

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF EASTERN RICHLAND)
SEWER CORPORATION FOR A NEW) CAUSE NO. 45776-U
SCHEDULE OF RATES AND CHARGES FOR)
WASTEWATER SERVICE)

PUBLIC'S EXHIBIT NO. 1

TESTIMONY OF CARLA F. SULLIVAN

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

February 16, 2023

Respectfully submitted

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



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TESTIMONY OF OUCC WITNESS CARLA F. SULLIVAN
CAUSE NO. 45776-U
EASTERN RICHLAND SEWER CORPORATION

I. INTRODUCTION

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

2 A: My name is Carla F. Sullivan, and my business address is 115 W. Washington St.,
3 Suite 1500 South, Indianapolis, Indiana 46204.

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

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

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

9 A: Eastern Richland Sewer Corporation (hereinafter referred to as "ERSC" or
10 "Applicant") has requested an overall increase to its rates and charges by 9.97% to
11 be implemented on an across-the-board basis. ERSC's proposed rate increase
12 would generate \$106,586 of additional revenue. ERSC has also requested authority
13 to implement a \$2,500 System Development Charge ("SDC") for customers with a
14 5/8" meter. I present the results of the OUCC's analysis, which is a recommended
15 overall rate increase of \$60,787 or 5.48%. I present the OUCC's accounting
16 schedules. I explain the OUCC's recommendation to eliminate ERSC's hook-on
17 fee (connection charge) of \$1,200. I explain the OUCC's recommended operating
18 expense adjustments to purchased treatment services, contractual services,
19 miscellaneous expenses, and utility receipts tax. I also explain the OUCC's

1 recommended level of extensions and replacements. Finally, I discuss ERCS's
2 proposed system development charge, which the OUCC does not oppose.

3 **Q: What schedules do you sponsor?**

4 A: I sponsor the following schedules on behalf of the OUCC:

5 Schedule 1 – Comparison of Revenue Requirement (page 1)

6 Comparison of Income Statement Adjustments (page 2)

7 Schedule 2 – Comparative Balance Sheet as of December 31, 2019, 2020, and 2021

8 Schedule 3 – Comparative Income Statement for the Twelve Months Ended

9 December 31, 2019, 2020, and 2021

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

11 Schedule 5 – OUCC Revenue Adjustments

12 Schedule 6 – OUCC Expense Adjustments

13 Schedule 7 – Extensions and Replacements

14 Schedule 8 – Working Capital

15 Schedule 9 – Debt Service

16 Schedule 10 – Debt Service Reserve

17 Schedule 11 – Proposed Tariff

18 **Q: Are any workpapers or attachments submitted with your testimony?**

19 A: Yes. Appendix B lists my workpapers and attachments, which are referenced
20 throughout my testimony.

21 **Q: How was ERSC's test year financial information presented?**

22 A: ERSC prepares two sets of financial statements each year. The first set, which I
23 refer to as the "complied financial statements," is produced by Olson & Company,
24 P.C. ("Olson"). Olson performs a compilation engagement in accordance with
25 Statements on Standards for Accounting and Review Services promulgated by the

1 Accounting Review Services Committee of the AICPA.¹ The financial statements
2 produced by Olson do not include any year-end adjustments and, therefore, present
3 an incomplete picture. The second set of financial statements, which I refer to as
4 the “reviewed financial statements,” are the product of a review engagement
5 performed by Duane L. Vaught. The review engagement is also conducted in
6 accordance with Statements on Standards for Accounting and Review Services
7 promulgated by the Accounting Review Services Committee of the AICPA.²
8 However, Mr. Vaught includes all the necessary year-end adjustments in the
9 financial statements produced. Necessary year-end adjustments include, among
10 other things, reclassifying operating expenses to utility plant in service (“UPIS”),
11 reversing prior year and recording current year accruals, and closing the income
12 statement to the balance sheet.

13 **Q: How did these financial statements affect ERSC’s request in this Cause?**

14 A: Each year, ERSC uses the compiled financial statements for its IURC annual report
15 because the reviewed financial statements are not available prior to the IURC
16 annual report due date.³ Because the compiled financial statements are used to
17 prepare the IURC annual reports, ERSC’s revenue requirement in this case is also
18 based on these compiled financial statements. As such, proposed operating
19 expenses may be overstated, and proposed operating revenues may be understated
20 resulting in a larger proposed rate increase.

¹ See OUCC Attachment CFS-1: Compiled Financial Statements.

² See OUCC Attachment CFS-2: Reviewed Financial Statements.

³ See OUCC Attachment CFS-3: Reason for using compiled Financial Statements.

1 **Q: How did you address ERSC's reliance on the compiled financial statements**
2 **rather than the reviewed financial statements?**

3 A: I created a workpaper for the test year income statement displaying account
4 balances according to the compilation report and the reviewed report (Workpaper
5 CFS-2.) I then determined whether the difference between the two values equaled
6 the adjustment journals posted by Mr. Vaught.⁴ Once I was satisfied the reviewed
7 financial statements reflected the accurate test year results, I used these statements
8 as the test year income statement in OUCC Schedule 3, which is the basis for my
9 recommended operating revenues and expenses. While test year financial results
10 could not be compared with prior year financial results, the test year income
11 statement correctly represents ERSC's position.

II. CASE OVERVIEW

12 **Q: Please describe ERSC's request in this Cause.**

13 A: ERSC proposes an across-the-board revenue increase of \$106,586 or 9.97% over
14 current rates. ERSC based its rate request on a twelve-month historical test year
15 ending December 31, 2021. ERSC also requests authorization to implement a
16 \$2,500 system development charge for customers with a 5/8" meter.

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

18 A: I recommend an across-the-board revenue increase of \$60,787 or 5.48% over
19 current rates. I based my recommendation on a twelve-month historical test year
20 ending December 31, 2021 and used test year results according to the reviewed

⁴ See OUCC Attachment CFS-4: ERSC's Test Year General Ledger.

1 financial statements. Table CFS-1 compares ERSC's proposal to the OUCC's
 2 recommendation. (See also OUCC Schedule 1.)

Table CFS-1: Revenue Requirement Comparison

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Operating Expenses	\$ 1,202,593	\$ 988,386	4	\$ (214,207)
Taxes other than Income	4,168	4,168	4	-
Extensions and Replacements	-	220,550	7	220,550
Total Revenue Requirements	1,206,762	1,213,104		6,343
Less: Interest Income	(30,465)	(41,647)	3	(11,182)
Net Revenue Requirements	1,176,297	1,171,457		(4,839)
Less: Revenues subject to increase	(1,069,171)	(1,110,078)	4	(40,907)
Other revenues at current rates	(663)	(663)	4	-
Revenue Increase Required Excluding Taxes	106,462	60,716		(45,746)
IURC Fee (0.11633720%)	124	71		(53)
Recommended Increase	106,586	60,787		(45,799)
Recommended Percentage Increase	<u>9.97%</u>	<u>5.48%</u>		<u>-4.49%</u>

III. PRO FORMA OPERATING REVENUES

A. ERSC's Proposed Operating Revenue

3 **Q:** What level of *pro forma* operating revenue does ERSC propose?

4 **A:** ERSC proposes a \$75,589 decrease to its \$1,145,423 of test year operating revenue,
 5 resulting in *pro forma* operating revenue of \$1,069,834.

