steel and Concrete	1			\$ 475,200	\$475,200	\$1,021,700	2026	30	31	1	1	4	4
Package Aeration Media - old			1					\$0	2005	5	-15	5	5	4	20
Package Aeration Media - New (2025 PER)			1			\$ 19,000	\$19,000	\$22,100	2026	5	6	1	1	4	4
High Service Pump #1 - old	275 GPM	HP, 3ph, 275 GPM @ 159' TD	1	General Electric				\$0	1981	20	-24	5	5	5	25
High Service Pump #2 - old	275 GPM	HP, 3ph, 275 GPM @ 159' TD	1	General Electric				\$0	1981	20	-24	5	5	5	25
High Service Pump #1 - New (2025 PER)	275 GPM	HP, 3ph, 275 GPM @ 159' TD	1			\$ 15,800	\$15,800	\$26,600	2026	20	21	1	1	5	5
High Service Pump #2 - New (2025 PER)	275 GPM	HP, 3ph, 275 GPM @ 159' TD	1			\$ 15,800	\$15,800	\$26,600	2026	20	21	1	1	5	5
VFD - High Service Pump #1 - New (2025 PER)			1			\$ 40,000	\$40,000	\$67,200	2026	20	21	1	1	5	5
VFD - High Service Pump #2 - New (2025 PER)			1			\$ 40,000	\$40,000	\$67,200	2026	20	21	1	1	5	5
Plant generator - old			1	Generac				\$0	1981	15	-29	5	5	4	30
Plant generator - New (2025 PER)			1			\$ 116,900	\$116,900	\$173,600	2026	15	16	1	1	4	4
Sodium Hypochlorite System			1				\$90,000	\$49,800	1981	20	-24	5	5	4	20
SCADA - Water Tanks			1				\$150,000	\$234,000	2023	20	18	2	2	3	6
SCADA - Treatment Plant			1				\$150,000	\$83,000	1981	20	-24	5	5	3	15
Control Panel - old			1					\$0	1981	20	-24	5	5	3	15
Control Panel - New (2025 PER)			1			\$ 80,000	\$80,000	\$134,400	2026	20	21	1	1	3	3
Building			1				\$500,000	\$1,993,000	1981	100	56	2	2	4	8
Building Renovations/Addition - New (2025 PER)			1			\$ 256,000	\$256,000	\$3,100,000	2026	100	101	2	2	4	8
Piping and Valves - old			1					\$0	1981	100	56	3	2	4	8
Piping and Valves - New (2025 PER)			1			\$ 20,000	\$20,000	\$130,700	2026	75	76	1	2	4	8
<b>Water Distribution System</b>															
Hydrant assembly			16				\$8,500	\$136,000	1950	75	0	5	5	3	15
Hydrant assembly			11				\$8,500	\$95,900	1951	75	1	5	5	3	15
Hydrant assembly			10				\$8,500	\$139,300	1970	75	20	4	4	3	12
Hydrant assembly			7				\$8,500	\$128,000	1981	75	31	3	3	3	9
Hydrant assembly			7				\$8,500	\$194,700	1998	75	48	2	2	3	6
Hydrant assembly			11				\$8,500	\$321,400	2000	75	50	2	2	3	6
Hydrant assembly			23				\$8,500	\$760,300	2005	75	55	2	2	3	6
Flush Hydrant assembly			4				\$8,500	\$132,300	2005	75	55	2	2	3	6
Valves			27				\$1,600	\$43,700	1950	75	0	5	5	3	15
Valves		Valves are not well documented. Assume 1 valve per 600 feet of pipe	9				\$1,600	\$24,500	1970	75	20	4	4	3	12
Valves			19				\$1,600	\$66,600	1981	75	31	3	3	3	9
Valves			11				\$1,600	\$51,700	1995	75	45	3	3	3	9
Valves			52				\$1,600	\$322,100	2005	75	55	2	2	3	6
Unknown Size Water Main			88				\$100	\$28,800	1995	75	45	3	3	3	9
Unknown Size Water Main			2,985				\$100	\$1,160,800	2005	75	55	2	2	3	6
2" water main	2"		512				\$80	\$41,000	1950	75	0	5	5	3	15
2" water main	2"		462				\$80	\$143,800	2005	75	55	2	2	3	6
4" water main	4"		6,836				\$90	\$615,300	1950	75	0	5	5	3	15
4" water main	4"		5,590				\$90	\$824,400	1970	75	20	4	4	3	12
4" water main	4"		2,483				\$90	\$869,100	2005	75	55	2	2	3	6
6" water main	6"		3,362				\$110	\$369,900	1950	75	0	5	5	3	15
6" water main	6"		2,204				\$110	\$521,300	1981	75	31	3	3	3	9
<b>Water Distribution System (continued)</b>															
6" water main	6"		412				\$110	\$137,700	1995	75	45	3	3	3	9
6" water main	6"		19,519				\$110	\$8,349,600	2005	75	55	2	2	3	6
8" water main	8"		5,134				\$120	\$616,100	1950	75	0	5	5	3	15
8" water main	8"		5,477				\$120	\$1,413,100	1981	75	31	3	3	3	9
8" water main	8"		5,981				\$120	\$2,144,000	1995	75	45	3	3	3	9
8" water main	8"		5,602				\$120	\$2,614,200	2005	75	55	2	2	3	6

Table A-1

Asset Inventory

Utility Name: Town of Sunman		Water System													
Current Plan Year: 2025															
Interest Rate: 2.50%															
10" water main	10"		531			\$140	\$74,400	1950	75	0	5	5	3	15	
10" water main	10"		3,918			\$140	\$1,179,400	1981	75	31	3	3	3	9	
10" water main	10"		1,897			\$140	\$1,197,800	2011	75	61	2	2	3	16	
Service Meter	3/4"	Assumed half of meters are prior to 2007, half are after	281			\$1,800	\$870,800	2007	40	22	3	3	3	9	
Service Meter	3/4"		281			\$1,800	\$572,300	1990	40	5	4	4	3	12	
Meter Pit		Assumed half of meters are prior to 2007, half are after	282			\$1,800	\$2,073,900	2007	75	57	2	2	3	16	
Meter Pit			282			\$1,800	\$1,363,000	1990	75	40	3	3	3	9	
<b>Elevated Water Tanks</b>															
200,000 gallon tank - Elementary School Tank															
Interior Paint - Elementary School Tank - old			1			\$1,725,000	\$3,708,800	1981	75	31	3	3	3	9	
Exterior Paint - Elementary School Tank - old			1				\$0	2010	15	0	4	4	4	15	
Interior Paint - Elementary School Tank - New (2025 PER)			1			\$150,000	\$222,700	2026	15	16	4	4	4	16	
Exterior Paint - Elementary School Tank - New (2025 PER)			1			\$150,000	\$222,700	2026	15	16	3	3	3	9	
Electrical, Instrumentation and Controls - Elementary School Tank			1			\$18,300	\$21,300	1981	50	6	4	4	3	12	
75,000 gallon tank - Meridian Street Tank															
Interior Paint - Meridian Street Tank - old			1			\$800,000	\$820,000	1951	75	1	5	5	4	20	
Exterior Paint - Meridian Street Tank - old			1				\$0	2010	15	0	5	5	3	15	
Interior Paint - Meridian Street Tank - New (2025 PER)			1			\$112,500	\$167,100	2026	15	16	4	4	4	16	
Exterior Paint - Meridian Street Tank - New (2025 PER)			1			\$112,500	\$167,100	2026	15	16	3	3	3	9	
Electrical, Instrumentation and Controls - Meridian Street Tank			1			\$18,300	\$21,300	1981	50	6	4	4	3	12	
Automatic Water Salesman			1			\$150,000	\$174,000	1981	50	6	4	4	3	12	
<b>Wells</b>															
Well # 4A - Drilled/Casing															
Pump - Well # 4A	230 GPM	90' TDH, 7.5 HP	1			\$35,000	\$35,000	2005	20	0	4	3	4	12	
Well Cleaning - Well # 4A			1				\$0	2015	10	0	5	5	4	20	
Well Cleaning - Well # 4A - New (PER 2025)			1			\$19,000	\$25,000	2026	10	11	1	1	4	4	
Pump Maintenance/Repairs - Well # 4A			1			\$16,000	\$11,100	2005	5	-15	5	5	3	15	
Well #5 - Drilled/Casing															
Pump - Well #5	230 GPM	90' TDH, 7.5 HP	1			\$35,000	\$58,800	2026	20	21	3	3	4	12	
Well Cleaning - Well #5			1				\$0	2013	10	-2	5	5	3	15	
Well Cleaning - Well #5 - New (PER 2025)			1			\$19,000	\$25,000	2026	10	11	1	1	4	4	
Pump Maintenance/Repairs - Well #5			1			\$16,000	\$13,500	2013	5	-7	5	5	3	15	
Building - Well #5			1			\$50,000	\$80,000	1969	75	19	4	4	3	12	
Well #6 - Drilled/Casing															
Pump - Well #6	270 GPM	75' TDH, 10 HP	1			\$35,000	\$58,800	2026	20	21	1	1	4	4	
Well Cleaning - Well #6			1				\$0	2021	10	6	3	3	3	9	
Well Cleaning - Well #6 - New (PER 2025)			1			\$19,000	\$25,000	2026	10	11	1	1	4	4	
Pump Maintenance/Repairs - Well #6		Unknown last date of pump mainte	1			\$16,000	\$9,300	1998	5	-22	5	5	3	15	
Building - Well #6			1			\$50,000	\$107,600	1981	75	31	3	3	3	9	
<b>Collection System Assets Subtotal</b>															
			(3)	\$	652,000	\$	16,889,343	\$	43,356,200						

Table A-1

Asset Inventory

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Land and Equipment Assets	Capacity / Size	Material	Quantity / Length	Manufacturer	Tag Number (Optional)	Original Cost (2)	UNIT COST To Replace (current)	Replacement Cost (1)	Year Installed	Expected Useful Life in Years	Remaining Useful Life in Years	Condition (3)	Probability of Failure (3)	Consequence of Failure (3)	Criticality (B/C)
<b>Land / Property Assets</b>															
<b>Water Utility Property</b>															
Well Field Property	6.2 acres							\$ -							
75k Gal Water Tank Property	0.28 acres							\$ -							
<b>Easements</b>															
200k Gal Water Tank Property Easement								\$ -							
<b>Land / Other Assets Subtotal</b>						(3) \$ -	\$ -	\$ -							
<b>Total of All Supply, Treatment, Storage, Distribution, and Land Assets</b>						(3) \$ 652,000	\$ 16,889,343	\$ 43,355,200							

Notes:

- (1) Replacement costs are the future value of the amount needed to replace or rehabilitate at the end of the life of the asset. The "Remaining Useful Life in Years" was used for the period of each asset's analysis with an annual interest rate of 2.5%. This is based off of current project costs or current unit replacement costs.
- (2) Where original costs were not documented or known, estimates were used for equivalent current values and future replacement costs were estimated via the above financial analyses techniques described in Note 1.
- (3) Asset Rating Scale is from Table 2, Appendix A.

Table A-2

Asset Rating

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

Column M

Condition Assessment

Condition Rating	Description
5	Unserviceable/End of useful life - Over 50% of asset requires replacement
4	Significant Deterioration - 20-40% requires renewal/upgrade
3	Moderate Deterioration - 10-20% requires significant maintenance
2	Minor Deterioration - Requires minor maintenance
1	New or Excellent Condition - Only normal maintenance required

Column N

Probability of Failure

Performance Rating	Description
5	Imminent - Likely to occur in the near future
4	Probable - Likely to occur several times in the life of an item
3	Occasional - Likely to occur sometime in the life of an item
2	Remote - Unlikely but possible to occur in the life of an item
1	Improbable - So unlikely, it can be assumed occurrence may not be experienced

Column O

Consequence of Failure

Performance Rating	Description
5	Catastrophic disruption
4	Major disruption
3	Moderate disruption
2	Minor disruption
1	Insignificant disruption



Table A-3

25-03-19 15:04

Replacement and/or Rehabilitation Expenses

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%
Reserve Fund Yearly Limit:	\$30,000

A	B	C	D	E	F	G
Projects	Remaining Useful Life in Years	Replacement Cost	Reserve C = Capital	Required Each Year	Future Capital Funds Required	Potential Funding Source
Water Treatment Plant	0	\$0	R	\$0		Reserve
Package Aeration Filter - old	-14	\$0	R	\$0		Reserve
Package Aeration Media - old	-15	\$0	R	\$0		Reserve
Package Aeration Media - New (2025 PER)	6	\$22,100	R	\$3,683		Reserve
High Service Pump #1 - old	-24	\$0	R	\$0		Reserve
High Service Pump #2 - old	-24	\$0	R	\$0		Reserve
Plant generator - old	-29	\$0	R	\$0		Reserve
Plant generator - New (2025 PER)	16	\$173,600	R	\$10,850		Reserve
Sodium Hypochlorite System	-24	\$49,800	C		\$ 49,800	SRF/RD
SCADA - Water Tanks	18	\$234,000	R	\$13,000		Reserve
SCADA - Treatment Plant	-24	\$83,000	C		\$ 83,000	SRF/RD
Control Panel - old	-24	\$0	R	\$0		Reserve
0	0	\$0	R	\$0		Reserve
Water Distribution System	0	\$0	R	\$0		Reserve
Hydrant assembly	0	\$136,000	C		\$ 136,000	SRF/RD
Hydrant assembly	1	\$95,900	C		\$ 95,900	SRF/RD
Valves	0	\$43,700	C		\$ 43,700	SRF/RD
2" water main	0	\$41,000	C		\$ 41,000	SRF/RD
4" water main	0	\$615,300	C		\$ 615,300	SRF/RD
6" water main	0	\$369,900	C		\$ 369,900	SRF/RD
8" water main	0	\$616,100	C		\$ 616,100	SRF/RD
10" water main	0	\$74,400	C		\$ 74,400	SRF/RD
Service Meter	5	\$572,300	C		\$ 572,300	SRF/RD
0	0	\$0	R	\$0		Reserve
Elevated Water Tanks	0	\$0	R	\$0		Reserve
Interior Paint - Elementary School Tank - old	0	\$0	R	\$0		Reserve
Exterior Paint - Elementary School Tank - old	0	\$0	R	\$0		Reserve
Interior Paint - Elementary School Tank - New (2025 PER)	16	\$222,700	R	\$13,919		Reserve
Exterior Paint - Elementary School Tank - New (2025 PER)	16	\$222,700	R	\$13,919		Reserve
Electrical, Instrumentation and Controls - Elementary School Tank	6	\$21,300	R	\$3,550		Reserve
75,000 gallon tank - Meridian Street Tank	1	\$820,000	C		\$ 820,000	SRF/RD
Interior Paint - Meridian Street Tank - old	0	\$0	R	\$0		Reserve
Exterior Paint - Meridian Street Tank - old	0	\$0	R	\$0		Reserve
Interior Paint - Meridian Street Tank - New (2025 PER)	16	\$167,100	R	\$10,444		Reserve
Exterior Paint - Meridian Street Tank - New (2025 PER)	16	\$167,100	R	\$10,444		Reserve
Electrical, Instrumentation and Controls - Meridian Street Tank	6	\$21,300	R	\$3,550		Reserve
Automatic Water Salesman	6	\$174,000	R	\$29,000		Reserve
0	0	\$0	R	\$0		Reserve
Wells	0	\$0	R	\$0		Reserve
Pump - Well # 4A	0	\$35,000	C		\$ 35,000	SRF/RD
Well Cleaning - Well # 4A	0	\$0	R	\$0		Reserve
Well Cleaning - Well # 4A - New (PER 2025)	11	\$25,000	R	\$2,273		Reserve
Pump Maintenance/Repairs - Well # 4A	-15	\$11,100	R	\$11,100		Reserve
Pump - Well #5	8	\$0	R	\$0		Reserve
Well Cleaning - Well #5	-2	\$0	R	\$0		Reserve
Well Cleaning - Well # 5 - New (PER 2025)	11	\$25,000	R	\$2,273		Reserve
Pump Maintenance/Repairs - Well #5	-7	\$13,500	R	\$13,500		Reserve
Building - Well #5	19	\$80,000	R	\$4,211		Reserve
Pump - Well #6	-7	\$0	R	\$0		Reserve
Well Cleaning - Well #6	6	\$0	R	\$0		Reserve
Well Cleaning - Well # 6 - New (PER 2025)	11	\$25,000	R	\$2,273		Reserve
Pump Maintenance/Repairs - Well #6	-22	\$9,300	R	\$9,300		Reserve
			R	\$0		Reserve
			R	\$0		Reserve
<b>Total Replacement Expenses Required in the Current Year</b>				<b>\$ 157,287</b>		
<b>Total Future Capital Funds Required, Not Including Distribution Pipes &amp; Hydrants</b>					<b>\$ 1,219,700</b>	

\*Items that require less than \$30000 per year until the end of service life are assigned to Reserve funds. Items that require \$30000 or more per year until end of service life are assigned to Capita

Table A-4

Total Reserve Required for Facility Improvement Projects

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

Total Reserve Required Each Year	\$450,426
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Total Future Capital Funds Required	\$1,219,700
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## Report Builder: Disbursements by Fund Report

Year:  County:

Unit Type:  Unit:

of 2 ?

### Sunman Civil Town, Ripley County, Indiana Detailed Disbursements for all Funds 2022

Governmental Activities	GENERAL FUND	Salaries and Wages	\$67,282.67
		Employee Benefits	\$7,616.58
		<b>Total Personal Services</b>	<b>\$74,899.25</b>
		Office Supplies	\$1,093.09
		Operating Supplies	\$1,390.75
		Repair and Maintenance Supplies	\$3,152.58
		Other Supplies	\$4,723.90
		<b>Total Supplies</b>	<b>\$10,360.32</b>
		Professional Services	\$37,500.00
		Communication and Transportation	\$10,104.00
		Printing and Advertising	\$295.07
		Insurance	\$10,007.01
		Utility Services	\$25,999.00
		Repairs and Maintenance	\$2,247.00
		Rentals	\$100.00
		Other Services and Charges	\$80,983.51
		<b>Total Services and Charges</b>	<b>\$198,157.22</b>
		Payments on Bonds and Other Debt Principal	\$20,856.00
		Payments on Bonds and Other Debt Interest	\$6,278.78
		<b>Total Debt service - principal and interest</b>	<b>\$27,134.78</b>
		Improvements Other Than Buildings	\$625.00
		Machinery, Equipment, and Vehicles	\$2,434.17
		<b>Total Capital Outlays</b>	<b>\$3,059.17</b>
		Other Disbursements	\$5,774.49
		<b>Total Other Disbursements</b>	<b>\$5,774.49</b>
	<b>Total GENERAL FUND</b>		<b>\$319,385.23</b>

MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$3,736.67
	Employee Benefits	\$239.99
	<b>Total Personal Services</b>	<b>\$3,976.66</b>
	Repair and Maintenance Supplies	\$18.08
	<b>Total Supplies</b>	<b>\$18.08</b>
<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$3,994.74</b>
LOCAL ROAD & STREET	Repairs and Maintenance	\$462.50
	<b>Total Services and Charges</b>	<b>\$462.50</b>
<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$462.50</b>
MVH RESTRICTED	Other Services and Charges	\$8,575.00
	<b>Total Services and Charges</b>	<b>\$8,575.00</b>
<b>Total MVH RESTRICTED</b>		<b>\$8,575.00</b>
PARK & RECREATION	Salaries and Wages	\$4,200.00
	Other Personal Services	\$4,095.00
	Employee Benefits	\$321.30
	<b>Total Personal Services</b>	<b>\$8,616.30</b>
	Operating Supplies	\$497.24
	Other Supplies	\$645.37
	<b>Total Supplies</b>	<b>\$1,142.61</b>
	Utility Services	\$2,163.12
	Repairs and Maintenance	\$539.26
	<b>Total Services and Charges</b>	<b>\$2,702.38</b>
	Other Disbursements	\$4,305.00
	<b>Total Other Disbursements</b>	<b>\$4,305.00</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$16,766.29</b>
RIVERBOAT	Other Disbursements	\$36,912.75
	<b>Total Other Disbursements</b>	<b>\$36,912.75</b>
<b>Total RIVERBOAT</b>		<b>\$36,912.75</b>
Recycling Grant - SE Indiana Solid Waste District	Other Disbursements	\$405.00
	<b>Total Other Disbursements</b>	<b>\$405.00</b>
<b>Total Recycling Grant - SE Indiana Solid Waste District</b>		<b>\$405.00</b>
Rising Sun Regional Foundation - Storm Water	Infrastructure	\$22,093.90
	<b>Total Capital Outlays</b>	<b>\$22,093.90</b>

<b>Total Rising Sun Regional Foundation - Storm Water</b>		<b>\$22,093.90</b>	
CUM CAP DEVELOPMENT	Other Services and Charges	\$16,031.92	
	<b>Total Services and Charges</b>	<b>\$16,031.92</b>	
<b>Total CUM CAP DEVELOPMENT</b>		<b>\$16,031.92</b>	
ECONOMIC DEV INCOME TAX	Other Services and Charges	\$1,899.00	
	<b>Total Services and Charges</b>	<b>\$1,899.00</b>	
<b>Total ECONOMIC DEV INCOME TAX</b>		<b>\$1,899.00</b>	
UTILITIES SPECIAL	Other Disbursements	\$488,792.61	
	<b>Total Other Disbursements</b>	<b>\$488,792.61</b>	
<b>Total UTILITIES SPECIAL</b>		<b>\$488,792.61</b>	
PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$247,051.38	
	Other Disbursements	\$310.35	
	<b>Total Other Disbursements</b>	<b>\$247,361.73</b>	
<b>Total PAYROLL</b>		<b>\$247,361.73</b>	
<b>Total Governmental Activities</b>		<b>\$1,162,680.67</b>	
WASTEWATER	WASTEWATER UTILITY OPERATING	Salaries and Wages	\$76,311.09
		Employee Benefits	\$9,103.86
		<b>Total Personal Services</b>	<b>\$85,414.95</b>
		Insurance	\$30,653.15
		<b>Total Services and Charges</b>	<b>\$30,653.15</b>
		Transfer Out - Transferred To Another Fund	\$9,474.99
		Other Disbursements	\$11,245.53
		<b>Total Other Disbursements</b>	<b>\$20,720.52</b>
		Contractual Services	\$9,075.62
		Materials and Supplies	\$22,340.21
		Other Operating	\$58,563.60
		<b>Total Operations</b>	<b>\$89,979.43</b>
<b>Total WASTEWATER UTILITY OPERATING</b>		<b>\$226,768.05</b>	
<b>Total WASTEWATER</b>		<b>\$226,768.05</b>	
WATER	WATER UTILITY OPERATING	Salaries and Wages	\$80,483.34
		Employee Benefits	\$11,517.59
		<b>Total Personal Services</b>	<b>\$92,000.93</b>
		Insurance	\$30,820.09
		<b>Total Services and Charges</b>	<b>\$30,820.09</b>

Other Disbursements	\$93,356.05
<b>Total Other Disbursements</b>	<b>\$93,356.05</b>
Contractual Services	\$16,738.50
Other Operating	\$15,392.92
<b>Total Operations</b>	<b>\$32,131.42</b>
<b>Total WATER UTILITY OPERATING</b>	<b>\$248,308.49</b>
WATER UTL METER DEPOSIT Other Disbursements	\$3,002.07
<b>Total Other Disbursements</b>	<b>\$3,002.07</b>
<b>Total WATER UTL METER DEPOSIT</b>	<b>\$3,002.07</b>
<b>Total WATER</b>	<b>\$251,310.56</b>



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## Report Builder: Disbursements by Fund Report

Year:  County:   
 Unit Type:  Unit:

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### Sunman Civil Town, Ripley County, Indiana Detailed Disbursements for all Funds 2023

Governmental Activities	GENERAL FUND	Salaries and Wages	\$74,520.32
		Employee Benefits	\$8,872.71
		<b>Total Personal Services</b>	<b>\$83,393.03</b>
		Office Supplies	\$1,779.97
		Operating Supplies	\$3,278.84
		Repair and Maintenance Supplies	\$3,520.47
		Other Supplies	\$4,112.70
		<b>Total Supplies</b>	<b>\$12,691.98</b>
		Professional Services	\$38,575.00
		Communication and Transportation	\$9,700.01
		Printing and Advertising	\$630.00
		Insurance	\$71,000.00
		Utility Services	\$24,445.08
		Repairs and Maintenance	\$897.14
		Rentals	\$114.00
		Other Services and Charges	\$91,452.48
		<b>Total Services and Charges</b>	<b>\$237,162.70</b>
		Payments on Bonds and Other Debt Principal	\$22,316.00
		Payments on Bonds and Other Debt Interest	\$4,818.78
		<b>Total Debt service - principal and interest</b>	<b>\$27,134.78</b>
		Machinery, Equipment, and Vehicles	\$9,668.82
		<b>Total Capital Outlays</b>	<b>\$9,668.82</b>
		Transfer Out - Transferred To Another Fund	\$20,000.00
		Other Disbursements	\$4,312.34
		<b>Total Other Disbursements</b>	<b>\$24,312.34</b>
	<b>Total GENERAL FUND</b>		<b>\$394,363.65</b>

MOTOR VEHICLE HIGHWAY	Repair and Maintenance Supplies	\$925.87
	<b>Total Supplies</b>	<b>\$925.87</b>
	Repairs and Maintenance	\$8,835.17
	Other Services and Charges	\$1,125.85
	<b>Total Services and Charges</b>	<b>\$9,961.02</b>
	Machinery, Equipment, and Vehicles	\$35.00
	<b>Total Capital Outlays</b>	<b>\$35.00</b>
<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$10,921.89</b>
LOCAL ROAD & STREET	Repairs and Maintenance	\$2,190.00
	<b>Total Services and Charges</b>	<b>\$2,190.00</b>
<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$2,190.00</b>
MVH RESTRICTED	Infrastructure	\$2,171.88
	<b>Total Capital Outlays</b>	<b>\$2,171.88</b>
<b>Total MVH RESTRICTED</b>		<b>\$2,171.88</b>
PARK & RECREATION	Salaries and Wages	\$7,564.89
	Employee Benefits	\$500.29
	<b>Total Personal Services</b>	<b>\$8,065.18</b>
	Operating Supplies	\$1,661.79
	Other Supplies	\$2,974.68
	<b>Total Supplies</b>	<b>\$4,636.47</b>
	Utility Services	\$2,468.45
	Repairs and Maintenance	\$3,150.00
	<b>Total Services and Charges</b>	<b>\$5,618.45</b>
	Other Disbursements	\$5,310.00
	<b>Total Other Disbursements</b>	<b>\$5,310.00</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$23,630.10</b>
Local Law Enforcement Continuing Education	Other Disbursements	\$2,130.00
	<b>Total Other Disbursements</b>	<b>\$2,130.00</b>
<b>Total Local Law Enforcement Continuing Education</b>		<b>\$2,130.00</b>
RIVERBOAT	Other Disbursements	\$45,551.00
	<b>Total Other Disbursements</b>	<b>\$45,551.00</b>
<b>Total RIVERBOAT</b>		<b>\$45,551.00</b>
RAINY DAY	Transfer Out - Transferred To Another Fund	\$700.00
	Other Disbursements	\$10,638.00

