

# Indiana Water Utility Biennial Water Loss Report – 2024

PREPARED BY: INDIANA FINANCE AUTHORITY

## ACKNOWLEDGMENTS

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The IFA appreciates the assistance of the Indiana Section of the American Water Works Association and the Alliance of Indiana Rural Water on this project.

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## EXECUTIVE SUMMARY

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As required by IC 8-1-30.8, the Indiana Finance Authority (“IFA”) submits to the Indiana General Assembly the results of the State’s 2024 non-revenue water analysis in this third biennial report.

Data gathered through performing a water audit can bring to light opportunities for improvement in a utility’s water management process. More efficient operations lead to financial savings for the utility, a longer lifespan for infrastructure, and preservation of Indiana’s water resources.

In 2024, 450 utilities out of 527 utilities (85% of metered drinking water utilities) submitted a validated water audit. The results of this report found that the 2023 state-wide total of non-revenue water amounted to over 46.8 billion gallons, costing these utilities over \$62.9 million in lost revenue.

## INTRODUCTION

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In an effort to better understand non-revenue water, the Indiana Legislature enacted Senate Enrolled Act 4 (IC 8-1-30.8) in 2019. This Act obligates water utilities to complete an annual water loss audit. To improve accuracy of water loss audit data, the legislation also requires these water loss audits to be validated by a certified, third-party water audit validator (“Certified Validator”) in every even-numbered year. Water utilities must submit these validated water loss audits to the Indiana Finance Authority (“IFA”) for compilation into a biennial report to the Indiana General Assembly. This is the third biennial report, which summarizes calendar year 2023 data that was submitted to the IFA in 2024.

A water audit tracks all sources and uses of water within a water system over a specified period. Water loss audits are a valuable tool in maintaining the managerial, financial, and technical integrity of a water utility. Performing a water audit is an opportunity for a utility to evaluate the amount of water they produce compared to the amount of water it sells. Through this process, utilities can identify their non-revenue water.

Non-revenue water is defined as produced water which does not generate income for the utility. Specifically, non-revenue water consists of Real Losses from physical leaks; Apparent Losses from improperly measured or recorded customer water consumption; and Unbilled Authorized consumption (such as “free” water provided to a municipal building).

$$\textit{Real Losses} + \textit{Apparent Losses} + \textit{Unbilled Authorized Consumption} = \textit{Non-revenue Water}$$

See Figure 1.

Once these losses are identified, utilities can take corrective actions to reduce non-revenue water, which may lead to financial savings. For most utilities, completing an audit will identify what measures a utility should take to improve the efficiency of water production and delivery. Indiana utilities used the American Water Works Association (“AWWA”) Free Water Audit Software, which is the industry standard tool for conducting a water audit.



## APPROACH

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### *Notification and Training for Utilities*

The IFA reminded drinking water utilities of the water loss audit requirements by email in the months leading up to the deadline, once at nine months and again at four months prior to submittal date. Optional water loss audit related educational opportunities were made available to utilities by the Indiana Section of the AWWA and the Alliance of Indiana Rural Water, which were advertised on the IFA's website and shared in the email notifications.

### *Training for Certified Validators*

At the end of 2023, there were approximately 180 Indiana Certified Water Loss Validators. In 2024, the Indiana Section of the AWWA conducted a two-day water audit validator training workshop for those interested in becoming a Certified Validator, followed by the IFA offering the Indiana Water Loss Audit Validator certification exam. 29 people attempted the exam with 25 passing it, resulting in a total number of 204 Indiana Certified Validators at the end of April 2024.

### *IFA Water Audit Data Review Methodology*

Upon receipt of each validated water audit, IFA conducted a *completeness* review and contacted utilities and/or their Certified Validators when data was found to be missing. Except in a very few cases, the IFA did not review the *accuracy* of the data provided, since ensuring quality data is the role of the Certified Validator. However, in preparing this state-wide summary, a small number of audits (10) were found to have data well outside acceptable ranges, according to industry standards<sup>1</sup>. In most cases this was due to the physical set up of the infrastructure (e.g., extremely low number of service connections) and not a mishandling of data. These audits were removed from state-wide calculations. All validated audits submitted to the IFA are included in Appendices A and B. Appendix A lists the Volume of Non-revenue Water (gallons) and Cost of Non-revenue Water (dollars) for each utility that submitted an audit. Appendix B, on the other hand, is a separate, Excel-based dataset that is a compilation of the submitted water audit data.

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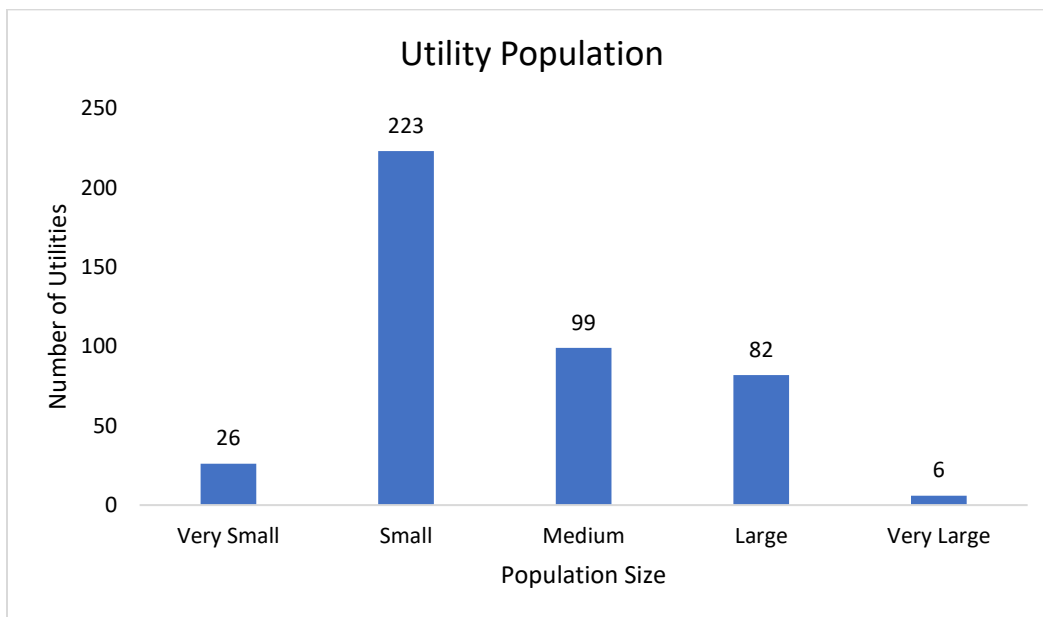
<sup>1</sup> AWWA Water Audit Reference Dataset (2023). AWWA.

## DISCUSSION OF RESULTS

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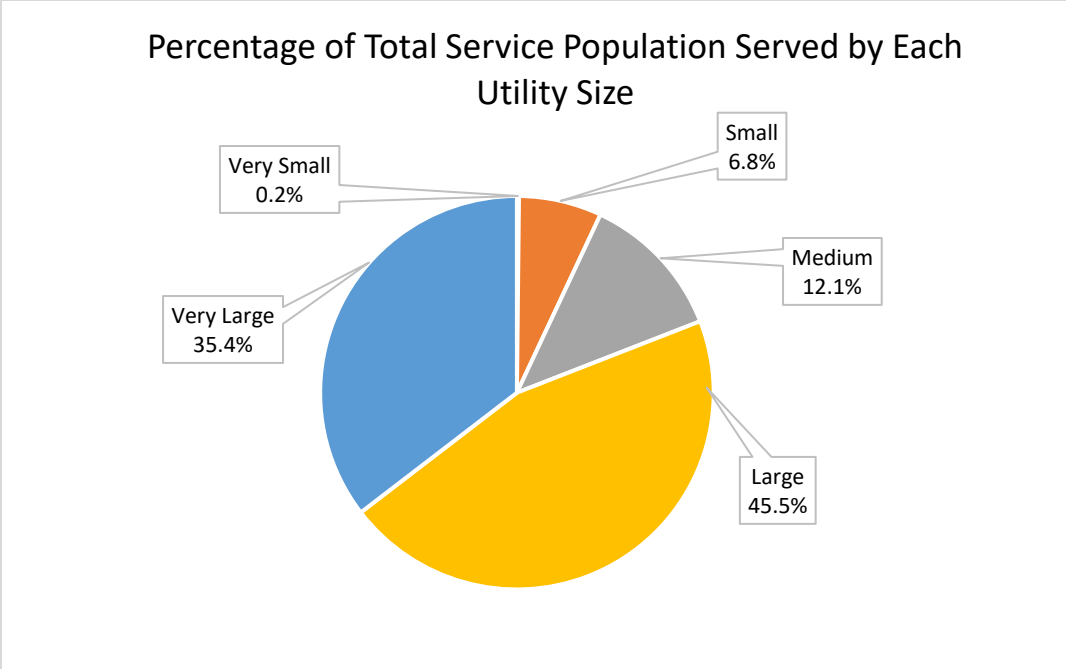
### *Utility Population Sizes*

In 2024, 450 utilities out of 527 utilities (85% of metered drinking water utilities) submitted a validated water audit. For this analysis, utilities are characterized by their service population as being very small (0-500), small (501-3,300), medium (3,301-10,000), large (10,001-100K), or very large (>101K). The service population is based upon the figures submitted in each individual audit. Figure 2 illustrates the breakdown of how many utilities are present in each population size category. Figure 3 provides context for the percentage of population served by the utilities who submitted an audit by utility size. These population categories will be referenced throughout the report.