1 **Q: What *pro forma* present rate operating revenue adjustments does ERSC**
2 **propose?**

3 A: ERSC proposes two adjustments (1) an \$11,411 increase to residential operating
4 revenue to reflect test year customer growth; and (2) an \$87,000 decrease to remove
5 test year hook-on fees as non-recurring.⁵

B. OUCG's Recommended Operating Revenue

6 **Q: What level of *pro forma* operating revenue do you recommend?**

7 A: I recommend an \$86,389 decrease to ERSC's \$1,197,130 of test year operating
8 revenue, resulting in *pro forma* operating revenue of \$1,110,741. (See OUCG
9 Schedule 4.)

10 **Q: Do you accept any of ERSC's proposed *pro forma* present rate operating**
11 **revenue adjustments?**

12 A: Yes. I accept Applicant's \$11,411 increase to normalize test year residential
13 revenue. I recommend my own adjustment to remove hook-on fee revenues based
14 on the reviewed financial statements.

15 **Q: What *pro forma* present rate adjustment do you recommend for hook-on fees?**

16 A: I recommend a \$97,800 decrease to test year operating revenues to remove hook-
17 on fees from Applicant's *pro forma* operating revenues. This is the amount reflected
18 in ERSC's reviewed financial statements.

19 **Q: How does your hook-on fee adjustment differ from ERSC's?**

20 A: ERSC's adjustments seek to remove all test year hook-on fees, but the amounts
21 differ because ERSC used the amount reflected in the compiled financial

⁵ See OUCG Attachment CFS-5: Hook-on fees considered non-recurring.

1 statements, whereas my adjustment is based on the amount reflected in the reviewed
2 financial statements. ERSC removed the hook-on fee revenues because it considers
3 them to be non-recurring. I consider revenue generated by hook-on fees to be a
4 recurring source of revenue. But I removed these revenues because I also
5 recommend the ERSC no longer collect the \$1,200 hook-on fee for the reason
6 explained below.

7 **Q: Why do you recommend removal of test year hook-on fee?**

8 A: According to ERSC's responses to my informal discovery questions,⁶ the physical
9 connection to ERSC's system is made by a private contractor hired and paid by the
10 homeowner. ERSC incurs no additional costs for its contractor, Reed & Sons
11 Construction, to inspect and approve the connection. ERSC pays Reed & Sons a
12 flat monthly fee for its services that includes inspections. As such, the \$1,200 fee
13 ERSC charges to the customer does not represent an unmet additional cost of ERSC
14 to connect new customers to its wastewater system.

15 **Q: Do you have any recommendations regarding Applicant's hook-on fee?**

16 A: Yes. I recommend ERSC be required to eliminate its \$1,200 charge from its tariff
17 when it implements the rates approved in this small utility rate case.

⁶ See OUCC Attachment CFS-6: How physical connection are made (email string dated February 2, 2023)

IV. PRO FORMA OPERATING EXPENSE

1 **Q: What level of *pro forma* present rate operating expense does ERSC propose?**

2 A: ERSC proposes a \$504,221 decrease to \$1,710,983 (excluding depreciation
3 expense) of test year operating expense resulting in *pro forma* operating expense of
4 \$1,206,762.

5 **Q: What *pro forma* present rate operating expense adjustments does ERSC
6 propose?**

7 A: ERSC proposes seven adjustments to various operating expenses including (1) a
8 \$1,587 increase to salaries and wages; (2) a \$229 decrease to employee benefits;
9 (3) a \$508,223 decrease to purchased wastewater treatment; (4) a \$5,192 decrease
10 to purchased wastewater treatment due to test year normalization; (5) a \$2,350
11 increase to rate case expense; (6) a \$5,148 increase to billings and collection
12 expense; and (7) a \$337 increase to payroll taxes.

13 **Q: Do you accept any of Applicant's proposed *pro forma* present rate operating
14 expense adjustments?**

15 A: Yes. I accept Applicant's adjustment to salaries and wages, rate case expense,
16 billing and collection expense, and payroll taxes. I recommend my own adjustments
17 to purchased wastewater treatment services which is based on a distinction between
18 purchased wastewater treatment service and capacity contributions.

19 **Q: Are any of the Applicant's proposed adjustments unnecessary?**

20 A: Yes, ERSC proposed a \$229 decrease to employee benefits. Employee benefits
21 include retirement and health, dental, and life insurance expenses. Applicant did

1 not incur any such expenses during the test year; therefore, there should be no
2 reduction.⁷

3 **Q: Do you recommend any additional *pro forma* present rate operating expense**
4 **adjustments?**

5 A: Yes. I recommend several adjustments to eliminate expenses that are non-recurring
6 or inappropriate for rate making treatment, including (1) a \$3,500 decrease to
7 contractual services - accounting fees, (2) a \$2,000 decrease to contractual services
8 - legal fees, (3) a \$2,745 decrease to miscellaneous expenses, and a \$16,743
9 decrease to utility receipts tax. Table CFS-2 presents a comparison of the overall
10 operating expense adjustments proposed by ERSC to those recommended by the
11 OUCC.

⁷ The general ledger does not include any transactions to employee benefits.

Table CFS-2: Comparison of Operating Expense Adjustments

<u>O&M Expense</u>	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (less)</u>
Salaries and Wages	\$ 1,587	\$ 1,587	\$ -
Benefits	(229)	-	229
Treatment Services	(5,192)	4,390	9,582
Capacity/Replacement Costs	(508,223)	(540,000)	(31,777)
Accounting	-	(3,500)	(3,500)
Legal	-	(2,000)	(2,000)
Rate Case Expense	2,350	2,350	-
Billing and Collection	5,148	5,148	-
Miscellaneous Expense	-	(2,745)	(2,745)
Payroll Taxes	337	337	-
State Utility Tax	-	(16,743)	(16,743)
Total Operating Expenses	<u>\$ (504,222)</u>	<u>\$ (551,176)</u>	<u>\$ (46,954)</u>

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

2 A: I recommend a \$551,176 decrease to ERSC's \$1,543,730⁸ test year operating
3 expense (excluding depreciation and CIAC amortization expense), resulting in *pro*
4 *forma* operating expense of \$992,554. (See OUCC Schedule 4.)

A. Purchased Wastewater Treatment and Capacity Contributions

5 **Q: Do you recommend an adjustment to account for customer growth?**

6 A: Yes. ERSC made an adjustment to operating revenues to reflect 286 additional
7 billings, which I accepted. *Pro forma* purchased treatment expense also needs to be
8 increased to reflect this test year growth. I recommend a \$4,390 increase to test year
9 purchased treatment expense resulting in *pro forma* purchased treatment services
10 operating expense of \$434,189. (See OUCC Schedule 6, Adjustment No. 1.) I

⁸ The reviewed financial statements reduced operating expenses, including depreciation, from \$1,801,925 to \$1,637,430. A decrease of \$164,495.

1 computed my recommended increase by first calculating ERSC’s *pro forma*
2 purchased treatment service expense per bill. I then multiplied the *pro forma*
3 expense per bill by the number of additional billings ERSC can expect during the
4 post-test year. Table CFS-3 reflects the calculation.

Table CFS-3: Purchased Treatment Services Adjustment

<i>Pro forma</i> Treatment Service	\$429,799
Divided by Test Year Billings	<u>27,998</u>
Cost per bill	\$ 15.35
Multiply by Increased billings due to growth	<u>286</u>
Adjustment Increase (Decrease)	<u>\$ 4,390</u>

5 **Q: Do you recommend any other adjustment to purchased treatment services**
6 **expense?**

7 A: Yes. During the test year, ERSC paid Ellettsville a lump sum of \$660,000 for
8 purchased treatment services – capital payments. This payment is non-recurring
9 and must be removed from *pro forma* present rates. However, beginning January 1,
10 2022, ERSC is required to pay \$120,000 a year to Ellettsville for capital related
11 cost. To remove the \$660,000 from *pro forma* present rates, I decreased ERSC’s
12 one-time payment of \$660,000 by \$540,000 so that *pro forma* purchased treatment
13 service – capital cost is \$120,000. (See OUCC’s Schedule 6, Adjustment No. 2.)