		<b>Total Other Disbursements</b>	<b>\$11,338.00</b>
		<b>Total RAINY DAY</b>	<b>\$11,338.00</b>
Grant - Park - Non-governmental Entities		Other Disbursements	\$2,520.00
		<b>Total Other Disbursements</b>	<b>\$2,520.00</b>
		<b>Total Grant - Park - Non-governmental Entities</b>	<b>\$2,520.00</b>
Rising Sun Regional Foundation - Storm Water		Infrastructure	\$16,906.10
		<b>Total Capital Outlays</b>	<b>\$16,906.10</b>
		<b>Total Rising Sun Regional Foundation - Storm Water</b>	<b>\$16,906.10</b>
Federal - Local Government Grants (OCRA)		Professional Services	\$50,000.00
		<b>Total Services and Charges</b>	<b>\$50,000.00</b>
		<b>Total Federal - Local Government Grants (OCRA)</b>	<b>\$50,000.00</b>
CUM CAP DEVELOPMENT		Other Services and Charges	\$20,192.00
		<b>Total Services and Charges</b>	<b>\$20,192.00</b>
		<b>Total CUM CAP DEVELOPMENT</b>	<b>\$20,192.00</b>
ECONOMIC DEV INCOME TAX		Other Services and Charges	\$4,317.60
		<b>Total Services and Charges</b>	<b>\$4,317.60</b>
		<b>Total ECONOMIC DEV INCOME TAX</b>	<b>\$4,317.60</b>
UTILITIES SPECIAL		Other Disbursements	\$538,998.49
		<b>Total Other Disbursements</b>	<b>\$538,998.49</b>
		<b>Total UTILITIES SPECIAL</b>	<b>\$538,998.49</b>
PAYROLL		Other Disbursements	\$252,352.18
		<b>Total Other Disbursements</b>	<b>\$252,352.18</b>
		<b>Total PAYROLL</b>	<b>\$252,352.18</b>
<b>Total Governmental Activities</b>			<b>\$1,377,582.89</b>
WASTEWATER	WASTEWATER UTILITY OPERATING	Salaries and Wages	\$75,461.23
		Employee Benefits	\$8,460.04
		<b>Total Personal Services</b>	<b>\$83,921.27</b>
		Insurance	\$18,219.32
		<b>Total Services and Charges</b>	<b>\$18,219.32</b>
		Transfer Out - Transferred To Another Fund	\$28,425.01
		Other Disbursements	\$61,383.57

		<b>Total Other Disbursements</b>	<b>\$89,808.58</b>
		Contractual Services	\$20,350.00
		Other Operating	\$51,176.61
		<b>Total Operations</b>	<b>\$71,526.61</b>
	<b>Total WASTEWATER UTILITY OPERATING</b>		<b>\$263,475.78</b>
	WASTEWATER UTL BOND & INT	Payments on Bonds and Other Debt Principal	\$22,000.00
		Payments on Bonds and Other Debt Interest	\$15,900.00
		<b>Total Debt service - principal and interest</b>	<b>\$37,900.00</b>
	<b>Total WASTEWATER UTL BOND &amp; INT</b>		<b>\$37,900.00</b>
	WASTEWATER UTL REPLACEMENT	Other Disbursements	\$1,574.46
		<b>Total Other Disbursements</b>	<b>\$1,574.46</b>
		Other Operating	\$5,000.00
		<b>Total Operations</b>	<b>\$5,000.00</b>
	<b>Total WASTEWATER UTL REPLACEMENT</b>		<b>\$6,574.46</b>
	<b>Total WASTEWATER</b>		<b>\$307,950.24</b>
WATER	WATER UTILITY OPERATING	Salaries and Wages	\$73,309.23
		Employee Benefits	\$8,229.04
		<b>Total Personal Services</b>	<b>\$81,538.27</b>
		Insurance	\$19,577.94
		<b>Total Services and Charges</b>	<b>\$19,577.94</b>
		Transfer Out - Transferred To Another Fund	\$3,200.00
		Other Disbursements	\$68,317.38
		<b>Total Other Disbursements</b>	<b>\$71,517.38</b>
		Contractual Services	\$14,300.00
		Other Operating	\$16,096.69
		<b>Total Operations</b>	<b>\$30,396.69</b>
	<b>Total WATER UTILITY OPERATING</b>		<b>\$203,030.28</b>
	WATER UTL METER DEPOSIT	Other Disbursements	\$3,874.17
		<b>Total Other Disbursements</b>	<b>\$3,874.17</b>
	<b>Total WATER UTL METER DEPOSIT</b>		<b>\$3,874.17</b>
	W - Grants - Non-governmental Entities	Other Disbursements	\$25,000.00
		<b>Total Other Disbursements</b>	<b>\$25,000.00</b>
	<b>Total W - Grants - Non-governmental Entities</b>		<b>\$25,000.00</b>

**Total WATER**

**\$231,904.45**

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### Sunman Civil Town, Ripley County, Indiana Detailed Disbursements for all Funds 2024

Governmental Activities	GENERAL FUND	Salaries and Wages	\$76,629.77
		Employee Benefits	\$10,120.93
		<b>Total Personal Services</b>	<b>\$86,750.70</b>
		Office Supplies	\$1,424.54
		Operating Supplies	\$3,000.00
		Repair and Maintenance Supplies	\$931.48
		Other Supplies	\$3,125.95
		<b>Total Supplies</b>	<b>\$8,481.97</b>
		Professional Services	\$31,500.00
		Communication and Transportation	\$11,010.20
		Printing and Advertising	\$111.00
		Insurance	\$40,015.70
		Utility Services	\$15,945.55
		Repairs and Maintenance	\$2,205.01
		Rentals	\$120.00
		Other Services and Charges	\$81,017.16
		<b>Total Services and Charges</b>	<b>\$183,591.25</b>
		Payments on Bonds and Other Debt Principal	\$25,210.26
		Payments on Bonds and Other Debt Interest	\$1,924.52
		<b>Total Debt service - principal and interest</b>	<b>\$27,134.78</b>
		Improvements Other Than Buildings	\$97.59
		Machinery, Equipment, and Vehicles	\$6,251.31
		<b>Total Capital Outlays</b>	<b>\$6,348.90</b>
		Transfer Out - Transferred To Another Fund	\$46,650.25
		Other Disbursements	\$34,188.87
		<b>Total Other Disbursements</b>	<b>\$80,839.12</b>

<b>Total GENERAL FUND</b>		<b>\$393,146.72</b>
MOTOR VEHICLE HIGHWAY	Repair and Maintenance Supplies	\$711.29
	<b>Total Supplies</b>	<b>\$711.29</b>
	Other Services and Charges	\$460.00
	<b>Total Services and Charges</b>	<b>\$460.00</b>
	Improvements Other Than Buildings	\$3,800.89
	Machinery, Equipment, and Vehicles	\$327.29
	<b>Total Capital Outlays</b>	<b>\$4,128.18</b>
<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$5,299.47</b>
LOCAL ROAD & STREET	Repairs and Maintenance	\$3,488.37
	<b>Total Services and Charges</b>	<b>\$3,488.37</b>
<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$3,488.37</b>
MVH RESTRICTED	Other Services and Charges	\$31,009.87
	<b>Total Services and Charges</b>	<b>\$31,009.87</b>
<b>Total MVH RESTRICTED</b>		<b>\$31,009.87</b>
PARK & RECREATION	Salaries and Wages	\$3,200.00
	Other Personal Services	\$3,296.31
	Employee Benefits	\$299.87
	<b>Total Personal Services</b>	<b>\$6,796.18</b>
	Operating Supplies	\$1,022.46
	Other Supplies	\$800.92
	<b>Total Supplies</b>	<b>\$1,823.38</b>
	Communication and Transportation	\$2,026.37
	Repairs and Maintenance	\$685.74
	<b>Total Services and Charges</b>	<b>\$2,712.11</b>
	Other Disbursements	\$5,500.66
	<b>Total Other Disbursements</b>	<b>\$5,500.66</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$16,832.33</b>
MONEY MARKET FUND	Improvements Other Than Buildings	\$0.42
	<b>Total Capital Outlays</b>	<b>\$0.42</b>
<b>Total MONEY MARKET FUND</b>		<b>\$0.42</b>
Softball	Operating Supplies	\$220.56
	<b>Total Supplies</b>	<b>\$220.56</b>
<b>Total Softball</b>		<b>\$220.56</b>

RIVERBOAT	Other Disbursements	\$12,500.34	
	<b>Total Other Disbursements</b>	<b>\$12,500.34</b>	
<b>Total RIVERBOAT</b>		<b>\$12,500.34</b>	
LIT - Public Safety - County	Other Services and Charges	\$15,382.17	
	<b>Total Services and Charges</b>	<b>\$15,382.17</b>	
<b>Total LIT - Public Safety - County</b>		<b>\$15,382.17</b>	
Opioid - Unrestricted Funds	Other Disbursements	\$1,744.82	
	<b>Total Other Disbursements</b>	<b>\$1,744.82</b>	
<b>Total Opioid - Unrestricted Funds</b>		<b>\$1,744.82</b>	
American Rescue Plan Act ARP	Other Disbursements	\$749.00	
	<b>Total Other Disbursements</b>	<b>\$749.00</b>	
<b>Total American Rescue Plan Act ARP</b>		<b>\$749.00</b>	
CUM CAP IMP - CIG TAX	Improvements Other Than Buildings	\$1,845.00	
	<b>Total Capital Outlays</b>	<b>\$1,845.00</b>	
<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$1,845.00</b>	
CUM CAP DEVELOPMENT	Other Services and Charges	\$1,145.04	
	<b>Total Services and Charges</b>	<b>\$1,145.04</b>	
<b>Total CUM CAP DEVELOPMENT</b>		<b>\$1,145.04</b>	
ECONOMIC DEV INCOME TAX	Other Services and Charges	\$4,418.16	
	<b>Total Services and Charges</b>	<b>\$4,418.16</b>	
<b>Total ECONOMIC DEV INCOME TAX</b>		<b>\$4,418.16</b>	
UTILITIES SPECIAL	Other Disbursements	\$585,727.99	
	<b>Total Other Disbursements</b>	<b>\$585,727.99</b>	
<b>Total UTILITIES SPECIAL</b>		<b>\$585,727.99</b>	
PAYROLL	Other Disbursements	\$281,489.05	
	<b>Total Other Disbursements</b>	<b>\$281,489.05</b>	
<b>Total PAYROLL</b>		<b>\$281,489.05</b>	
<b>Total Governmental Activities</b>		<b>\$1,354,999.31</b>	
WASTEWATER	WASTEWATER UTILITY OPERATING	Salaries and Wages	\$85,652.17
		Employee Benefits	\$7,940.17
		<b>Total Personal Services</b>	<b>\$93,592.34</b>

	Insurance	\$18,564.31
	<b>Total Services and Charges</b>	<b>\$18,564.31</b>
	Improvements Other Than Buildings	\$4,638.56
	Machinery, Equipment, and Vehicles	\$9,236.22
	<b>Total Capital Outlays</b>	<b>\$13,874.78</b>
	Other Disbursements	\$59,306.43
	<b>Total Other Disbursements</b>	<b>\$59,306.43</b>
	Contractual Services	\$24,775.00
	Fuel for Power Production	\$54,533.78
	Sludge Removal	\$3,900.00
	<b>Total Operations</b>	<b>\$83,208.78</b>
	<b>Total WASTEWATER UTILITY OPERATING</b>	<b>\$268,546.64</b>
WASTEWATER UTL BOND & INT	Payments on Bonds and Other Debt Principal	\$24,000.00
	Payments on Bonds and Other Debt Interest	\$14,800.00
	<b>Total Debt service - principal and interest</b>	<b>\$38,800.00</b>
	<b>Total WASTEWATER UTL BOND &amp; INT</b>	<b>\$38,800.00</b>
Sanitary Sewer Extension Project - County ARP Fund	Other Disbursements	\$78,000.00
	<b>Total Other Disbursements</b>	<b>\$78,000.00</b>
	<b>Total Sanitary Sewer Extension Project - County ARP Fund</b>	<b>\$78,000.00</b>
<b>Total WASTEWATER</b>		<b>\$385,346.64</b>
WATER	WATER UTILITY OPERATING	
	Salaries and Wages	\$85,031.46
	Employee Benefits	\$8,529.09
	<b>Total Personal Services</b>	<b>\$93,560.55</b>
	Insurance	\$18,564.36
	<b>Total Services and Charges</b>	<b>\$18,564.36</b>
	Machinery, Equipment, and Vehicles	\$8,598.22
	<b>Total Capital Outlays</b>	<b>\$8,598.22</b>
	Other Disbursements	\$45,241.99
	<b>Total Other Disbursements</b>	<b>\$45,241.99</b>
	Contractual Services	\$25,717.00
	Fuel for Power Production	\$18,959.17
	Materials and Supplies	\$1,469.13
	Other Operating	\$12,805.88
	<b>Total Operations</b>	<b>\$58,951.18</b>
	<b>Total WATER UTILITY OPERATING</b>	<b>\$224,916.90</b>

WATER UTL METER DEPOSIT	Other Disbursements	\$3,099.74
	<b>Total Other Disbursements</b>	<b>\$3,099.74</b>
<b>Total WATER UTL METER DEPOSIT</b>		<b>\$3,099.74</b>
W - Grants - Non-governmental Entities	Other Disbursements	\$12,375.00
	<b>Total Other Disbursements</b>	<b>\$12,375.00</b>
<b>Total W - Grants - Non-governmental Entities</b>		<b>\$12,375.00</b>
<b>Total WATER</b>		<b>\$240,391.04</b>



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### Sunman Civil Town, Ripley County, Indiana Detailed Receipts 2022

Governmental Activities	GENERAL FUND	General Property Taxes	\$111,967.88
		County Option Income Tax (COIT)	\$97,056.53
		Cigarette Tax Distribution	\$1,937.42
		Financial Institution Tax Distribution	\$2,774.20
		Commercial Vehicle Excise Tax Distribution (CVET)	\$66,856.92
		ABC Gallonage Tax Distribution	\$2,476.83
	<b>Total Taxes and Intergovernmental</b>		<b>\$282,740.86</b>
		Dog Licenses	\$22.00
		Other Licenses and Permits/1101349.000 - ATC Permit Fees	\$380.00
	<b>Total Licenses and Permits</b>		<b>\$402.00</b>
		Document and Copy Fees	\$25.25
		Rental of Property	\$1,300.00
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$65,392.23
	<b>Total Charges for Services</b>		<b>\$66,717.48</b>
		Earnings on Investments and Deposits	\$606.30
		Refunds and Reimbursements	\$18.38
		Other Receipts/1101499.000 - Misc.	\$7,850.39
	<b>Total Other Receipts</b>		<b>\$8,475.07</b>
	<b>Total GENERAL FUND</b>		<b>\$358,335.41</b>
	American Rescue Plan Act ARP	Federal and State Grants and Distributions - Other/1176499.000 - ARP American Rescue Plan Act Funds	\$117,494.29
	<b>Total Taxes and Intergovernmental</b>		<b>\$117,494.29</b>
	<b>Total American Rescue Plan Act ARP</b>		<b>\$117,494.29</b>
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$33,268.06
	<b>Total Taxes and Intergovernmental</b>		<b>\$33,268.06</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$33,268.06</b>
	LOCAL ROAD & STREET	Local Road and Street Distribution	\$7,627.11
	<b>Total Taxes and Intergovernmental</b>		<b>\$7,627.11</b>
	<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$7,627.11</b>
	MVH RESTRICTED	Motor Vehicle Highway Distribution	\$33,268.16
	<b>Total Taxes and Intergovernmental</b>		<b>\$33,268.16</b>
	<b>Total MVH RESTRICTED</b>		<b>\$33,268.16</b>
	PARK & RECREATION	General Property Taxes	\$13,380.00
		Financial Institution Tax distribution	\$199.90
		Vehicle/Aircraft Excise Tax Distribution	\$900.97

<b>Total Taxes and Intergovernmental</b>		<b>\$14,080.47</b>
	Rental of Property	\$5,745.00
	Other Charges for Services, Sales, and Fees/2204960.000 - Rental Deposits & Refunds	\$4,255.00
<b>Total Charges for Services</b>		<b>\$10,000.00</b>
	Donations, Gifts, and Bequests	\$2,070.00
<b>Total Other Receipts</b>		<b>\$2,070.00</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$26,150.47</b>
<b>MONEY MARKET FUND</b>	Earnings on Investments and Deposits	\$151.31
<b>Total Other Receipts</b>		<b>\$151.31</b>
<b>Total MONEY MARKET FUND</b>		<b>\$151.31</b>
<b>LOCAL LAW ENF CONT ED</b>	Gun Permits	\$2,240.00
<b>Total Licenses and Permits</b>		<b>\$2,240.00</b>
	Donations, Gifts, and Bequests	\$20.00
	Other Receipts/2228421.000 - Accident Reports	\$10.00
<b>Total Other Receipts</b>		<b>\$30.00</b>
<b>Total LOCAL LAW ENF CONT ED</b>		<b>\$2,270.00</b>
<b>RIVERBOAT</b>	Casino/Riverboat Distribution	\$10,339.50
<b>Total Taxes and Intergovernmental</b>		<b>\$10,339.50</b>
	Earnings on Investments and Deposits	\$135.49
<b>Total Other Receipts</b>		<b>\$135.49</b>
<b>Total RIVERBOAT</b>		<b>\$10,474.99</b>
<b>LOIT SPECIAL DISTRIBUTION FUND</b>	County Option Income Tax (COIT)	\$18,060.34
<b>Total Taxes and Intergovernmental</b>		<b>\$18,060.34</b>
<b>Total LOIT SPECIAL DISTRIBUTION FUND</b>		<b>\$18,060.34</b>
<b>Opioid - Unrestricted Funds</b>	Other Receipts/2256990.000 - Opioid Unrestricted Funds	\$2,598.67
<b>Total Other Receipts</b>		<b>\$2,598.67</b>
<b>Total Opioid - Unrestricted Funds</b>		<b>\$2,598.67</b>
<b>Opioid - Restricted Funds</b>	Other Receipts/2257990.000 - Opioid Restricted Funds	\$6,063.58
<b>Total Other Receipts</b>		<b>\$6,063.58</b>
<b>Total Opioid - Restricted Funds</b>		<b>\$6,063.58</b>
<b>Recycling Grant - SE Indiana Solid Waste District</b>	Grants and Distributions from Non-Governmental Entities	\$660.00
<b>Total Other Receipts</b>		<b>\$660.00</b>
<b>Total Recycling Grant - SE Indiana Solid Waste District</b>		<b>\$660.00</b>
<b>Rising Sun Regional Foundation - Storm Water</b>	Grants and Distributions from Non-Governmental Entities	\$39,000.00
<b>Total Other Receipts</b>		<b>\$39,000.00</b>
<b>Total Rising Sun Regional Foundation - Storm Water</b>		<b>\$39,000.00</b>
<b>CUM CAP IMP - CIG TAX</b>	Cigarette Tax Distribution	\$1,658.89
<b>Total Taxes and Intergovernmental</b>		<b>\$1,658.89</b>
<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$1,658.89</b>
<b>CUM CAP DEVELOPMENT</b>	General Property Taxes	\$16,358.26
	Financial Institution Tax distribution	\$244.39
	Commercial Vehicle Excise Tax Distribution (CVET)	\$611.99
<b>Total Taxes and Intergovernmental</b>		<b>\$17,214.64</b>
<b>Total CUM CAP DEVELOPMENT</b>		<b>\$17,214.64</b>
<b>ECONOMIC DEV INCOME TAX</b>	Local INCOME TAX (LIT) for Economic Development	\$50,000.00

<b>Total Taxes and Intergovernmental</b>		<b>\$36,066.04</b>
<b>Total ECONOMIC DEV INCOME TAX</b>		<b>\$36,066.04</b>
<b>UTILITIES SPECIAL</b>	Other Receipts/6401499.000 - Utility Special Deposits	\$490,561.34
<b>Total Other Receipts</b>		<b>\$490,561.34</b>
<b>Total UTILITIES SPECIAL</b>		<b>\$490,561.34</b>
<b>PAYROLL</b>	Other Receipts/8901499.000 - Payroll Deposits	\$247,622.69
<b>Total Other Receipts</b>		<b>\$247,622.69</b>
<b>Total PAYROLL</b>		<b>\$247,622.69</b>
<b>Total Governmental Activities</b>		<b>\$1,448,545.99</b>
<b>WASTEWATER</b>	<b>WASTEWATER UTILITY OPERATING</b>	<b>Sewage Fees</b>
		\$249,190.03
	<b>Total Charges for Services</b>	<b>\$249,190.03</b>
		Utility Penalties
		\$4,785.71
	<b>Total Utility Penalties</b>	<b>\$4,785.71</b>
		Earnings on Investments and Deposits
		\$37.09
	<b>Total Other Receipts</b>	<b>\$37.09</b>
	<b>Total WASTEWATER UTILITY OPERATING</b>	
		<b>\$254,012.83</b>
	<b>WASTEWATER UTL BOND &amp; INT</b>	Transfers In - Transferred from Another Fund
		\$9,474.99
	<b>Total Other Receipts</b>	<b>\$9,474.99</b>
	<b>Total WASTEWATER UTL BOND &amp; INT</b>	
		<b>\$9,474.99</b>
	<b>WASTEWATER UTL REPLACEMENT</b>	Other Charges for Services, Sales, and Fees/6203446.000 - Replacement - Tap Fees
		\$13,400.00
	<b>Total Charges for Services</b>	<b>\$13,400.00</b>
	<b>Total WASTEWATER UTL REPLACEMENT</b>	
		<b>\$13,400.00</b>
<b>Total WASTEWATER</b>		<b>\$276,887.82</b>
<b>WATER</b>	<b>WATER UTILITY OPERATING</b>	<b>Metered or Measured Sales and Services</b>
		\$178,507.48
		Unmetered Sales and Services
		\$20,946.80
		Other Charges for Services, Sales, and Fees/6101446.000 - Replacement - Tap Fees
		\$16,000.00
	<b>Total Charges for Services</b>	<b>\$215,454.28</b>
		Utility Penalties
		\$3,499.69
	<b>Total Utility Penalties</b>	<b>\$3,499.69</b>
		Earnings on Investments and Deposits
		\$60.90
	<b>Total Other Receipts</b>	<b>\$60.90</b>
	<b>Total WATER UTILITY OPERATING</b>	
		<b>\$219,014.87</b>
	<b>WATER UTL METER DEPOSIT</b>	Other Receipts/6104445.000 - Water Customer Deposits
		\$5,523.61
	<b>Total Other Receipts</b>	<b>\$5,523.61</b>
	<b>Total WATER UTL METER DEPOSIT</b>	
		<b>\$5,523.61</b>
<b>Total WATER</b>		<b>\$224,538.48</b>



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### Sunman Civil Town, Ripley County, Indiana Detailed Receipts 2023

Governmental Activities	GENERAL FUND	General Property Taxes	\$215,029.95
		Cigarette Tax Distribution	\$1,276.86
		Financial Institution Tax distribution	\$2,845.97
		Commercial Vehicle License Tax Distribution (CVLT)	\$4,202.00
		ABC Gallonage Tax Distribution	\$2,220.94
		Other Taxes/1101000.000 - County Option (Income Tax (COIT))	\$122,670.74
	<b>Total Taxes and Intergovernmental</b>		<b>\$351,026.52</b>
		Dog Licenses	\$8.00
	<b>Total Licenses and Permits</b>	Other Licenses and Permits/1101349.000 - ATC Permit Fees	\$2,005.00
			<b>\$2,013.00</b>
		Document and Copy Fees	\$11.40
		Rental of Property	\$1,420.00
	<b>Total Charges for Services</b>	Garbage/Trash/Recycling/Landfill Fees and Charges	\$79,713.39
			<b>\$81,144.79</b>
	<b>Total Fines, Forfeitures, and Fees</b>	Other Fines and Forfeitures/1101510.012 - Ordinance Violations	\$16,030.00
			<b>\$16,030.00</b>
		Earnings on Investments and Deposits	\$712.71
		Refunds and Reimbursements	\$15,677.23
		Other Receipts/1101421.000 - Accident Reports	\$15.00
		Other Receipts/1101499.000 - Misc.	\$14,874.12
	<b>Total Other Receipts</b>		<b>\$31,279.06</b>
	<b>Total GENERAL FUND</b>		<b>\$481,493.37</b>
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$20,601.28
	<b>Total Taxes and Intergovernmental</b>		<b>\$20,601.28</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$20,601.28</b>
	LOCAL ROAD & STREET	Local Road and Street Distribution	\$7,039.30
	<b>Total Taxes and Intergovernmental</b>		<b>\$7,039.30</b>
	<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$7,039.30</b>
	MVH RESTRICTED	Motor Vehicle Highway Distribution	\$18,761.82
	<b>Total Taxes and Intergovernmental</b>		<b>\$18,761.82</b>
	<b>Total MVH RESTRICTED</b>		<b>\$18,761.82</b>
	PARK & RECREATION	General Property Taxes	\$7,616.67
		Financial Institution Tax distribution	\$188.89
		Vehicle/Aircraft Excise Tax Distribution	\$463.31
	<b>Total Taxes and Intergovernmental</b>		<b>\$8,268.87</b>

	Rental of Property	\$6,715.00
<b>Total Charges for Services</b>		<b>\$6,715.00</b>
	Refunds and Reimbursements	\$4,770.00
<b>Total Other Receipts</b>		<b>\$4,770.00</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$19,753.83</b>
MONEY MARKET FUND	Earnings on Investments and Deposits	\$151.54
<b>Total Other Receipts</b>		<b>\$151.54</b>
<b>Total MONEY MARKET FUND</b>		<b>\$151.54</b>
Local Law Enforcement Continuing Education	Document and Copy Fees	\$10.00
<b>Total Charges for Services</b>		<b>\$10.00</b>
	Donations, Gifts, and Bequests	\$500.00
	Grants and Distributions from Non-Governmental Entities	\$1,120.00
<b>Total Other Receipts</b>		<b>\$1,620.00</b>
<b>Total Local Law Enforcement Continuing Education</b>		<b>\$1,630.00</b>
RIVERBOAT	Casino/Riverboat Distribution	\$29,043.22
<b>Total Taxes and Intergovernmental</b>		<b>\$29,043.22</b>
	Earnings on investments and Deposits	\$126.82
	Other Receipts/2235499.000 - Riverboat Pass Through	\$2,913.76
<b>Total Other Receipts</b>		<b>\$3,040.58</b>
<b>Total RIVERBOAT</b>		<b>\$32,083.80</b>
RAINY DAY	Transfers In - Transferred from Another Fund	\$23,900.00
<b>Total Other Receipts</b>		<b>\$23,900.00</b>
<b>Total RAINY DAY</b>		<b>\$23,900.00</b>
LOIT SPECIAL DISTRIBUTION FUND	Local Income Tax (LIT) Certified Shares	\$10,341.59
<b>Total Taxes and Intergovernmental</b>		<b>\$10,341.59</b>
<b>Total LOIT SPECIAL DISTRIBUTION FUND</b>		<b>\$10,341.59</b>
Opioid - Unrestricted Funds	Other Receipts/2256990.000 - Opioid - Unrestricted Funds	\$786.88
<b>Total Other Receipts</b>		<b>\$786.88</b>
<b>Total Opioid - Unrestricted Funds</b>		<b>\$786.88</b>
Opioid - Restricted Funds	Other Receipts/2257990.000 - Opioid - Restricted Funds	\$1,358.57
<b>Total Other Receipts</b>		<b>\$1,358.57</b>
<b>Total Opioid - Restricted Funds</b>		<b>\$1,358.57</b>
Grant - Park - Non-governmental Entities	Grants and Distributions from Non-Governmental Entities	\$2,520.00
<b>Total Other Receipts</b>		<b>\$2,520.00</b>
<b>Total Grant - Park - Non-governmental Entities</b>		<b>\$2,520.00</b>
Recycling Grant - SE Indiana Solid Waste District	Grants and Distributions from Non-Governmental Entities	\$669.00
<b>Total Other Receipts</b>		<b>\$669.00</b>
<b>Total Recycling Grant - SE Indiana Solid Waste District</b>		<b>\$669.00</b>
Federal - Local Government Grants (OCRA)	Federal and State Grants and Distributions - Economic Development	\$50,000.00
<b>Total Taxes and Intergovernmental</b>		<b>\$50,000.00</b>
<b>Total Federal - Local Government Grants (OCRA)</b>		<b>\$50,000.00</b>
CUM CAP IMP - CIG TAX	Cigarette Tax Distribution	\$834.71
<b>Total Taxes and Intergovernmental</b>		<b>\$834.71</b>
<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$834.71</b>
CUM CAP DEVELOPMENT	General Property Taxes	\$8,926.54