**Figure 2: Number of utilities by their population category.**





**Figure 3: The percentage of the population served by the utilities that submitted an audit in 2024 by utility size.**

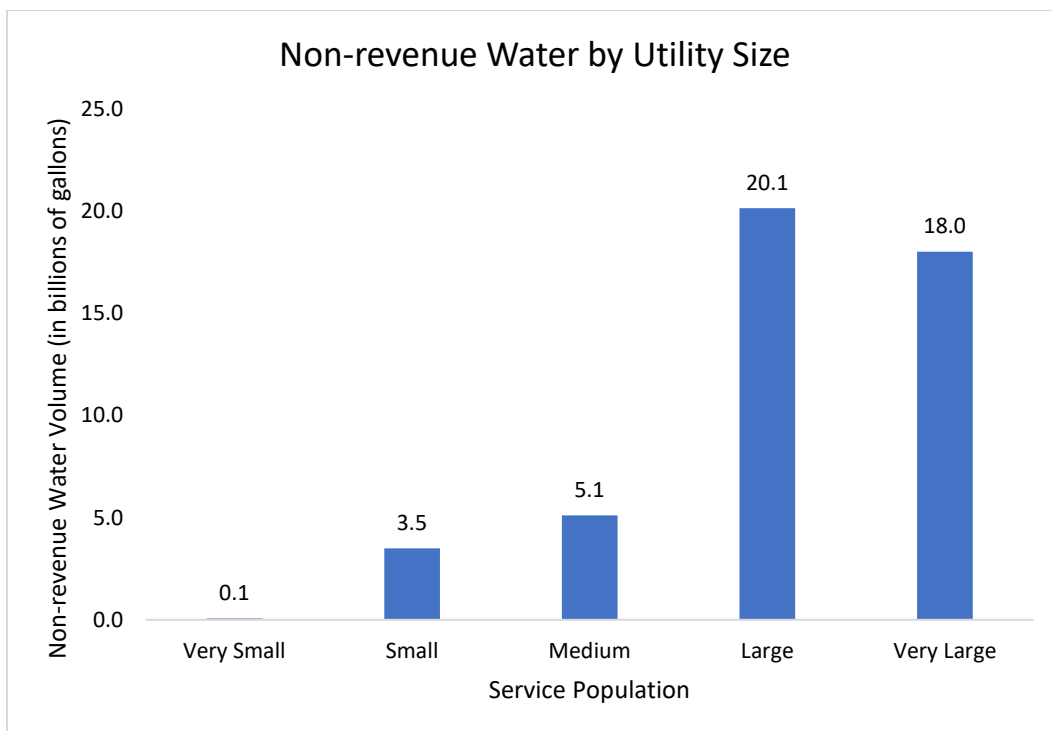
While Figure 2 demonstrates that 80% of audits were submitted by utilities who serve less than 10,000 people, Figure 3 shows the audits submitted by the Large and Very Large systems serve 80% of the population represented by the audits.

### Volume of Non-revenue Water

Non-revenue water is defined as produced water which does not generate income for the utility. Specifically, non-revenue water consists of “Real Losses” from physical leaks, “Apparent Losses” from improperly measured or recorded customer water consumption, and “Unbilled Authorized Consumption” (e.g., “free” water provided to a municipal building).

$$\text{Real Losses} + \text{Apparent Losses} + \text{Unbilled Authorized Consumption} = \text{Non-revenue Water}$$

Figure 4 illustrates how the total volume of non-revenue water changes based on the size of the utility.



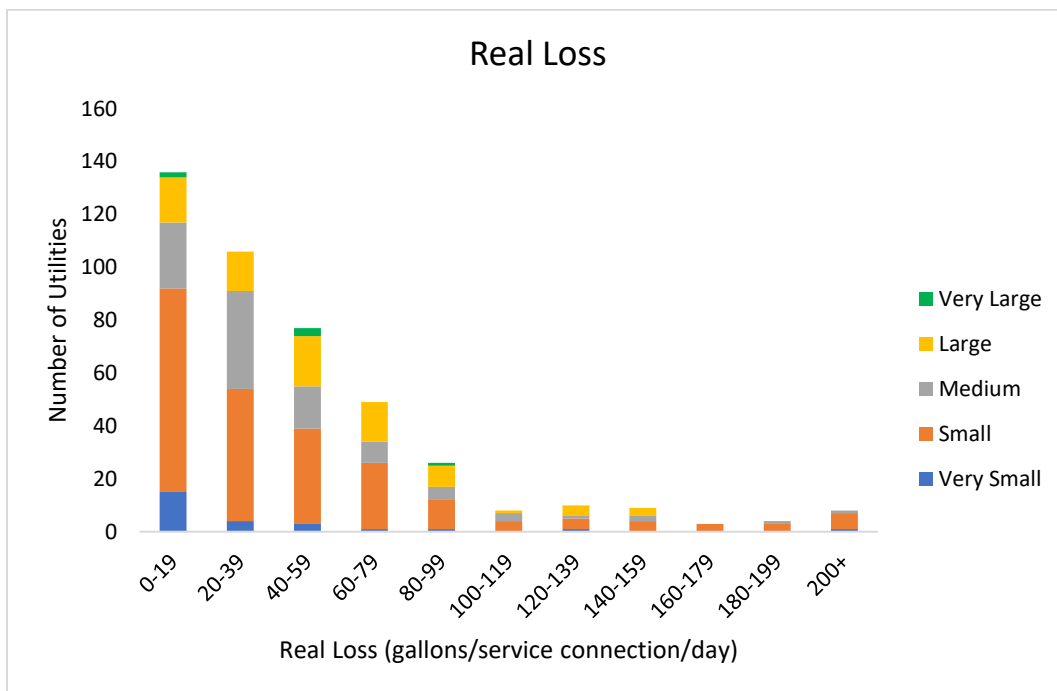
**Figure 4: Volume of non-revenue water by population category in billions of gallons.**

In general, non-revenue water increases with the size of the utility. Pipe length and the number of service connections a utility manages are often correlated to Real Losses. As the population increases, the number of service connections increases, and the length of pipe often increases as well. State-wide non-revenue water totaled 46.8 billion gallons in 2023.

*Unit Real Loss (gallons/service connection/day)*

Real Losses are the physical losses of treated water. For most utilities, leaks account for the greatest portion of real losses. Unit Real Loss is Real Loss normalized by number of service connections by day.

Figure 5, a distribution of Unit Real Loss values, illustrates the range of data received. Over half of the utilities (55%) reported having a Real Loss between 0-39 gallons/connection/day, with an overall average Real Loss of 47 gallons/connection/day in 2023. A statistical analysis of the relationship between Unit Real Loss and utility size shows a very weak association: the smaller the utility the greater the Unit Real Loss.



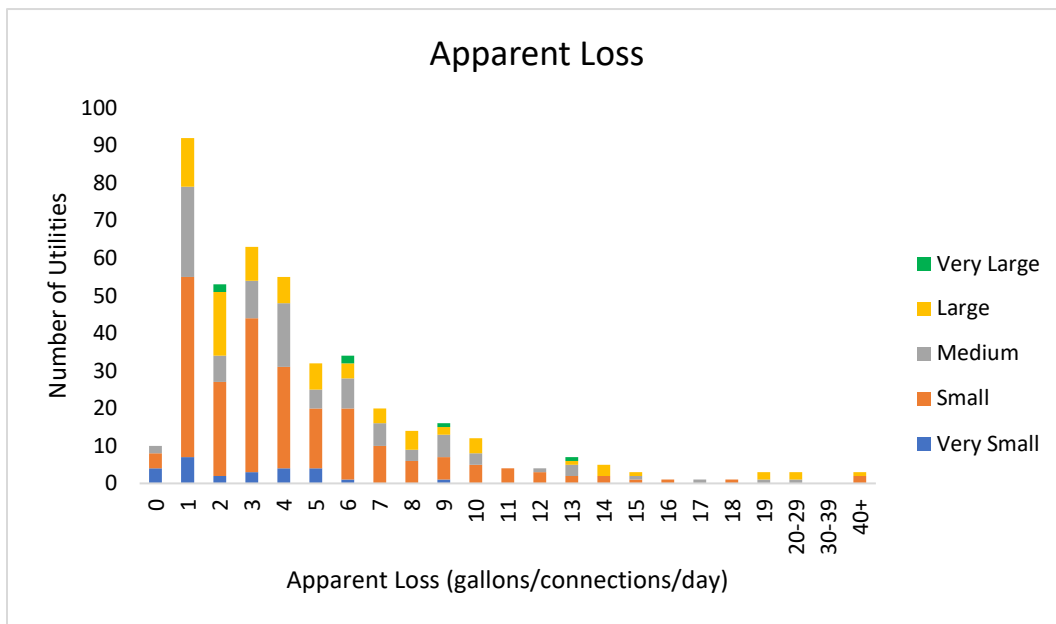
**Figure 5: Number of utilities and their population size by volume of Unit Real Loss as reported in service connections per day.**

*Unit Apparent Loss (gallons/service connection/day)*

Apparent Losses are the nonphysical losses that occur due to inefficiencies in the measurement, recording, and accounting operations used to track water volumes in a water utility. These losses occur from three primary areas:

1. Systemic data handling errors in tracking customer consumption, particularly in customer billing systems
2. Customer metering inaccuracies
3. Unauthorized consumption