B. Non-recurring and Disallowed Costs

14 **Q: Did you identify any non-recurring or disallowed test year operating**
15 **expenses?**

16 A: Yes. I identified several non-recurring and disallowed costs including (1) \$3,500 in
17 accounting costs related to the current rate case, (2) \$2,000 in legal costs related to

1 ERSC's legal action against Ellettsville, and (3) \$2,745 payment to French Lick
2 Resort for a Christmas lunch, and (4) 16,743 in utility receipts tax expense.

1. **Contractual Services - Accounting**

3 **Q: What *pro forma* present rate adjustment do you recommend to contractual**
4 **services – accounting?**

5 A: ERSC's test year contractual services - accounting expense includes a \$3,500
6 payment to Krohn and Associates for rate case preparation.⁹ ERSC's rate case
7 adjustment, which I accept, includes recovery for this expense. Therefore, I
8 recommend a \$3,500 decrease to test year contractual services – accounting
9 expense of \$27,690 resulting in *pro forma* contractual services – accounting
10 expense of \$24,190. This adjustment prevents double recovery of accounting
11 expenses related to the rate case. (See OUCC Schedule 6, Adjustment No. 3.)

2. **Contractual Services - Legal**

12 **Q: What *pro forma* present rate adjustment do you recommend to contractual**
13 **services – legal?**

14 A: During the test year, ERSC paid \$2,000 in contractual services - legal expenses
15 associated with its litigation against Ellettsville.¹⁰ Legal fees related to this
16 litigation should be considered non-recurring. Therefore, I recommend a \$2,000
17 decrease to test year contractual services – legal expense of \$8,937 resulting *pro*

⁹ See OUCC Attachment CFS-7: Accounting fee related to rate case.

¹⁰ See OUCC Attachment CFS-8: Legal Invoices.

1 *forma* contractual services - legal expense of \$6,937. (See OUCC Schedule 6,
2 Adjustment No. 4.)

3 **3. Christmas Party Expense**

3 **Q: What *pro forma* present rate adjustment do you recommend to miscellaneous**
4 **expenses?**

5 A: During the test year, ERSC paid \$2,745 for a Christmas lunch at the French Lick
6 Resort, including the cost of alcohol.¹¹ ERSC has no employees, so this lunch was
7 strictly for the board of directors. While I understand ERSC's desire to celebrate
8 the holiday season, this cost is not necessary for the provision of wastewater service
9 and should not be borne by the ratepayers. As such, I recommend a \$2,745 decrease
10 to test year miscellaneous expense of \$11,352 resulting in *pro forma* miscellaneous
11 expense of \$8,607. (See. OUCC Schedule 6, Adjustment No. 5.)

4. Utility Receipts Tax

12 **Q: What *pro forma* present rate adjustment do you recommend to utility receipts**
13 **tax?**

14 A: House Bill 1002, effective July 1, 2022, eliminated utility receipts tax. Therefore, I
15 recommend a \$16,743 decrease to test year utility receipts tax expense of \$16,743
16 thereby eliminating utility receipts tax expense in accordance with HB1002. (See.
17 OUCC Schedule 6, Adjustment No. 6.)

¹¹ See OUCC Attachment CFS-9: French Lick Invoice.

V. EXTENSIONS AND REPLACEMENTS

1 **Q: Did ERSC include extensions and replacements in its proposed revenue**
2 **requirement?**

3 A: Schedule 7 of ERSC's small utility rate application does present an extension and
4 replacement ("E&R") program reflecting \$2,795,000 of total capital costs ERSC
5 expects to pay to Ellettsville over the next five years.¹² However, the costs
6 presented on Schedule 7 are not reflected on Schedule I, the revenue requirement
7 page of the application. When asked about this, ERSC's consultant stated ERSC
8 intended to use cash on hand to pay these capital improvement costs.

9 **Q: Did ERSC otherwise include extensions and replacements in its revenue**
10 **requirement?**

11 A: Yes. *Pro forma* operating expenses, which were based on the compiled financial
12 statements, included capital expenditures that should more properly have been
13 categorized as extensions and replacements, not repairs and maintenance expense.
14 Therefore, extensions and replacements *were* indirectly included in the revenue
15 requirement as *pro forma* operating expense.

16 **Q: Do you include a revenue requirement for extensions and replacements?**

17 A: Yes. Based on my review and analysis of the reviewed financial statements, I
18 determined that \$220,550 should be reclassified from operating expenses to
19 property plant and equipment. Because these capital costs were included in ERSC's

¹² The projects presented on Schedule 7 of ERSC's small utility application are also included in ERSC's system development charge calculation. The OUCC accepts Applicant's proposed system development charge thereby accepting the proposed projects included in ERSC's Schedule 7.

1 proposal as operating expenses, I included these costs in my recommended
2 extensions and replacements revenue requirement. (See OUCC's Schedule 1.)

VI. SYSTEM DEVELOPMENT CHARGE

3 **Q: What is a system development charge?**

4 A: The AWWA M1 manual describes a system development charge as "a one-time
5 charge paid by a new water system customer for system capacity." (AWWA M1,
6 p. 261.) It may also be assessed to existing customers requiring increased system
7 capacity. *Id.* Essentially, a system development charge allocates the costs of adding
8 capacity related infrastructure to the customers causing the need for the additional
9 capacity.

10 **Q: What methods are commonly used to calculate a system development charge?**

11 A: According to the AWWA M1 Manual, three methods commonly used to calculate
12 a system development charge are (1) the buy-in method, (2) the incremental cost
13 method, and (3) the combined approach method. (AWWA M1, pp. 265-266.)

14 **Q: When is the buy-in method used?**

15 A: The buy-in method is typically used when the existing system has sufficient
16 capacity to serve new development now and into the future, the forecast of future
17 system investment is minimal, and existing facilities are not scheduled for
18 replacement in the near future.

19 **Q: How is an SDC calculated under the buy-in method?**

20 A: There are two buy-in methods that can be used – (1) the capacity buy-in method
21 and (2) the equity buy-in method. The capacity buy-in method is calculated based
22 on total system capacity. The equity buy-in method is calculated based on existing

1 used capacity in the system. The capacity buy-in approach will yield a smaller unit
2 cost and system development charge (all other things being equal) than the equity
3 buy-in approach (WEF Manuel, p. 188).

4 **Q: When is the incremental cost method used?**

5 A: The incremental cost method is typically used when the existing system has limited
6 or no capacity available to serve new development. It is based on the cost to expand
7 the existing system's capacity.

8 **Q: When is the combined method used?**

9 A: The combined method for calculating a system development charge is typically
10 used where some capacity is available in parts of the existing system, but new (or
11 incremental) capacity will need to be built in other parts of the system to serve new
12 development. It is based on a blended value of both existing and expanded system
13 capacity.

A. ERSC's Proposed System Development Charge

14 **Q: Which methodology did ERSC use to calculate its proposed system**
15 **development charge?**

16 A: ERSC used the incremental cost method.

17 **Q: What incremental capital cost did ERSC include in its system development**
18 **charge calculation?**

19 A: ERSC projected its share of the following Ellettsville capital projects: (1)
20 replacement of primary sewer main, (2) installation of an equalization basin, and
21 (3) wastewater treatment plant upgrades. To these costs, ERSC added the projected
22 capital costs for its own wastewater system, consisting of (1) installation of a new
23 parallel interceptor, and (2) rehabbing old primary and secondary collection mains.