	Financial Institution Tax distribution	\$760.24	
	Vehicle/Aircraft Excise Tax Distribution	\$4.08	
	<b>Total Taxes and Intergovernmental</b>	<b>\$9,690.86</b>	
<hr/>			
<b>Total CUM CAP DEVELOPMENT</b>		<b>\$9,690.86</b>	
ECONOMIC DEV INCOME TAX	Local Income Tax (LT) for Economic Development	\$34,696.67	
	<b>Total Taxes and Intergovernmental</b>	<b>\$34,696.67</b>	
<hr/>			
<b>Total ECONOMIC DEV INCOME TAX</b>		<b>\$34,696.67</b>	
UTILITIES SPECIAL	Payroll Fund and Clearing Account Receipts	\$545,547.97	
	<b>Total Other Receipts</b>	<b>\$545,547.97</b>	
<hr/>			
<b>Total UTILITIES SPECIAL</b>		<b>\$545,547.97</b>	
PAYROLL	Payroll Fund and Clearing Account Receipts	\$252,048.51	
	<b>Total Other Receipts</b>	<b>\$252,048.51</b>	
<hr/>			
<b>Total PAYROLL</b>		<b>\$252,048.51</b>	
<hr/>			
<b>Total Governmental Activities</b>		<b>\$1,513,909.70</b>	
<hr/>			
WASTEWATER	WASTEWATER UTILITY OPERATING	Sewage Fees	\$259,570.09
	<b>Total Charges for Services</b>		<b>\$259,570.09</b>
		Earnings on Investments and Deposits	\$59.33
		Interfund Loans - Borrowed from Another Fund	\$5,000.00
		Other Receipts/6201499.000 - Misc	\$62,399.99
	<b>Total Other Receipts</b>		<b>\$67,459.32</b>
<hr/>			
<b>Total WASTEWATER UTILITY OPERATING</b>			<b>\$327,029.41</b>
WASTEWATER UTL BOND & INT	Transfers In - Transferred from Another Fund		\$28,425.01
	<b>Total Other Receipts</b>		<b>\$28,425.01</b>
<hr/>			
<b>Total WASTEWATER UTL BOND &amp; INT</b>			<b>\$28,425.01</b>
<hr/>			
<b>Total WASTEWATER</b>			<b>\$355,454.42</b>
<hr/>			
WATER	WATER UTILITY OPERATING	Metered or Measured Sales and Services	\$200,172.89
		Other Charges for Services, Sales, and Fees/6101446.00 - Water Tap Fees	\$3,000.00
	<b>Total Charges for Services</b>		<b>\$203,172.89</b>
		Earnings on Investments and Deposits	\$64.98
		Other Receipts/6101443.000 - Water Salesman	\$30,033.27
		Other Receipts/6101499.000 - Misc	\$2,310.21
	<b>Total Other Receipts</b>		<b>\$32,408.46</b>
<hr/>			
<b>Total WATER UTILITY OPERATING</b>			<b>\$235,581.35</b>
WATER UTL METER DEPOSIT	Payroll Fund and Clearing Account Receipts		\$6,075.00
	<b>Total Other Receipts</b>		<b>\$6,075.00</b>
<hr/>			
<b>Total WATER UTL METER DEPOSIT</b>			<b>\$6,075.00</b>
W - Grants - Non-governmental Entities	Grants and Distributions from Non-Governmental Entities		\$25,000.00
	<b>Total Other Receipts</b>		<b>\$25,000.00</b>
<hr/>			
<b>Total W - Grants - Non-governmental Entities</b>			<b>\$25,000.00</b>
<hr/>			
<b>Total WATER</b>			<b>\$266,656.35</b>



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#### Sunman Civil Town, Ripley County, Indiana Detailed Receipts 2024

Governmental Activities	GENERAL FUND		
		General Property Taxes	\$122,199.31
		Cigarette Tax Distribution	\$403.24
		Financial Institution Tax distribution	\$67,972.42
		Vehicle/Highway Excise Tax Distribution	\$52,323.55
		ABC Gallonage Tax Distribution	\$2,134.61
	<b>Total Taxes and Intergovernmental</b>		<b>\$225,035.57</b>
		Dog Licenses	\$59.00
	<b>Total Licenses and Permits</b>	Other Licenses and Permits/1101349.000 - ATC	\$430.00
			<b>\$489.00</b>
		Document and Copy Fees	\$1.20
		Rental of Property	\$1,150.00
	<b>Total Charges for Services</b>	Garbage/Trash/Recycling/Landfill Fees and Charges	\$85,816.84
			<b>\$86,968.04</b>
		Other Fines and Forfeitures/1101444.000 - GEN - Sanitation Penalties	\$555.18
	<b>Total Fines, Forfeitures, and Fees</b>	Other Court and Clerk Receipts/1101510.012 - GEN - Ordinance Violations	\$550.00
			<b>\$1,105.18</b>
		Earnings on Investments and Deposits	\$822.34
		Refunds and Reimbursements	\$5,403.42
		Transfers In - Transferred from Another Fund	\$43,391.25
	<b>Total Other Receipts</b>	Other Receipts/1101499.000 - GEN - Misc	\$4,837.50
			<b>\$54,454.51</b>
	<b>Total GENERAL FUND</b>		<b>\$368,052.30</b>
	<b>MOTOR VEHICLE HIGHWAY</b>	Motor Vehicle Highway Distribution	\$58,883.05
	<b>Total Taxes and Intergovernmental</b>		<b>\$58,883.05</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$58,883.05</b>
	<b>LOCAL ROAD &amp; STREET</b>	Local Road and Street Distribution	\$7,865.56
	<b>Total Taxes and Intergovernmental</b>		<b>\$7,865.56</b>
	<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$7,865.56</b>
	<b>MVH RESTRICTED</b>	Motor Vehicle Highway Distribution	\$58,883.14
	<b>Total Taxes and Intergovernmental</b>		<b>\$58,883.14</b>
	<b>Total MVH RESTRICTED</b>		<b>\$58,883.14</b>
	<b>PARK &amp; RECREATION</b>	General Property Taxes	\$15,534.10
		Financial Institution Tax distribution	\$8,458.61
	<b>Total Taxes and Intergovernmental</b>		<b>\$23,992.71</b>

	Rental of Property	\$5,980.00
<b>Total Charges for Services</b>		<b>\$5,980.00</b>
	Refunds and Reimbursements	\$4,395.00
	Donations, Gifts, and Bequests	\$1,907.82
<b>Total Other Receipts</b>		<b>\$6,302.82</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$36,275.53</b>
Levy Excess	Transfers In - Transferred from Another Fund	\$3,259.00
<b>Total Other Receipts</b>		<b>\$3,259.00</b>
<b>Total Levy Excess</b>		<b>\$3,259.00</b>
MONEY MARKET FUND	Earnings on Investments and Deposits	\$152.60
<b>Total Other Receipts</b>		<b>\$152.60</b>
<b>Total MONEY MARKET FUND</b>		<b>\$152.60</b>
Local Law Enforcement Continuing Education	Gun Permits	\$1,324.00
<b>Total Licenses and Permits</b>		<b>\$1,324.00</b>
	Donations, Gifts, and Bequests	\$157.50
<b>Total Other Receipts</b>		<b>\$157.50</b>
<b>Total Local Law Enforcement Continuing Education</b>		<b>\$1,481.50</b>
RIVERBOAT	Casino/Riverboat Distribution	\$11,626.90
<b>Total Taxes and Intergovernmental</b>		<b>\$11,626.90</b>
	Earnings on Investments and Deposits	\$128.07
<b>Total Other Receipts</b>		<b>\$128.07</b>
<b>Total RIVERBOAT</b>		<b>\$11,754.97</b>
RAINY DAY	Refunds and Reimbursements	\$36,738.00
<b>Total Other Receipts</b>		<b>\$36,738.00</b>
<b>Total RAINY DAY</b>		<b>\$36,738.00</b>
LIT - Public Safety - County	Local Income Tax (LIT) for Public Safety	\$74,385.00
<b>Total Taxes and Intergovernmental</b>		<b>\$74,385.00</b>
<b>Total LIT - Public Safety - County</b>		<b>\$74,385.00</b>
Opioid - Unrestricted Funds	Other Receipts/2256990.000 - Opioid - Unrestricted	\$3,776.07
<b>Total Other Receipts</b>		<b>\$3,776.07</b>
<b>Total Opioid - Unrestricted Funds</b>		<b>\$3,776.07</b>
Opioid - Restricted Funds	Other Receipts/2257990.000 - Opioid - Restricted	\$5,677.87
<b>Total Other Receipts</b>		<b>\$5,677.87</b>
<b>Total Opioid - Restricted Funds</b>		<b>\$5,677.87</b>
Grant - Park - Non-governmental Entities	Donations, Gifts, and Bequests	\$25.00
<b>Total Other Receipts</b>		<b>\$25.00</b>
<b>Total Grant - Park - Non-governmental Entities</b>		<b>\$25.00</b>
Recycling Grant - SE Indiana Solid Waste District	Grants and Distributions from Non-Governmental Entities	\$685.50
<b>Total Other Receipts</b>		<b>\$685.50</b>
<b>Total Recycling Grant - SE Indiana Solid Waste District</b>		<b>\$685.50</b>
CUM CAP IMP - CIG TAX	Cigarette Tax Distribution	\$1,478.53
<b>Total Taxes and Intergovernmental</b>		<b>\$1,478.53</b>
<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$1,478.53</b>
CUM CAP DEVELOPMENT	General Property Taxes	\$26,527.39
<b>Total Taxes and Intergovernmental</b>		<b>\$26,527.39</b>

<b>Total CUM CAP DEVELOPMENT</b>		<b>\$26,527.39</b>
ECONOMIC DEV INCOME TAX	Local Income Tax (LIT) for Economic Development	\$36,818.04
<b>Total Taxes and Intergovernmental</b>		<b>\$36,818.04</b>
<b>Total ECONOMIC DEV INCOME TAX</b>		<b>\$36,818.04</b>
UTILITIES SPECIAL	Other Receipts/6401499.000 - Utility Special Deposits	\$589,513.82
<b>Total Other Receipts</b>		<b>\$589,513.82</b>
<b>Total UTILITIES SPECIAL</b>		<b>\$589,513.82</b>
PAYROLL	Payroll Fund and Clearing Account Receipts	\$287,203.53
<b>Total Other Receipts</b>		<b>\$287,203.53</b>
<b>Total PAYROLL</b>		<b>\$287,203.53</b>
<b>Total Governmental Activities</b>		<b>\$1,609,436.40</b>
<b>WASTEWATER</b>	<b>WASTEWATER UTILITY OPERATING</b>	<b>Sewage Fees</b>
	<b>Total Charges for Services</b>	<b>\$270,921.66</b>
	Utility Penalties	\$3,914.93
	<b>Total Utility Penalties</b>	<b>\$3,914.93</b>
	Earnings on Investments and Deposits	\$85.96
	Refunds and Reimbursements	\$39,270.80
	<b>Total Other Receipts</b>	<b>\$39,356.76</b>
	<b>Total WASTEWATER UTILITY OPERATING</b>	<b>\$314,193.35</b>
	<b>WASTEWATER UTL BOND &amp; INT</b>	<b>Refunds and Reimbursements</b>
	<b>Total Other Receipts</b>	<b>\$38,800.00</b>
	<b>Total WASTEWATER UTL BOND &amp; INT</b>	<b>\$38,800.00</b>
	Sanitary Sewer Extension Project - County ARP Fund	Grants and Distributions from Non-Governmental Entities
	<b>Total Other Receipts</b>	<b>\$78,000.00</b>
	<b>Total Sanitary Sewer Extension Project - County ARP Fund</b>	<b>\$78,000.00</b>
<b>Total WASTEWATER</b>		<b>\$430,993.35</b>
<b>WATER</b>	<b>WATER UTILITY OPERATING</b>	<b>Metered or Measured Sales and Services</b>
	<b>Total Charges for Services</b>	<b>\$223,590.59</b>
	Utility Penalties	\$1,436.01
	<b>Total Utility Penalties</b>	<b>\$1,436.01</b>
	Earnings on Investments and Deposits	\$92.91
	Other Receipts/6101443.000 - Water Salesman	\$35,274.18
	Other Receipts/6101499.000 - Misc	\$5,801.64
	<b>Total Other Receipts</b>	<b>\$41,168.73</b>
	<b>Total WATER UTILITY OPERATING</b>	<b>\$266,195.33</b>
	W B&I Refunds & Reimbursements	Refunds and Reimbursements
	<b>Total Other Receipts</b>	<b>\$4.79</b>
	<b>Total W B&amp;I Refunds &amp; Reimbursements</b>	<b>\$4.79</b>
	<b>WATER UTL METER DEPOSIT</b>	<b>Other Receipts/6104445.000 - Water Customer Deposits</b>
	<b>Total Other Receipts</b>	<b>\$4,200.00</b>
	<b>Total WATER UTL METER DEPOSIT</b>	<b>\$4,200.00</b>
	W - Grants - Non-governmental Entities	Grants and Distributions from Non-Governmental Entities
	<b>Total Other Receipts</b>	<b>\$30,000.00</b>
	<b>Total W - Grants - Non-governmental Entities</b>	<b>\$30,000.00</b>
<b>Total WATER</b>		<b>\$300,400.12</b>





Report Search / Cash and Investments Report

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Sunman Civil Town, Ripley County, Indiana  
**Cash & Investments Combined Statement - 2022**

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
<b>Governmental Activities</b>					
1101	GENERAL FUND	\$456,742.79	\$358,335.41	\$319,385.23	\$495,692.97
1102	GEN - PETTY CASH	\$250.00	\$0.00	\$0.00	\$250.00
1176	American Rescue Plan Act ARP	\$116,611.51	\$117,494.29	\$0.00	\$234,105.80
2201	MOTOR VEHICLE HIGHWAY	\$80,887.17	\$33,268.06	\$3,994.74	\$110,160.49
2202	LOCAL ROAD & STREET	\$37,445.38	\$7,627.11	\$462.50	\$44,609.99
2203	MVH RESTRICTED	\$29,351.94	\$33,268.16	\$8,575.00	\$54,045.10
2204	PARK & RECREATION	\$35,098.29	\$26,150.47	\$16,766.29	\$44,482.47
2210	MONEY MARKET FUND	\$100,804.63	\$151.31	\$0.00	\$100,955.94
2214	Softball	\$220.56	\$0.00	\$0.00	\$220.56
2228	LOCAL LAW ENF CONT ED	\$1,713.28	\$2,270.00	\$0.00	\$3,983.28
2235	RIVERBOAT	\$292,152.97	\$10,474.99	\$36,912.75	\$265,715.21
2236	RAINY DAY	\$17,491.11	\$0.00	\$0.00	\$17,491.11
2243	Ripley County Community Foundation	\$11,038.95	\$0.00	\$0.00	\$11,038.95
2248	LOIT SPECIAL DISTRIBUTION FUND	\$42,300.67	\$18,060.34	\$0.00	\$60,361.01
2256	Opioid - Unrestricted Funds	\$0.00	\$2,598.67	\$0.00	\$2,598.67
2257	Opioid - Restricted Funds	\$0.00	\$6,063.58	\$0.00	\$6,063.58
2273	Recycling Grant - SE Indiana Solid Waste District	\$243.11	\$660.00	\$405.00	\$498.11
2274	Rising Sun Regional Foundation - Storm Water	\$0.00	\$39,000.00	\$22,093.90	\$16,906.10
4401	CUM CAP IMP - CIG TAX	\$13,721.85	\$1,658.89	\$0.00	\$15,380.74
4402	CUM CAP DEVELOPMENT	\$149,621.87	\$17,214.64	\$16,031.92	\$150,804.59
4436	ECONOMIC DEV INCOME TAX	\$70,920.08	\$36,066.04	\$1,899.00	\$105,087.12
6401	UTILITIES SPECIAL	\$41,170.87	\$490,561.34	\$488,792.61	\$42,939.60
8901	PAYROLL	\$2,208.26	\$247,622.69	\$247,361.73	\$2,469.22
	<b>SubTotal</b>	<b>\$1,499,995.29</b>	<b>\$1,448,545.99</b>	<b>\$1,162,680.67</b>	<b>\$1,785,860.61</b>
<b>WASTEWATER</b>					
6201	WASTEWATER UTILITY OPERATING	\$20,228.03	\$254,012.83	\$226,768.05	\$47,472.81
6202	WASTEWATER UTL BOND & INT	\$0.00	\$9,474.99	\$0.00	\$9,474.99
6203	WASTEWATER UTL REPLACEMENT	\$31,330.73	\$13,400.00	\$0.00	\$44,730.73
	<b>SubTotal</b>	<b>\$51,558.76</b>	<b>\$276,887.82</b>	<b>\$226,768.05</b>	<b>\$101,678.53</b>
<b>WATER</b>					
6101	WATER UTILITY OPERATING	\$82,132.63	\$219,014.87	\$248,308.49	\$52,839.01
6103	WATER UTL DEBT RESERVE	\$4,517.33	\$0.00	\$0.00	\$4,517.33
6104	WATER UTL METER DEPOSIT	\$50,642.65	\$5,523.61	\$3,002.07	\$53,164.19
6600	W OP - CASH FUND	\$250.00	\$0.00	\$0.00	\$250.00
	<b>SubTotal</b>	<b>\$137,542.61</b>	<b>\$224,538.48</b>	<b>\$251,310.56</b>	<b>\$110,730.93</b>
	<b>GRAND TOTAL</b>	<b>\$1,689,096.66</b>	<b>\$1,949,972.29</b>	<b>\$1,640,759.28</b>	<b>\$1,998,309.67</b>



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Sunman Civil Town, Ripley County, Indiana  
**Cash & Investments Combined Statement - 2023**

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
<b>Governmental Activities</b>					
1101	GENERAL FUND	\$495,692.97	\$481,493.37	\$394,363.65	\$582,822.69
1102	GEN - PETTY CASH	\$250.00	\$0.00	\$0.00	\$250.00
2201	MOTOR VEHICLE HIGHWAY	\$110,160.49	\$20,601.28	\$10,921.89	\$119,839.88
2202	LOCAL ROAD & STREET	\$44,609.99	\$7,039.30	\$2,190.00	\$49,459.29
2203	MVH RESTRICTED	\$54,045.10	\$18,761.82	\$2,171.88	\$70,635.04
2204	PARK & RECREATION	\$44,397.92	\$19,753.83	\$23,630.10	\$40,521.65
2210	MONEY MARKET FUND	\$100,955.94	\$151.54	\$0.00	\$101,107.48
2214	Softball	\$220.56	\$0.00	\$0.00	\$220.56
2228	Local Law Enforcement Continuing Education	\$12,133.28	\$1,630.00	\$2,130.00	\$11,633.28
2235	RIVERBOAT	\$265,715.21	\$32,083.80	\$45,551.00	\$252,248.01
2236	RAINY DAY	\$17,491.11	\$23,900.00	\$11,338.00	\$30,053.11
2243	Local Grants - General Fund	\$11,038.95	\$0.00	\$0.00	\$11,038.95
2248	LOIT SPECIAL DISTRIBUTION FUND	\$60,361.01	\$10,341.59	\$0.00	\$70,702.60
2256	Opioid - Unrestricted Funds	\$2,598.67	\$786.88	\$0.00	\$3,385.55
2257	Opioid - Restricted Funds	\$6,063.58	\$1,358.57	\$0.00	\$7,422.15
2272	Grant - Park - Non-governmental Entities	\$0.00	\$2,520.00	\$2,520.00	\$0.00
2273	Recycling Grant - SE Indiana Solid Waste District	\$498.11	\$669.00	\$0.00	\$1,167.11
2274	Rising Sun Regional Foundation - Storm Water	\$16,906.10	\$0.00	\$16,906.10	\$0.00
2401	Federal - Local Government Grants (OCRA)	\$0.00	\$50,000.00	\$50,000.00	\$0.00
2410	American Rescue Plan Act ARP	\$234,105.80	\$0.00	\$0.00	\$234,105.80
4401	CUM CAP IMP - CIG TAX	\$15,380.74	\$834.71	\$0.00	\$16,215.45
4402	CUM CAP DEVELOPMENT	\$150,804.59	\$9,690.86	\$20,192.00	\$140,303.45
4436	ECONOMIC DEV INCOME TAX	\$105,087.12	\$34,696.67	\$4,317.60	\$135,466.19
6401	UTILITIES SPECIAL	\$42,939.60	\$545,347.37	\$548,998.49	\$49,489.08
8901	PAYROLL	\$2,469.22	\$252,048.51	\$252,352.18	\$2,165.55
	<b>Sub Total</b>	<b>\$1,793,926.06</b>	<b>\$1,513,909.70</b>	<b>\$1,377,582.89</b>	<b>\$1,930,252.87</b>
<b>WASTEWATER</b>					
6201	WASTEWATER UTILITY OPERATING	\$47,472.81	\$327,029.41	\$263,475.78	\$111,026.44
6202	WASTEWATER UTL BOND & INT	\$9,474.99	\$28,425.01	\$37,900.00	\$0.00
6203	WASTEWATER UTL REPLACEMENT	\$44,730.73	\$0.00	\$6,574.46	\$38,156.27
	<b>Sub Total</b>	<b>\$101,678.53</b>	<b>\$355,454.42</b>	<b>\$307,950.24</b>	<b>\$149,182.71</b>
<b>WATER</b>					
6101	WATER UTILITY OPERATING	\$52,839.01	\$235,581.35	\$203,030.28	\$85,390.08
6103	WATER UTL DEBT RESERVE	\$4,517.33	\$0.00	\$0.00	\$4,517.33
6104	WATER UTL METER DEPOSIT	\$53,164.19	\$6,075.00	\$3,874.17	\$55,365.02
6600	W OP - CASH FUND	\$250.00	\$0.00	\$0.00	\$250.00
6631	W - Grants - Non-governmental Entities	\$0.00	\$25,000.00	\$25,000.00	\$0.00
	<b>Sub Total</b>	<b>\$110,770.53</b>	<b>\$266,656.35</b>	<b>\$231,904.45</b>	<b>\$145,522.43</b>
	<b>GRAND TOTAL</b>	<b>\$2,006,375.12</b>	<b>\$2,136,020.47</b>	<b>\$1,917,437.58</b>	<b>\$2,224,958.01</b>





Report Search / Cash and Investments Report

### Report Builder: Cash and Investments Report

Year:  County:   
 Unit Type:  Unit:

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Sunman Civil Town, Ripley County, Indiana  
**Cash & Investments Combined Statement - 2024**

	Local Fund <small>(FUND)</small>	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2024	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2024
<b>Governmental Activities</b>	1101	GENERAL FUND	\$582,822.69	\$368,052.30	\$393,146.72	\$557,728.27
	1102	GEN - PETTY CASH	\$250.00	\$0.00	\$0.00	\$250.00
	2201	MOTOR VEHICLE HIGHWAY	\$119,839.88	\$58,883.05	\$5,299.47	\$173,423.46
	2202	LOCAL ROAD & STREET	\$49,459.29	\$7,865.56	\$3,488.37	\$53,836.48
	2203	MVH RESTRICTED	\$70,635.04	\$58,883.14	\$31,009.87	\$98,508.31
	2204	PARK & RECREATION	\$40,521.65	\$36,275.53	\$16,832.33	\$59,964.85
	2208	Levy Excess	\$0.00	\$3,259.00	\$0.00	\$3,259.00
	2210	MONEY MARKET FUND	\$101,107.48	\$152.60	\$0.42	\$101,259.66
	2214	Softball	\$220.56	\$0.00	\$220.56	\$0.00
	2228	Local Law Enforcement Continuing Education	\$11,633.28	\$1,481.50	\$0.00	\$13,114.78
	2235	RIVERBOAT	\$252,248.01	\$11,754.97	\$12,500.34	\$251,502.64
	2236	RAINY DAY	\$30,053.11	\$36,738.00	\$0.00	\$66,791.11
	2240	LIT - Public Safety - County	\$0.00	\$74,385.00	\$15,382.17	\$59,002.83
	2243	Local Grants - General Fund	\$11,038.95	\$0.00	\$0.00	\$11,038.95
	2248	LOIT SPECIAL DISTRIBUTION FUND	\$70,702.60	\$0.00	\$0.00	\$70,702.60
	2256	Opioid - Unrestricted Funds	\$3,385.55	\$3,776.07	\$1,744.82	\$5,416.80
	2257	Opioid - Restricted Funds	\$7,422.15	\$5,677.87	\$0.00	\$13,100.02
	2272	Grant - Park - Non-governmental Entities	\$0.00	\$25.00	\$0.00	\$25.00
	2273	Recycling Grant - SE Indiana Solid Waste District	\$1,167.11	\$685.50	\$0.00	\$1,852.61
	2410	American Rescue Plan Act ARP	\$234,105.80	\$0.00	\$749.00	\$233,356.80
	4401	CUM CAP IMP - CIG TAX	\$16,215.45	\$1,478.53	\$1,845.00	\$15,848.98
	4402	CUM CAP DEVELOPMENT	\$140,303.45	\$26,527.39	\$1,145.04	\$165,685.80
	4436	ECONOMIC DEV INCOME TAX	\$135,466.19	\$36,818.04	\$4,418.16	\$167,866.07
	6401	UTILITIES SPECIAL	\$49,489.08	\$589,513.82	\$585,727.99	\$53,274.91
	8901	PAYROLL	\$2,165.55	\$287,203.53	\$281,489.05	\$7,880.03
		<b>SubTotal</b>	<b>\$1,930,252.87</b>	<b>\$1,609,436.40</b>	<b>\$1,354,999.31</b>	<b>\$2,184,689.96</b>
<b>WASTEWATER</b>	6201	WASTEWATER UTILITY OPERATING	\$111,026.44	\$314,193.35	\$268,546.64	\$156,673.15
	6202	WASTEWATER UTL BOND & INT	\$0.00	\$38,800.00	\$38,800.00	\$0.00
	6203	WASTEWATER UTL REPLACEMENT	\$38,156.27	\$0.00	\$0.00	\$38,156.27
	6210	Sanitary Sewer Extension Project - County ARP Fund	\$0.00	\$78,000.00	\$78,000.00	\$0.00
		<b>SubTotal</b>	<b>\$149,182.71</b>	<b>\$430,993.35</b>	<b>\$385,346.64</b>	<b>\$194,829.42</b>
<b>WATER</b>	6101	WATER UTILITY OPERATING	\$85,390.08	\$266,195.33	\$224,916.30	\$126,669.11
	6102	W B&I Refunds & Reimbursements	\$0.00	\$4.79	\$0.00	\$4.79
	6103	WATER UTL DEBT RESERVE	\$4,517.33	\$0.00	\$0.00	\$4,517.33
	6104	WATER UTL METER DEPOSIT	\$55,365.02	\$4,200.00	\$3,099.74	\$56,465.28
	6600	W OP - CASH FUND	\$250.00	\$0.00	\$0.00	\$250.00
	6631	W - Grants - Non-governmental Entities	\$0.00	\$30,000.00	\$12,375.00	\$17,625.00
		<b>SubTotal</b>	<b>\$145,522.43</b>	<b>\$300,400.12</b>	<b>\$240,391.04</b>	<b>\$205,531.51</b>
		<b>GRAND TOTAL</b>	<b>\$2,224,958.01</b>	<b>\$2,340,829.87</b>	<b>\$1,980,736.99</b>	<b>\$2,585,050.89</b>