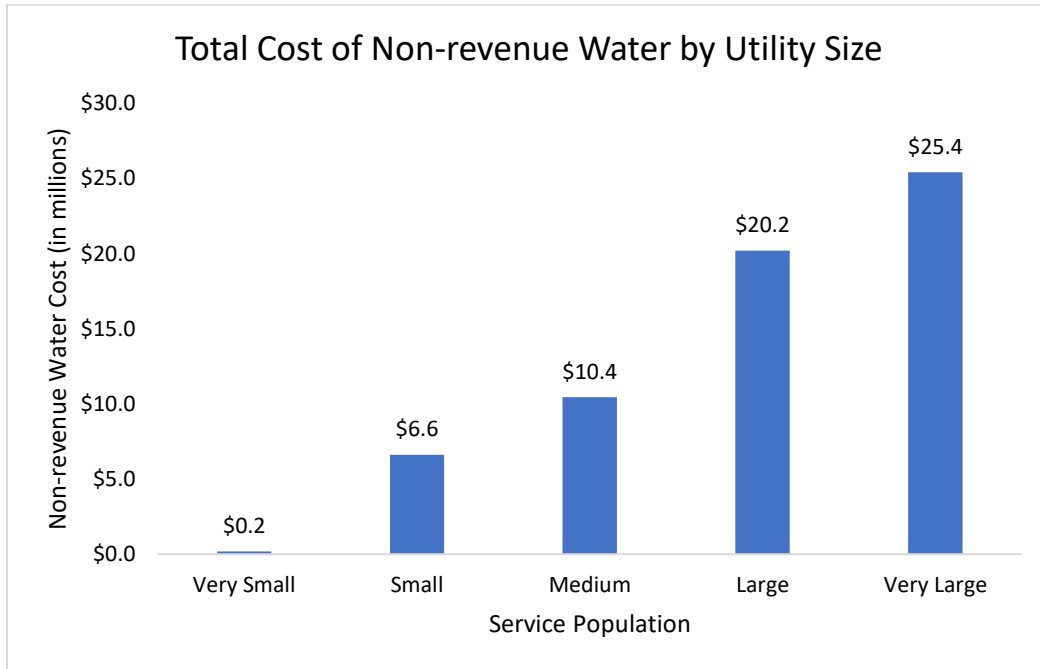
Unit Apparent Loss is Apparent Loss normalized by service connection by day. The average Unit Apparent Loss was 6 gallons/service connection/day in 2023. A statistical analysis of the relationship between Unit Apparent Loss and utility size shows a very weak association: the smaller the utility the greater the Unit Apparent Loss. See Figure 6.



**Figure 6: Number of utilities and their population size by volume of Unit Apparent Loss as reported in service connections per day.**

### Cost of Non-revenue Water

The AWWA Free Water Software calculates the cost of non-revenue water based on utility cost information provided in the audit. Figure 7 illustrates the cost of non-revenue water by a utility's service population size.

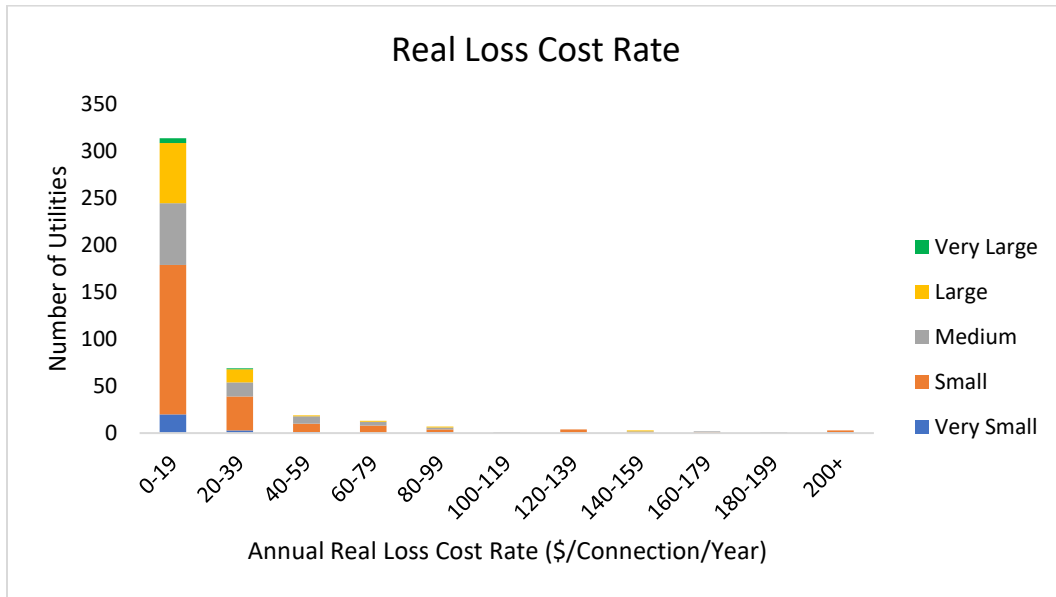


**Figure 7: Total cost of non-revenue water by population size.**

As expected, the cost is highest in utilities that serve larger communities due to the greater non-revenue volumes, which is also backed up by statistical analysis. The statewide total cost of non-revenue water in 2023 is \$62.9 million.

*Real Loss Cost Rate (\$/service connection/year)*

The Real Loss Cost Rate reflects the value of water lost from the Real Losses per connection over the course of the year. Figure 8 illustrates the distribution of Real Loss Cost Rates.

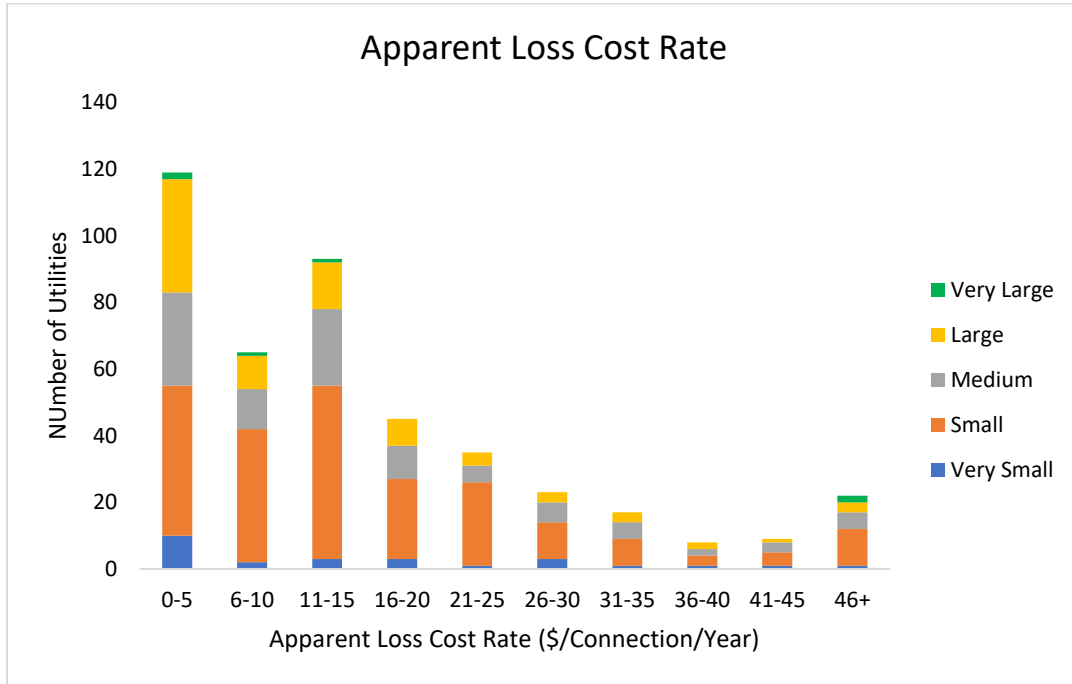


**Figure 8: Number of utilities and their population size by value of Real Loss as reported in service connections per year.**

In 2023, the Real Loss Cost Rate for most utilities is under \$8.70/connection/year (median), while the average is \$20.90/connection/year. A statistical analysis of the relationship between Real Loss Cost Rate and utility size shows a very weak association: the smaller the utility the greater the Real Loss Cost Rate.

*Apparent Loss Cost Rate (\$/service connection/year)*

The Apparent Loss Cost Rate combines the value of the water lost and the volumetric rate of apparent losses per connection over the course of the year. Like the cost of non-revenue water, the loss cost rate utilizes the utility cost information provided in the audit for determining the value. Figure 9 illustrates the distribution of Apparent Loss Cost Rates.