1 Total projected cost for all projects is \$11,045,000.¹³ ERSC then reduced total
2 projected capital costs by cash on hand of \$2,500,000, resulting in net incremental
3 capital costs of \$8,545,000.

4 **Q: What incremental capacity did ERSC include in its system development**
5 **charge calculation?**

6 A: According to page 7 of the small utility filing letter filed by ERSC September 28,
7 2022,¹⁴ the Ellettsville system capacity assigned to ERSC is 3,900 equivalent
8 dwelling units ("EDU"). ERSC currently has 2,357 EDUs leaving 1,543
9 incremental EDUs for new customer capacity.

10 **Q: What system development charge did ERSC calculate based on these inputs?**

11 A: ERSC divided \$8,545,000 of net incremental capital costs by the 1,543 incremental
12 capacity that will be added through these capital additions. Based on this
13 calculation, the calculated system development charge is \$5,538.

14 **Q: What system development charge does ERSC propose?**

15 A: ERSC only requests a \$2,500 system development charge for customers with a 5/8"
16 meter, which is also the amount of system development charge Ellettsville imposes.

B. OUCC's Recommended System Development Charge

17 **Q: Do you agree with ERSC's calculation of its proposed system development**
18 **charge?**

19 A: No. While I agree with the methodology it used to calculate its proposed system
20 development charge, I disagree with the inclusion in that calculation of certain

¹³ ERSC's small utility filing letter has a \$2,500,000 mathematical error. The projected cost of all projects is actually \$13,545,000 and \$11,045,000 after subtracting cash on hand.

¹⁴ See Attachment CFS-10: Page 7 of Small Utility Filing Letter.

1 capital projects. Several of the ERSC capital projects included in its calculation do
2 not adequately relate to the need for additional capacity to serve growth.¹⁵ Further,
3 these capital projects will benefit all ERSC customers, not just new customers.
4 Therefore, the cost of these projects should be borne by all ERSC customers, not
5 just new customers.

6 **Q: Which ERSC capital projects do you exclude from your system development**
7 **charge calculation?**

8 A: I exclude (1) \$2,500,000 for slip-lining and repairing mains and manholes, (2)
9 \$2,500,000 for rehabbing primary sewer main to Township Line, and (3)
10 \$3,000,000 for rehabbing secondary sewer mains throughout ERSC's system.

11 **Q: What incremental capital cost do you include in your system development**
12 **charge calculation?**

13 A: I include incremental capital costs of \$5,545,000 in my SDC calculation and deduct
14 \$1,687,500 from cash on hand to calculate incremental capital costs of \$3,857,500.

¹⁵ OUCC's E&R revenue requirement provides funds to adequately cover the expense of slip-lining and main repairs.

Table CFS-4: OUCC Incremental Capital Costs

<u>Capacity Related Projects</u>	<u>Cost</u>
Ellettsville Projects	
Replace primary sewer main	\$ 500,000
WWTP equalization basin	1,530,000
WWTP upgrades	765,000
ERSC Projects	
New parallel interceptor	<u>2,750,000</u>
Total Capacity Related Projects	\$ 5,545,000
Deduct cash on hand	<u>(1,687,500)</u>
Net Cost	\$ 3,857,500

1 **Q: Do you accept ERSC’s calculation of incremental capacity?**

2 **A:** Yes.

3 **Q: What system development charge do you recommend?**

A: I recommend a \$2,500 system development charge for customers with a 5/8” meter.

Table CFS-5: OUCC System Development Charge Calculation

Net Incremental Cost	\$ 3,857,500
Incremental EDUs	<u>1,543</u>
Computed SDC	<u>\$ 2,500.00</u>
Recommended SDC	<u><u>\$ 2,500</u></u>

VII. RECOMMENDATIONS

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

5 **A:** I recommend the Commission approve an across-the board rate increase of 5.48%
6 to generate an additional \$60,787 of operating revenue per year. I recommend
7 ERSC be required to remove the \$1,200 hook-on fee from its tariff when it
8 implements the rates approved in this small utility rate case. Finally, I recommend

1 the Commission approve ERSC's proposed system development charge of \$2,500

2 for customers with a 5/8" meter.

APPENDIX A - QUALIFICATIONS

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

2 A: I graduated from Lipscomb University in June 1989 and received a Bachelor of
3 Science degree in business management. I earned a Master's degree in Business
4 Administration from Phoenix University in 2011 and a Master's degree in
5 Accounting and Financial Management from the Keller Graduate School in 2014.
6 Beginning in 2014, I worked as a balance sheet and payroll accountant for the State
7 of Wisconsin's Department of Health Services. In April of 2019, I joined the staff
8 of the Indiana Office of Utility Consumer Counselor as a Utility Analyst II.

9 **Q: Have you previously testified before the Indiana Utility Regulatory**
10 **Commission?**

11 A: Yes.

APPENDIX B – Attachments and Workpapers

Attachment CFS-1	Compiled Financial Statements
Attachment CFS-2	Reviewed Financial Statements
Attachment CFS-3	Krohn's explanation for using compiled financial statements
Attachment CFS-4	ERSC's Test Year General Ledger
Attachment CFS-5	Hook-on fees considered non-recurring
Attachment CSF-6	How physical connection are made (email string dated February 2, 2023)
Attachment CFS-7	Accounting fees related to rate case
Attachment CFS-8	Legal Invoices
Attachment CFS-9	French Lick Invoice
Attachment CFS-10	Page 7 of Small Utility Filing Letter
Workpaper CFS-1	OUCS Schedules 1 through 11
Workpaper CFS-2	Conversion from 2021 Compilation Income Statement to 2021 Reviewed Income Statement
Workpaper CFS-3	Rate Case Drivers – Comparison of Cause No. 44271-U revenue requirement to that proposed by Eastern Richland Sewer Utility
Workpaper CFS-4	ERSC's Test Year General Ledger
Workpaper CFS-5	Salaries and Wages
Workpaper CFS-6	Repairs and Maintenance

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

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

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
1 Operating Expenses	\$1,202,593	\$ 988,386	4	\$ (214,207)
2 Taxes other than Income	4,168	4,168	4	-
3 Extensions and Replacements	-	220,550	7	220,550
4 Total Revenue Requirements	1,206,762	1,213,104		6,343
5 Less: Interest Income	(30,465)	(41,647)	3	(11,182)
6 Net Revenue Requirements	1,176,297	1,171,457		(4,839)
7 Less: Revenues at current rates subject to increase	(1,069,171)	(1,110,078)	4	(40,907)
8 Other revenues at current rates	(663)	(663)	4	-
9 Revenue Increase Required Excluding Taxes	106,462	60,716		(45,746)
10 IURC Fee (0.11633720%)	124	71		(53)
11 Recommended Increase	106,586	60,787		(45,799)
12 Recommended Percentage Increase	9.97%	5.48%		-4.49%

	<u>Proposed</u>		<u>OUCC More (Less)</u>
	<u>Applicant</u>	<u>OUCC</u>	
13 <u>Current Rate for 5,000 Gallons</u>			
14 Current Rate = \$42.46	\$ 46.69	\$ 44.79	\$ (1.90)