**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

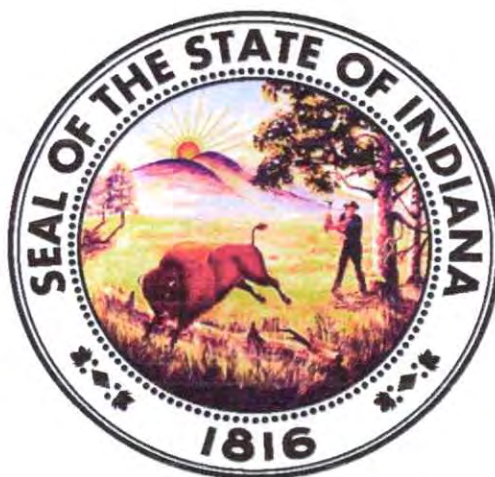
FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF SUNMAN

RIPLEY COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**

11/06/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Chelsea Eckstein	01-01-18 to 07-19-18
	(Vacant)	07-20-18 to 07-22-18
	Janet Jenner	07-23-18 to 12-31-19
	Cheryl Taylor	01-01-20 to 12-31-23
President of the Town Council	Michael Wolff	01-01-18 to 03-21-19
	Harvey Dobson	03-22-19 to 12-31-19
	Don Foley	01-01-20 to 12-31-20
	Marilyn Decker	01-01-21 to 05-20-21
	Don Foley	05-21-21 to 12-31-23

## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF SUNMAN, RIPLEY COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of the Town of Sunman (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2018 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)


**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

October 26, 2023

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

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TOWN OF SUNMAN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19		
GENERAL FUND	\$ 442,126	\$ 314,149	\$ 329,625	\$ 426,650	\$ 252,984	\$ 302,304	\$ 377,330		
MOTOR VEHICLE HIGHWAY	49,409	48,943	20,344	78,008	43,268	11,812	109,464		
LOCAL ROAD & STREET	7,744	7,359	875	14,228	7,444	-	21,672		
INDOT COMMUNITY CROSSING GRANT	-	-	-	-	325,424	-	325,424		
LOCAL LAW ENF CONT F.D	8,428	5,569	5,419	8,578	2,668	7,471	3,775		
RIVERBOAT	323,970	117,380	149,541	291,809	51,594	39,426	303,977		
PARK & RECREATION	16,312	29,295	30,097	15,510	24,620	20,368	19,762		
RAINY DAY	17,491	-	-	17,491	-	-	17,491		
LEVY EXCESS FUND	-	112	112	-	-	-	-		
CUM CAP IMP - CIG TAX	(6,514)	9,700	-	3,186	2,397	-	5,583		
CUM CAP DEVELOPMENT	43,232	23,851	12,775	54,308	99,554	14,733	139,129		
ECONOMIC DEV INCOME TAX	28,521	26,306	17,444	37,383	34,600	23,745	48,238		
MVH RESTRICTED	-	-	-	-	1,882	-	1,882		
MONEY MARKET FUND	100,091	200	-	100,291	1,701	1,500	100,492		
GRANT FUND	-	-	-	-	11,039	-	11,039		
LOIT SPECIAL DISTRIBUTION FUND	13,408	-	-	13,408	-	-	13,408		
SOFTBALL	83	-	217	(134)	350	14	202		
UTILITIES SPECIAL	30,173	430,812	318,955	142,030	422,511	521,632	42,909		
PAYROLL	(12,586)	325,143	296,091	16,466	250,028	220,606	45,888		
WASTEWATER UTILITY OPERATING	198,758	169,104	331,014	36,848	272,772	195,902	113,718		
WASTEWATER UTL BOND & INT	(96,712)	173,312	38,700	37,900	-	37,800	100		
WASTEWATER UTL REPLACEMENT	23,230	5,700	-	28,930	1,200	-	30,130		
WATER UTILITY OPERATING	247,405	138,914	332,832	53,487	222,498	132,271	93,714		
WATER UTL METER DEPOSIT	49,419	3,745	1,251	51,913	4,514	4,567	51,860		
WATER UTL BOND & INTEREST	(125,310)	183,336	38,600	19,426	-	38,850	(19,424)		
WATER UTL DEBT RESERVE	900	-	-	900	3,617	-	4,517		
Totals	\$ 1,359,578	\$ 2,012,930	\$ 1,923,892	\$ 1,448,616	\$ 2,036,665	\$ 1,623,001	\$ 1,862,280		

The notes to the financial statements are an integral part of this statement.

TOWN OF SUNMAN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL FUND	\$ 377,328	\$ 362,836	\$ 332,756	\$ 407,408	\$ 368,496	\$ 319,162	\$ 456,742
MOTOR VEHICLE HIGHWAY	109,467	34,111	49,642	93,936	36,892	49,939	80,889
LOCAL ROAD & STREET	21,673	8,271	48	29,896	7,777	228	37,445
INDOT COMMUNITY CROSSING GRANT	325,424	-	275,971	49,453	-	49,453	-
LOCAL LAW ENF CONT ED	3,775	5,212	-	8,987	9,026	8,150	9,863
RIVERBOAT	303,975	12,156	37,744	278,387	13,766	-	292,153
PARK & RECREATION	19,762	31,334	22,895	28,201	25,937	19,040	35,098
RAINY DAY	17,491	-	-	17,491	-	-	17,491
CUM CAP IMP - CIG TAX	5,584	2,274	-	7,858	5,863	-	13,721
CUM CAP DEVELOPMENT	139,132	17,791	4,891	152,032	17,735	20,145	149,622
ECONOMIC DEV INCOME TAX	48,237	25,253	17,935	55,555	30,814	15,450	70,919
CARES (COVID-19) IFA	-	33,514	33,514	-	-	-	-
GEN - PETTY CASH	-	250	-	250	250	250	250
AMERICAN RESCUE PLAN ACT ARP	-	-	-	-	116,612	-	116,612
IPEP SAFETY GRANT - GENERAL	-	-	-	-	624	624	-
IPEP SAFETY GRANT - POLICE	-	-	-	-	5,950	5,950	-
PARK - IPEP SAFETY GRANT	-	-	-	-	199	199	-
RECYCLING GRANT - SE INDIANA SOLID WASTE DISTRICT	-	-	-	-	657	414	243
MVH RESTRICTED	1,882	-	-	1,882	27,470	-	29,352
MONEY MARKET FUND	100,492	161	-	100,653	151	-	100,804
GRANT FUND	11,039	1,100	-	12,139	6,345	7,445	11,039
LOIT SPECIAL DISTRIBUTION FUND	13,408	10,915	-	24,323	17,978	-	42,301
SOFTBALL	202	19	85	136	-	-	136
UTILITIES SPECIAL	42,909	431,286	425,682	48,513	495,211	502,556	41,168
PAYROLL	45,888	262,849	307,067	1,670	281,206	230,670	2,206
WASTEWATER UTILITY OPERATING	113,716	237,265	279,629	71,352	269,297	320,423	20,226
WASTEWATER UTL BOND & INT	100	37,800	37,900	-	37,950	37,950	-
WASTEWATER UTL REPLACEMENT	30,130	1,200	-	31,330	-	-	31,330
WATER UTILITY OPERATING	93,713	159,156	182,503	70,366	220,481	208,714	82,133
WATER UTL METER DEPOSIT	51,860	3,575	1,718	53,717	5,584	8,659	50,642
WOP - CASH FUND	-	250	-	250	250	250	250
IPEP - WATER	-	-	-	-	1,934	1,934	-
WATER UTL BOND & INTEREST	(19,424)	19,425	-	1	-	-	1
WATER UTL DEBT RESERVE	4,517	-	-	4,517	-	-	4,517
Totals	\$ 1,862,280	\$ 1,698,003	\$ 2,009,980	\$ 1,550,303	\$ 2,004,455	\$ 1,857,605	\$ 1,697,153

The notes to the financial statements are an integral part of this statement.

TOWN OF SUNMAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 456,742	\$ 358,335	\$ 319,384	\$ 495,693
MOTOR VEHICLE HIGHWAY	80,887	33,268	3,995	110,160
LOCAL ROAD & STREET	37,445	7,627	463	44,609
LOCAL LAW ENF CONT EID	9,863	2,270	-	12,133
RIVERBOAT	292,153	10,475	36,913	265,715
PARK & RECREATION	35,013	26,150	16,766	44,397
RAINY DAY	17,491	-	-	17,491
OPIOID- UNRESTRICTED FUNDS	-	2,599	-	2,599
OPIOID - RESTRICTED FUNDS	-	6,064	-	6,064
CUM CAP IMP - CIG TAX	13,721	1,659	-	15,380
CUM CAP DEVELOPMENT	149,622	17,214	16,032	150,804
RISING SUN REGIONAL FOUNDATION - STORM WATER	-	39,000	22,094	16,906
ECONOMIC DEV INCOME TAX	70,919	36,066	1,899	105,086
GEN - PETTY CASH	250	-	-	250
AMERICAN RESCUE PLAN ACT ARP	116,612	117,494	-	234,106
RECYCLING GRANT - SE INDIANA SOLID WASTE DISTRICT	243	660	405	498
SOFTBALL	221	-	-	221
MVH RESTRICTED	29,352	33,268	8,575	54,045
MONEY MARKET FUND	100,804	151	-	100,955
RIPLEY COUNTY COMMUNITY FOUNDATION	11,039	-	-	11,039
LOIT SPECIAL DISTRIBUTION FUND	42,301	18,060	-	60,361
UTILITIES SPECIAL	41,171	490,561	438,793	42,939
PAYROLL	2,206	247,623	247,362	2,467
WASTEWATER UTILITY OPERATING	20,226	254,013	221,768	52,471
WASTEWATER UTL BOND & INT	-	9,475	-	9,475
WASTEWATER UTL REPLACEMENT	31,330	13,400	5,000	39,730
WATER UTILITY OPERATING	82,133	219,015	248,308	52,840
WATER UTL METER DEPOSIT	50,642	5,524	3,002	53,164
WOP - CASH FUND	250	-	-	250
WATER UTL DEBT RESERVE	4,517	-	-	4,517
<b>Totals</b>	<b>\$ 1,697,153</b>	<b>\$ 1,949,971</b>	<b>\$ 1,640,759</b>	<b>\$ 2,006,365</b>

The notes to the financial statements are an integral part of this statement.

TOWN OF SUNMAN  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF SUNMAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF SUNMAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF SUNMAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Cash Balance Deficits**

The financial statements contain two funds with deficits in cash. This was the result of expenditures exceeding available funds and transfers to the Water Utl Bond & Interest fund not being made prior to the bond payment.

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REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT COMMUNITY CROSSING GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 442,126	\$ 49,409	\$ 7,744	\$ -	\$ 8,428	\$ 313,970	\$ 16,312
Receipts:							
Taxes	146,349	-	-	-	-	-	12,232
Licenses and permits	2,111	-	-	-	420	-	-
Intergovernmental receipts	6,082	48,943	7,359	-	-	78,836	944
Charges for services	25,691	-	-	-	-	-	11,619
Fines and forfeits	-	-	-	-	40	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	133,916	-	-	-	5,109	38,544	4,500
Total receipts	314,149	48,943	7,359	-	5,569	117,380	29,295
Disbursements:							
Personal services	70,636	1,518	-	-	-	-	6,096
Supplies	29,408	4,272	-	-	-	-	3,105
Other services and charges	216,262	14,418	875	-	-	-	16,371
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,971	136	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	8,348	-	-	-	5,419	119,541	4,525
Total disbursements	329,625	20,344	875	-	5,419	119,541	30,097
Excess (deficiency) of receipts over disbursements	(15,476)	28,599	6,484	-	150	(12,161)	(802)
Cash and investments - ending	\$ 426,650	\$ 78,008	\$ 14,228	\$ -	\$ 8,578	\$ 231,809	\$ 15,510

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	RAINY DAY	LEVY EXCESS FUND	CUM CAP IMF - CIG TAX	CUM CAP DEVELOPMENT	ECONOMIC DEV INCOME TAX	MV-1 RESTRICTED	MONEY MARKET FUND
Cash and investments - beginning	\$ 17,491	\$ -	\$ (6,514)	\$ 43,232	\$ 28,521	\$ -	\$ 100,091
Receipts:							
Taxes	-	-	-	23,374	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,452	477	26,306	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	112	7,248	-	-	-	200
Total receipts	-	112	9,700	23,851	26,306	-	200
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	12,775	3,059	-	-
Debt service - principal and interest	-	-	-	-	14,385	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expense:	-	-	-	-	-	-	-
Other disbursements	-	112	-	-	-	-	-
Total disbursements	-	112	-	12,775	17,444	-	-
Excess (deficiency) of receipts over disbursements	-	-	9,700	11,076	8,862	-	200
Cash and investments - ending	\$ 17,491	\$ -	\$ 3,186	\$ 54,308	\$ 37,383	\$ -	\$ 100,291

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GRANT FUND	LOIT SPECIAL DISTRIBUTION FUND	SOFTWARE	UTILITIES SPECIAL	PAYROLL	WASTEWATER UTILITY OPERATING	WASTEWATER UTL BOND & INT
Cash and investments - beginning	\$ -	\$ 13,408	\$ 83	\$ 30,173	\$ (12,586)	\$ 193,758	\$ (96,712)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	167,813	-
Other receipts	-	-	-	430,812	325,143	1,291	173,312
Total receipts	-	-	-	430,812	325,143	169,104	173,312
Disbursements:							
Personal services	-	-	-	-	-	77,058	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	217	-	78	13,231	-
Debt service - principal and interest	-	-	-	-	-	-	38,700
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	50,068	-
Other disbursements	-	-	-	318,955	296,013	190,657	-
Total disbursements	-	-	217	318,955	296,091	331,014	38,700
Excess (deficiency) of receipts over disbursements	-	-	(217)	111,857	29,052	(161,910)	134,612
Cash and investments - ending	\$ -	\$ 13,408	\$ (134)	\$ 142,030	\$ 16,466	\$ 33,848	\$ 37,900

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	WASTEWATER UTL REPLACEMENT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL BOND & INTEREST	WATER UTL DEFICIT RESERVE	Totals
Cash and investments - beginning	\$ 23,230	\$ 247,405	\$ 49,419	\$ (125,310)	\$ 900	\$ 1,359,578
Receipts:						
Taxes	-	-	-	-	-	181,955
Licenses and permits	-	-	-	-	-	2,531
Intergovernmental receipts	-	-	-	-	-	171,399
Charges for services	-	-	-	-	-	37,310
Fines and forfeits	-	-	-	-	-	40
Utility fees	-	-	-	-	-	167,813
Other receipts	5,700	138,914	3,745	183,336	-	1,451,882
<b>Total receipts</b>	<b>5,700</b>	<b>138,914</b>	<b>3,745</b>	<b>183,336</b>	<b>-</b>	<b>2,012,930</b>
Disbursements:						
Personal services	-	68,620	-	-	-	223,928
Supplies	-	-	-	-	-	36,785
Other services and charges	-	17,910	-	-	-	295,196
Debt service - principal and interest	-	-	-	38,600	-	77,300
Capital outlay	-	-	-	-	-	19,492
Utility operating expenses	-	16,491	-	-	-	66,559
Other disbursements	-	229,811	1,251	-	-	1,204,632
<b>Total disbursements</b>	<b>-</b>	<b>332,832</b>	<b>1,251</b>	<b>38,600</b>	<b>-</b>	<b>1,923,892</b>
Excess (deficiency) of receipts over disbursements	5,700	(193,918)	2,494	144,736	-	89,038
Cash and investments - ending	\$ 28,930	\$ 53,487	\$ 51,913	\$ 19,426	\$ 900	\$ 1,448,616

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT COMMUNITY CROSSING GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 426,650	\$ 78,008	\$ 14,228	\$ -	\$ 8,578	\$ 231,809	\$ 15,510
Receipts:							
Taxes	152,324	-	-	-	-	-	12,319
Licenses and permits	2,117	-	-	-	410	-	-
Intergovernmental receipts	7,082	43,268	7,444	325,424	-	51,290	1,051
Charges for services	41,467	-	-	-	-	-	11,250
Fines and forfeits	-	-	-	-	425	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	49,994	-	-	-	1,833	304	-
Total receipts	<u>252,984</u>	<u>43,268</u>	<u>7,444</u>	<u>325,424</u>	<u>2,668</u>	<u>51,594</u>	<u>24,620</u>
Disbursements:							
Personal services	67,800	-	-	-	-	-	4,684
Supplies	14,568	697	-	-	-	-	3,676
Other services and charges	185,423	10,806	-	-	-	-	7,008
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	33,413	309	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,100	-	-	-	7,471	39,426	5,000
Total disbursements	<u>302,304</u>	<u>11,812</u>	<u>-</u>	<u>-</u>	<u>7,471</u>	<u>39,426</u>	<u>20,368</u>
Excess (deficiency) of receipts over disbursements	<u>(49,320)</u>	<u>31,456</u>	<u>7,444</u>	<u>325,424</u>	<u>(4,803)</u>	<u>12,168</u>	<u>4,252</u>
Cash and investments - ending	\$ <u>377,330</u>	\$ <u>109,464</u>	\$ <u>21,672</u>	\$ <u>325,424</u>	\$ <u>3,775</u>	\$ <u>303,977</u>	\$ <u>19,762</u>

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	RAINY DAY	LEVY EXCESS FUND	CUM CAP IMF - CIG TAX	CUM CAP DEVELOPMENT	ECONOMIC DEV INCOME TAX	MVH RESTRICTED	MONEY MARKET FUND
Cash and investments - beginning	\$ 17,491	\$ -	\$ 3,186	\$ 54,308	\$ 37,383	\$ -	\$ 100,291
Receipts:							
Taxes	-	-	-	95,043	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,397	4,511	29,997	1,882	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,603	-	1,701
Total receipts	-	-	2,397	99,554	34,600	1,882	1,701
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	14,733	7,979	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	15,766	-	1,500
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	14,733	23,745	-	1,500
Excess (deficiency) of receipts over disbursements	-	-	2,397	84,821	10,855	1,882	201
Cash and investments - ending	\$ 17,491	\$ -	\$ 5,583	\$ 139,129	\$ 48,238	\$ 1,882	\$ 100,492

TOWN OF SUNMAN  
 COMBINING SCHEDULE (OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	GRANT FUND	LOIT SPECIAL DISTRIBUTION FUND	SOFT ALL	UTILITIES SPECIAL	PAYROLL	WASTEWATER UTILIT' OPERATING	WASTEWATER UTL BOND & INT
Cash and investments - beginning	\$ -	\$ 13,408	\$ (134)	\$ 142,030	\$ 16,466	\$ 33,848	\$ 37,900
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	11,039	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	272,644	-
Other receipts	-	-	350	422,511	250,028	128	-
Total receipts	11,039	-	350	422,511	250,028	272,772	-
Disbursements:							
Personal services	-	-	-	-	-	75,860	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	14	-	39,874	21,522	-
Debt service - principal and interest	-	-	-	-	-	-	37,800
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	87,121	-
Other disbursements	-	-	-	521,632	180,732	11,399	-
Total disbursements	-	-	14	521,632	220,606	195,902	37,800
Excess (deficiency) of receipts over disbursements	11,039	-	336	(99,121)	29,422	73,870	(37,800)
Cash and investments - ending	\$ 11,039	\$ 13,408	\$ 202	\$ 42,909	\$ 45,888	\$ 113,718	\$ 100

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WASTEWATER UTL REPLACEMENT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL BOND & INTEREST	WATER UTL DEBT RESERVE	Totals
Cash and investments - beginning	\$ 28,930	\$ 53,487	\$ 51,913	\$ 19,426	\$ 900	\$ 1,448,616
Receipts:						
Taxes	-	-	-	-	-	259,686
Licenses and permits	-	-	-	-	-	2,527
Intergovernmental receipts	-	-	-	-	-	485,385
Charges for services	-	-	-	-	-	52,717
Fines and forfeits	-	-	-	-	-	425
Utility fees	-	-	-	-	-	272,644
Other receipts	1,200	222,498	4,514	-	3,617	963,281
<b>Total receipts</b>	<b>1,200</b>	<b>222,498</b>	<b>4,514</b>	<b>-</b>	<b>3,617</b>	<b>2,036,665</b>
Disbursements:						
Personal services	-	82,820	-	-	-	231,164
Supplies	-	-	-	-	-	18,941
Other services and charges	-	41,414	-	-	-	328,773
Debt service - principal and interest	-	-	-	38,850	-	76,650
Capital outlay	-	-	-	-	-	50,988
Utility operating expenses	-	20,772	-	-	-	107,893
Other disbursements	-	37,265	4,567	-	-	808,592
<b>Total disbursements</b>	<b>-</b>	<b>182,271</b>	<b>4,567</b>	<b>38,850</b>	<b>-</b>	<b>1,623,001</b>
Excess (deficiency) of receipts over disbursements	1,200	40,227	(53)	(38,850)	3,617	413,664
Cash and investments - ending	\$ 30,130	\$ 93,714	\$ 51,860	\$ (19,424)	\$ 4,517	\$ 1,862,280

TOWN OF SUHMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT COMMUNITY CROSSING GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PAFK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 377,328	\$ 109,467	\$ 21,673	\$ 325,424	\$ 3,775	\$ 303,975	\$ 19,762	\$ 17,491
Receipts:								
Taxes	250,473	-	-	-	-	-	11,682	-
Licenses and permits	5,050	-	-	-	3,450	-	-	-
Intergovernmental receipts	11,240	34,111	8,271	-	-	11,982	567	-
Charges for services	54,381	-	-	-	-	-	19,085	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	41,692	-	-	-	1,762	174	-	-
Total receipts	362,836	34,111	8,271	-	5,212	12,156	31,334	-
Disbursements								
Personal services	76,298	-	-	-	-	-	6,497	-
Supplies	16,399	3,605	-	-	-	-	33	-
Other services and charges	211,312	162	48	-	-	-	11,465	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	27,730	38,010	-	275,971	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,017	7,865	-	-	-	37,744	4,900	-
Total disbursements	332,756	49,642	48	275,971	-	37,744	22,895	-
Excess (deficiency) of receipts over disbursements	30,080	(15,531)	8,223	275,971	5,212	(25,588)	8,439	-
Cash and investments - ending	\$ 407,408	\$ 93,936	\$ 29,896	\$ 49,453	\$ 8,987	\$ 278,387	\$ 28,201	\$ 17,491

TOWN OF SUNMAN  
 COMBINING SCHEDULE (D) OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	ECONOMIC DEV INCOME TAX	CARES (COVID-19) IFA	GEN - PETTY CASH	AMERICAN RESCUE PLAN ACT AR <sup>2</sup>	IPEP SAFETY GRANT - GENERAL
Cash and investments - beginning	\$ 5,584	\$ 139,132	\$ 48,237	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	16,925	25,253	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,274	866	-	33,514	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	250	-	-
Total receipts	<u>2,274</u>	<u>17,791</u>	<u>25,253</u>	<u>33,514</u>	<u>250</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,891	7,193	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	10,742	-	-	-	-
Utility operating expense::	-	-	-	-	-	-	-
Other disbursements	-	-	-	33,514	-	-	-
Total disbursements	<u>-</u>	<u>4,891</u>	<u>17,935</u>	<u>33,514</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,274</u>	<u>12,900</u>	<u>7,318</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,858</u>	<u>\$ 152,032</u>	<u>\$ 55,555</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	IPEP SAFETY GRANT - POLICE	PARK - IPEP SAFETY GRANT	RECYCLING GRANT - SE INDIANA SOLID WASTE DISTRICT	MVH RESTRICTED	MONEY MARKET FUND	GRANT FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,882	\$ 100,492	\$ 11,039
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	161	1,100
Total receipts	-	-	-	-	161	1,100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	161	1,100
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,882	\$ 100,653	\$ 12,139

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LOIT SPECIAL DISTRIBUTION FUND	SOFTBALL	UTILITIES SPECIA	PAYROLL	WASTEWATER UTILITY OPERATING	WASTEWATER UTL BOND & INT	WASTEWATER UTL REPLACEMENT
Cash and investments - beginning	\$ 13,408	\$ 202	\$ 42,909	\$ 45,888	\$ 113,716	\$ 100	\$ 30,130
Receipts:							
Taxes	8,451	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,464	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	215,379	-	-
Other receipts	-	19	431,286	262,849	21,886	3,800	1,200
Total receipts	10,915	19	431,286	262,849	237,265	3,800	1,200
Disbursements:							
Personal services	-	-	-	42,853	85,563	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	85	-	-	8,943	-	-
Debt service - principal and interest	-	-	-	-	-	3,900	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	103,554	-	-
Other disbursements	-	-	425,682	264,214	81,569	-	-
Total disbursements	-	85	425,682	307,067	279,629	3,900	-
Excess (deficiency) of receipts over disbursements	10,915	(66)	5,604	(44,218)	(42,364)	(100)	1,200
Cash and investments - ending	\$ 24,323	\$ 136	\$ 48,513	\$ 1,670	\$ 71,352	\$ -	\$ 31,330

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	W CP - CASH FUND	IPEP - WATER	WATER UTL BOND & INTEREST	WATER UTL. DEET RESERVE	Totals
Cash and investments - beginning	\$ 93,713	\$ 51,860	\$ -	\$ -	\$ (19,424)	\$ 4,517	\$ 1,862,280
Receipts:							
Taxes	-	-	-	-	-	-	312,784
Licenses and permits	-	-	-	-	-	-	8,500
Intergovernmental receipts	-	-	-	-	-	-	105,289
Charges for services	-	-	-	-	-	-	73,466
Utility fees	-	-	-	-	-	-	215,379
Other receipts	159,156	3,575	250	-	19,425	-	982,585
Total receipts	159,156	3,575	250	-	19,425	-	1,698,003
Disbursements:							
Personal services	90,914	-	-	-	-	-	302,125
Supplies	-	-	-	-	-	-	20,037
Other services and charges	22,778	-	-	-	-	-	266,877
Debt service - principal and interest	-	-	-	-	-	-	37,900
Capital outlay	-	-	-	-	-	-	352,453
Utility operating expenses	31,488	-	-	-	-	-	135,042
Other disbursements	37,323	1,718	-	-	-	-	895,546
Total disbursements	182,503	1,718	-	-	-	-	2,009,980
Excess (deficiency) of receipts over disbursements	(23,347)	1,857	250	-	19,425	-	(311,977)
Cash and investments - ending	\$ 70,366	\$ 53,717	\$ 250	\$ -	\$ 1	\$ 4,517	\$ 1,550,303

TOWN OF SUMMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	INDOT COMMUNITY CROSSING GRANT	LOCAL LAW ENF CONT ED	RIVERBOAT	PAFK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 407,408	\$ 93,936	\$ 29,896	\$ 49,453	\$ 8,987	\$ 278,387	\$ 28,201	\$ 17,491
Receipts:								
Taxes	189,027	-	-	-	-	-	13,687	-
Licenses and permits	175	-	-	-	8,925	-	-	-
Intergovernmental receipts	92,736	36,892	7,777	-	-	9,475	-	-
Charges for services	66,906	-	-	-	-	-	6,050	-
Fines and forfeits	8,971	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10,681	-	-	-	101	4,291	6,200	-
Total receipts	<u>368,496</u>	<u>36,892</u>	<u>7,777</u>	<u>-</u>	<u>9,026</u>	<u>13,766</u>	<u>25,937</u>	<u>-</u>
Disbursements:								
Personal services	81,974	-	-	-	-	-	7,071	-
Supplies	15,829	6,080	-	-	-	-	1,054	-
Other services and charges	188,718	13,430	228	-	-	-	10,915	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	27,941	30,429	-	49,453	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,700	-	-	-	8,150	-	-	-
Total disbursements	<u>319,162</u>	<u>49,939</u>	<u>228</u>	<u>49,453</u>	<u>8,150</u>	<u>-</u>	<u>19,040</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>49,334</u>	<u>(13,047)</u>	<u>7,549</u>	<u>(49,453)</u>	<u>876</u>	<u>13,766</u>	<u>6,897</u>	<u>-</u>
Cash and investments - ending	\$ <u>456,742</u>	\$ <u>80,889</u>	\$ <u>37,445</u>	\$ <u>-</u>	\$ <u>9,863</u>	\$ <u>292,153</u>	\$ <u>35,098</u>	\$ <u>17,491</u>