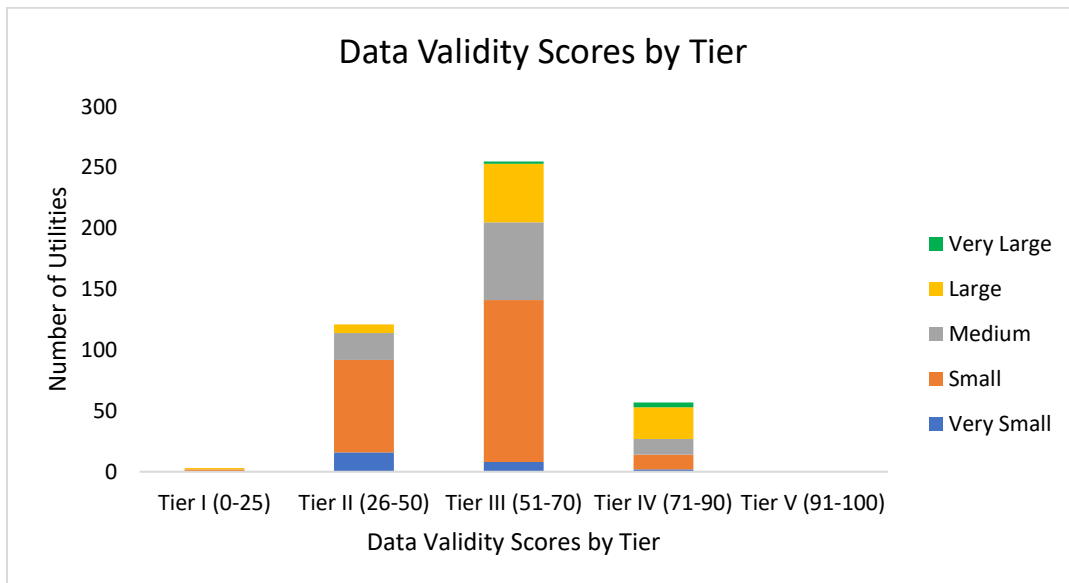
**Figure 9: Number of utilities and their population size by value of Real Loss as reported in service connections per year.**

In 2023, the Apparent Loss Cost Rate for most utilities is less than \$12.20/connection/year (median) with an average of \$16.70/connection/year. The correlation coefficient of the relationship between Apparent Loss Cost Rate and Utility Size shows a very weak association. A statistical analysis of the relationship between Apparent Loss Cost Rate and utility size shows a very weak association: the smaller the utility the greater the Apparent Loss Cost Rate.

## Data Validity Tiers

Data Validity Scores are a rating of confidence, unique for each data input. The Free Water Audit Software asks upwards of 100 confidence questions<sup>2</sup>, then combines the resulting scores into a single overall Data Validity Score for the entire audit, which can range from 1-100. Based on its overall score, a utility is subsequently categorized into one of five Data Validity Tiers. See Figure 10.

A lower Data Validity Score occurs when rough estimates or poorly organized records are used to manage data. Conversely, a high Data Validity Score requires the use of highly accurate record keeping (e.g., a utility who maintains detailed GIS records of the length of water mains in their system) and other actions to ensure reliable and precise data measurement.



**Figure 10: Distribution of Data Validity Tiers by utility size.**

In 2023, most audits had an overall Data Validity Score that placed them within Tier III. The statewide average Data Validity Score was 57. No utilities were in Tier V; the highest Data Validity Score in the state was 86. A statistical analysis of the relationship between Data Validity Score and utility size shows a moderate association: the larger the utility the greater the Data Validity Score. See Figure 10.

<sup>2</sup> AWWA Free Water Audit Software v6.0 Interactive Data Grading Matrix (2020). AWWA.

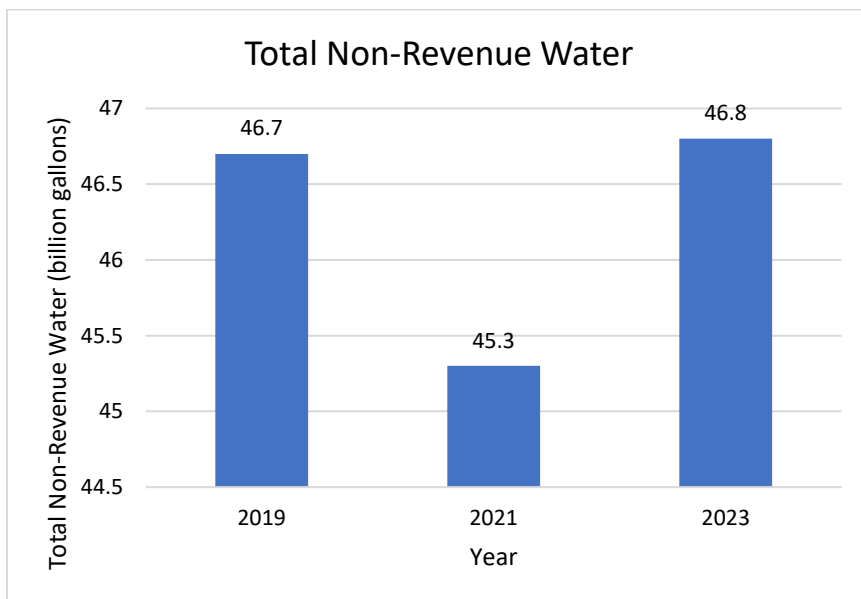


## CONCLUSION

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The analysis of the 2023 data found a very weak association between size of a utility and most key performance indicators, except for volume of Non-Revenue Water (gallons) and the cost of Non-Revenue Water (dollars). As expected, non-revenue water volume and cost usually increase with the size of a utility due to the presence of more water. A higher Data Validity Scores show a modest relationship to larger utilities. While the cause is unknown, it may be due to a larger utility's economy of scale driving its ability to have more oversight of its data management.

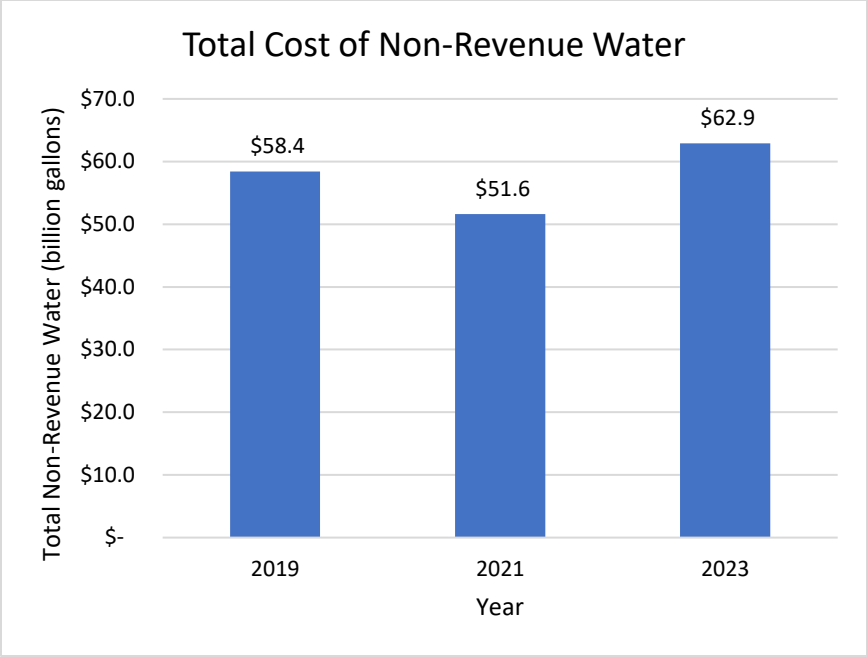
In 2023, Indiana utilities produced over 46.8 billion gallons of water that did not generate revenue, resulting in a financial loss of over \$62.9 million. These statewide statistics are higher than those from 2021<sup>3</sup>, but somewhat on par with data from 2019. The statewide average Data Validity Score was also higher than 2021 and 2019 data. See Figures 11, 12 and 13.



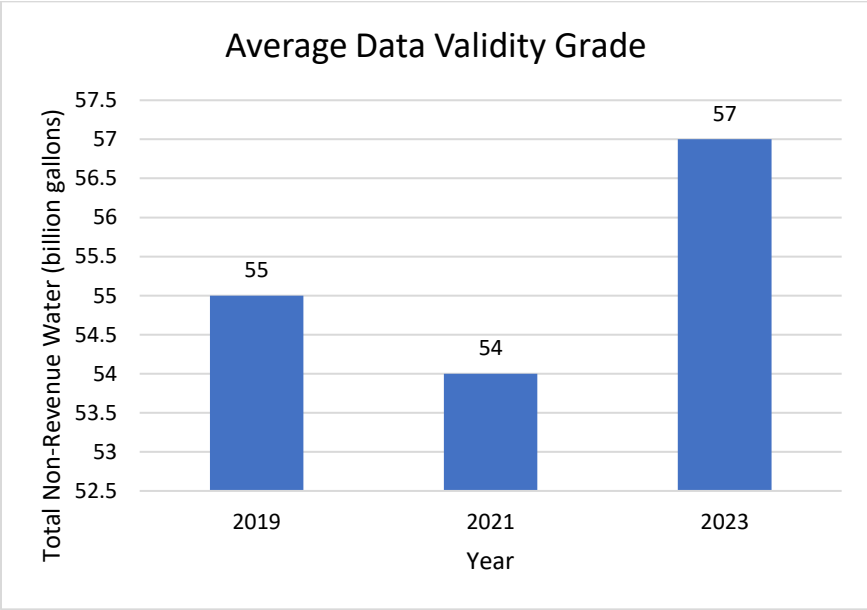
**Figure 11:** Total State-Wide Non-Revenue Water in Billion Gallons by Data Year

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<sup>3</sup> Water Loss Legislative Report (2020). Indiana Finance Authority.



**Figure 12:** Total State-Wide Cost of Non-Revenue Water by Data Year



**Figure 13:** State-Wide Average Data Validity Grade by Data Year

While interesting to look at changes over time, it can take a period of 3-5 years of initial data collection and data quality improvement before considering loss reduction target-setting<sup>4</sup>. Data validity is often low when water utilities compile their first water audit, and reasonable time is needed to improve data management and collection processes to elevate the quality of the water audit data.