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

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

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
1 Operating Revenues			
2 Residential	\$ 11,411	\$ 11,411	\$ -
3 Commercial	-	-	-
4 Hook-on Fees	(87,000)	(97,800)	(10,800)
5 Total Operating Revenues	<u>(75,589)</u>	<u>(86,389)</u>	<u>(10,800)</u>
6 O&M Expense			
7 Salaries and Wages	1,587	1,587	-
8 Benefits	(229)	-	229
9 Treatment Services	(5,192)	4,390	9,582
10 Capacity/Replacement Costs	(508,223)	(540,000)	(31,777)
11 Accounting	-	(3,500)	(3,500)
12 Legal	-	(2,000)	(2,000)
13 Rate Case Expense	2,350	2,350	-
14 Billing and Collection	5,148	5,148	-
15 Miscellaneous Expense	-	(2,745)	(2,745)
16 Payroll Taxes	337	337	-
17 Utility Receipts Tax	-	(16,743)	(16,743)
18 Total Operating Expenses	<u>(504,222)</u>	<u>(551,176)</u>	<u>(46,954)</u>
19 Net Operating Income	<u>\$ 428,633</u>	<u>\$ 464,787</u>	<u>\$ 36,154</u>

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

COMPARATIVE BALANCE SHEET
As of December 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Utility Plant:			
Utility Plant in Service	\$ 6,562,174	\$ 6,574,924	\$ 6,410,963
Depreciation	(4,013,751)	(3,867,022)	(3,700,201)
Net Utility Plant in Service	<u>2,548,423</u>	<u>2,707,902</u>	<u>2,710,762</u>
Current Assets:			
Cash and Cash Equivalents	3,125,628	3,634,995	3,518,030
Special Deposits	400	400	400
Customer Accounts Receivable	140,547	111,069	109,684
Prepayments	19,891	16,551	16,520
Accrued Interest Receivable	6,829	8,716	9,992
Total Current Assets	<u>3,293,295</u>	<u>3,771,731</u>	<u>3,654,626</u>
Total Assets	<u><u>\$ 5,841,718</u></u>	<u><u>\$ 6,479,633</u></u>	<u><u>\$ 6,365,388</u></u>
<u>Liabilities</u>			
Equity			
Retained Earnings	\$ 4,371,874	\$ 4,940,718	\$ 4,764,824
Paid in Capital	973,400	973,400	973,400
Total Equity	<u>5,345,274</u>	<u>5,914,118</u>	<u>5,738,224</u>
Contributions in Aid of Construction			
Contributions in Aid of Construction, net	2,590,581	2,590,581	2,590,581
Accumulated Amortization of CIAC	(2,141,614)	(2,085,828)	(2,030,042)
Net Contributions-in-aid of Construction	<u>448,967</u>	<u>504,753</u>	<u>560,539</u>
Long-term Debt			
Bonds Payable - Series A	-	4,900	12,628
Total Long-term Debt	<u>-</u>	<u>4,900</u>	<u>12,628</u>
Current Liabilities			
Accounts Payable	39,515	44,565	43,985
Accrued Interest Payable	-	-	32
Accrued Taxes Payable	3,062	3,569	2,628
Matured Long-term Debt	4,900	7,728	7,352
Other Current Liabilities	<u>47,477</u>	<u>55,862</u>	<u>53,997</u>
Total Liabilities	<u><u>\$ 5,841,718</u></u>	<u><u>\$ 6,479,633</u></u>	<u><u>\$ 6,365,388</u></u>

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

COMPARATIVE INCOME STATEMENT
As reported by Olson & Company P.C. in Compilation Report
Twelve Months Ended December 31,

	<u>2021*</u>	<u>2022**</u>	<u>2023**</u>
Operating Revenues			
Sewer Sales			
Residential	\$ 983,087	\$ 1,021,184	\$ 927,567
Commercial	110,284	103,147	111,197
Late Payment Fees	5,296	-	-
Hook-on Fees	97,800	38,400	-
Other Water Revenues	663	3,211	49,173
Total Operating Revenues	<u>1,197,130</u>	<u>1,165,942</u>	<u>1,087,937</u>
Operating Expenses			
Salaries and Wages	52,717	60,860	63,476
Treatment Services	429,799	448,803	350,441
Capacity/Replacement Costs	660,000	-	-
Purchased Power	5,491	5,180	4,907
Purchased Water	1,817	2,050	-
Contractual Services			
Accounting	27,690	30,210	35,925
Engineering	6,952	7,612	6,787
Legal	10,300	18,669	12,527
Other	2,600	-	6,280
Insurance			
General Liability	5,276	4,913	2,160
Rate Case Expense	-	-	-
Billing and Collection	84,531	81,364	-
Repairs and Maintenance	224,631	225,675	-
Miscellaneous Expense	11,352	12,410	312,917
Total O&M Expense	<u>1,523,156</u>	<u>897,746</u>	<u>795,420</u>
Depreciation Expense	149,486	155,979	104,710
Amortization - CIAC	(55,786)	(55,786)	(55,786)
Taxes Other than Income			
Payroll Taxes	3,831	4,200	4,412
Utility Receipt Tax	16,743	16,308	-
Total Operating Expenses	<u>1,637,430</u>	<u>1,018,447</u>	<u>848,756</u>
Net Operating Income	(440,300)	147,495	239,181
Other Income (Expense)			
Interest Income	41,647	55,136	56,453
Total Other Income (Expenses)	<u>41,647</u>	<u>55,136</u>	<u>56,453</u>
Interest Expenses			
Interest Expense	456	832	1,191
Total Interest Expense	<u>456</u>	<u>832</u>	<u>1,191</u>
Net Income	<u>\$ (399,109)</u>	<u>\$ 201,799</u>	<u>\$ 294,443</u>

* As reported by Duane L. Vaught in Reviewed Financial Statements

** As reported by Olson & Company P.C. in Compiled Financial Statements.

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

Pro Forma Net Operating Income Statement

	Test Year Ended 12/31/2021	Adjustments	Sch Ref	Pro Forma Present Rates	Adjustments	Sch Ref	Pro Forma Proposed Rates
1 Operating Revenues							
2 Residential	\$ 983,087	\$ 11,411	APP	\$ 994,498	54,458		\$1,048,956
3 Commercial	110,284			110,284	6,039		116,323
4 Late Payment Fees	5,296			5,296	290		5,586
5 Hook-on Fees	97,800	(97,800)	5-1	-			-
6 Other Water Revenues	663			663			663
7 Total Operating Revenues	<u>1,197,130</u>	<u>(86,389)</u>		<u>1,110,741</u>	<u>60,787</u>	1	<u>1,171,528</u>
8 O&M Expense							
9 Salaries and Wages	52,717	1,587	APP	54,304			54,304
10 Treatment Services	429,799	4,390	6-1	434,189			434,189
11 Capacity/Replacement Costs	660,000	(540,000)	6-2	120,000			120,000
12 Purchased Power	5,491			5,491			5,491
13 Purchased Water	1,817			1,817			1,817
14 Contractual Services							
15 Accounting	27,690	(3,500)	6-3	24,190			24,190
16 Engineering	6,952			6,952			6,952
17 Legal	8,937	(2,000)	6-4	6,937			6,937
18 Other	2,600			2,600			2,600
19 Insurance							
20 General Liability	5,276			5,276			5,276
21 Rate Case Expense	-	2,350	APP	2,350			2,350
22 IURC Fee	1,363			1,363	71	1	1,434
23 Billing and Collection	84,531	5,148	APP	89,679			89,679
24 Repairs and Maintenance	224,631			224,631			224,631
25 Miscellaneous Expense	11,352	(2,745)	6-5	8,607			8,607
26 Depreciation Expense	149,486			149,486			149,486
27 Amortization - CIAC	(55,786)			(55,786)			(55,786)
28 Taxes Other than Income							
29 Payroll Taxes	3,831	337	APP	4,168			4,168
30 Utility Receipts Tax	16,743	(16,743)	6-6	-			-
31 Total Operating Expenses	<u>1,637,430</u>	<u>(551,176)</u>		<u>1,086,254</u>	<u>71</u>		<u>1,086,325</u>
32 Net Operating Income	<u>\$(440,300)</u>	<u>\$ 464,787</u>		<u>\$ 24,487</u>	<u>\$ 60,716</u>		<u>\$ 85,203</u>

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

OUCC Revenue Adjustments

(1)
Hook-on Fees

To remove test year connection fees from pro forma present rate revenues.