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	ECONOMIC DEV INCOME TAX	CARES (COVID-19) IFA	GEN - PETTY CASH	AMERICAN RESCUE PLAN ACT ARP	IPEP SAFETY GRANT - GENERAL
Cash and investments - beginning	\$ 7,858	\$ 152,032	\$ 55,555	\$ -	\$ 250	\$ -	\$ -
Receipts:							
Taxes	-	17,735	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,155	-	30,814	-	-	116,612	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,708	-	-	-	250	-	624
Total receipts	5,863	17,735	30,814	-	250	116,612	624
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	20,145	1,876	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	13,574	-	-	-	-
Utility operating expense:	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	250	-	624
Total disbursements	-	20,145	15,450	-	250	-	624
Excess (deficiency) of receipts over disbursements	5,863	(2,410)	15,364	-	-	116,612	-
Cash and investments - ending	\$ 13,721	\$ 149,622	\$ 70,919	\$ -	\$ 250	\$ 116,612	\$ -

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	IPEP SAFETY GRANT - POLICE	PARK - IPEP SAFETY GRANT	RECYCLING GRANT - SE INDIANA SOLID WASTE DISTRICT	MVH RESTRICTED	MONEY MARKET FUND	GRANT FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,882	\$ 100,653	\$ 12,139
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	27,470	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	5,950	199	657	-	151	6,345
Total receipts	5,950	199	657	27,470	151	6,345
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	7,445
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	5,950	199	414	-	-	-
Total disbursements	5,950	199	414	-	-	7,445
Excess (deficiency) of receipts over disbursements	-	-	243	27,470	151	(1,100)
Cash and investments - ending	\$ -	\$ -	\$ 243	\$ 29,352	\$ 100,804	\$ 11,039

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LOIT SPECIAL DISTRIBUTION FUND	SOFTBALL	UTILITIES SPECIAL	PAYROLL	WASTEWATER UTILITY OPERATING	WASTEWATER UTL BOND & INT	WASTEWATER UTL REPLACEMENT
Cash and investments - beginning	\$ 24,323	\$ 136	\$ 48,513	\$ 1,670	\$ 71,352	\$ -	\$ 31,330
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	17,978	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	266,226	-	-
Other receipts	-	-	495,211	281,206	3,071	37,950	-
<b>Total receipts</b>	<b>17,978</b>	<b>-</b>	<b>495,211</b>	<b>281,206</b>	<b>269,297</b>	<b>37,950</b>	<b>-</b>
Disbursements:							
Personal services	-	-	-	-	93,566	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	26,013	-	-
Debt service - principal and interest	-	-	-	-	-	37,950	-
Capital outlay	-	-	-	-	37,950	-	-
Utility operating expenses	-	-	-	-	121,929	-	-
Other disbursements	-	-	502,556	280,670	40,965	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>502,556</b>	<b>280,670</b>	<b>320,423</b>	<b>37,950</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	17,978	-	(7,345)	536	(51,126)	-	-
Cash and investments - ending	\$ 42,301	\$ 136	\$ 41,168	\$ 2,206	\$ 20,226	\$ -	\$ 31,330

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	W OP - CASH FUND	IPEP - WATER	WATER UTL BOND & INTEREST	WATER UTL DEBT RESERVE	Totals
Cash and investments - beginning	\$ 70,366	\$ 53,717	\$ 250	\$ -	\$ 1	\$ 4,517	\$ 1,550,303
Receipts:							
Taxes	-	-	-	-	-	-	220,449
Licenses and permits	-	-	-	-	-	-	9,100
Intergovernmental receipts	-	-	-	-	-	-	341,909
Charges for services	-	-	-	-	-	-	72,956
Fines and forfeits	-	-	-	-	-	-	8,971
Utility fees	216,064	-	-	-	-	-	482,290
Other receipts	4,417	5,584	250	1,934	-	-	868,780
Total receipts	220,481	5,584	250	1,934	-	-	2,004,455
Disbursements:							
Personal services	106,316	-	-	-	-	-	288,927
Supplies	-	-	-	-	-	-	30,408
Other services and charges	36,516	-	-	-	-	-	297,841
Debt service - principal and interest	-	-	-	-	-	-	37,950
Capital outlay	-	-	-	-	-	-	159,347
Utility operating expenses	16,604	-	-	-	-	-	138,533
Other disbursements	49,278	8,659	250	1,934	-	-	904,599
Total disbursements	208,714	8,659	250	1,934	-	-	1,857,605
Excess (deficiency) of receipts over disbursements	11,767	(3,075)	-	-	-	-	146,850
Cash and investments - ending	\$ 82,133	\$ 50,642	\$ 250	\$ -	\$ 1	\$ 4,517	\$ 1,697,153

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION	RAINY DAY
Cash and investments - beginning	\$ 456,742	\$ 80,887	\$ 37,445	\$ 9,863	\$ 292,153	\$ 35,013	\$ 17,491
Receipts:							
Taxes	111,966	-	-	-	-	13,380	-
Licenses and permits	402	-	-	2,240	-	-	-
Intergovernmental receipts	170,773	33,268	7,627	-	10,340	700	-
Charges for services	66,717	-	-	-	-	10,000	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	8,475	-	-	30	135	2,070	-
Total receipts	358,335	33,268	7,627	2,270	10,475	26,150	-
Disbursements:							
Personal services	74,896	3,977	-	-	-	8,616	-
Supplies	10,360	18	-	-	-	1,143	-
Other services and charges	198,157	-	463	-	-	2,702	-
Debt service - principal and interest	27,135	-	-	-	-	-	-
Capital outlay	3,059	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,774	-	-	-	36,913	4,305	-
Total disbursements	319,384	3,995	463	-	36,913	16,766	-
Excess (deficiency) of receipts over disbursements	38,951	29,273	7,164	2,270	(26,438)	9,384	-
Cash and investments - ending	\$ 495,693	\$ 110,160	\$ 44,609	\$ 12,133	\$ 265,715	\$ 44,397	\$ 17,491

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	OPIOID- UNRESTRICTED FUNDS	OPIOID - RESTRICTED FUNDS	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	RISING SUN REGIONAL FOUNDATION - STORM WATER	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ -	\$ -	\$ 13,721	\$ 149,622	\$ -	\$ 70,919
Receipts:						
Taxes	-	-	-	16,358	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,659	856	-	36,066
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,599	6,064	-	-	39,000	-
Total receipts	2,599	6,064	1,659	17,214	39,000	36,066
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	16,032	-	1,899
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	22,094	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	16,032	22,094	1,899
Excess (deficiency) of receipts over disbursements	2,599	6,064	1,659	1,182	16,906	34,167
Cash and investments - ending	\$ 2,599	\$ 6,064	\$ 15,380	\$ 150,804	\$ 16,906	\$ 105,086

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	GEN - PETTY CASH	AMERICAN RESCUE PLAN ACT ARP	RECYCLING GRANT - SE INDIANA SOLID WASTE DISTRICT	SOFTBALL	MVH RESTRICTED	MONEY MARKET FUND
Cash and investments - beginning	\$ 250	\$ 116,612	\$ 243	\$ 221	\$ 29,352	\$ 100,804
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	117,494	-	-	33,268	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	660	-	-	151
Total receipts	-	117,494	660	-	33,268	151
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,575	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	405	-	-	-
Total disbursements	-	-	405	-	8,575	-
Excess (deficiency) of receipts over disbursements	-	117,494	255	-	24,693	151
Cash and investments - ending	\$ 250	\$ 234,106	\$ 498	\$ 221	\$ 54,045	\$ 100,955

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RIPLEY COUNTY COMMUNITY FOUNDATION	LOIT SPECIAL DISTRIBUTION FUND	UTILITIES SPECIAL	PAYROLL	WASTEWATER UTILITY OPERATING	WASTEWATER UTL BOND & INT
Cash and investments - beginning	\$ 11,039	\$ 42,301	\$ 41,171	\$ 2,206	\$ 20,226	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	18,060	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	249,190	-
Penalties	-	-	-	-	4,786	-
Other receipts	-	-	490,561	247,623	37	9,475
Total receipts	-	18,060	490,561	247,623	254,013	9,475
Disbursements:						
Personal services	-	-	-	-	85,415	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	30,653	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	89,979	-
Other disbursements	-	-	488,793	247,362	15,721	-
Total disbursements	-	-	488,793	247,362	221,768	-
Excess (deficiency) of receipts over disbursements	-	18,060	1,768	261	32,245	9,475
Cash and investments - ending	\$ 11,039	\$ 60,361	\$ 42,939	\$ 2,467	\$ 52,471	\$ 9,475

TOWN OF SUNMAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	WASTEWATER UTL REPLACEMENT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	W OP - CASH FUND	WATER UTL DEBT RESERVE	Totals
Cash and investments - beginning	\$ 31,330	\$ 82,133	\$ 50,642	\$ 250	\$ 4,517	\$ 1,697,153
Receipts:						
Taxes	-	-	-	-	-	141,706
Licenses and permits	-	-	-	-	-	2,642
Intergovernmental receipts	-	-	-	-	-	430,111
Charges for services	-	-	-	-	-	76,717
Utility fees	13,400	215,454	-	-	-	478,044
Penalties	-	3,500	-	-	-	8,286
Other receipts	-	61	5,524	-	-	812,465
Total receipts	13,400	219,015	5,524	-	-	1,949,971
Disbursements:						
Personal services	-	92,001	-	-	-	264,908
Supplies	-	-	-	-	-	11,521
Other services and charges	-	30,820	-	-	-	289,301
Debt service - principal and interest	-	-	-	-	-	27,135
Capital outlay	-	-	-	-	-	25,153
Utility operating expenses	-	32,131	-	-	-	122,110
Other disbursements	5,000	93,356	3,002	-	-	900,631
Total disbursements	5,000	248,308	3,002	-	-	1,640,759
Excess (deficiency) of receipts over disbursements	8,400	(29,293)	2,522	-	-	309,212
Cash and investments - ending	\$ 39,730	\$ 52,840	\$ 53,164	\$ 250	\$ 4,517	\$ 2,006,365

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OTHER INFORMATION

TOWN OF SUNMAN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 389,614	\$ 699,736
Wastewater	226,768	276,888
Water	<u>251,311</u>	<u>224,538</u>
Totals	<u>\$ 867,693</u>	<u>\$ 1,201,162</u>

TOWN OF SUNMAN  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Type	Description of Debt Purpose	Ending Princ pal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	Loan 72053 - Town Hall Property Purchase	\$ 68,882	\$ 14,385
Notes and Loans Payable	Loan 72712 - Eastern Avenue	<u>30,223</u>	<u>12,750</u>
	Total governmental activities	<u>99,105</u>	<u>27,135</u>
Wastewater:			
General obligation bonds	Wastewater Treatment Plant	<u>318,000</u>	<u>37,900</u>
Totals		<u>\$ 417,105</u>	<u>\$ 65,035</u>

#### OTHER REPORTS

in addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.



### ASSET MANAGEMENT PROGRAM CHECKLIST

This Asset Management Program Checklist provides the framework for the essential elements of asset management to promote the responsible maintenance, investment and rehabilitation of water and wastewater utilities. A properly implemented asset management program can increase the efficiency of the system and increase the financial sustainability of a utility while at the same time decrease the chance of emergencies. The following checklist is broken down into three sections: Technical, Managerial, and Financial. Each section allows the utility to evaluate key components to asset management within the category. For more details regarding a specific element on the checklist, please refer to the Asset Management Program (AMIP) Guidance for the State Revolving Fund Loan Program located here: <https://www.in.gov/ifa/srf/2376.htm>

#### Technical

- System Map/GIS
  - Lines and sizes, valves, hydrants, fittings, backflow preventers, sample stations, chemical feed, manholes
  - Lead lines (as identified)
  - Booster/lift stations
  - Water or Wastewater Treatment Plants
  - Storage
  - Meters
  - Wells
  - CSO/SSO locations
- Inventory of Assets
  - Account for all assets – “any physical property, real estate or equipment, item or appurtenance installed as part of the system”.
  - Asset Location – written description of location
- Evaluation of Assets
  - Condition and remaining useful life of assets
    - Assess Condition (Probability of Failure)
    - Assess Criticality (Consequence of Failure)
    - Assess Risk = Condition X Criticality
  - Value of assets
  - Desired Level of Service
- Evaluation and implementation of water and energy conservation efforts
- Plan for Maintaining, Repairing, and Replacing the Assets and Plan for Funding
  - Repair/Maintenance funds should be identified separately from Capital Replacement funds
  - Define the recommended planning period (20-year minimum)
  - Criteria and timeline for Rehabilitation and Replacement
  - Provide reference to location of maintenance Reports for meters, hydrants, pumps, valves, tanks, etc.
  - Growth related needs



**Managerial**

- Location of Documentation of Proof of Ownership (deeds, titles, receipts)
- Documentation of Proof of Certified Operator
- Non-Technical description of water/wastewater system
  - Average Daily Demand
  - Minimum and Maximum Daily Flow
  - Loadings
  - Number of Connections
  - Number of Customers
  - Population Served
  - Source type (if DW)
  - Receiving Stream (If WW or DW Backwash)
  - Storage Capacity (gallons)
  - Purchase/Sell (Agreements/Quantities)
  - CSO vs. Non-CSO
  - Accounting of I/I and/or Water Loss
- Operating Plan
  - Organization Chart including Governing Body
  - Description of Job Duties for all positions
  - Daily operating procedures
  - Operation & Maintenance Manuals
- Written Procedures
  - Security, including cyber security
  - Personnel Access/User Rights for System Equipment/Computers/Controls/SCADA
  - Customer Complaints
  - Purchasing Authority
  - Internal Controls (checks and balances)
  - Customer Deposits/Payments
  - Collections
  - Connection Charges (new/upgrade tap or sewer connections)
  - Routine Billing – AMR, AMI, monthly/quarterly billing
  - Use ordinances
  - Training and Safety
- External Contact Information
  - Police
  - Fire
  - Suppliers
- Internal Contracting and Purchasing Procedures
  - Routine
  - Emergency



**Financial –**

- Revenues by line item which should match the Utility's historical financial statements. Normal revenues include but are not limited to:
  - Revenues by user type, if available.
    - Residential
    - Commercial
    - Industrial
    - Multi family
    - Wholesale
  - Fire protection
  - Forfeited discounts/penalties
  - Excessive strength surcharges
  - System development charges fees
  - interest income
  - Other
- Customer growth, if any
  - Historical and future assumptions
- Collection rates and procedures
  - Collection procedures for delinquent accounts
    - Non recurring charges (disconnect, reconnect, bad check, etc.)
  - Verify billing follows adopted rate ordinance
  - Capacity/System Development Charges and assumptions for user connections
  - Historical and future assumptions
- Operating expenses (by function if available) by line item which should match the Utility's historical financial statement. Normal expenses include but are not limited to:
  - Salaries and wages
  - Employee benefits
  - Purchased power
  - Chemicals
  - Sludge removal
  - Repairs and maintenance
  - Materials and supplies
  - Contractual services
  - insurance
  - Rent
  - Transportation
  - Other
- Future expense assumptions including assumed annual inflation rate
- Capital improvement plan for the AMP period
- Estimated project costs and funding schedule for bond funded projects
- Outstanding bond debt service (Include amortization schedules)
- Proposed bond debt service (Include amortization schedules)
  - Debt assumptions – terms, rates, funding source
- Outstanding lease payments (Include amortization schedules)
- Revenues
- Combined debt service schedule
- Outstanding and proposed debt service reserve requirements
- Capital improvement plan expenditures from rates and charges
- Payment in lieu of property taxes and other transfers if applicable



- Each year's cash flow should result in an increase/(decrease) in cash and cash equivalents and also have a beginning and ending balance. The ending balance for cash and cash equivalents should not go below the minimum required balance for operating cash and cash equivalents as determined by the Utility. The ending balance for cash and cash equivalents should not result in a negative balance.
- Resulting rate increase required to fund requirements
- Resulting average user rates assuming 4,000 gallons per month
- Resulting debt service coverage meeting or exceeding SRF requirements
- Current historical financial statements for the last three years.
- Copy of Review, Examination or Audit per the AMP Guidance
- Current audited financial statements:
  - If cash basis:
    - Comparative schedule of selected financial information
      - Cash balances
      - Outstanding indebtedness
    - Comparative schedule of receipts and disbursements
  - If accrual basis:
    - Comparative Schedule of Net Position/Balance Sheet
    - Comparative Schedule of Revenues, Expenses and Changes in Net Position/Income Statement
    - Comparative Statement of Cash Flows
- Outstanding Long-Term Bonds and Leases. Provide a listing of the outstanding debt noting the funding source, security and bond rating.
- Other Items
  - Last bond rating agency report
  - Most recent annual budget
  - Current rate ordinance and rate structure

**State Revolving Fund Loan Program  
Asset Management Program Certification Form  
Inclusive of  
Fiscal Sustainability Plan Certification**

(To be submitted either at the time of loan closing or no later than the final disbursement of a Participant's loan proceeds)

Participant Name		
Street Address	P. O. Box Number	
City	State	Zip Code

Indiana Code 5-1.2-10-16 requires a Participant that receives a loan or other financial assistance from the State Revolving Fund Loan Program (SRF) to certify that the Participant has documentation demonstrating it has the financial, managerial, technical and legal capability to operate and maintain its water or wastewater collection and treatment system. A Participant must demonstrate that it has developed an asset management program as defined in the Indiana Finance Authority's (Authority) Asset Management Program Guidelines.

Section 603(d)(1)(E) of the Federal Water Pollution Control Act (FWPCA) requires a recipient of a loan for a project that involves the repair, replacement, or expansion of a publicly owned treatment works to develop and implement a Fiscal Sustainability Plan (FSP). The requirement pertains to those portions of the treatment works paid for with Clean Water SRF Loan Funds.

The Asset Management Program (AMP) shall be inclusive of the requirements of the FSP for Wastewater and Drinking Water projects and shall include at a minimum the following: (1) A system map (2) An inventory and assessment of system assets (3) development of an infrastructure inspection, repair, and maintenance plan, including a plan for funding such activities (4) an evaluation and implementation of water and energy conservation efforts (5) An analysis of the customer rates necessary to support the AMP (6) Audit performed at least every two years (7) Demonstration of the technical, managerial, legal and financial capability to operate and maintain the system, per the guidelines established by the Authority.

I hereby certify that I am an authorized representative for the above listed Participant and pursuant to IC 5-1.2-10-16 and Section 603(d)(1)(E), the Participant has developed and is implementing an AMP (inclusive of the requirements of an FSP) that meets the requirements established by the Authority. Upon the request of the Environmental Protection Agency (EPA) or the Indiana SRF, the Participant agrees to make the AMP (which includes the FSP requirements) available for inspection and/or review.

Participant's estimated capital asset needs in the next 5 years: \$ \_\_\_\_\_

Signature of Authorized Representative	Date
Printed Name	Phone Number/Email Address



# STATE REVOLVING FUND (SRF) LOAN PROGRAM CLEAN WATER AND DRINKING WATER ASSET MANAGEMENT PROGRAM GUIDELINES

## Table of Contents

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STATE REVOLVING FUND (SRF) LOAN PROGRAM  
CLEAN WATER AND DRINKING WATER  
ASSET MANAGEMENT PROGRAM GUIDELINES

**Section 1: Purpose**

Pursuant to Indiana Code 5-1.2-10-16(b), the following Guidelines, established by the Indiana Finance Authority (Authority), shall be used to create and implement an Asset Management Program (AMP). Any Participant receiving financial assistance from the State Revolving Fund Loan Program (Program) is required to complete and implement an AMP. The purpose of the AMP is to:

- (1) Develop an AMP (by the participant) that can be used to assist in the necessary long-term management of the Utility's assets and support cost effective, proactive decisions related to the Utility's assets from creation, acquisition, operation and maintenance, and replacement/upgrade.
- (2) Ensure the long-term sustainability of the Participant's Utility assets by treating the AMP as a living document which is regularly referenced, revised, expanded, and implemented as an integral part of the operation and management of the Utility.
- (3) Provide a structural framework of the asset information to help the Utility and stakeholders determine when it is most appropriate to repair, replace, or rehabilitate a particular asset as well as determine a long-term funding strategy to ensure sufficient funds will be available to implement the Utility's improvements as needed.
- (4) Provide documentation demonstrating that the Utility has the technical, managerial, legal and financial capability to operate and maintain its water and/or wastewater system.

**Section 2: Definitions**

The following definitions apply throughout this document:

**Asset Management Program (AMP)** means the program developed and implemented by the Utility demonstrating that it has the technical, managerial, legal and financial capability to operate and maintain its water and/or wastewater system. An AMP shall be inclusive of the requirements of a Fiscal Sustainability Plan as defined below.

**Authority** means the Indiana Finance Authority, created under IC 5-1.2-3-1.

**Clean Water SRF or CWSRF** means the State's Clean Water State Revolving Fund Loan Program created in accordance with the Clean Water Act, U.S.C. 1251 et seq., and IC 5-1.2-10.

**Drinking Water SRF or DWSRF** means the Drinking Water State Revolving Fund Loan Program as authorized by the Safe Drinking Water Act, 42 U.S.C. 1452 et seq., and IC 5-1.2-10.

**Financial Assistance** means any financial assistance provided by the Program or Authority.

**Fiscal Sustainability Plan (FSP)** means in connection with a project that provides for the repair, replacement, or expansion of an existing Treatment Works, a plan that is consistent with requirements of the criteria set forth in CWA Section 603 (d) (1) (E), including (a) an inventory of critical assets that are a part of the Treatment Works; (b) an evaluation of the condition and performance of inventoried assets or asset groupings; (c) a certification that the Participant has evaluated and will be implementing water and energy conservation efforts as part of the plan; and (d) a plan for maintaining, repairing, and, as necessary, replacing the Treatment Works and a plan for funding such activities.

**Guidelines** means these Clean Water and Drinking Water Asset Management Program Guidelines.

**Participant** means the following:

- (1) Political Subdivision as defined in IC 36-1-2-13.
- (2) Regional Water, Sewage, or Solid Waste District organized under IC 13-26-1.
- (3) Qualified entity described in IC 5-1.5-1-8(4) that is a public water utility as described in IC 8-1-2-125.
- (4) Conservancy District established for the purpose set forth in IC 14-33-1-1(a)(4) and (5)
- (5) Any other owner of a PWS that is authorized by the Safe Drinking Water Act to borrow from the Drinking Water SRF.

**Preliminary Engineering Report or PER** means the document(s) submitted by a Participant that provides the information necessary for the Program to determine the technical, economic, and environmental adequacy of a Proposed Project.

**Program** means the Drinking Water State Revolving Fund Loan Program as established by IC 5-1.2-10 and/or the Clean Water State Revolving Fund Loan Program as established by IC 5-1.2-10. Program may also mean any fund administered by the Authority.

**Proposed Project** means the activities or tasks a Participant identifies in its PER or any other document required by the Program related to the planning, design, and/or construction of a Proposed Project for which a Participant may commit and expend funds.

**Utility** means the body that maintains the infrastructure for water and/or wastewater services.

### **Section 3: Asset Management Program Development**

The purpose of the AMP is to demonstrate that the Utility has the technical, managerial, legal and financial capability to operate and maintain its water and/or wastewater system.

Documentation for the AMP includes, but is not limited to the following categories:

- (1) Technical
- (2) Managerial
- (3) Financial

The AMP shall include, at a minimum, the following:

- (1) System map
- (2) An inventory and assessment of system assets
- (3) Development of an infrastructure inspection, repair, and maintenance plan, including a plan for funding such activities
- (4) An evaluation and implementation of water and energy conservation efforts
- (5) An analysis of the customer rates necessary to support the AMP
- (6) An Audit performed at least every two years
- (7) Demonstration that the Participant has the technical, managerial, legal and financial capability of operating and maintaining its water or wastewater system

The PER should contain a section identifying the status of the development of a Participant's AMP. A Participant must identify the status of the AMP in the PER by discussing whether the AMP is already completed and implemented or currently under development and will be completed. If an AMP is currently under development, the SRF will hold the final disbursement to complete a Participant's project until the AMP is complete. The AMP shall meet the criteria set forth in these Guidelines. A Participant shall certify to the Program that it has met the above requirement.

For wastewater projects, the PER shall contain statements confirming that the Participant's AMP is inclusive of the requirements of a Fiscal Sustainability Plan (FSP). A Participant must identify the status of the FSP in the PER by discussing whether the FSP is already completed and implemented or currently under development and will be completed before the final disbursement is approved and associated funds are released. The FSP shall meet the criteria as set forth in CWA Section 603 (d) (1) (E) and as determined by the Program. A Participant shall certify to the Program that it has met the requirement.

More detailed information regarding AMPs can be found on SRF's website.  
<https://www.in.gov/ifa/srf/2376.htm>.

#### **Section 4: Financial Assistance Eligibility**

The creation of an AMP is eligible for funding from the DWSRF and/or CWSRF program as a part of the Proposed Project which meets the Clean Water or Drinking Water State Revolving Fund Loan Program Guidelines.

#### **Section 5: Reservation of Rights**

The following rights are reserved:

- (1) The AMP Guidelines do not affect the Program's right under existing rules to take remedial action, including, but not limited to, administrative enforcement action and actions for breach of contract against a Participant that fails to carry out its obligations under these Guidelines.
- (2) Review or approval by or for the Program does not relieve the Participant of its responsibility to properly develop its AMP as required by state statutes, rules, and regulations.