During the early years of water audit data collection water loss may appear to increase as utilities gain more knowledge and awareness when conducting water loss audits. "...as a system improves their Data Validity Grade (DVG) they will most likely increase the accuracy of their data which may better reflect the actual water loss."<sup>5</sup> From 2019 to 2023, the State of Indiana saw an increase in the total volume and cost of non-revenue water as the data validity grade increased (shown in Figures 11 and 13). This is a trend that states such as Tennessee and Georgia are noticing as well.

Lastly, another cause for changes from year to year could also be due to the 2019 audit data, which used version 5.0 of the AWWA Free Water Audit Software. 2021 and 2023 data years used version 6.0, which has slightly different default values that may result in small differences between version 5.0 and version 6.0 data. The differences may be misinterpreted as changes due to water loss control efforts.

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<sup>4</sup> Key Performance Indicators for Non-revenue Water, AWWA Water Loss Control Committee Report (2019). AWWA.

<sup>5</sup> C. Leauber, personal communication, October 22, 2024.

PWIS ID	Name	Submitted an Audit?	Non-revenue Water (million gallons/ year)	Cost of Non-revenue Water (dollars/ year)
IN5258001	Aberdeen Pate Water Company, Inc	Yes	13.30	\$44,531.21
IN5206001	Advance Water Works	Yes	3.38	\$2,395.50
IN5225001	Akron Water Department	Yes	7.72	\$10,697.17
IN5218001	Albany Water Department	Yes	60.25	\$37,512.19
IN5257001	Albion Water & Sewer	Yes	25.72	\$38,180.43
IN5248001	Alexandria Water Department	Yes	177.06	\$66,963.43
IN5214001	Alfordsville Water Utility	Yes	0.33	\$2,098.15
IN5204001	Ambia Water Department	Yes	0.38	\$1,957.89
IN5270003	Anderson Township Regional Sewer District	Yes	7.99	\$7,882.14
IN5248002	Anderson Water Department	Yes	1,668.89	\$1,244,749.19
IN5262001	And-Tro Water Authority - District 1	Yes	20.65	\$69,483.87
IN5262003	And-Tro Water Authority - District 2	Yes	8.08	\$40,853.85
IN5276001	Angola Water Department	Yes	50.68	\$52,291.18
IN5254003	Aqua Indiana - Darlington Water	Yes	3.43	\$7,776.04
IN5271018	Aqua Indiana - Wedgewood Park Water Utility	Yes	1.79	\$5,439.62
IN5229001	Arcadia Water Department	Yes	15.46	\$30,170.60
IN5250001	Argos Municipal Water Plant	Yes	5.67	\$9,828.24
IN5276002	Ashley (Town of)	Yes	2.36	\$6,177.08
IN5223001	Attica Water Utility	Yes	115.23	\$69,849.83
IN5217001	Auburn Water Department	Yes	272.57	\$211,664.29
IN5215001	Aurora Utilities	Yes	34.79	\$16,173.42
IN5257002	Avilla Water Department	Yes	28.27	\$14,862.03
IN5253001	B&B Water Project, Inc	Yes	69.55	\$235,831.73
IN5241001	Bargersville Water Department	Yes	135.01	\$389,230.24
IN5269001	Batesville Water Utility	Yes	43.55	\$96,904.97
IN5279002	Battle Ground Water District	Yes	15.01	\$27,722.44
IN5260001	BBP Water Company	Yes	193.36	\$407,314.71
IN5247001	Bedford City Utilities	Yes	257.20	\$239,408.73
IN5201001	Berne Water Department	Yes	48.78	\$34,258.81
IN5242001	Bicknell Municipal Utilities*	Yes	36.00	Unknown
IN5267002	Big Walnut Water Company	Yes	4.06	\$17,234.92
IN5219001	Birdseye Water System	Yes	6.43	\$22,703.24
IN5253002	Bloomington Utilities	Yes	904.40	\$1,078,552.27
IN5290001	Bluffton Utilities Water Department	Yes	97.62	\$206,238.22
IN5287001	Boonville Water Utility	Yes	79.15	\$84,198.19
IN5210002	Borden Tri-County Region	Yes	74.46	\$244,218.22
IN5204002	Boswell Water Department	Yes	3.70	\$11,016.17
IN5250002	Bourbon Water Department	Yes	16.82	\$17,959.70
IN5211001	Brazil City Water Works	Yes	271.55	\$84,528.28
IN5250003	Bremen Water Department	Yes	37.87	\$50,879.28
IN5220003	Bristol Water Department	Yes	5.27	\$11,662.32
IN5256002	Brook Water Utility	Yes	3.54	\$2,465.75
IN5291002	Brookston Water Department	Yes	34.45	\$18,777.04
IN5224001	Brookville Water Works	Yes	33.89	\$17,368.08
IN5207001	Brown County Water Utility	Yes	173.28	\$295,555.96
IN5232002	Brownsburg Water Works	Yes	223.79	\$324,512.34
IN5242003	Bruceville Water Utility	Yes	5.15	\$23,843.35
IN5252003	Bunker Hill Water Works	Yes	4.94	\$16,345.65
IN5240001	Burnt Pines Water Association	Yes	1.18	\$8,256.06
IN5217003	Butler Water Department	Yes	19.44	\$28,087.72
IN5289002	Cambridge City Municipal Water Works	Yes	26.74	\$22,159.59
IN5208001	Camden Water Utility	Yes	9.71	\$11,119.56
IN5288001	Campbellsburg Water Works	Yes	4.41	\$7,237.75
IN5239001	Canaan Utilities	Yes	25.40	\$81,608.00
IN5262002	Cannelton Utilities	Yes	11.19	\$20,583.97
IN5229024	Carmel Clay Water*	Yes	0.00	\$1,563.59
IN5229004	Carmel Water Department	Yes	153.83	\$149,448.59
IN5260002	Cataract Falls Water Corporation	Yes	15.23	\$8,463.27

\* indicates was removed from statewide calculations

IN5283002	Cayuga Water Department	Yes	5.39	\$25,671.38
IN5245047 & IN5245067	Cedar Lake Water Works, Cedar Lake Robins Nest	Yes	42.51	\$28,429.72
IN5211003	Center Point Water Works	Yes	0.93	\$1,993.02
IN5289003	Centerville Water Works	Yes	26.34	\$42,673.79
IN5291003	Chalmers Water Works	Yes	6.98	\$11,578.16
IN5287002	Chandler Water Works Department	Yes	165.41	\$186,373.68
IN5248004	Chesterfield Water Department	Yes	37.39	\$31,733.22
IN5274001	Chrisney Water Department	Yes	1.79	\$13,406.81
IN5292003	Churubusco Water Department	Yes	34.83	\$48,250.83
IN5229005	Cicero Water Department	Yes	33.41	\$28,956.14
IN5249004 & IN5255019	Citizens Water - Indianapolis, Morgan	Yes	9,193.02	\$12,137,216.61
IN5248026	Citizens Water of Westfield, L.L.C. (Madison Co.)	Yes	0.14	\$204.89
IN5229009	Citizens Water of Westfield, LLC (Hamilton Co.)	Yes	338.10	\$423,430.00
IN5279006	Clarks Hill Water Works	Yes	12.01	\$7,470.43
IN5283003	Clinton Township Water Company	Yes	23.09	\$15,323.01
IN5283004	Clinton Water Utility	Yes	79.40	\$38,977.60
IN5267003	Cloverdale Water Works	Yes	27.64	\$47,743.56
IN5212001	Colfax Water Company	Yes	9.96	\$14,339.52
IN5292004	Columbia City Water Department	Yes	74.38	\$125,525.72
IN5203002	Columbus Municipal Utility	Yes	736.98	\$656,411.81
IN5221001	Connersville Utilities	Yes	448.17	\$326,329.16
IN5252006	Converse Water Works	Yes	4.64	\$15,513.66
IN5207004	Cordry Sweetwater Conservancy District	Yes	47.50	\$195,771.67
IN5231001	Corydon Water Works	Yes	56.56	\$70,689.83
IN5213001	Crawford County Water Company, Inc.	Yes	12.84	\$54,351.43
IN5257004	Cromwell Water Works	Yes	2.40	\$12,654.97
IN5236001	Crothersville Utilities	Yes	18.63	\$28,670.03
IN5245008	Crown Point Water Works	Yes	83.04	\$1,083,298.89
IN5250005	Culver Water Department	Yes	49.33	\$67,225.75
IN5265004	Cynthiana Water Works	Yes	3.61	\$19,707.69
IN5274002	Dale Water Works	Yes	11.09	\$63,081.04
IN5218027	Daleville (Town Of)	Yes	5.71	\$9,226.54
IN5232004	Danville Water Works	Yes	112.78	\$135,571.58
IN5214002	Daviess County Rural Water	Yes	31.47	\$184,980.96
IN5279021	Dayton Water Utility	Yes	2.91	\$26,274.11
IN5216008	Decatur Co. Rural Water Corp.	Yes	24.87	\$121,676.72
IN5201002	Decatur Water Department	Yes	60.68	\$167,387.08
IN5242004	Decker Water Works	Yes	2.14	\$3,891.03
IN5208002	Delphi Water Works	Yes	19.55	\$18,110.16
IN5215002	Dillsboro Water Works	Yes	3.90	\$20,884.55
IN5289005	Dublin Municipal Water Works	Yes	3.12	\$7,084.57
IN5219002	Dubois Water Utilities	Yes	72.60	\$267,217.26
IN5277002	Dugger Utilities	Yes	15.07	\$41,686.63
IN5238001	Dunkirk Water Department	Yes	34.99	\$67,246.48
IN5240004	Dupont Water Company	Yes	29.64	\$80,032.67
IN5245011	Dyer Water Department	Yes	22.82	\$51,688.40
IN5204003	Earl Park Municipal Water Utility	Yes	2.19	\$4,418.23
IN5245012	East Chicago Water Works	Yes	797.82	\$613,990.12
IN5251004	East Fork Water	Yes	41.14	\$46,289.79
IN5247002	East Lawrence Water Authority	Yes	87.36	\$264,662.24
IN5253003	East Monroe Water Corporation	Yes	22.12	\$93,293.46
IN5288002	East Washington Rural Water	Yes	55.13	\$273,041.38
IN5203004	Eastern Bartholomew Water	Yes	13.90	\$37,925.02
IN5228003	Eastern Heights Utilities	Yes	152.55	\$112,146.40
IN5218006	Eaton Water Works	Yes	56.06	\$44,644.60
IN5248006	Edgewood Water Department	Yes	20.99	\$18,590.71
IN5241002	Edinburgh Water Utility	Yes	48.27	\$109,855.44
IN5222001	Edwardsville Water Corporation	Yes	88.77	\$138,646.00
IN5287003	Elberfeld Water Department	Yes	2.08	\$20,956.25