Hook-on fee Revenue (97,800)

Adjustment Increase (Decrease) \$ (97,800)

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

OUCC Expense Adjustments

(1)

Purchased Treatment Services

To adjust purchased wastewater treatment service for test year growth based on number of billings present in ERSC small U filing.

Pro forma Treatment Service	\$ 429,799
Divided by Test Year Billings	<u>27,998</u>

Cost per bill	\$ 15.35
Multiply by Increased billings due to growth	<u>286</u>

Adjustment Increase (Decrease) \$ 4,390

(2)

Treatment Services - Capacity Payment

To adjust purchased wastewater treatment - capacity payment to *pro forma*.

Pro forma Annual expense as of Jan. 1, 2022	\$ 120,000
Less: Test Year Expense	<u>(660,000)</u>

Adjustment Increase (Decrease) \$(540,000)

(3)

Contractual Service - Accounting

To remove payments for accounting services related to rate case.

Krohn & Associates	<u>\$ 3,500</u>
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Adjustment Increase (Decrease) \$ (3,500)

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

OUCG Expense Adjustments

(4)

Contractual Services - Legal

To remove non-recurring legal fees related to test year litigation.

April 5, 2021	\$	300	
July 6, 2021		150	
Spetember 14, 2021		1,244	
October 6, 2021		306	
		<u> </u>	
			<u>\$ 2,000</u>

Adjustment Increase (Decrease) \$ (2,000)

(5)

Miscellaneous Expenses

To remove dis-allowed expenses related to a Christmas Party.

French Lick Reort	\$	2,745	
		<u> </u>	

Adjustment Increase (Decrease) \$ (2,745)

(6)

Utility Receipts Tax

To remove repealed utility receipts tax

Utility Receipts Tax	\$	16,743	
		<u> </u>	

Adjustment Increase (Decrease) \$ (16,743)

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

Extensions and Replacements

To reflect test year extensions and replacements.

	<u>Total</u>
1 Adjusting journal to capital repair and maintenance expenses	\$ 220,550
2 Average Annual Extensions and Replacements	<u>\$ 220,550</u>

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

Working Capital

Not Applicable

**Applicant did not request working capital and does not require
additional working capital funds.**

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

Debt Service

Not Applicable

Applicant has no outstanding long-term debt.

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

Debt Service Reserve

Not Applicable

Applicant has no outstanding long-term debt.

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

Current and Proposed Rates and Charges

	<u>Current</u>	<u>Applicant Proposed</u>	<u>OUCC Recommended</u>	<u>OUCC More (Less)</u>
Minimum Charge	\$26.28	\$ 28.90	\$ 27.72	\$ (1.18)
Unmetered Users	\$26.28	\$ 28.90	\$ 27.72	\$ (1.18)
Monthly Flow Charges (Per 1,000 gal)				
First 3,000 gallons	\$ 8.76	\$ 9.63	\$ 9.24	\$ (0.39)
Next 5,000 gallons	8.09	8.90	8.53	(0.36)
Next 12,000 gallons	6.38	7.02	6.73	(0.29)
Next 30,000 gallons	6.17	6.79	6.51	(0.28)
Over 50,000 gallons	5.95	6.54	6.28	(0.27)
Connection Charge (Per Connection)	\$1,200	\$ 1,200	\$ -	\$ (1,200)
System Development Charge				
5/8 to 3/4 inch	1.0	\$ 2,500	\$ 2,500	\$ -
1 inch	2.5	6,250	6,250	-
1 1/2 inch	4.0	10,000	10,000	-
2 inch	5.8	14,500	14,500	-
3 inch	10.0	25,000	25,000	-
4 inch	23.0	57,500	57,500	-
6 inch	40.0	100,000	100,000	-

Eastern Richland Sewer Corporation
CAUSE NUMBER 45776-U

System Development Charge

<u>Capacity Related Projects</u>	<u>Cost</u>
Ellettsville Projects	
Replace primary sewer main	\$ 500,000
WWTP equalization basin	1,530,000
WWTP upgrades	765,000
ERSC Projects	
New parallel interceptor	2,750,000
Total Capacity Related Projects	\$ 5,545,000
Deduct cash on hand	(1,687,500)
Net Incremental Cost Cost	\$ 3,857,500
Incremental EDUs	1543
Computed SDC	<u>\$ 2,500</u>

**EASTERN RICHLAND SEWER CORPORATION
FINANCIAL STATEMENTS
FOR THE THREE MONTHS AND TWELVE MONTHS ENDED
DECEMBER 31, 2021 AND 2020**

EASTERN RICHLAND SEWER CORPORATION

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STEPHANIE L. COBB, CPA, CGMA, CSEP

To the Board of Directors
Eastern Richland Sewer Corporation
Ellettsville, Indiana

Management is responsible for the accompanying financial statements of Eastern Richland Sewer Corporation (a non profit corporation) which comprise the statements of assets, liabilities, and members' equity - regulatory basis as of December 31, 2021 , and the related statements of income and expenses - regulatory basis and cash flows - regulatory basis for the three months and twelve months then ended, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Eastern Richland Sewer Corporation
Report Letter, Continued

Supplementary Information

The supplementary information contained in the comparative income statements - regulatory basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to Eastern Richland Sewer Corporation.



Olson & Company, P.C.
Bloomington, Indiana
January 24, 2022

**EASTERN RICHLAND SEWER CORPORATION
STATEMENT OF ASSETS, LIABILITIES,
AND MEMBERS' EQUITY - REGULATORY BASIS
DECEMBER 31, 2021**

2021

ASSETS

ASSETS

CASH AND CASH EQUIVALENTS	\$	610,022.95
CERTIFICATES OF DEPOSITS		2,515,604.41
ACCOUNTS RECEIVABLE		140,547.20
ACCRUED INTEREST RECEIVABLE		6,828.85
PREPAID EXPENSES		3,491.33
PREPAID UTILITY TAX		16,400.00
DEPOSIT - TOWN OF ELLETTSVILLE		400.00
PROPERTY AND EQUIPMENT, NET		<u>2,548,423.07</u>
TOTAL ASSETS	\$	<u>5,841,717.81</u>

LIABILITIES & MEMBERS' EQUITY

LIABILITIES

ACCOUNTS PAYABLE	\$	39,515.42
ACCRUED PAYROLL TAXES		3,061.84
MORTGAGE PAYABLE		4,900.34
CONTRIBUTIONS IN AID OF CONSTRUCTION, NET		<u>448,966.21</u>
TOTAL LIABILITIES		496,443.81

MEMBERS' EQUITY

MEMBERSHIP FEES		973,400.00
ALLOCATED PATRONAGE RESERVES		802,739.18
UNRESTRICTED		3,560,950.82
RESTRICTED EQUITY		<u>8,184.00</u>
TOTAL MEMBERS' EQUITY		<u>5,345,274.00</u>

TOTAL LIABILITIES AND MEMBERS' EQUITY	\$	<u>5,841,717.81</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