Town of Sunman, Indiana

MHI = \$ 72,279

Water Utility

Detail of Project, Sources and Uses of Funds, Funding Assumptions and Estimated Rate Impact

	<b>2025</b>	<b>2035</b>	<b>2041</b>
<b>I</b>			
<u>Detail of Estimated Project Costs</u>	<u><b>Project</b></u>	<u><b>Project</b></u>	<u><b>Project</b></u>
<u>Estimated Construction Cost</u>			
Engineers Estimate of Construction Cost	\$ 2,174,000	\$ 3,898,800	\$ 1,457,800
<u>Estimated Construction Cost &amp; Contingency (10%)</u>	\$ 2,391,400	\$ 4,288,680	\$ 1,603,580
Estimated Non Construction Cost (20%)	608,000	779,760	320,716
Total Estimated Project Cost	\$ 2,999,400	\$ 5,068,440	\$ 1,924,296
Total Rounded Estimated Project Cost	<u>\$ 3,000,000</u>	<u>\$ 5,100,000</u>	<u>\$ 2,000,000</u>
<u>Grant Source</u>	<u><b>SRF</b></u>	<u><b>SRF</b></u>	<u><b>SRF</b></u>
Grant Percentage - Estimated	25.0%	0.0%	0.0%
<b>II</b>			
<u>Estimated Sources and Uses of Funds</u>			
<u>Estimated Sources of Funds</u>			
Bond Financing	\$ 2,250,000	\$ 5,100,000	\$ 2,000,000
Grant Funding (OCRA) (estimated)	750,000	-	-
Funds on Hand	-	-	-
Total Sources of Funds	<u>\$ 3,000,000</u>	<u>\$ 5,100,000</u>	<u>\$ 2,000,000</u>
<u>Estimated Uses of Funds</u>			
Construction Costs & Conntingency	\$ 2,391,400	\$ 4,288,680	\$ 1,603,580
Non Construction	608,600	811,320	396,420
Total Uses of Funds	<u>\$ 3,000,000</u>	<u>\$ 5,100,000</u>	<u>\$ 2,000,000</u>
<b>III</b>			
<u>Project Funding Assumption</u>	<u><b>2025</b></u>	<u><b>2035</b></u>	<u><b>2041</b></u>
1. Financing closed in the end of indicated year	2025	2035	2045
2. Grant funding	\$ 750,000	\$ -	\$ -
3. Funds on hand used to fund project	\$ -	\$ -	\$ -
4. Estimated loan term (years)	35	35	35
5. Estimated interest rate	4.00%	4.00%	4.00%
<b>IV</b>			
<u>Estimated Rate Impact of Project Funding</u>			
Estimated Financing Amount	\$ 2,250,000	\$ 5,100,000	\$ 2,000,000
Estimated Average Annual Debt Payment	\$ 120,549	\$ 273,244	\$ 107,155
Estimated Annual Debt Reserve Funding	\$ 24,110	\$ 27,324	\$ 10,715
Pre Project Monthly User Fee at 4000 Gallons	\$ -		
Post Project Monthly User Fee at 4000 Gallons			

Town of Sunman, Indiana

Water Utility

Detail of Project, Sources and Uses of Funds, Funding Assumptions and Estimated Rate Impact

2025

	<u>Date</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Rate</u>	<u>Interest Expense</u>	<u>Annual Debt Service</u>
	10/1/25	\$ 2,250,000	\$ -	4.00%	\$ -	\$ -
1	1/1/27	2,250,000	30,548.98	4.00%	90,000.00	120,548.98
2	1/1/28	2,219,451	31,770.93	4.00%	88,778.04	120,548.98
3	1/1/29	2,187,680	33,041.77	4.00%	87,507.20	120,548.98
4	1/1/30	2,154,638	34,363.44	4.00%	86,185.53	120,548.98
5	1/1/31	2,120,275	35,737.98	4.00%	84,811.00	120,548.98
6	1/1/32	2,084,537	37,167.50	4.00%	83,381.48	120,548.98
7	1/1/33	2,047,369	38,654.20	4.00%	81,894.78	120,548.98
8	1/1/34	2,008,715	40,200.37	4.00%	80,348.61	120,548.98
9	1/1/35	1,968,515	41,808.38	4.00%	78,740.59	120,548.98
10	1/1/36	1,926,706	43,480.72	4.00%	77,068.26	120,548.98
11	1/1/37	1,883,226	45,219.95	4.00%	75,329.03	120,548.98
12	1/1/38	1,838,006	47,028.74	4.00%	73,520.23	120,548.98
13	1/1/39	1,790,977	48,909.89	4.00%	71,639.08	120,548.98
14	1/1/40	1,742,067	50,866.29	4.00%	69,682.69	120,548.98
15	1/1/41	1,691,201	52,900.94	4.00%	67,648.03	120,548.98
16	1/1/42	1,638,300	55,016.98	4.00%	65,532.00	120,548.98
17	1/1/43	1,583,283	57,217.66	4.00%	63,331.32	120,548.98
18	1/1/44	1,526,065	59,506.36	4.00%	61,042.61	120,548.98
19	1/1/45	1,466,559	61,886.62	4.00%	58,662.36	120,548.98
20	1/1/46	1,404,672	64,362.08	4.00%	56,186.89	120,548.98
21	1/1/47	1,340,310	66,936.57	4.00%	53,612.41	120,548.98
22	1/1/48	1,273,374	69,614.03	4.00%	50,934.95	120,548.98
23	1/1/49	1,203,760	72,398.59	4.00%	48,150.38	120,548.98
24	1/1/50	1,131,361	75,294.33	4.00%	45,254.44	120,548.98
25	1/1/51	1,056,066	78,306.32	4.00%	42,242.66	120,548.98
26	1/1/52	977,760	81,438.57	4.00%	39,110.41	120,548.98
27	1/1/53	896,322	84,696.11	4.00%	35,852.86	120,548.98
28	1/1/54	811,625	88,083.96	4.00%	32,465.02	120,548.98
29	1/1/55	723,542	91,607.31	4.00%	28,941.66	120,548.98
30	1/1/56	631,934	95,271.61	4.00%	25,277.37	120,548.98
31	1/1/57	536,663	99,082.47	4.00%	21,466.50	120,548.98
32	1/1/58	437,380	103,043.77	4.00%	17,503.21	120,548.98
33	1/1/59	334,534	107,167.60	4.00%	13,381.38	120,548.98
34	1/1/60	227,367	111,454.30	4.00%	9,094.67	120,548.98
35	1/1/61	115,912	115,912.48	4.00%	4,636.50	120,548.98
Total			\$ 2,250,000.00		1,969,214.14	\$ 4,219,214.14

Town of Sunman, Indiana

Water Utility

Detail of Project, Sources and Uses of Funds, Funding Assumptions and Estimated Rate Impact  
2035

	<u>Date</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Rate</u>	<u>Interest Expense</u>	<u>Annual Debt Service</u>
	10/1/35	\$ 5,100,000	\$ -	4.00%	\$ -	\$ -
1	1/1/37	5,100,000	69,244.34	4.00%	204,000.00	\$273,244.34
2	1/1/38	5,030,756	72,014.12	4.00%	201,230.23	273,244.34
3	1/1/39	4,958,742	74,894.68	4.00%	198,349.66	273,244.34
4	1/1/40	4,883,847	77,890.47	4.00%	195,353.87	273,244.34
5	1/1/41	4,805,956	81,006.09	4.00%	192,238.26	273,244.34
6	1/1/42	4,724,950	84,246.33	4.00%	188,998.01	273,244.34
7	1/1/43	4,640,704	87,616.19	4.00%	185,628.16	273,244.34
8	1/1/44	4,555,088	91,120.83	4.00%	182,123.51	273,244.34
9	1/1/45	4,461,967	94,765.67	4.00%	178,478.68	273,244.34
10	1/1/46	4,367,201	98,556.29	4.00%	174,688.05	273,244.34
11	1/1/47	4,268,645	102,498.54	4.00%	170,745.80	273,244.34
12	1/1/48	4,166,146	106,598.49	4.00%	166,645.86	273,244.34
13	1/1/49	4,059,548	110,862.43	4.00%	162,381.92	273,244.34
14	1/1/50	3,948,686	115,296.92	4.00%	157,947.42	273,244.34
15	1/1/51	3,833,389	119,908.80	4.00%	153,335.54	273,244.34
16	1/1/52	3,713,480	124,705.15	4.00%	148,539.19	273,244.34
17	1/1/53	3,588,775	129,693.36	4.00%	143,550.99	273,244.34
18	1/1/54	3,459,081	134,881.09	4.00%	138,363.25	273,244.34
19	1/1/55	3,324,200	140,276.34	4.00%	132,968.01	273,244.34
20	1/1/56	3,183,924	145,887.39	4.00%	127,356.95	273,244.34
21	1/1/57	3,038,036	151,722.88	4.00%	121,521.46	273,244.34
22	1/1/58	2,886,314	157,791.80	4.00%	115,452.54	273,244.34
23	1/1/59	2,728,522	164,103.47	4.00%	109,140.87	273,244.34
24	1/1/60	2,564,418	170,667.61	4.00%	102,576.73	273,244.34
25	1/1/61	2,393,751	177,494.32	4.00%	95,750.03	273,244.34
26	1/1/62	2,216,256	184,594.09	4.00%	88,650.26	273,244.34
27	1/1/63	2,031,662	191,977.85	4.00%	81,266.49	273,244.34
28	1/1/64	1,839,684	199,656.97	4.00%	73,587.38	273,244.34
29	1/1/65	1,640,027	207,643.24	4.00%	65,601.10	273,244.34
30	1/1/66	1,432,384	215,948.97	4.00%	57,295.37	273,244.34
31	1/1/67	1,216,435	224,586.93	4.00%	48,657.41	273,244.34
32	1/1/68	991,848	233,570.41	4.00%	39,673.93	273,244.34
33	1/1/69	758,278	242,913.23	4.00%	30,331.12	273,244.34
34	1/1/70	515,365	252,629.76	4.00%	20,614.59	273,244.34
35	1/1/71	262,735	262,734.95	4.00%	10,509.40	273,244.34
Total			\$ 5,100,000.00		\$4,463,552.04	\$ 9,563,552.04

**Town of Sunman, Indiana**

**Water Utility**

**Detail of Project, Sources and Uses of Funds, Funding Assumptions and Estimated Rate Impact**

**2041**

	<u>Date</u>	<u>Principal Outstanding</u>	<u>Principal Payment</u>	<u>Interest Rate</u>	<u>Interest Expense</u>	<u>Annual Debt Service</u>
	10/1/41	\$ 2,000,000	\$ -	4.00%	\$ -	\$ -
1	1/1/43	2,000,000	27,154.64	4.00%	80,000.00	\$ 107,154.64
2	1/1/44	1,972,845	28,240.83	4.00%	78,913.81	107,154.64
3	1/1/45	1,944,605	29,370.46	4.00%	77,784.18	107,154.64
4	1/1/46	1,915,234	30,545.28	4.00%	76,609.36	107,154.64
5	1/1/47	1,884,689	31,767.09	4.00%	75,387.55	107,154.64
6	1/1/48	1,852,922	33,037.78	4.00%	74,116.87	107,154.64
7	1/1/49	1,819,884	34,359.29	4.00%	72,795.36	107,154.64
8	1/1/50	1,785,525	35,733.66	4.00%	71,420.98	107,154.64
9	1/1/51	1,749,791	37,163.01	4.00%	69,991.64	107,154.64
10	1/1/52	1,712,628	38,649.53	4.00%	68,505.12	107,154.64
11	1/1/53	1,673,978	40,195.51	4.00%	66,959.14	107,154.64
12	1/1/54	1,633,783	41,803.33	4.00%	65,351.32	107,154.64
13	1/1/55	1,591,980	43,475.46	4.00%	63,679.18	107,154.64
14	1/1/56	1,548,504	45,214.48	4.00%	61,940.17	107,154.64
15	1/1/57	1,503,290	47,023.06	4.00%	60,131.59	107,154.64
16	1/1/58	1,456,267	48,903.98	4.00%	58,250.66	107,154.64
17	1/1/59	1,407,363	50,860.14	4.00%	56,294.50	107,154.64
18	1/1/60	1,356,502	52,894.55	4.00%	54,260.10	107,154.64
19	1/1/61	1,303,608	55,010.33	4.00%	52,144.32	107,154.64
20	1/1/62	1,248,598	57,210.74	4.00%	49,943.90	107,154.64
21	1/1/63	1,191,387	59,499.17	4.00%	47,655.47	107,154.64
22	1/1/64	1,131,888	61,879.14	4.00%	45,275.51	107,154.64
23	1/1/65	1,070,009	64,354.30	4.00%	42,800.34	107,154.64
24	1/1/66	1,005,654	66,928.47	4.00%	40,226.17	107,154.64
25	1/1/67	938,726	69,605.61	4.00%	37,549.03	107,154.64
26	1/1/68	869,120	72,389.84	4.00%	34,764.81	107,154.64
27	1/1/69	796,730	75,285.43	4.00%	31,869.21	107,154.64
28	1/1/70	721,445	78,296.85	4.00%	28,857.80	107,154.64
29	1/1/71	643,148	81,428.72	4.00%	25,725.92	107,154.64
30	1/1/72	561,719	84,685.87	4.00%	22,468.77	107,154.64
31	1/1/73	477,033	88,073.31	4.00%	19,081.34	107,154.64
32	1/1/74	388,960	91,596.24	4.00%	15,558.41	107,154.64
33	1/1/75	297,364	95,260.09	4.00%	11,894.56	107,154.64
34	1/1/76	202,104	99,070.49	4.00%	8,084.15	107,154.64
35	1/1/77	103,033	103,033.31	4.00%	4,121.33	107,154.64
<b>Total</b>			<u>\$ 2,000,000.00</u>		<u>1,750,412.57</u>	<u>3,750,412.57</u>

**Sunman, Indiana**

Asset Management Plan

20-Year Summary Projection of B&I Payments and Transfers (Years: 1 Through 20) (Bond Year Basis)

Year Ended 12/31	Current Debt [1]	Future Projected Debt			Total Annual Debt Service Payments	Annual Debt Reserve Transfers [3]	Total Annual DS & DSR Transfers
		2025 [2]	2035 [2]	2041 [2]			
1 2023	-	-	-	-	-	-	-
2 2024	-	-	-	-	-	-	-
3 2025	-	-	-	-	-	-	-
4 2026	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
5 2027	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
6 2028	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
7 2029	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
8 2030	-	-	120,549.00	-	120,549.00	24,109.80	144,558.80
9 2031	-	-	120,549.00	-	120,549.00	-	120,549.00
10 2032	-	-	120,549.00	-	120,549.00	-	120,549.00
11 2033	-	-	120,549.00	-	120,549.00	-	120,549.00
12 2034	-	-	120,549.00	-	120,549.00	-	120,549.00
13 2035	-	-	120,549.00	-	120,549.00	-	120,549.00
14 2036	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
15 2037	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
16 2038	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
17 2039	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
18 2040	-	-	120,549.00	273,244.00	393,793.00	54,648.80	448,441.80
19 2041	-	-	120,549.00	273,244.00	393,793.00	-	393,793.00
20 2042	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
21 2043	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
22 2044	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
23 2045	-	-	120,549.00	273,244.00	500,948.00	21,431.00	522,379.00
	<u>\$ -</u>		<u>\$ 2,410,980.00</u>	<u>\$ 2,732,440.00</u>	<u>\$ 428,620.00</u>	<u>\$ 5,572,040.00</u>	<u>\$ 479,517.00</u>

[1] Assumes 2011 paid off early (shown as mac debt service)

(2026 shown for 1/1/27 payment)

[2] Proposed bonds (Assumed SRF)

[3] 5-year build-up of DSR on new debt.

**Sunman, Indiana**

**Asset Management Plan**

Detail of Long Term Capital Improvement Replacement Schedule (From part 4 of the technical section of the AMP).

**I. Long Term Capital Asset Replacement.**

Long term capital assets are generally defined as those capital assets that have an original useful life of 20 years or longer.

The technical section of this asset management plan lists the capital assets of the Town's combined Water utility and states a remaining useful life and a condition and a replacement cost for each asset.

**II. The Engineer's Schedule of Needed Asset Replacement Has Divided These Asset Replacements Into 2 Bond Issues (2025, 2035, 2045).**

Tab 6 of the Financial Section of the AMP is a copy of the engineer's summary of the District's capital assets. From this list the Engineers have identified projects that need to be constructed within the next 20 years. These projects have been divided into 3 projects, for 2025, and 2035 and 2045.

**II Summary of Capital Improvement Projects - Financed By Debt**

(From Engineer capital cost schedules in Technical section of AMP)

<u>Project Year</u>	<u>Estimated Capital Replacement Project Cost</u>	<u>Estimated Grant For Project</u>		<u>Estimated Financing Amount</u>	<u>Amortization Annual Debt Service</u>	<u>Funding Application Year</u>	<u>Loan Closing Year</u>	<u>First Loan Collection Year</u>
2025	\$ 3,000,000	\$ 750,000	\$ -	\$ 2,250,000	\$ 120,549	2025	2025	2026
2035	\$ 2,300,000	\$ -	\$ -	\$ 2,300,000	\$ 273,244	2035	2035	2036
2041	\$ 820,000	\$ -	\$ -	\$ 820,000	\$ 27,324	2041	2041	2042

Note1: Per engineer's technical AMP replacement schedule - these are the only projects identified for construction in the next 20-years.

Note2: All future amortizations are calculated on 35-year terms and 4.00% interest rates (assumes either an RD loan or an SRF loan or open market loan).

Sunman, Indiana

Asset Management Plan

Short Term Asset Replacement Plan (Assets with a useful life of 20 years or less)

Financed in Rates and Charges

Asset Group		Estimated [1] Cost per Item	Average No. of Units [2]	Extension	Estimated [1] Service Life	Annual Amortization
Back Hoe	W S & T	\$ 65,000	0.33	21,645	20	\$ 1,082
Water Pick Up	W	40,000	1.00	40,000	12	3,333
Dump Truck	W S & T	65,000	0.33	21,665	15	1,444
Kubota Mower	W S & T	10,000	0.33	3,300	7	471
Lab Equipment	W	10,000	1.00	10,000	10	1,000
Pumps	W	0	4.00	-	7	-
Pumps	W	0	2.00	-	15	-
Well Rehab	W	8,000	4.00	32,000	5	6,400
Media Filter	W	12,000	1.00	12,000	10	1,200
Hydrants	W	4,000	15.00	60,000	20	3,000
Valves	W	250	500.00	125,000	20	6,250
Water Softening Unit	W	2,000	1.00	2,000	7	286
Master Meters	W	3,000	1.00	3,000	10	300
Chlorinator	W	1,500	1.00	1,500	10	150
Meters	W	125	450.00	56,250	10	5,625
Tower 1	W	110,000	1.00	110,000	15	7,333
Tower 2	W	80,000	1.00	80,000	15	5,333
Tower Inspection	W	2,000	2.00	4,000	5	800
Cathodic Equipment	W	10,000	2.00	20,000	10	2,000
Well Building Roofs	W	1,000	4.00	4,000	15	267
Storage Building Roof	W	500	1.00	500	15	33
Lab building	W	5,000	1.00	5,000	15	333
Telemetry	W	75,000	1.00	75,000	20	3,750
Tools	W	1,000	1.00	1,000	1	1,000
Annual Total		<u>\$ 505,375</u>		<u>\$ 687,860</u>	14.37	<u>\$ 51,392</u>

Amount Currently Funded (Balance in Depreciation fund)

\$ \_\_\_\_\_

Net Amount Needed to Fully Fund

\$ 687,860

14.37 \$ 51,392

Monthly Total

Annual Capital Budget From Rates to be Used

\$ 51,392

This budget will allow the Town to replace capital assets with estimated useful lives between 1-year and 20-years.

Sunman, Indiana

Asset Management Plan

Projected Revenue Requirements, Need For Rate Increase and Debt Service Coverage (Years 1 to 7)

	Year Ended <u>12/31/2023</u>	Projected Year Ended <u>12/31/2024</u> [1]	Projected Year Ended <u>12/31/2025</u> [2]	Projected Year Ended <u>12/31/2026</u> [3]	Projected Year Ended <u>12/31/2027</u> [4]	Projected Year Ended <u>12/31/2028</u> [5]	Projected Year Ended <u>12/31/2029</u> [6]	Projected Year Ended <u>12/31/2030</u> [7]
<b>I Revenue Requirements</b>								
Operations and Maintenance	\$ -	\$ 210,897	\$ 181,366	\$ 184,993	\$ 188,693	\$ 192,467	\$ 196,316	\$ 200,242
Taxes	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Extensions and Replacement:	-	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Debt Service	-	-	-	120,549	120,549	120,549	120,549	120,549
Debt Service Reserve	-	-	-	24,110	24,110	24,110	24,110	24,110
Grinder Pump Replacement	-	-	-	-	-	-	-	-
Return on Plant	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>\$ -</b>	<b>\$ 262,289</b>	<b>\$ 232,758</b>	<b>\$ 381,044</b>	<b>\$ 384,744</b>	<b>\$ 388,518</b>	<b>\$ 392,367</b>	<b>\$ 396,293</b>
<b>II Projected Surplus In Cash</b>								
Projected Oper. Receipts	\$ -	\$ 244,309	\$ 285,161	\$ 400,651	\$ 402,655	\$ 404,668	\$ 406,691	\$ 408,725
Projected Cash Disbursements	-	(262,289)	(232,758)	(381,044)	(384,744)	(388,518)	(392,367)	(396,293)
<b>Difference</b>	<b>\$ -</b>	<b>\$ (17,979)</b>	<b>\$ 52,403</b>	<b>\$ 19,608</b>	<b>\$ 17,911</b>	<b>\$ 16,150</b>	<b>\$ 14,324</b>	<b>\$ 12,432</b>
<b>III Estimated Amount of New Debt Financing Needed</b>								
	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>IV Mthly Charge At 4000 Gal. User Fee Increase Needed</b>								
	\$ 40.47	\$ 40.47	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 36.66
	No	No	Yes 40%	No	No	No	No	No
<b>V Debt Service Coverage</b>								
Operating Receipts		\$ 244,309	\$ 285,161	\$ 400,651	\$ 402,655	\$ 404,668	\$ 406,691	\$ 408,725
Operating Disbursements		(210,897)	(181,366)	(184,993)	(188,693)	(192,467)	(196,316)	(200,242)
<b>Net Operating Receipts</b>		<b>\$ 33,413</b>	<b>\$ 103,795</b>	<b>\$ 215,658</b>	<b>\$ 213,962</b>	<b>\$ 212,201</b>	<b>\$ 210,375</b>	<b>\$ 208,482</b>
Maximum Debt Service		\$ -	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549	\$ 120,549
<b>Projected Debt Service Coverage</b>		<b>#DIV/0!</b>	<b>0.861</b>	<b>1.789</b>	<b>1.775</b>	<b>1.760</b>	<b>1.745</b>	<b>1.729</b>

**Sunman, Indiana**

Asset Management Plan

Projected Revenue Requirements, Need For Rate Increase and Debt Service Coverage (Years 8 to 14)

	Projected Year Ended <u>12/31/2030</u> [7]	Projected Year Ended <u>12/31/2031</u> [8]	Projected Year Ended <u>12/31/2032</u> [9]	Projected Year Ended <u>12/31/2033</u> [10]	Projected Year Ended <u>12/31/2034</u> [11]	Projected Year Ended <u>12/31/2035</u> [12]	Projected Year Ended <u>12/31/2036</u> [13]	Projected Year Ended <u>12/31/2037</u> [14]
<b>I Revenue Requirements</b>								
Operations and Maintenance	\$ 200,242	\$ 204,247	\$ 208,332	\$ 212,499	\$ 216,749	\$ 221,084	\$ 225,505	\$ 230,016
Taxes	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Extensions and Replacement:	51,392	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Debt Service	120,549	120,549	120,549	120,549	120,549	120,549	393,793	393,793
New Debt and Reserve	24,110	-	-	-	-	-	54,649	54,649
Grinder Pump Replacement	-	-	-	-	-	-	-	-
Return on Plant	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>\$ 396,293</b>	<b>\$ 376,188</b>	<b>\$ 380,273</b>	<b>\$ 384,440</b>	<b>\$ 388,690</b>	<b>\$ 393,025</b>	<b>\$ 725,339</b>	<b>\$ 729,849</b>
<b>II Projected Surplus In Rates</b>								
Projected Oper. Receipts	\$ 408,725	\$ 410,768	\$ 435,862	\$ 438,041	\$ 440,451	\$ 454,914	\$ 730,137	\$ 733,788
Projected Rev. Requirements	<u>(396,293)</u>	<u>(376,188)</u>	<u>(380,273)</u>	<u>(384,440)</u>	<u>(388,690)</u>	<u>(393,025)</u>	<u>(725,339)</u>	<u>(729,849)</u>
<b>Difference</b>	<b>\$ 12,432</b>	<b>\$ 34,580</b>	<b>\$ 55,589</b>	<b>\$ 53,602</b>	<b>\$ 51,761</b>	<b>\$ 61,889</b>	<b>\$ 4,798</b>	<b>\$ 3,939</b>
<b>III Estimated Amount of New Debt Financing Needed</b>								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000	\$ -	\$ -
<b>IV Mthly Charge At 4000 Gal. User Fee Increase Needed</b>								
	\$ 55.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 56.66	\$ 90.65	\$ 90.65	\$ 90.65
	No	No	No	No	No	Yes 60%	No	No
<b>V Debt Service Coverage</b>								
Operating Receipts	\$ 408,725	\$ 410,768	\$ 435,862	\$ 438,041	\$ 440,451	\$ 454,914	\$ 730,137	\$ 733,788
Operating Disbursements	<u>(200,242)</u>	<u>(204,247)</u>	<u>(208,332)</u>	<u>(212,499)</u>	<u>(216,749)</u>	<u>(221,084)</u>	<u>(225,505)</u>	<u>(230,016)</u>
<b>Net Operating Receipts</b>	<b>\$ 208,482</b>	<b>\$ 206,521</b>	<b>\$ 227,530</b>	<b>\$ 225,543</b>	<b>\$ 223,702</b>	<b>\$ 233,831</b>	<b>\$ 504,632</b>	<b>\$ 503,773</b>
<b>Maximum Debt Service</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 120,549</b>	<b>\$ 393,793</b>	<b>\$ 393,793</b>
<b>Proj Debt Service Coverage</b>	<b>1.729</b>	<b>1.713</b>	<b>1.887</b>	<b>1.871</b>	<b>1.856</b>	<b>1.940</b>	<b>1.281</b>	<b>1.279</b>

**Sunman, Indiana**

**Asset Management Plan**

**Projected Revenue Requirements, Need For Rate Increase and Debt Service Coverage (Years 15 to 20)**

	Projected Year Ended <u>12/31/2037</u> [14]	Projected Year Ended <u>12/31/2038</u> [15]	Projected Year Ended <u>12/31/2039</u> [16]	Projected Year Ended <u>12/31/2040</u> [17]	Projected Year Ended <u>12/31/2041</u> [18]	Projected Year Ended <u>12/31/2042</u> [19]	Projected Year Ended <u>12/31/2043</u> [20]	Projected Year Ended <u>12/31/2044</u> [20]
<b>I Revenue Requirements</b>								
Operations and Maintenance	\$ 230,016	\$ 234,616	\$ 239,308	\$ 244,094	\$ 248,976	\$ 253,956	\$ 259,035	\$ 264,216
Taxes	-	-	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-	-	-
Extensions and Replacement:	51,392	51,392	51,392	51,392	51,392	51,392	51,392	51,392
Debt Service	393,793	393,793	393,793	393,793	393,793	500,948	500,948	500,948
New Debt and Reserve	54,649	54,649	54,649	54,649	-	-	-	-
Grinder Pump Replacement	-	-	-	-	-	-	-	-
Return on Plant	-	-	-	-	-	-	-	-
<b>Total Revenue Requirements</b>	<b>\$ 729,849</b>	<b>\$ 734,450</b>	<b>\$ 739,142</b>	<b>\$ 743,928</b>	<b>\$ 694,161</b>	<b>\$ 806,296</b>	<b>\$ 811,375</b>	<b>\$ 816,556</b>
<b>II Projected Surplus In Rates</b>								
Projected Oper. Receipts	\$ 733,788	\$ 737,457	\$ 741,341	\$ 745,048	\$ 748,773	\$ 887,296	\$ 891,733	\$ 896,191
Projected Cash Outflow	<u>(729,849)</u>	<u>(734,450)</u>	<u>(739,142)</u>	<u>(743,928)</u>	<u>(694,161)</u>	<u>(806,296)</u>	<u>(811,375)</u>	<u>(816,556)</u>
Difference	<u>\$ 3,939</u>	<u>\$ 3,007</u>	<u>\$ 2,199</u>	<u>\$ 1,120</u>	<u>\$ 54,612</u>	<u>\$ 81,000</u>	<u>\$ 80,358</u>	<u>\$ 79,636</u>
<b>III Estimated Amount of New Debt Financing Needed</b>	<u>\$-</u>	<u>\$-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$-</u>	<u>\$-</u>	<u>\$ -</u>	<u>\$-</u>
<b>IV Mthly Charge At 4000 Gal. User Fee Increase Needed</b>	<u>\$ 90.65</u> No	<u>\$ 90.65</u> No	<u>\$ 90.65</u> No	<u>\$ 90.65</u> No	<u>\$ 106.97</u> Yes 18%	<u>\$ 106.97</u> No	<u>\$ 106.97</u> No	<u>\$ 106.97</u> No
<b>V Debt Service Coverage</b>								
Operating Receipts	\$ 733,788	\$ 737,457	\$ 741,341	\$ 745,048	\$ 748,773	\$ 887,296	\$ 891,733	\$ 896,191
Operating Disbursements	<u>(230,016)</u>	<u>(234,616)</u>	<u>(239,308)</u>	<u>(244,094)</u>	<u>(248,976)</u>	<u>(253,956)</u>	<u>(259,035)</u>	<u>(264,216)</u>
Net Operating Receipts	<u>\$ 503,773</u>	<u>\$ 502,841</u>	<u>\$ 502,033</u>	<u>\$ 500,954</u>	<u>\$ 499,797</u>	<u>\$ 633,340</u>	<u>\$ 632,698</u>	<u>\$ 631,976</u>
Maximum Debt Service	<u>\$ 393,793</u>	<u>\$ 393,793</u>	<u>\$ 393,793</u>	<u>\$ 393,793</u>	<u>\$ 393,793</u>	<u>\$ 500,948</u>	<u>\$ 500,948</u>	<u>\$ 500,948</u>
Proj Debt Service Coverage	<u>1.279</u>	<u>1.277</u>	<u>1.275</u>	<u>1.272</u>	<u>1.269</u>	<u>1.264</u>	<u>1.263</u>	<u>1.262</u>

**Sunman, Indiana**  
Asset Management Plan  
List Of Assumptions And Limitations

Assumptions Used in this Report

Assumption 1	Only the construction projects identified in the technical section of the AMP will be needed in next 20-years
Assumption 2	The only debt issue needed in the next 20 years will be the ones needed to fund the asset replacement identified by the engineer. These projects will be funded by debt issues as described in TAB 11 of the Financial Section of the AMP.
Assumption 3	Operating receipts will increase annually by an average of 0.5% each year (due to customer growth).
Assumption 4	Operating disbursements will increase by an average of 2.0% annually (due to inflation).
Assumption 5	Projected 20-year short term asset replacement will remain unchanged each year for the next 20-years
Assumption 6	Rate increase and bond issue required to fund asset replacement projects identified in technical section of AMP.
Assumption 7	The only capital asset purchases funded through rates are the identified short term asset replacement schedule items (less than 20 year useful life).
Assumption 8	Short term asset purchases for each year are equal to the average short term asset replacement funding for each year.
Assumption 9	The debt issues will be funded through a bond issue over the term and interest rates identified in TAB 11.
Assumption 10	The debt reserve on all future bonds will be funded through rates over 60 months.
Assumption 11	<b>Three bond issues will be required. These bond issues will occur in the years 2025 and 2035 and 2041.</b>
Assumption 12	It is assumed that none of the projects will receive a grant

Limitations of this Report

Limitation 1	<p>This report is comprised of projections based on certain assumptions. These projected results can and will vary from the actual results obtained and these variations can be material. These report was compiled to comply with the statutory requirements for an asset management plan required for SRF funded projects. This report is intended to be used as a planning tool to assist units of governments with planning for the timing and funding of capital asset replacement.</p> <p>There is a direct correlation between the length in years used for a projection and its probability of variance from actual results - longer projections experience greater variance from actual results.</p>
Limitation 2	The managerial and technical information used in our financial projections come from the managerial and technical sections of the AMP, which we both did not prepare and did not have input into. Accordingly, we provide no representations as to either their accuracy or to their appropriateness for use in this report.
Limitation 3	The test year financial data was prepared by the client. It is unaudited and is the representation of the client.
Limitation 4	The assumptions used in the preparation of these projections were discussed with the client and the client agreed that they were reasonable for the clients circumstances.