IN5231007	Elizabeth (Town of)*	Yes	13.11	\$133,429,138.00
IN5220008	Elkhart Public Works And Utilities	Yes	515.98	\$234,526.03
IN5253004	Ellettsville Water Works	Yes	85.74	\$253,589.35
IN5228001	Ellis Water Company, Inc.	Yes	10.69	\$40,257.61
IN5248007	Elwood Water & Sewage	Yes	137.80	\$92,693.67
IN5243003	Etna Green Water Department	Yes	0.91	\$2,132.27
IN5282002	Evansville Water Utility	Yes	531.00	\$3,516,547.60
IN5221002	Everton Water Corporation	Yes	13.11	\$17,335.06
IN5227005	Fairmount Water Works	Yes	17.36	\$18,056.22
IN5283006	Fairview Park Water Utilities	Yes	3.00	\$20,204.00
IN5268002	Farmland Municipal Water Works	Yes	1.11	\$2,288.05
IN5244001	Fawn River Crossing*	Yes	3.25	\$23,628.00
IN5284002	Fayette Township Water Assn.	Yes	20.88	\$21,438.14
IN5219004	Ferdinand Water Department	Yes	21.65	\$195,748.12
IN5274003	Finch Newton Water, Inc.	Yes	13.71	\$14,373.21
IN5208003	Flora Water Works	Yes	13.93	\$30,585.65
IN5222002	Floyds Knobs Water Company, Inc.	Yes	32.97	\$11,526.34
IN5226001	Fort Branch Water Department	Yes	21.95	\$71,937.51
IN5202020	Fort Wayne City Utilities	Yes	3,481.26	\$7,075,637.31
IN5230003	Fortville Water Works	Yes	26.56	\$53,374.75
IN5204006	Fowler Water Works	Yes	9.78	\$32,615.35
IN5266001	Francesville Water Department	Yes	7.83	\$14,548.61
IN5226002	Francisco Water Department	Yes	10.18	\$67,410.77
IN5212003	Frankfort Water Works	Yes	146.79	\$96,371.84
IN5224002	Franklin County Water Association	Yes	40.71	\$67,309.50
IN5248008	Frankton Water Works	Yes	31.42	\$16,942.68
IN5242006	Freelandville Water Association	Yes	19.86	\$34,190.26
IN5276006	Fremont Water Department	Yes	18.05	\$17,390.78
IN5209003	Galveston Water Works	Yes	7.98	\$8,100.22
IN5217004	Garrett Water Utility	Yes	45.99	\$96,361.82
IN5218008	Gaston Water Works	Yes	4.85	\$9,441.24
IN5201003	Geneva Water Department	Yes	65.93	\$35,677.52
IN5274004	Gentryville Water Utility	Yes	18.02	\$116,959.15
IN5226009	Gibson Water Authority	Yes	39.13	\$187,482.69
IN5270002	Glenwood Water Works	Yes	2.60	\$6,336.29
IN5256003	Goodland Water Works	Yes	6.91	\$13,014.75
IN5220009	Goshen Water Utility	Yes	215.73	\$361,258.66
IN5260003	Gosport Water Utility	Yes	9.46	\$13,578.60
IN5202006	Grabill Water Works	Yes	33.63	\$13,918.87
IN5274005	Grandview Municipal Water Utility	Yes	1.40	\$3,203.48
IN5267004	Greencastle Department Of Water	Yes	125.60	\$92,428.08
IN5215003	Greendale (City of)	Yes	62.93	\$89,034.77
IN5230004	Greenfield Water Utility	Yes	95.19	\$159,891.45
IN5216002	Greensburg Municipal Water Works	Yes	95.70	\$162,951.13
IN5234006	Greentown Municipal Water	Yes	9.46	\$5,770.52
IN5222004	Greenville Water Utility	Yes	19.40	\$87,378.77
IN5245019	Griffith Water Department	Yes	69.63	\$127,559.72
IN5276023	Hamilton Water Department	Yes	21.55	\$17,496.88
IN5245020	Hammond Water Works Department	Yes	985.96	\$292,130.76
IN5239003	Hanover Water Department	Yes	9.20	\$21,213.86
IN5205002	Hartford City Water Works	Yes	5.72	\$5,878.87
IN5226003	Haubstadt Water Department	Yes	5.11	\$71,392.21
IN5240005	Hayden Water Association	Yes	15.82	\$72,149.51
IN5226004	Hazleton Water Department	Yes	2.03	\$4,766.08
IN5264009	Hebron Water Department	Yes	6.70	\$30,650.57
IN5211009	Hickory Lake Water Management Org*	Yes	0.02	\$135.00
IN5245021	Highland Water Works	Yes	164.60	\$226,784.81
IN5255021	Hill Water Corporation	Yes	54.64	\$101,500.81
IN5215005	Hogan Water Corporation	Yes	22.70	\$73,174.31
IN5219006	Holland Water Works	Yes	1.33	\$8,878.14
IN5269008	Holton Community Water Corp.	Yes	13.81	\$83,289.43

IN5269002	Hoosier Hills Regional Water District (Elrod Water)	Yes	80.60	\$140,439.24
IN5203006	Hope Water Department	Yes	21.91	\$73,161.26
IN5202007	Huntertown Water Works	Yes	93.58	\$131,095.87
IN5219007	Huntingburg Municipal Water	Yes	102.24	\$531,306.33
IN5235005	Huntington Water Department	Yes	393.42	\$1,225,484.84
IN5210003	Indiana American Water - Charlestown	Yes	60.13	\$6,900.77
IN5254005	Indiana American Water - Crawfordsville	Yes	127.22	\$17,390.55
IN5277003	Indiana American Water - Farmersburg	Yes	17.85	\$1,258.08
IN5222003	Indiana American Water - Georgetown	Yes	43.55	\$3,016.86
IN5241005	Indiana American Water - Johnson County	Yes	303.80	\$209,156.32
IN5234007	Indiana American Water - Kokomo	Yes	612.51	\$59,859.41
IN5245029	Indiana American Water - Lowell	Yes	179.92	\$53,698.13
IN5261004	Indiana American Water - Mecca	Yes	12.46	\$601.08
IN5277005	Indiana American Water - Merom	Yes	2.88	\$198.17
IN5255006	Indiana American Water - Mooresville	Yes	31.20	\$19,275.41
IN5218012	Indiana American Water - Muncie	Yes	437.78	\$372,729.60
IN5287004	Indiana American Water - Newburgh	Yes	59.67	\$21,599.35
IN5229015	Indiana American Water - Noblesville	Yes	149.47	\$96,044.51
IN5245015	Indiana American Water - Northwest	Yes	3,348.92	\$1,679,886.19
IN5289012	Indiana American Water - Richmond	Yes	391.35	\$42,183.09
IN5234008	Indiana American Water - Russiaville	Yes	3.93	\$850.54
IN5210005	Indiana American Water - S. Indiana	Yes	709.40	\$95,586.67
IN5236005	Indiana American Water - Seymour	Yes	95.01	\$54,173.11
IN5273002	Indiana American Water - Shelbyville	Yes	153.69	\$76,809.46
IN5229014	Indiana American Water - Sheridan	Yes	25.68	\$2,535.75
IN5285002	Indiana American Water - Somerset	Yes	1.46	\$170.17
IN5277009	Indiana American Water - Sullivan	Yes	40.82	\$5,606.53
IN5248010	Indiana American Water - Summitville	Yes	2.48	\$632.31
IN5284012	Indiana American Water - Terre Haute	Yes	89.19	\$77,735.92
IN5285003	Indiana American Water - Wabash	Yes	140.02	\$13,856.52
IN5243030	Indiana American Water - Warsaw	Yes	37.38	\$24,698.47
IN5254012	Indiana American Water - Waveland	Yes	6.12	\$309.96
IN5279020	Indiana American Water - West Lafayette	Yes	138.47	\$91,269.22
IN5268003	Indiana American Water - Winchester	Yes	36.55	\$3,734.68
IN5287008	Indiana American Water - Yankeetown	Yes	15.26	\$1,448.33
IN2890907	Indiana Gateway Industrial Park Water Utility*	Yes	13.12	\$12,257.00
IN5248012	Ingalls Water Company	Yes	20.14	\$24,910.50
IN5219008	Ireland Utilities, Inc.	Yes	11.51	\$77,949.53
IN5236003,	Jackson County Water Utility, Jackson County Water Reddington	Yes	106.83	\$232,358.33
IN5236008				
IN5206008	Jamestown Municipal Water	Yes	0.59	\$1,211.39
IN5228004	Jasonville Water Department	Yes	61.92	\$18,486.37
IN5219009	Jasper Municipal Water Utility	Yes	162.21	\$177,865.27
IN5240002	Jennings Northwest Regional Utility	Yes	9.68	\$72,818.14
IN5240006	Jennings Water, Inc.	Yes	18.38	\$74,343.20
IN5227010	Jonesboro Water Department	Yes	24.54	\$21,503.06
IN5257008	Kendallville Water Department	Yes	78.65	\$58,915.65
IN5239004	Kent Water Company	Yes	27.04	\$33,021.25
IN5256005	Kentland Water Works	Yes	4.85	\$4,561.71
IN5225003	Kewanna Water Works	Yes	1.60	\$6,854.56
IN5223004	Kingman Water Works	Yes	1.48	\$3,370.29
IN5212004	Kirklin Water Department	Yes	17.27	\$16,651.64
IN5233005	Knightstown Water Utility	Yes	56.45	\$16,368.54
IN5242018	Knox County Water, Inc.	Yes	12.76	\$63,631.14
IN5275002	Knox Water Works	Yes	29.68	\$27,161.16
IN5264013	Kouts Water Works	Yes	19.85	\$19,216.97
IN5246017	La Porte Water Works	Yes	244.27	\$136,529.30
IN5264033	L-A-C Utilities /Valparaiso Lakes Area Conservancy	Yes	1.12	\$11,772.14
IN5246015	Lacrosse Water Department	Yes	1.58	\$8,106.97
IN5254006	Ladoga Water Works	Yes	4.37	\$7,806.68
IN5279013	Lafayette Water Works	Yes	398.04	\$203,617.84