EASTERN RICHLAND SEWER CORPORATION
STATEMENTS OF INCOME AND EXPENSES - REGULATORY BASIS
FOR THE THREE MONTHS AND TWELVE MONTHS ENDED
DECEMBER 31, 2021

	3 MONTHS ENDED		12 MONTHS ENDED	
	ACTUAL	PCT	ACTUAL	PCT
INCOME				
SERVICE FEES				
RESIDENTIAL	\$ 257,146.50	83.66	\$ 948,615.51	80.67
COMMERCIAL	29,667.01	9.65	109,144.56	9.28
HOOK-ON FEES	6,000.00	1.95	87,000.00	7.40
INACTIVE ACCOUNTS	117.84	0.04	662.85	0.06
INTEREST INCOME	14,448.98	4.70	30,464.67	2.59
TOTAL INCOME	307,380.33	100.00	1,175,887.59	100.00
EXPENSES				
TREATMENT SERVICES	111,064.42	36.13	408,093.31	34.71
TREATMENT SERVICES	0.00	0.00	660,000.00	56.13
BILLING AND COLLECTION	21,363.92	6.95	84,531.09	7.19
REPAIRS AND MAINTENANCE	267,232.93	86.94	430,620.23	36.62
ELECTRICITY	1,140.19	0.37	5,490.97	0.47
WATER EXPENSE	445.17	0.14	1,816.68	0.15
LEGAL FEES	4,022.00	1.31	11,663.37	0.99
PROFESSIONAL FEES	800.00	0.26	2,600.00	0.22
ACCOUNTING FEES	7,170.00	2.33	27,690.00	2.35
ENGINEERING FEES	2,025.00	0.66	6,952.50	0.59
INSURANCE	1,285.00	0.42	4,989.67	0.42
INTEREST	77.68	0.03	457.66	0.04
DEPRECIATION	36,119.65	11.75	146,728.76	12.48
AMORTIZATION - CIAC	(13,946.56)	(4.54)	(55,786.28)	(4.74)
POSTAGE	116.00	0.04	377.68	0.03
OFFICE SUPPLIES	1,205.32	0.39	1,953.50	0.17
DIRECTOR FEES	6,856.81	2.23	6,932.62	0.59
BOARD MEETING EXPENSE	3,984.18	1.30	4,572.15	0.39
CONTRACT LABOR	506.35	0.16	1,692.90	0.14
SALARIES AND WAGES	18,678.94	6.08	45,966.45	3.91
PAYROLL TAXES	1,514.87	0.49	3,831.30	0.33
TELEPHONE	192.63	0.06	1,061.31	0.09
MISCELLANEOUS	76.00	0.02	148.00	0.01
TOTAL EXPENSES	471,930.50	153.52	1,802,383.87	153.28
NET INCOME (LOSS)	\$ (164,550.17)	(53.52)	\$ (626,496.28)	(53.28)

SEE ACCOUNTANTS' COMPILATION REPORT

**EASTERN RICHLAND SEWER CORPORATION
STATEMENTS OF CASH FLOWS - REGULATORY BASIS
FOR THE THREE MONTHS AND TWELVE MONTHS ENDED
DECEMBER 31, 2021**

	<i>3 MONTHS ENDED</i>	<i>12 MONTHS ENDED</i>
RECONCILIATION OF NET INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
NET INCOME (LOSS)	\$ (164,550.17)	\$ (626,496.28)
ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
DEPRECIATION	36,119.66	146,728.76
AMORTIZATION	(13,946.57)	(55,786.28)
(INCREASE) DECREASE IN:		
ACCOUNTS RECEIVABLE	2,187.96	22,919.87
OTHER	(4,358.28)	42,756.53
INCREASE (DECREASE) IN:		
ACCOUNTS PAYABLE	(7,414.01)	(25,782.48)
ACCRUED PAYROLL TAXES	1,530.95	(506.89)
ACCRUED LIABILITIES	<u>0.00</u>	<u>(21,079.28)</u>
TOTAL ADJUSTMENTS	<u>14,119.71</u>	<u>109,250.23</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(150,430.46)	(517,246.05)
CASH FLOWS FROM INVESTING ACTIVITIES		
(PURCHASES) PROCEEDS FROM CD'S	<u>150,000.00</u>	<u>25,000.00</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	150,000.00	25,000.00
CASH FLOWS FROM FINANCING ACTIVITIES:		
PAYMENTS ON LONG-TERM DEBT	<u>(1,968.32)</u>	<u>(7,726.33)</u>
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>(1,968.32)</u>	<u>(7,726.33)</u>
NET INCREASE (DECREASE) IN CASH	(2,398.78)	(499,972.38)
CASH AT BEGINNING OF PERIOD	<u>612,421.74</u>	<u>1,109,995.34</u>
CASH AT END OF PERIOD	<u>\$ 610,022.95</u>	<u>\$ 610,022.95</u>

SEE ACCOUNTANTS' COMPILATION REPORT

SUPPLEMENTARY INFORMATION

EASTERN RICHLAND SEWER CORPORATION
SCHEDULES OF COMPARATIVE INCOME STATEMENTS - REGULATORY BASIS
FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2021 AND 2020

	<i>2021</i>	<i>2020</i>
INCOME		
SERVICE FEES		
RESIDENTIAL	\$ 948,615.51	\$ 1,021,184.22
COMMERCIAL	109,144.56	103,146.73
HOOK-ON FEES	87,000.00	38,400.08
INACTIVE ACCOUNTS	662.85	3,211.14
INTEREST INCOME	30,464.67	55,135.66
	<hr/>	<hr/>
TOTAL INCOME	1,175,887.59	1,221,077.83
EXPENSES		
TREATMENT SERVICES - USAGE	408,093.31	448,803.01
TREATMENT SERVICES - CAPACITY/REPLACEMENT COSTS	660,000.00	0.00
BILLING AND COLLECTION	84,531.09	81,364.19
REPAIRS AND MAINTENANCE	430,620.23	225,674.72
ELECTRICITY	5,490.97	5,179.62
WATER EXPENSE	1,816.68	2,050.38
LEGAL FEES	11,663.37	18,669.40
PROFESSIONAL FEES	2,600.00	0.00
ACCOUNTING FEES	27,690.00	30,210.00
ENGINEERING FEES	6,952.50	7,612.50
INSURANCE	4,989.67	4,913.00
INTEREST	457.66	831.83
DEPRECIATION	146,728.76	155,978.73
AMORTIZATION - CIAC	(55,786.28)	(55,786.26)
POSTAGE	377.68	202.00
OFFICE SUPPLIES	1,953.50	509.50
DIRECTOR FEES	6,932.62	10,400.00
BOARD MEETING EXPENSE	4,572.15	2,272.65
CONTRACT LABOR	1,692.90	4,667.70
REFUNDS	0.00	63.78
SALARIES AND WAGES	45,966.45	50,460.20
PAYROLL TAXES	3,831.30	4,199.68
TELEPHONE	1,061.31	1,140.65
DUES/SUBSCRIPTION FEES	0.00	1,334.88
PENALTIES	0.00	0.87
MISCELLANEOUS	148.00	2,216.82
STATE UTILITY TAX	0.00	16,308.00
	<hr/>	<hr/>
TOTAL EXPENSES	1,802,383.87	1,019,277.85
	<hr/>	<hr/>
NET INCOME (LOSS)	\$ (626,496.28)	\$ 201,799.98

SEE ACCOUNTANTS' COMPILATION REPORT

EASTERN RICHLAND SEWER CORPORATION

**Financial Statements
DECEMBER 31, 2021 and 2020**

DRAFT

DRAFT

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Eastern Richland Sewer Corporation
Ellettsville, Indiana

DRAFT

I have reviewed the accompanying financial statements of Eastern Richland Sewer Corporation, which comprise the statement of assets, liabilities and members' equity as of December 31, 2021 and 2020, and the related statements of income and expenses, members' equity and cash flows all on a regulatory basis of accounting for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting the corporation uses for regulatory purposes; this includes determining that the basis of accounting the corporation uses for regulatory purposes is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with the regulatory basis of accounting. I believe that the results of my procedures provide a reasonable basis for my conclusion.