**Sunman, Indiana**  
**Asset Management Plan**  
**Plan of Rate Increases and Finance**

	<u>Year 2025</u>	<u>Year 2035</u>	<u>Year 2041</u>
I <u>Plan By Year</u>			
<b>Percentage Rate Increase [2]</b>	<b>40.0%</b>	<b>60.0%</b>	<b>18.0%</b>
Adopt Rate Ordinance	10/1/25	10/1/35	10/1/41
Date Rate Increase Effective	1/1/26	1/1/36	1/1/42
Dollar Increase in Collections	\$ -	\$ -	\$ -
Apply to SRF for Project Funding	4/1/25	4/1/35	4/1/41
Receive SRF Project Funding	10/1/25	10/1/35	10/1/41
Start Project Construction	12/1/25	12/1/35	12/1/41
Estimated Financing Amount	\$ 2,250,000.00	\$ 5,100,000.00	\$ 2,000,000.00
Debt Service Coverage Percentage			

	<u>Estimated Project Cost</u>	<u>Adopt Rate Increase</u>	<u>Implementation Date Of Rate Increase</u>	<u>Apply For Funding [1]</u>	<u>Close on Loan</u>	<u>Start Construction</u>
II <u>Plan By Project</u>						
2025	\$ 3,000,000.00	Year 2025	1/1/26	4/1/25	10/1/25	12/1/25
2035	\$ 5,100,000.00	Year 2035	1/1/36	4/1/35	10/1/35	12/1/35
2041	\$ 2,000,000.00	Year 2041	1/1/42	4/1/41	10/1/41	12/1/41
Total	<u>\$ 10,100,000</u>					

[1] SRF Project Funding Applications Due on or Before April 1, of Each Year

# Water System Improvements Assets Management Plan (AMP)

for  
**Town of Sunman**  
Ripley County, IN

## Appendices

- Appendix A – Asset Inventory Tables
- Appendix B – Job Duties
- Appendix C – Water Loss Audit
- Appendix D - Preliminary Cybersecurity Plan

Prepared by:



**HWC**  
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# APPENDIX A

## Asset Inventory Tables

Table A-1

Asset Inventory

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Water Assets	Capacity / Size	Material	Quantity / Length	Manufacturer or Description	Tag Number (Optional)	Original Cost (2)	UNIT COST To Replace (current)	Replacement Cost (1)	Year Installed	Expected Useful Life in Years	Remaining Useful Life in Years	Condition (3)	Probability of Failure (3)	Consequence of Failure (3)	Criticality (N*O)
<b>Water Treatment Plant</b>															
Package Aeration Filter - old	275 GPM	Steel and Concrete	1	General Filter - Aeralater				\$0	1981	30	-14	5	5	3	15
Package Aeration Filter - New (2025 PER)	275 GPM	Steel and Concrete	1			\$ 475,200	\$475,200	\$1,021,700	2026	30	31	1	1	4	4
Package Aeration Media - old			1					\$0	2005	5	-15	5	5	4	20
Package Aeration Media - New (2025 PER)			1			\$ 19,000	\$19,000	\$22,100	2026	5	6	1	1	4	4
High Service Pump #1 - old	275 GPM	20 HP, 3ph, 275 GPM @ 159' TDH	1	General Electric				\$0	1981	20	-24	5	5	5	25
High Service Pump #2 - old	275 GPM	20 HP, 3ph, 275 GPM @ 159' TDH	1	General Electric				\$0	1981	20	-24	5	5	5	25
High Service Pump #1 - New (2025 PER)	275 GPM	20 HP, 3ph, 275 GPM @ 159' TDH	1	General Electric		\$ 15,800	\$15,800	\$26,600	2026	20	21	1	1	5	5
High Service Pump #2 - New (2025 PER)	275 GPM	20 HP, 3ph, 275 GPM @ 159' TDH	1	General Electric		\$ 15,800	\$15,800	\$26,600	2026	20	21	1	1	5	5
VFD - High Service Pump #1 - New (2025 PER)			1			\$ 40,000	\$40,000	\$67,200	2026	20	21	1	1	5	5
VFD - High Service Pump #2 - New (2025 PER)			1			\$ 40,000	\$40,000	\$67,200	2026	20	21	1	1	5	5
Plant generator - old			1	Generac				\$0	1981	15	-29	5	5	4	20
Plant generator - New (2025 PER)			1	Generac		\$ 116,900	\$116,900	\$173,600	2026	15	16	1	1	4	4
Sodium Hypochlorite System			1					\$90,000	1981	20	-24	5	5	4	20
SCADA - Water Tanks			1					\$150,000	2023	20	18	2	2	3	6
SCADA - Treatment Plant			1					\$150,000	1981	20	-24	5	5	3	15
Control Panel - old			1					\$0	1981	20	-24	5	5	3	15
Control Panel - New (2025 PER)			1			\$ 80,000	\$80,000	\$134,400	2026	20	21	1	1	3	3
Building			1					\$500,000	1981	100	56	2	2	4	8
Building Renovations/Addon - New (2025 PER)			1			\$ 256,000	\$256,000	\$3,100,000	2026	100	101	2	2	4	8
Piping and Valves - old			1					\$0	1981	100	56	3	2	4	8
Piping and Valves - New (2025 PER)			1			\$ 20,000	\$20,000	\$130,700	2026	75	76	1	2	4	8
<b>Water Distribution System</b>															
Hydrant assembly			16					\$8,500	1950	75	0	5	5	3	15
Hydrant assembly			11					\$8,500	1951	75	1	5	5	3	15
Hydrant assembly			10					\$8,500	1970	75	20	4	4	3	12
Hydrant assembly			7					\$8,500	1981	75	31	3	3	3	9
Hydrant assembly			7					\$8,500	1998	75	48	2	2	3	6
Hydrant assembly			11					\$8,500	2000	75	50	2	2	3	6
Hydrant assembly			23					\$8,500	2005	75	55	2	2	3	6
Flush Hydrant assembly			4					\$8,500	2005	75	55	2	2	3	6
Valves		Valves are not well documented. Assume 1 valve per 600 feet of pipe	27					\$1,600	1950	75	0	5	5	3	15
Valves	9						\$1,600	1970	75	20	4	4	3	12	
Valves	19						\$1,600	1981	75	31	3	3	3	9	
Valves	11						\$1,600	1995	75	45	3	3	3	9	
Valves	52						\$1,600	2005	75	55	2	2	3	6	
Unknown Size Water Main			88					\$100	1995	75	45	3	3	3	9
Unknown Size Water Main			2,985					\$100	2005	75	55	2	2	3	6
2" water main	2"		512					\$80	1950	75	0	5	5	3	15
2" water main	2"		462					\$80	2005	75	55	2	2	3	6
4" water main	4"		6,836					\$90	1950	75	0	5	5	3	15
4" water main	4"		5,590					\$90	1970	75	20	4	4	3	12
4" water main	4"		2,483					\$90	2005	75	55	2	2	3	6
6" water main	6"		3,362					\$110	1950	75	0	5	5	3	15

Table A-1

Asset Inventory

Utility Name: Town of Sunman		Water System													
Current Plan Year:		2025													
Interest Rate:		2.50%													
6" water main	6"		2,204				\$110	\$521,300	1981	75	31	3	3	3	9
<b>Water Distribution System (continued)</b>															
6" water main	6"		412				\$110	\$137,700	1995	75	45	3	3	3	9
6" water main	6"		19,519				\$110	\$8,349,600	2005	75	55	2	2	3	6
8" water main	8"		5,134				\$120	\$616,100	1950	75	0	5	5	3	15
8" water main	8"		5,477				\$120	\$1,413,100	1981	75	31	3	3	3	9
8" water main	8"		5,881				\$120	\$2,144,000	1995	75	45	3	3	3	9
8" water main	8"		5,602				\$120	\$2,614,200	2005	75	55	2	2	3	6
10" water main	10"		531				\$140	\$74,400	1950	75	0	5	5	3	15
10" water main	10"		3,918				\$140	\$1,179,400	1981	75	31	3	3	3	9
10" water main	10"		1,897				\$140	\$1,197,800	2011	75	61	2	2	3	6
Service Meter	3/4"	Assumed half of meters are prior to 2007, half are after	281				\$1,800	\$870,800	2007	40	22	3	3	3	9
Service Meter	3/4"		281				\$1,800	\$572,300	1990	40	5	4	4	3	12
Meter Pit		Assumed half of meters are prior to 2007, half are after	282				\$1,800	\$2,073,900	2007	75	57	2	2	3	6
Meter Pit			282				\$1,800	\$1,363,000	1990	75	40	3	3	3	9
<b>Elevated Water Tanks</b>															
200,000 gallon tank - Elementary School Tank			1				\$1,725,000	\$3,708,800	1981	75	31	3	3	3	9
Interior Paint - Elementary School Tank - old			1					\$0	2010	15	0	4	4	4	16
Exterior Paint - Elementary School Tank - old			1					\$0	2010	15	0	3	3	3	9
Interior Paint - Elementary School Tank - New (2025 PER)			1			\$ 150,000	\$150,000	\$222,700	2026	15	16	4	4	4	16
Exterior Paint - Elementary School Tank - New (2025 PER)			1			\$ 150,000	\$150,000	\$222,700	2026	15	16	3	3	3	9
Electrical, Instrumentation and Controls - Elementary School Tank			1				\$18,300	\$21,300	1981	50	6	4	4	3	12
75,000 gallon tank - Meridian Street Tank			1				\$800,000	\$820,000	1951	75	1	5	5	4	20
Interior Paint - Meridian Street Tank - old			1					\$0	2010	15	0	5	5	3	15
Exterior Paint - Meridian Street Tank - old			1					\$0	2010	15	0	5	5	3	15
Interior Paint - Meridian Street Tank - New (2025 PER)			1			\$ 112,500	\$112,500	\$167,100	2026	15	16	4	4	4	16
Exterior Paint - Meridian Street Tank - New (2025 PER)			1			\$ 112,500	\$112,500	\$167,100	2026	15	16	3	3	3	9
Electrical, Instrumentation and Controls - Meridian Street Tank			1				\$18,300	\$21,300	1981	50	6	4	4	3	12
Automatic Water Salesman			1				\$150,000	\$174,000	1981	50	6	4	4	3	12
<b>Wells</b>															
Well # 4A - Drilled/Casing			1				\$110,000	\$189,400	1967	80	22	4	3	4	12
Pump - Well # 4A	230 GPM	90' TDH, 7.5 HP	1		Grundfos 230S75-3BB, 3 stage. Franklin Motor		\$35,000	\$35,000	2005	20	0	4	3	4	12
Well Cleaning - Well # 4A			1					\$0	2015	10	0	5	5	4	20
Well Cleaning - Well # 4A - New (PER 2025)			1			\$ 19,000	\$19,000	\$25,000	2026	10	11	1	1	4	4
Pump Maintenance/Repairs - Well # 4A			1				\$16,000	\$11,100	2005	5	-15	5	5	3	15
Well #5 - Drilled/Casing			1				\$110,000	\$199,000	1969	80	24	4	3	4	12
Pump - Well #5	230 GPM	90' TDH, 7.5 HP	1		Grundfos 230S75-3BB, 3 stage. Franklin Motor			\$0	2013	20	8	3	3	4	12
Pump - Well #5 - New (PER 2025)	230 GPM	90' TDH, 10 HP	1		Grundfos 230S75-3BB, 3 stage. Franklin Motor	\$ 35,000	\$35,000	\$58,800	2026	20	21	3	3	4	12
Well Cleaning - Well #5			1					\$0	2013	10	-2	5	5	3	15
Well Cleaning - Well # 5 - New (PER 2025)			1			\$ 19,000	\$19,000	\$25,000	2026	10	11	1	1	4	4
Pump Maintenance/Repairs - Well #5			1				\$16,000	\$13,500	2013	5	-7	5	5	3	15
Building - Well #5			1				\$50,000	\$80,000	1969	75	19	4	4	3	12

Table A-1

Asset Inventory

Utility Name: Town of Sunman	Water System															
Current Plan Year:	2025															
Interest Rate:	2.50%															
Well #6 - Drilled/Casing			1					\$110,000	\$267,600	1981	80	36	4	3	4	12
Pump - Well #6	270 GPM	75' TDH, 10 HP	1	Layne 8RKHC, 3 stage					\$0	1998	20	-7	1	1	4	4
Pump - Well #6 - New (PER 2025)	270 GPM	75' TDH, 10 HP	1	Layne 8RKHC, 3 stage			\$ 35,000	\$35,000	\$58,800	2026	20	21	1	1	4	4
Well Cleaning - Well #6			1						\$0	2021	10	6	3	3	3	9
Well Cleaning - Well # 6 - New (PER 2025)			1				\$ 19,000	\$19,000	\$25,000	2026	10	11	1	1	4	4
Pump Maintenance/Repairs - Well #6		Unknown last date of pump maintenance	1					\$16,000	\$9,300	1998	5	-22	5	5	3	15
Building - Well #6			1					\$50,000	\$107,600	1981	75	31	3	3	3	9
							(3) \$	652,000	\$ 16,889,343	\$	43,355,200					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Land and Equipment Assets	Capacity / Size	Material	Quantity / Length	Manufacturer	Tag Number (Optional)	Original Cost (2)	UNIT COST To Replace (current)	Replacement Cost (1)	Year Installed	Expected Useful Life in Years	Remaining Useful Life in Years	Condition (3)	Probability of Failure (3)	Consequence of Failure (3)	Criticality (N*O)
<b>Land / Property Assets</b>															
<b>Water Utility Property</b>															
Well Field Property	6.2 acres							\$ -							
75k Gal Water Tank Property	0.28 acres							\$ -							
Pickup Truck			1	Ford, F250			\$ 75,000	\$87,000	2011	20	6	4	4	3	12
Pickup Truck			1	Chevy Silverado			\$ 75,000	\$96,100	2015	20	10	3	3	3	9
Skid Steer			1				\$ 80,000	\$115,900	2005	35	15	3	3	3	9
<b>Easements</b>															
200k Gal Water Tank Property Easement								\$ -							
							(3) \$	-	\$ 230,000	\$	299,000				
<b>Land / Other Assets Subtotal</b>							(3) \$	652,000	\$ 17,119,343	\$	43,654,200				

Notes:

- (1) Replacement costs are the future value of the amount needed to replace or rehabilitate at the end of the life of the asset. The "Remaining Useful Life in Years" was used for the period of each asset's analysis with an annual interest rate of 2.5%. This is based off of current project costs or current unit replacement costs
- (2) Where original costs were not documented or known, estimates were used for equivalent current values and future replacement costs were estimated via the above financial analyses techniques described in Note 1.
- (3) Asset Rating Scale is from Table 2, Appendix A

Table A-2

Asset Rating

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

Column M

Condition Assessment	
Condition Rating	Description
5	Unserviceable/End of useful life - Over 50% of asset requires replacement
4	Significant Deterioration - 20-40% requires renewal/upgrade
3	Moderate Deterioration - 10-20% requires significant maintenance
2	Minor Deterioration - Requires minor maintenance
1	New or Excellent Condition - Only normal maintenance required

Column N

Probability of Failure	
Performance Rating	Description
5	Imminent - Likely to occur in the near future
4	Probable - Likely to occur several times in the life of an item
3	Occasional - Likely to occur sometime in the life of an item
2	Remote - Unlikely but possible to occur in the life of an item
1	Improbable - So unlikely, it can be assumed occurrence may not be experienced

Column O

Consequence of Failure	
Performance Rating	Description
5	Catastrophic disruption
4	Major disruption
3	Moderate disruption
2	Minor disruption
1	Insignificant disruption

Table A-3

Replacement and/or Rehabilitation Expenses

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%
Reserve Fund Yearly Limit:	\$30,000

A	B	C	D	E	F	G
Projects	Remaining Useful Life in Years	Replacement Cost	R = Use Reserve C = Capital Expense	Reserve Required Each Year	Future Capital Funds Required	Potential Funding Source
Water Treatment Plant	0	\$0	R	\$0		Reserve
Package Aeration Filter - old	-14	\$0	R	\$0		Reserve
Package Aeration Media - old	-15	\$0	R	\$0		Reserve
Package Aeration Media - New (2025 PER)	6	\$22,100	R	\$3,683		Reserve
High Service Pump #1 - old	-24	\$0	R	\$0		Reserve
High Service Pump #2 - old	-24	\$0	R	\$0		Reserve
Plant generator - old	-29	\$0	R	\$0		Reserve
Plant generator - New (2025 PER)	16	\$173,600	R	\$10,850		Reserve
Sodium Hypochlorite System	-24	\$49,800	C		\$ 49,800	SRF/RD
SCADA - Water Tanks	18	\$234,000	R	\$13,000		Reserve
SCADA - Treatment Plant	-24	\$83,000	C		\$ 83,000	SRF/RD
Control Panel - old	-24	\$0	R	\$0		Reserve
Water Distribution System	0	\$0	R	\$0		Reserve
Hydrant assembly	0	\$136,000	C		\$ 136,000	SRF/RD
Hydrant assembly	1	\$95,900	C		\$ 95,900	SRF/RD
Valves	0	\$43,700	C		\$ 43,700	SRF/RD
2" water main	0	\$41,000	C		\$ 41,000	SRF/RD
4" water main	0	\$615,300	C		\$ 615,300	SRF/RD
6" water main	0	\$369,900	C		\$ 369,900	SRF/RD
8" water main	0	\$616,100	C		\$ 616,100	SRF/RD
10" water main	0	\$74,400	C		\$ 74,400	SRF/RD
Service Meter	5	\$572,300	C		\$ 572,300	SRF/RD
Elevated Water Tanks	0	\$0	R	\$0		Reserve
Interior Paint - Elementary School Tank - old	0	\$0	R	\$0		Reserve
Exterior Paint - Elementary School Tank - old	0	\$0	R	\$0		Reserve
Interior Paint - Elementary School Tank - New (2025 PER)	16	\$222,700	R	\$13,919		Reserve
Exterior Paint - Elementary School Tank - New (2025 PER)	16	\$222,700	R	\$13,919		Reserve
Electrical, Instrumentation and Controls - Elementary School Tank	6	\$21,300	R	\$3,550		Reserve
75,000 gallon tank - Meridian Street Tank	1	\$820,000	C		\$ 820,000	SRF/RD
Interior Paint - Meridian Street Tank - old	0	\$0	R	\$0		Reserve
Exterior Paint - Meridian Street Tank - old	0	\$0	R	\$0		Reserve
Interior Paint - Meridian Street Tank - New (2025 PER)	16	\$167,100	R	\$10,444		Reserve
Exterior Paint - Meridian Street Tank - New (2025 PER)	16	\$167,100	R	\$10,444		Reserve
Electrical, Instrumentation and Controls - Meridian Street Tank	6	\$21,300	R	\$3,550		Reserve
Automatic Water Salesman	6	\$174,000	R	\$29,000		Reserve
Wells	0	\$0	R	\$0		Reserve
Pump - Well # 4A	0	\$35,000	C		\$ 35,000	SRF/RD
Well Cleaning - Well # 4A	0	\$0	R	\$0		Reserve
Well Cleaning - Well # 4A - New (PER 2025)	11	\$25,000	R	\$2,273		Reserve
Pump Maintenance/Repairs - Well # 4A	-15	\$11,100	R	\$11,100		Reserve
Pump - Well #5	8	\$0	R	\$0		Reserve
Well Cleaning - Well #5	-2	\$0	R	\$0		Reserve
Well Cleaning - Well # 5 - New (PER 2025)	11	\$25,000	R	\$2,273		Reserve
Pump Maintenance/Repairs - Well #5	-7	\$13,500	R	\$13,500		Reserve
Building - Well #5	19	\$80,000	R	\$4,211		Reserve
Pump - Well #6	-7	\$0	R	\$0		Reserve
Well Cleaning - Well #6	6	\$0	R	\$0		Reserve
Well Cleaning - Well # 6 - New (PER 2025)	11	\$25,000	R	\$2,273		Reserve
Pump Maintenance/Repairs - Well #6	-22	\$9,300	R	\$9,300		Reserve
Water Utility Property	0	\$0	R	\$0		Reserve
Pickup Truck	6	\$87,000	R	\$14,500		Reserve
Pickup Truck	10	\$96,100	R	\$9,610		Reserve
Skid Steer	15	\$115,900	R	\$7,727		Reserve
<b>Total Replacement Expenses Required in the Current Year</b>				<b>\$ 189,124</b>		
<b>Total Future Capital Funds Required, Not Including Distribution Pipes &amp; Hydrants</b>					<b>\$ 1,560,100</b>	

\*Items that require less than \$30000 per year until the end of service life are assigned to Reserve funds, items that require \$30000 or more per year until end of service life are assigned to Capital funds.



**Table A-4**

**Total Reserve Required for Facility Improvement Projects**

Utility Name: Town of Sunman	Water System
Current Plan Year:	2025
Interest Rate:	2.50%

<b>Total Reserve Required Each Year</b>	<b>\$482,263</b>
---	------------------

<b>Total Future Capital Funds Required</b>	<b>\$1,560,100</b>
--	--------------------

# APPENDIX B

## Job Duties

# Town of Sunman

## Clerk-Treasurer



## Roles & Responsibilities

In Indiana, all Clerk-Treasurers are elected for a four-year term of office.

The Clerk-Treasurer is not an employee of the Town but an elected public official.

The Clerk-Treasurer is the keeper of the municipality's official public records and is the Chief Financial Officer in the Town of Sunman. The Indiana Code and Municipal Code of Ordinances defines specific duties. No other elected municipal duties are as specifically defined by law as the duties of the Clerk-Treasurer. Attached: **IC 36-5-6 Chapter 6. Town Clerk-Treasurer**

The Clerk-Treasurer has broad powers to hire and supervise employees and oversee the operation of the municipal budgets, including utilities. The ranking status of the Clerk-Treasurer is on an equal level with the Town Council. The only area in which the Clerk-Treasurer does not have complete authority is setting wages and final approval of budgets. The office of the Clerk-Treasurer has evolved dramatically from a bookkeeper and secretary to a financial manager whose responsibilities impact the financial well-being of local government.

## Administrative Duties

Establishes and maintains personnel files for Town employees and others and establishes and maintains other employment-related records;

Responsible for completing reports as required by County, State, and Federal agencies;

Attends various training sessions, meetings, and seminars as necessary or required to perform the duties of the office effectively;

Serves as Clerk for Town Council and Administrator of Public Works, and any other executive meetings. Keeps a full record of those proceedings, as well as, all ordinances, resolutions, and directions made at said meetings;

Researches local, county, and state record files, statutes, administrative rules, ordinances, policies, etc. as dictated by the needs of the Town;

Acts as custodian of the public records of the Town;

Administers public records requests;

Maintains custody of and is responsible for all oaths, bonds, records, files, papers, and property required to be deposited with the office;

Responsible for the disposal of obsolete records as authorized by state statutes;

Oversees the Information Technology for the Town;

Works with all Department Heads compliance with local, state, and federal laws and statutes, as well, as ensures financial integrity of Town funds;

Other duties as necessary to establish an effective and efficient operation of public office;

Establishes, with Town Council approval, the internal controls procedures for all Town employees, administrators, and boards as defined by state statute;

Serve as a notary public;

Provides clerical and other administrative assistance to the utility staff;

Maintains the organization of utility documents and records per Public Service Commission regulation, the Department of Natural Resources, and Town of Sunman ordinances;

Provides primary reception services for visitors, callers, and those seeking the assistance of the Town of Sunman municipal government;

Corresponds by phone, fax, letter, or other means to Town of Sunman residents, employees, and elected officials as necessary;

Receives and distributes incoming mail to appropriate employees and elected officials;

Assist in the maintenance and care of all office equipment;

Oversees facility rental use, including pre-rental, preparations, and post-rental operations and cleaning;

Oversees part-time labor force;

Coordinates the general cleaning and maintenance of the town properties with the Utility Superintendent;

Maintains open access to all Town of Sunman records for public access;

## Financial Duties

Responsible for all accounts payables and receivables for the Town;

Generates and distributes water, sewer, and sanitation utility invoices;

Oversees collection of payments for water, sewer, and sanitation utility invoices;

Compiles utility deposits for water, sewer, and sanitation;

Generates and distributes utility service correspondence relative to service interruptions due to the non-payment, or late payment, per Public Service Commission regulation and Town of Sunman ordinances;

Monitors accounts payable statements to identify debts owed, contact customers or notify them of overdue payments, and document debts collected;

Use credit bureau data, post office information, internet searches, and other tools to try to locate customers who have moved or changed phone numbers;

Oversees and maintains third-party collections system;

Resolves customer issues and complaints concerning billing;

Submit regular reports on the status of unpaid accounts and any repayment progress.