IN5285004	Lafontaine Water Company	Yes	8.32	\$22,299.80
IN5244003	Lagrange Department Of Water Works	Yes	67.98	\$83,494.47
IN5285005	Lagro Municipal Water Department	Yes	1.75	\$6,707.29
IN5271008	Lakeville Water Department	Yes	6.81	\$9,344.67
IN5231003	Lanesville Water Works	Yes	7.26	\$33,088.02
IN5224004	Laurel Water Department	Yes	12.04	\$16,909.84
IN5249005	Lawrence Utilities	Yes	367.46	\$162,453.77
IN5213004	Leavenworth Water Company	Yes	2.24	\$37,158.20
IN5206003	Lebanon Utilities	Yes	108.86	\$160,946.09
IN5233006	Lewisville Water Works	Yes	5.19	\$7,654.79
IN5281001	Liberty Water	Yes	19.84	\$71,951.65
IN5257010	Ligonier Water Works	Yes	26.06	\$28,431.69
IN5254007	Linden Water Department	Yes	10.39	\$6,180.12
IN5228005	Linton Municipal Water Utility	Yes	82.61	\$43,330.00
IN5215007	L-M-S Conservancy District	Yes	13.82	\$36,314.32
IN5209012	Logansport Municipal Utility-Well Field	Yes	462.54	\$120,706.93
IN5246028	Long Beach Water Department	Yes	5.47	\$17,671.82
IN5251005	Loogootee Water Works	Yes	11.59	\$16,098.04
IN5261002	Lyford Water Works	Yes	4.00	\$10,226.99
IN5268004	Lynn Water Company	Yes	4.39	\$5,369.06
IN5287006	Lynnville Water Works	Yes	4.06	\$20,898.29
IN5228006	Lyons Water Utility	Yes	12.62	\$11,040.44
IN5239006	Madison Water Department	Yes	230.18	\$169,649.98
IN5255004	Mapleturn Utilities, Inc.	Yes	18.30	\$18,333.18
IN5227014	Marion City Water Works	Yes	515.64	\$363,709.86
IN5235006	Markle Water Utility	Yes	4.63	\$2,965.39
IN5261003	Marshall Water Works	Yes	1.61	\$10,975.70
IN5255009	Martinsville Water Utility	Yes	87.62	\$83,170.50
IN5210006	Marysville Otisco Nabb Water Corp.	Yes	52.30	\$155,686.00
IN5202037	Maysville Region. Water & Sewer District	Yes	4.82	\$33,643.16
IN5236004	Medora Water Department	Yes	0.83	\$9,322.05
IN5243013	Mentone Water Company	Yes	2.85	\$5,131.09
IN5220014	Middlebury Water Department	Yes	92.65	\$116,074.13
IN5269003	Milan Water Works	Yes	17.88	\$74,450.85
IN5243017	Milford Water Department	Yes	3.71	\$11,623.59
IN5220015	Millersburg Water Company	Yes	26.91	\$19,075.26
IN5289011	Milton Water Works	Yes	3.59	\$5,257.34
IN5271009	Mishawaka Utilities	Yes	84.22	\$169,856.22
IN5247003	Mitchell Water Department	Yes	153.95	\$133,652.09
IN5291010	Monon Water Utility	Yes	50.87	\$34,546.38
IN5242008	Monroe City Water Utilities	Yes	3.84	\$2,852.90
IN5201004	Monroe Water Department	Yes	0.78	\$6,071.02
IN5202008	Monroeville Water Works	Yes	9.55	\$24,932.67
IN5261005	Montezuma Municipal Utility	Yes	9.00	\$33,316.62
IN5214004	Montgomery Water Works	Yes	1.99	\$10,018.87
IN5291011	Monticello Water Works	Yes	82.48	\$125,098.84
IN5205004	Montpelier Water Works	Yes	27.75	\$56,050.57
IN5255010	Morgan County Rural Water Company	Yes	93.92	\$321,120.62
IN5255011	Morgantown Water Utility	Yes	7.94	\$9,185.58
IN5256006	Morocco Water Department	Yes	12.20	\$13,306.96
IN5273003	Morristown Water Department	Yes	106.24	\$266,009.49
IN5233009	Mount Summit Water Utility	Yes	0.97	\$9,337.61
IN5265006	Mount Vernon Water Works	Yes	131.83	\$96,511.17
IN5212005	Mulberry Water Works	Yes	3.62	\$3,955.13
IN5245031	Munster Water Company	Yes	188.08	\$354,466.55
IN5269007	Napoleon Community Rural Water Corp.	Yes	9.37	\$53,710.93
IN5220016	Nappanee Water Utility	Yes	39.74	\$35,623.33
IN5207002	Nashville Water Department	Yes	75.97	\$272,307.16
IN5271011	New Carlisle Water Works	Yes	6.47	\$8,233.49
IN5245032	New Chicago Water Works	Yes	106.92	\$379,216.39
IN5202009	New Haven Water Department	Yes	100.49	\$434,133.57



IN5254008	New Market Water Works	Yes	21.00	\$21,972.12
IN5288004	New Pekin Water Utility	Yes	12.21	\$53,774.24
IN5254009	New Richmond Water Works	Yes	0.27	\$3,220.58
IN5228007	Newberry Water Utility	Yes	0.94	\$1,496.50
IN5283008	Newport Water Works	Yes	0.83	\$1,586.60
IN2560806	Newton Co. Regional Water & Sewer District (Fair Oaks)*	Yes	38.80	\$108,109.00
IN5256009	Newton Co. Regional Water & Sewer District*	Yes	44.81	\$128,634.00
IN5230008	Ninestar Connect - Gem Water	Yes	8.69	\$12,429.89
IN5215008	North Dearborn Water Authority	Yes	18.41	\$49,592.35
IN5275003	North Judson Water Company	Yes	16.98	\$46,631.36
IN5271010	North Liberty Water Works	Yes	10.05	\$13,829.95
IN5285009	North Manchester Water Department	Yes	49.54	\$160,476.60
IN5232017	North Salem Water Corporation	Yes	3.80	\$5,363.17
IN5240008	North Vernon Water Department	Yes	26.63	\$46,242.11
IN5237015	Northwest Jasper Regional Water District	Yes	6.74	\$48,379.77
IN5226005	Oakland City Water Department	Yes	22.46	\$95,712.26
IN5214005	Odon Water Utilities, Inc.	Yes	20.96	\$24,845.15
IN5247005	Oolitic Water Works	Yes	13.97	\$33,077.95
IN5248017	Orestes Water Works	Yes	9.66	\$10,490.95
IN5259003	Orleans Water Works	Yes	27.80	\$145,551.03
IN5269004	Osgood Water Department	Yes	29.86	\$62,180.25
IN5290002	Ossian Municipal Water Department	Yes	15.59	\$34,746.17
IN5204004	Otterbein Water Department	Yes	16.34	\$19,701.68
IN5263001 & IN5263007	Otwell Water Corporation #1 and #2	Yes	32.45	\$114,563.37
IN5226006	Owensville Water Works	Yes	6.66	\$9,500.49
IN5204005	Oxford Water Utility	Yes	3.59	\$20,655.62
IN5231004	Palmyra Water Works	Yes	21.11	\$110,185.57
IN5259004	Paoli Water Department	Yes	58.02	\$260,124.24
IN5268007	Parker City Water Department	Yes	2.38	\$7,608.83
IN5219012	Patoka Lake Regional Water	Yes	298.75	\$226,425.21
IN5226007	Patoka Water & Electric	Yes	5.96	\$18,257.72
IN5278001	Patriot Water Department	Yes	101.72	\$205,055.42
IN5277006	Paxton Water Corporation	Yes	4.52	\$10,565.38
IN5248019	Pendleton Water Company	Yes	135.01	\$82,863.41
IN5238006	Pennville Water Company	Yes	9.69	\$8,933.87
IN5252011	Peru Utilities - Grissom	Yes	165.91	\$32,538.86
IN5252016	Peru Water Department	Yes	46.05	\$94,943.51
IN5263002	Petersburg Water Company	Yes	98.46	\$69,357.18
IN5243018	Pierceton Water Works	Yes	19.92	\$13,622.80
IN5263003	Pike-Gibson Water, Inc.	Yes	44.15	\$222,456.91
IN5232019	Pittsboro Water Company	Yes	11.54	\$16,257.47
IN5232020	Plainfield Water Works	Yes	91.87	\$167,130.87
IN5221004	Pleasantview Utilities, Inc.	Yes	1.75	\$8,969.24
IN5250010	Plymouth Water Department	Yes	87.45	\$528,534.10
IN5238007	Portland Municipal Water Plant	Yes	68.81	\$48,168.28
IN5265008	Poseyville Municipal Water Department	Yes	6.63	\$13,381.71
IN5241007	Princes Lake Water Department	Yes	67.17	\$13,215.44
IN5226008	Princeton Water Department	Yes	163.57	\$214,876.84
IN5279015	Purdue Univ. Water Works	Yes	812.81	\$87,177.41
IN5231005	Ramsey Water Company, Inc.	Yes	206.81	\$167,468.00
IN5238008	Redkey Water Plant	Yes	15.13	\$28,565.12
IN5267006	Reelsville Water Company	Yes	19.73	\$17,813.04
IN5237004	Remington Water Works	Yes	18.70	\$24,537.35
IN5237005	Rensselaer Water Department	Yes	47.84	\$238,352.06
IN5274009	Reo Water Corporation	Yes	27.43	\$16,244.62
IN5291013	Reynolds Water Works	Yes	3.51	\$9,880.13
IN5253015	RHS Water Corporation	Yes	5.15	\$14,797.19
IN5268008	Ridgeville Water Department	Yes	3.27	\$2,474.24
IN5258002	Rising Sun Utilities	Yes	19.65	\$15,350.22
IN5285013	Roann Water Works	Yes	0.22	\$720.53