Completes regular (monthly, quarterly, and annual) reports as necessary for the utility system;

Post expenses, revenues, and other necessary entries to the accounting and utility computer systems software as required by Public Service Commission regulation and Town of Sunman ordinances;

Examines and validates each claim document and verifies the appropriate budget appropriation;

Issues the order to pay each bill and disburses checks;

Processes payroll and any applicable benefits;

Preparation of annual budget all documents in compliance with Indiana Statute;

Certifies the levy to the Department of Local Government and Finance upon approval from the Town Council;

Administers the Town's general ledger system for all funds including utilities;

Appropriates tax revenues collected by the Town to the various funds as required by law;

Responsible for the billing and collection of fees for Town utilities and oversight of the billing office and staff;

Responsible for the administration of any investments, bonds, or other financial commitments for the Town;

Responsible for all local, state, and federal tax filings as applicable.

## Notices

Publishes and/or posts ordinances and resolutions as required by Indiana statutes;

Publishes bids, RFPs, job openings, and other business notices as required or requested;

Provides all appropriate notices as required by Indiana statute and Town regulations;

Provides the media with press releases as necessary.

## Associations

Liaison to Town Council, Boards, and Commissions;

Develops agendas for Town Council meeting, executive sessions, and other meetings scheduled;

Researches and provides supporting data relative of Town affairs/concerns.

Liaison with Regional, State, and Federal Government Agencies;

Coordinate and administer projects;

Represents the Town at meetings with federal, state, and local officials;

Monitors pending legislation; secure policy direction from the Council and communicates same to legislators;

Stays informed of happenings with surrounding local governments and the state and communicate important information to the Town Council.

Liaison between the Town and Local Citizens and Community;

Projects a positive image of the Town;

Communicates with local groups such as the Chamber of Commerce, civic groups, and professional organizations;

Responds to and address citizen inquiries and complaints;

Answers public inquiries regarding geography, streets, roads, etc.;

Ensure the public is apprised of the government's actions as they relate to the day-to-day operations of the town;

Maintains ongoing relationships with media personnel and assists in coordinating all media responses;

Responds to media requests;

Develop ongoing relationships with existing businesses within the Town of Sunman;

Develop relationships with out-of-town businesses, facilitate the growth of business within the Town of Sunman, and work toward bringing additional businesses to the Town.

## Grantsmanship

Study and understand the history, structure, objectives, programs, and financial needs of the Town and Utilities;

Gather documentation and fulfill the necessary requirements of various funding bodies to formally seek funding on behalf of the Town;

Research grant opportunities from government and non-government agencies;

Writing, submitting, and managing grant based on the funding requirements of the Town and Utilities;

Submit proposals and administer awards;

Dedicate Funds for awarded monies in compliance with Indiana Statute;

Respond to internal and external queries on drafted and submitted proposals;

Maintain positive relationships with fund providers and other stakeholders;

Maintain records and submit reports related to grant opportunities.

Preparation of all documents in compliance with Indiana Statute.

The Town of Sunman  
P.O. Box 147  
604 N. Meridian St.  
Sunman, IN 47041



**Job Title:** Utility Superintendent  
**Departments:** Water, Wastewater, Property, Streets, and Park  
**Reports to:** Town Council  
**Job Type:** Full-time  
**Pay:** Salary  
**Benefits:**  
Dental Insurance  
Health Insurance  
Vision Insurance  
Life Insurance  
Retirement (6% of base salary)

### Summary

The Supervisor of Utilities is responsible for the administration, operation, and maintenance of water and sewer treatment facilities, property, equipment, buildings, and streets. The Supervisor exercises direct authority over all functions and personnel. Organizes and directs all operations and maintenance activities with the Town Council.

### Essential Duties and Responsibilities:

- Plan and implement activities for all public works projects including streets, water distribution systems, water treatment plants, wastewater treatment plants, and sewer collection systems.
- Supervise and assist in the maintenance of facilities, building equipment, and tools, and maintains an inventory of necessary supplies.
- Maintain continuing plant operations under normal and emergency conditions by scheduling all personnel, overseeing equipment maintenance, and monitoring plant performance in meeting quality standards.
- The Supervisor is in responsible charge of all water and wastewater operations as defined by local, state, and federal regulations.
- Perform regular inspections of plants and collect data from staff, prepares daily and monthly reports regarding quality and the conditions of plant equipment, and evaluate plant operations for efficiency and compliance with regulations.
- Prepares and submit (or for submittal) monthly, quarterly and annual reports for water and wastewater as defined by local, state, and federal regulations (all regulatory reporting to IDEM, INDOT, EPA).
- Supervises staff, ensuring proper plant functioning and the maintenance of all necessary records.

- Maintains inventory of plant supplies, and requisitions materials as needed, including consultation with sales representatives to ensure cost-effective purchases and submittal of formal requests for major expenditures.
- Overseeing plant payroll, including authorizing staff assignments, overtime, and employee pay.
- Perform annual review of department activities and prepare and submit a report, as required.
- Analyzes plant operations, developing and recommending operational improvements, as necessary.
- Responds to emergencies on a 24-hr basis.
- Take all reasonable steps to maintain a safe work environment.
- Support and mentor staff in regulatory, operational, and maintenance activities.
- Accepts assignments/duties assigned by Council.

### **Other Duties and Responsibilities:**

- Ensure accuracy and completeness of employees' timecards and submit them to the Clerk-Treasurer by way of signature.
- Work with Clerk-Treasurer on a budget to ensure proper management of funds; submit quotes, invoices, and receipts as required.
- Provide recommendations to the Town Council when interviewing, hiring, evaluating, and counseling employees.
- Determine attainable goals for all employees and ensure annual performance reviews are conducted in a timely and appropriate manner.
- Plan for preventable maintenance on equipment, vehicles, buildings, and grounds.
- Perform directives and work approved by the Town Council.
- Work with Clerk-Treasurer regarding citizens, business owners, and employees to resolve issues.
- Initiate and assist the Town Council and Clerk-Treasurer with projects that include infrastructure initiatives, and vendor relationships, and collaborate with engineers, contractors, and others to ensure the completion of projects.
- Aid the Town Council and Clerk-Treasurer in grant writing and capital improvement funding submittals.
- Shall administer and enforce all ordinances, orders, and resolutions to the Town Council.
- Initiate and assist the Town Council and Clerk-Treasurer to develop, update and execute long-term strategic plans.
- Provide recommendations to the Town Council regarding economic development and any projects related to an established goal, including sources of funding for the same.
- Maintain a professional relationship with the citizens of the Town of Sunman, the press, and federal, state, and local government agencies.

### **Communication**

- Provides documentation of pertinent information when making recommendations to the Town Council.
- Provide copies of all monthly, quarterly and annual reports submitted to the Town Council.
- Provide a monthly report to the Town Council on the status of active projects, personnel issues, grant progress, etc.
- Attend/participate in Town Council meetings and other various meetings on behalf of the Town Council.

### **Education/Experience**

To perform this job successfully an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

- DSM, WW Class 2, WT3 (or the ability to obtain in a specified amount of time)
- Valid Indiana Driver's License required
- Minimum of five (5) years of staff management experience
- Proficient in MS Office
- Ability to coach, direct, lead and supervise others
- Ability to prioritize, manage multiple projects and react quickly and effectively to changing situations
- Ability to maintain ethical and professional behavior at all times
- Strong communication (listening, verbal, and written) skills
- Strong conflict resolution, organizational and time management skills
- Ability to determine goals and be proactive to achieve them
- Ability to delegate to others when appropriate

# APPENDIX C

## Water Loss Audit



# Water Loss Audit - Certificate of Level 1 Validation

Utility Name: Sunman Water Works

PWSID #: IN5269005 Water Loss Audit Year: 2023

Water Loss Audit prepared by/primary contact:

Name: Perry Cassidy Phone: 812-623-2066

Organization, Title: Sunman Water Works, Utility Superintendent

Email: water@townofsunman.org

Comments from utility (optional; attach additional pages if needed): \_\_\_\_\_

Certified Water Loss Audit Validation prepared by:

Name: Gordon Meyer Phone: 317-408-4286

Organization, Title: Alliance of Indiana Rural Water, Circuit Rider

Email: gmeyer@inh2o.org

Certified Validator License Number: WV220029

Validation Metrics (to be completed by Validator):

Data Validity Score (out of 100): 52

Certification Statement:

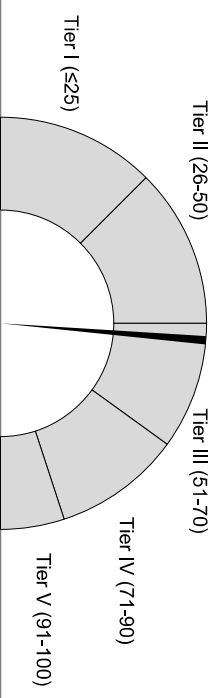
I hereby certify that:

1. I did not work on the water loss audit portion of this project.
2. I have conducted a Level 1 Validation review of the above referenced water loss audit according to the 2021 Level 1 Water Audit Validation: Guidance Manual, 2<sup>nd</sup> edition (Water Research Foundation) and the results meet the requirements of the American Water Works Association methodology for water loss auditing.
3. The validation documentation for the above referenced water loss audit is summarized in the Level 1 Validation Form, which is available upon request.

Certified Validator Signature: *Gordon E Meyer* Date: 06/27/2024

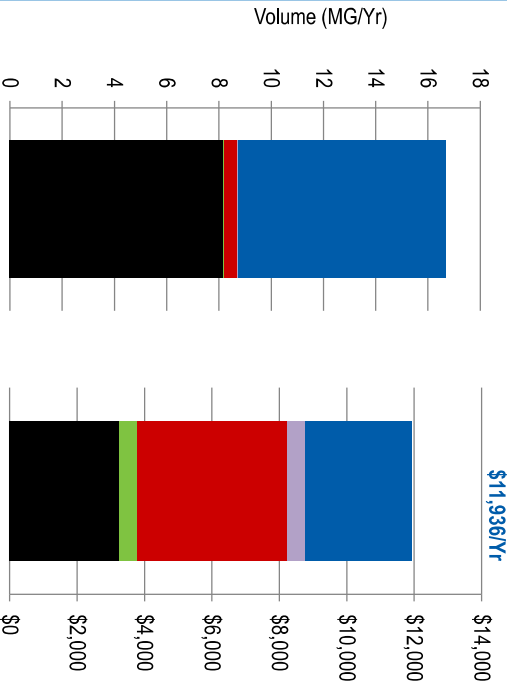
**Data Validity**

**Data Validity Score:** 52 **Data Validity Tier:** Tier III (51-70)  
 See [Loss Control Planning](#) for Tier Details



**NRW Components Summary**

**Total Volume of NRW = 17 MG/Yr** **Total Cost of NRW = \$11,936/Yr**

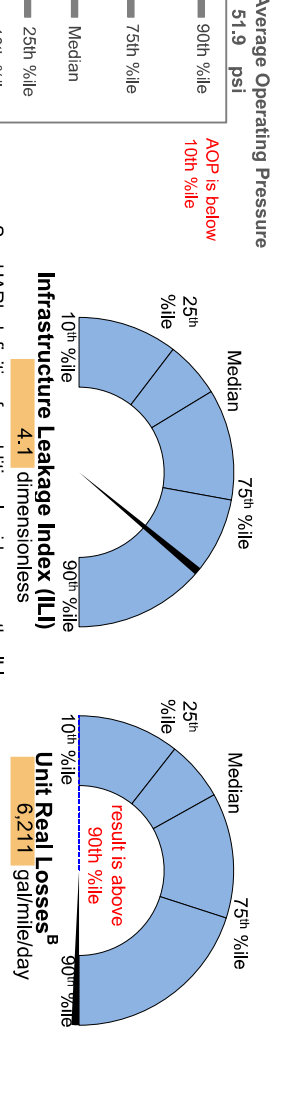
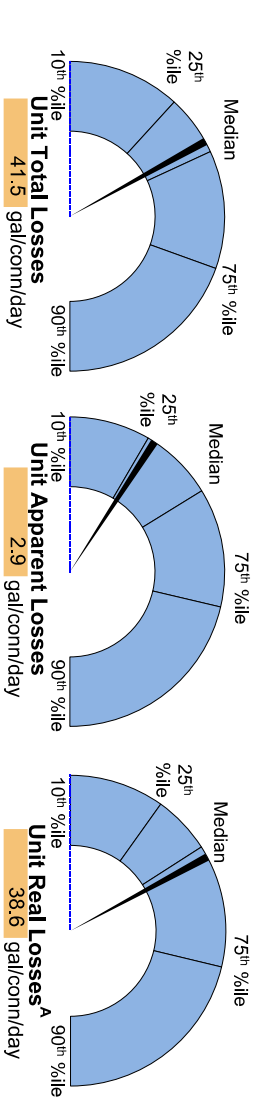
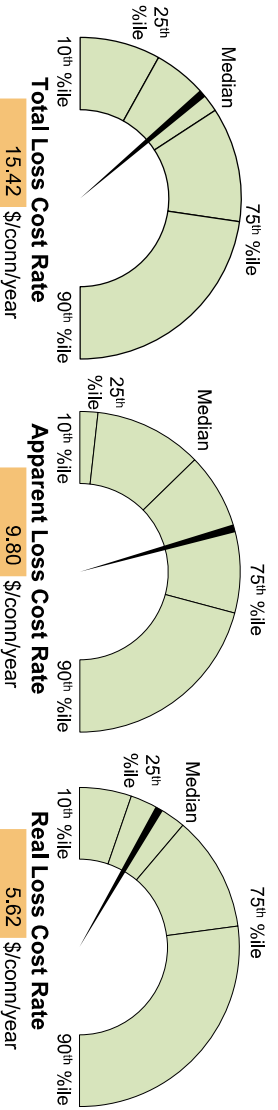


Component	Volume (MG/Yr)	Value (\$/Yr)	Basis of Valuation
Real Losses	16.7	\$11,936	Blended
Systematic Data Handling Errors	8.2	\$3,253	VPC
Customer Metering Inaccuracies	7.9	\$3,163	VPC
Unauthorized Consumption	0.6	\$5,520	CRUC
Unbilled Unmetered Auth Cons	0.6	\$5,520	CRUC
Unbilled Metered Authorized Cons	0.6	\$5,520	CRUC
Apparent Losses	0.6	\$5,520	CRUC

**Key Performance Indicators**

Actual KPI result gauge %iles per validated industry ranges<sup>2</sup>

Target (see Worksheet)



See UARL definition for additional guidance on the ILI (UARL) Unavoidable Annual Real Losses 2.0 MG/Yr 9.5 gal/com/day

**Guidance Information for Key Performance Indicators**

- The eight indicators shown are the recommended suite per the AWWA Water Loss Control Committee 2020 Position on KPIs. A suite of KPIs is necessary, as no single KPI can holistically communicate water loss performance for a given water system. See Table 1 below for Uses and Limitations for each KPI, Report (2020)<sup>1</sup>, with naming conventions updated.
- Percentiles (5<sup>th</sup>ile) shown on KPI gauges come from Level 1 validated data in the AWWA WLCO Reference Water Audit Dataset (2020)<sup>2</sup>.
- KPI 5<sup>th</sup>iles shown above are not segregated by cohorts. Limited
- KPI data by cohorts may be found in WRC-4695 Guidance Manual, Appendix B (2019).
- Actual KPI results that fall below 10<sup>th</sup> 5<sup>th</sup>ile or above 80<sup>th</sup> 5<sup>th</sup>ile do not necessarily imply error, but should be viewed with scrutiny. Percentiles not intended to imply targets. Targets may be input by user for operational KPIs, if desired, on Worksheet.
- See UARL and ILI in Definitions tab for discussion of size and pressure limitations.
- Systems that fall on the extreme ends of size or connection density should use caution when interpreting Unit Losses KPIs.

**Table 1** 2020 AWWA Water Audit Method – Water Audit Outputs and Key Performance Indicators: Uses and Limitations

Source: AWWA Water Loss Control Committee Report (2020)<sup>1</sup>, with naming conventions updated

Type	Indicator	Description	Suitable Purposes					Uses and Limitations	Principal Users	
			Assessment	Bench-Marking	Target-Setting	Planning	Tracking			
Attribute	Apparent Loss Volume	Calculated by Free Water Audit Software	✓					✓	Assess loss level	Utility, Regulators
	Apparent Loss Cost	Calculated by Free Water Audit Software	✓					✓	Assess cost loss level	Utility, Regulators
	Real Loss Volume	Calculated by Free Water Audit Software	✓					✓	Assess loss level	Utility, Regulators
	Real Loss Cost	Calculated by Free Water Audit Software	✓					✓	Assess loss cost level	Utility, Regulators
	Unavoidable Annual Real Loss (UARL)	Calculated by Free Water Audit Software	✓					✓	Reveal theoretical technical low level of leakage	Utility, Regulators
	Volume	Unit Apparent Losses (vol/corn/day)	Strong and understandable indicator for multiple users.	✓	✓	✓	✓	✓	Used for performance tracking and target-setting	Utility, Regulators
	Unit Real Losses <sup>a</sup> (vol/corn/day)	Strong and understandable indicator for multiple users.	✓	✓	✓	✓	✓	Used for performance tracking and target-setting	Utility, Regulators, Policy Makers	
	Unit Real Losses <sup>b</sup> (vol/pipeline length/day)	Strong and understandable indicator for use by utilities with low connection density.	✓	✓	✓	✓	✓	Data collection and assessment of systems with “low” connection density	Utility, Regulators, Policy Makers	
	Unit Total Losses (vol/corn/day)	Strong and understandable indicator, suitable for high-level performance measurement.	✓					✓	High level indicator for trending analysis. Not appropriate for target-setting or benchmarking	Utilities, Customers
	New KPI	Robust, specialized ratio KPI; can be influenced by pressure and connection density.	✓	✓				✓	Benchmarking after pressure management is implemented	Utilities
	Value	Infrastructure Leakage Index (ILI)								
	Apparent Loss Cost Rate (value/corn/year)	Indicators with sufficient technical rigor. Provide the unit financial value of each type of loss, which is useful for planning and assessment of cost efficiency of water loss reduction and control interventions and programs.	✓			✓	✓	✓	Data collection and assessment on AWWA indicators or contextual parameters to use in conjunction with Loss Cost Rates	Utilities, Regulators, Customers
	New KPI									
	Real Loss Cost Rate (value/corn/year)		✓			✓	✓	✓		
Validity	Data Validity Tier (DVT)	Strong indicator of water loss audit data quality. If data has been validated. Tier provides guidance on priority areas of activity.	✓	✓		✓	✓	✓	Assess caliber of data inputs of the water audit	Regulators, Utilities

# APPENDIX D

## Preliminary Cybersecurity Plan

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# Sunman Water Utility Cybersecurity Plan

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## Introduction

Just as with any critical enterprise or corporation, cyberattacks pose a threat to drinking water and wastewater systems, and therefore must be considered. Cyberattacks may interrupt water treatment by manipulating valves, overriding alarms, disabling pumps, blowers, and other equipment, or even taking over SCADA controls systems that may remotely monitor the system or automate treatment. Cyberattacks can also deface the utility's website or compromise the email system, steal customers' personal data or credit card information from the utility's billing system, and install malicious programs which can disable process control operations. The following cybersecurity plan is to assist in implementing cybersecurity practices that help prevent, detect, respond, and recover from cyber incidents.

## Key Contacts

The following are the personnel/resources imperative to a cyberattack. Refer to the water Asset Management Plan (AMP) for additional reporting contacts and procedures should the water system be notably impacted as a result of a cyberattack. For guidance on the proper procedures for reporting cyber incidents, refer to the EPA Fact Sheet attached to the end of this cyber security plan in Appendix A.

Role/Resource	Name	Contact (phone/email/etc.)
Clerk-Treasurer	Cheryl Taylor	clerk@townofsunman.org
Utility Superintendent	Dahkota Gill	water@townofsunman.org
Internet Service Provider	Great Plains Communications	
Police	Sunman Police Department	marshal@townofsunman.org
<b>CISA</b> - Federal Asset Response	Cybersecurity and Infrastructure Security Agency (CISA)	1-844-Say-CISA; <a href="mailto:Central@cisa.gov">Central@cisa.gov</a> <a href="http://www.cisa.gov">www.cisa.gov</a>
<b>EPA</b> - Federal Centralized Response	EPA's Water Infrastructure and Cyber Resilience Division (WICRD)	WICRD-outreach@epa.gov <a href="#">Contact Us about Water Resilience</a>
<b>FBI</b> - Federal Threat Response	Internet Crime Complaint Center (IC3)	(317) 595-4000 <a href="http://www.ic3.gov">www.ic3.gov</a>

## Best Management Practices

In order to maintain cybersecurity, the following best practices should be implemented:

- Identify an overall Information Technology (IT) security lead to be the primary point of local contact during a cyber incident.
- Change all passwords to something besides the default password. These passwords should only be known by necessary personnel.
- Update the system's Asset Management Plan to include response procedures for cyber incidents and ensure the proper government and local emergency contacts are included.
- Identify all susceptible technologies in the system to consider potential cyber targets via an asset inventory, which is included in the utility's Asset Management Plan.

- Maintain physical security measures to prevent unauthorized physical access.
- Ensure computer systems have updated anti-virus software installed.
- Conduct a detailed assessment of vulnerabilities. EPA as well as CISA offer tools and services in completing these assessments (see “Additional Resources” section below).
- Train staff on what cybersecurity is, the best practices to be implemented at the facility, and how to respond to a cyberattack should one occur.

### Susceptible Technologies

The following is a list of the technologies related to the water system that would be susceptible to a cyberattack (PLCs, laptops, tablets, automatic pumps/valves/etc.).

Asset Name	Asset Name (cont.)
WTP Control Panels	Utility Website
Well House Control Panels	
Laptop PCs with SCADA Software	
Cellular SCADA Service	
Billing Software	
Staff PC's/Laptops	

### Physical Security

Maintaining physical security can reduce the risk of unauthorized access to technology. Below are the physical security measures of note at the water system.

Topic	Description
Perimeter Controls (Fences, gates, etc.)	Gate at the well field and WTP entrance.
Access Controls (Guards, locks, key cards, passwords, etc.)	Locks on buildings and control panels. Gates & Fence at North Elevated Tank
Other	

### Threat Identification/Training

Training shall be provided annually to employees to help them understand the importance of cybersecurity and how to prevent and respond to cyberattacks. The following are goals of the training:

- Staff can identify a cyber threat;
- Staff can help to understand how to prevent cyberattacks and protect system information;
- Staff know who to notify in the event of a cyber threat/attack;
- Staff know what immediate actions to take to isolate the targeted technology in the event of an attack.

## Response Procedure

In the event of a cyberattack, the following response procedures shall be followed:

- Communicate and notify IT personnel/IT vendor of the incident and the need for emergency response assistance.
- Disconnect compromised computers from the network to isolate breached components and prevent further damage, such as the spreading of malware.
- Properly report event to governing bodies (refer to EPA's Cyber Incident Reporting Process in Appendix A).
- Assess any damage to utility systems and equipment, along with disruptions to utility operations.
- Implement actions to restore operations of critical processes (e.g., switch to manual operation if necessary) and provide public notification (if required).
- Document key information on the incident, including any suspicious calls, emails, or messages before or during the incident, damage to utility systems, and steps taken in response to the incident (including dates and times).

## Additional Resources

### Complete a Cybersecurity Assessment with the EPA:

Through EPA's "Cybersecurity Evaluation Program", this system can work with a cybersecurity professional virtually to complete an assessment using EPA's Water Cybersecurity Assessment Tool.

- [Cybersecurity Evaluation Program](#)
- [EPA's Water Cybersecurity Assessment Tool \(WCAT\)](#)

### Technical Assistance from the EPA:

The system can submit cybersecurity questions and receive one-on-one remote assistance from a cybersecurity subject matter specialist.

- [Cybersecurity Technical Assistance Program for the Water Sector | US EPA](#)

### EPA's Cybersecurity Webinar:

This webinar is a good introduction to the basic principles of cybersecurity.

- [Cybersecurity 101 Training for Water Systems Webinar \(youtube.com\)](#)

### CISA Cyber Risk and Resources:

Highlights cyber risks and provides available resources that support the Water and Wastewater Systems Sector.

- [Cyber Risks & Resources for the Water and Wastewater Systems Sector – Supply Water National Critical Function Infographic \(cisa.gov\)](#)

### CISA Cyber Vulnerability Scanning tool

This scanning tool can be used to determine strengths and weaknesses within the utility's cyber infrastructure.

- <https://www.cisa.gov/resources-tools/resources/cisas-free-cyber-vulnerability-scanning-water-utilities>

### CISA Guide to Getting Stated with a Cybersecurity Risk Assessment:

- [Guide to Getting Started with a Cybersecurity Risk Assessment, Dec. 2022 \(cisa.gov\)](#)

# **Preliminary Cybersecurity Plan**

## **APPENDIX A**

### **EPA CYBER INCIDENT REPORTING PROCESS**

# CYBER INCIDENT REPORTING PROCESS

## WHY IS IT IMPORTANT TO REPORT CYBER INCIDENTS?

A cyber incident could jeopardize drinking water and wastewater utilities by allowing access to private customer/employee information, changing chemical levels in water treatment processes, or denying access to critical systems. Cyber incidents resulting in disruptions of operational processes are of particular concern to the Federal Government. The attacker is a criminal, and reporting an incident allows individuals to look out for suspicious activity and enables them to take steps to protect themselves.

## WHERE TO REPORT:

### REPORT TO THE FBI FOR THREAT RESPONSE

Submit an internet crime complaint form to the FBI at [www.ic3.gov](http://www.ic3.gov) or contact your local field office at [www.fbi.gov/contact-us/field](http://www.fbi.gov/contact-us/field). The FBI will conduct the investigation.

OR

### REPORT TO CISA FOR ASSET RESPONSE

Submit a computer security incident form to the Cybersecurity and Infrastructure Security Agency (CISA) Incident Reporting System at [www.us-cert.cisa.gov/forms/report](http://www.us-cert.cisa.gov/forms/report). CISA can be contacted by phone at 888-282-0870 and by email at [Central@cisa.gov](mailto:Central@cisa.gov). CISA will provide technical assets and assistance to mitigate vulnerabilities and reduce the impact of the incident.

OR

### CONTACT EPA FOR CENTRALIZED RESPONSE

Please reach out to the U.S. Environmental Protection Agency (EPA) Water Infrastructure and Cyber Resilience Division (WICRD) at [WICRD-outreach@epa.gov](mailto:WICRD-outreach@epa.gov). EPA's WICRD will act as a centralized federal point of contact between the affected parties/stakeholders and all appropriate federal agencies incorporated in the incident response.

## WHEN TO REPORT TO THE FEDERAL GOVERNMENT

Utilities are encouraged to report all cyber incidents when there is any:

- Loss of data, system availability, or control of systems;
- Impact to any number of victims;
- Detection of unauthorized access to, or malicious software present on, critical information technology systems;
- Affected critical infrastructure or core government functions; or
- Impact to national security, economic security, or public health and safety.

## WHAT TO REPORT TO THE FEDERAL GOVERNMENT

A cyber incident may be reported at various stages, even when complete information may not be available. Helpful information could include:

- Who you are,
- Who experienced the incident,
- What sort of incident occurred,
- Details of incident impact,
- How and when the incident was initially detected,
- What response actions have already been taken, and
- Who has been notified.