IN5235009	Roanoke (Town of)	Yes	5.93	\$16,588.29
IN5225006	Rochester Water Department	Yes	53.58	\$58,038.31
IN5274007	Rockport Water	Yes	14.71	\$23,355.99
IN5212007	Rossville Water Works	Yes	5.00	\$9,879.55
IN5209008	Royal Center Water Utility	Yes	6.44	\$12,971.57
IN5270005	Rushville City Utility	Yes	21.28	\$15,448.89
IN5267008	Russellville Water Works	Yes	0.61	\$935.03
IN5239007	Rykers Ridge Water Company	Yes	8.83	\$49,539.05
IN5288005	Salem Water Works	Yes	151.53	\$165,012.30
IN5253006	Salt Creek Services, Inc.	Yes	0.71	\$40,291.59
IN5242011	Sandborn Water Department	Yes	0.77	\$2,129.68
IN5274010	Santa Claus Water Utility	Yes	28.64	\$144,140.80
IN5245041	Schererville Water Department	Yes	76.79	\$238,395.75
IN5272001	Scottsburg Water Department	Yes	16.00	\$22,336.32
IN5210010	Sellersburg Water Department	Yes	280.88	\$457,629.62
IN5277008	Shelburn Water Utilities	Yes	23.73	\$43,146.01
IN5244006	Shipshewana Water Works	Yes	58.78	\$34,421.68
IN5233013	Shirley Municipal Water	Yes	15.00	\$11,941.94
IN5251007	Shoals Water Company	Yes	0.25	\$1,300.00
IN5210011	Silver Creek Water Corporation	Yes	9.99	\$36,194.69
IN5243021	Silver Lake Water Works	Yes	3.67	\$7,028.95
IN5284020	Sisters Of Providence/St. Mary Of Woods	Yes	6.63	\$22,542.91
IN5271014	South Bend Water Works	Yes	1,303.05	\$878,548.90
IN5246004	South Coast Conservancy District	Yes	0.35	\$4,475.44
IN5231006	South Harrison Water Corporation	Yes	111.30	\$196,610.13
IN5247007	South Lawrence Utilities	Yes	96.36	\$168,481.05
IN5253007	Southern Monroe Water Authority	Yes	65.94	\$301,541.39
IN5203008	Southwestern Bartholomew Water Corp.	Yes	70.09	\$181,443.83
IN5249008	Speedway Water Works	Yes	158.92	\$246,400.44
IN5259002	Springs Valley Regional Water District	Yes	119.65	\$443,844.41
IN5263004	Spurgeon Water Works	Yes	0.44	\$4,752.81
IN5219010	St. Anthony Water Utility	Yes	4.37	\$29,879.09
IN5283010	St. Bernice Water Corp.	Yes	5.48	\$7,497.58
IN5219011	St. Henry Water Corporation	Yes	5.33	\$36,022.09
IN5245043	St. John Municipal Water Utility	Yes	229.40	\$384,537.96
IN5274013	St. Meinrad Utilities, Inc.	Yes	2.29	\$8,576.87
IN5216004	St. Paul Municipal Water	Yes	39.53	\$21,675.36
IN5272002	Stucker Fork Water Utility	Yes	285.93	\$320,687.22
IN5284021	Sullivan-Vigo Rural Water Corp.	Yes	1.58	\$9,716.92
IN5269005	Sunman Water Works	Yes	16.68	\$11,935.69
IN5227020	Swayzee Water Utility	Yes	12.96	\$70,179.22
IN5228009	Switz City Water Works	Yes	30.27	\$107,941.04
IN5243025	Syracuse Water Company	Yes	27.89	\$70,664.72
IN5262004	Tell City Water Department	Yes	12.17	\$48,963.00
IN5287007	Tennyson Water Utility	Yes	28.04	\$106,697.65
IN5280004	Tipton Utility Service Board	Yes	48.72	\$40,157.84
IN5244008	Topeka Water Department	Yes	12.21	\$18,491.64
IN5241014	Trafalgar Water Department	Yes	8.69	\$38,880.69
IN5255022	Tri-County Conservancy District	Yes	43.92	\$32,630.24
IN5215009	Tri-Township Water Corporation	Yes	2.14	\$9,418.44
IN5262006	Troy Township Water Association	Yes	4.36	\$16,827.47
IN5262005	Troy Water Utility	Yes	16.33	\$12,900.22
IN5268010	Union City Water Works	Yes	14.34	\$4,212.94
IN5283011	Universal Water Works	Yes	1.98	\$3,739.61
IN5215004	Valley Rural Utility Company	Yes	43.95	\$108,947.04
IN5264029	Valparaiso Department Of Water Works	Yes	88.69	\$201,471.68
IN5227023	Van Buren Municipal Utilities	Yes	42.75	\$210,723.41
IN5223005	Veedersburg Municipal Water Supply	Yes	25.35	\$29,295.61
IN5283014	Vermillion Rise Mega Park*	Yes	4.44	\$50,236.00
IN5269006	Versailles Water Works	Yes	8.42	\$44,884.60
IN5278002	Vevay Water Department	Yes	22.64	\$12,168.40

\* indicates was removed from statewide calculations

IN5242014	Vincennes Water Department	Yes	112.03	\$111,879.30
IN5220029	Wakarusa Water Works	Yes	29.55	\$24,056.96
IN5273006	Waldron Conservancy District	Yes	9.31	\$7,953.42
IN5271017	Walkerton Light & Water	Yes	28.57	\$30,156.24
IN5209010	Walton Water Works	Yes	3.95	\$2,439.12
IN5246033	Wanatah Water Utility	Yes	2.71	\$10,991.01
IN5253009	Washington Township Water Authority	Yes	12.62	\$53,530.92
IN5214007	Washington Water Works	Yes	146.54	\$193,655.98
IN5217007	Waterloo Water Works	Yes	7.39	\$16,516.88
IN5254013	Waynetown Water Works	Yes	12.09	\$2,812.74
IN5286003	West Lebanon Water Works	Yes	10.64	\$10,137.48
IN5284015	West Terre Haute Water	Yes	9.18	\$91,683.74
IN5216005	Westport Water Company	Yes	10.60	\$34,518.03
IN5246029	Westville Water Department	Yes	19.73	\$29,680.85
IN5242016	Wheatland Water Works	Yes	17.42	\$13,595.74
IN5241009	Whiteland Water Works	Yes	18.46	\$60,832.52
IN5206014	Whitestown Municipal Utility	Yes	18.86	\$69,050.30
IN5245048	Whiting Water Department	Yes	30.22	\$55,126.04
IN5277010	Wilfred Water Corporation	Yes	0.79	\$743.21
IN5286004	Williamsport Water Utility	Yes	18.38	\$160,423.01
IN5266005	Winamac Municipal Utilities	Yes	45.46	\$68,154.27
IN5280005	Windfall Water Department	Yes	0.65	\$8,479.61
IN5291015	Wolcott Water Works	Yes	2.00	\$2,383.86
IN5202024	Woodburn Water Works	Yes	44.27	\$18,086.89
IN2180926	Yorktown Park One*	Yes	5.32	\$11,515.00
IN5218014	Yorktown Water Department	Yes	33.45	\$47,961.84