EASTERN RICHLAND SEWER CORPORATION

Statement of Assets, Liabilities and Members' Equity - Regulatory Basis
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 610,023	\$ 1,109,995
Certificates of deposit	2,523,793	2,540,604
Accounts receivable (Note 5)	160,691	166,968
Accrued interest receivable	9,822	10,403
Prepaid expenses	4,473	3,612
Contract receivable (Note 6)	30,695	52,361
Property and equipment Net (Note 7)	<u>2,766,216</u>	<u>2,695,152</u>
TOTAL ASSETS	<u>\$ 6,105,713</u>	<u>\$ 6,579,095</u>
LIABILITIES AND MEMBER'S EQUITY		
Accounts payable	\$ 54,076	\$ 65,298
Accrued expenses	25,111	24,648
Mortgages payable (Note 8)	4,898	12,627
Contributions in aid of construction (Note 9)	<u>448,966</u>	<u>504,752</u>
TOTAL LIABILITIES	<u>533,051</u>	<u>607,325</u>
MEMBERS' EQUITY		
Membership fees	973,400	973,400
Allocated Patronage Reserves	1,030,127	1,429,235
Retained earnings	3,564,150	3,560,951
Restricted equity (Note 11)	<u>4,985</u>	<u>8,184</u>
TOTAL MEMBER'S EQUITY	<u>5,572,662</u>	<u>5,971,770</u>
TOTAL LIABILITIES AND MEMBER'S EQUITY	<u>\$ 6,105,713</u>	<u>\$ 6,579,095</u>

EASTERN RICHLAND SEWER CORPORATION

Statement of Members' Equity - Regulatory Basis
December 31, 2021 and 2020

	Membership Fees	Allocated Patronage Reserves	Retained Earnings	Restricted Equity	Total Equity
January 1, 2020	\$ 973,400	\$ 1,183,685	\$ 3,560,951	\$ 8,184	\$ 5,726,220
Net income	-	245,550	-	-	245,550
December 31, 2020	973,400	1,429,235	3,560,951	8,184	5,971,770
Reclassification			3,199	(3,199)	-
Net income (loss)	-	(399,108)	-	-	(399,108)
December 31, 2021	<u>\$ 973,400</u>	<u>\$ 1,030,127</u>	<u>\$ 3,564,150</u>	<u>\$ 4,985</u>	<u>\$ 5,572,662</u>

EASTERN RICHLAND SEWER CORPORATION

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Operations:

Eastern Richland Sewer Corporation (the corporation) is an Indiana corporation that is a not-for-profit corporation for tax purposes. The corporation provides sewer lines and service for residential and commercial customers near Ellettsville Indiana. The corporation subcontracts waste treatment to the Town of Ellettsville.

Basis of accounting:

The financial statements are presented on a regulatory basis of accounting. The principle difference between this basis of accounting and generally accepted accounting principles is the creation of a liability identified as contributions in aid of construction. This amount does not constitute an amount that requires repayment. The amount is amortized and the reduction in the liability results in a like reduction in depreciation expense.

Cash and Cash equivalents:

Cash and cash equivalents include cash and bank accounts, other than Certificates of Deposit, with initial maturities of three months or less.

Property and Equipment:

Property and equipment are recorded at cost. Property and equipment are depreciated using the straight-line method over the estimated useful lives as follows:

Utility lift stations and lines
Office equipment

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5-10

Planned Major Maintenance Activities:

It is the policy of the corporation not to accrue future expenses for major maintenance activities. Substantial such expenses are likely in future due to the nature of the corporation's assets and activities but are not a fixed obligation or liability until performed. Expenses for major maintenance activities are expensed as incurred.

Use of Estimates:

The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Patronage

The corporation has adopted a cooperative policy whereby surpluses are allocated to customers proportionately to revenues earned. Such surpluses may be distributed to customers to the extent the Board of Directors judges them to exceed the needs of the corporation for future capital costs and operating expenses. Capital costs and expenses can be significant and will therefore likely require significant reserves. Allocated Patronage Reserves are the accumulated undistributed surpluses.

EASTERN RICHLAND SEWER CORPORATION

Notes to Financial Statements

NOTE 6 - CONTRACT RECEIVABLE:

In 2020 the corporation sold a special purpose vehicle with an original cost \$170,000 and accumulated depreciation of \$148,750 for \$65,000 resulting in a profit of 43,750. The sale price is to be received in monthly payments of \$1,856 over 36 months. The note is non-interest bearing. At December 31, 2021 the unpaid balance is \$30,695.

NOTE 7 - PROPERTY AND EQUIPMENT:

	<u>2021</u>	<u>2020</u>
Utility lift stations and lines	\$4,038,032	\$3,817,482
Utility lift stations and lines contributed to the company	2,394,200	2,394,200
Office equipment	8,647	8,647
Other equipment	<u>172,615</u>	<u>172,615</u>
	6,613,494	6,392,944
Less accumulated depreciation	<u>3,847,278</u>	<u>3,697,792</u>
	<u>\$2,766,216</u>	<u>\$2,695,152</u>

The corporation can not locate documentation to support the cost of property acquired by the corporation previous to 1982. The cost of utility lift stations and lines acquired before that date totals \$945,220 and an undepreciated balance of \$347,464 as of December 31, 2021 and \$359,960 in 2020. In addition, utility lift stations and lines contributed to the company are estimated as to original value and acquisition date. The undepreciated balance of that property is \$371,101 in 2021 and \$421,798 at the end of 2020.

Utility plant and equipment are pledged to secure Long-Term Debt.

NOTE 8 - LONG TERM DEBT:

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	<u>2021</u>	<u>2020</u>
Rural Economic and Community Development mortgage payable to the United States Department of Agriculture, payments of \$682 per month including interest of 5 percent with final payment due 2022. Collateralized by utility property and lines.	\$4,898	\$12,627

Future payments are due as follows:

2022	\$ 4,985
Less amount representing interest	<u>87</u>
Total	<u>\$4,898</u>

Notes to Financial Statements

NOTE 12 - OPERATING CONTRACT:

Under the terms of contracts, as amended at various times, with the Town of Ellettsville (Ellettsville), Ellettsville provides waste treatment services, bills customers for services and maintains the accounts receivable records. Monthly, Ellettsville bills the corporation for these services and reports the usage, billings and collections.

At the end of each year, amounts due under the contract included the following

	<u>2021</u>	<u>2020</u>
Cost per 1,000 gallons processed	3.640	3.640
Monthly cost per customer	2.960	2.960
Monthly cost per delinquent customer mailing	.439	.439
 Average monthly usage	 9,820,617	 10,283,950

The contracts may be modified annually. Due to a health emergency no delinquency notices were mailed or late penalties assessed in March through December 2020.

During 2016 the corporation unilaterally discontinued paying the base monthly fee of \$30,815 per month. The corporation believed that no such payments were due after 2015 because they were intended as debt reserves on retired debt and that the base fee relates to capital or expense costs from activities that are past and therefore no longer appropriate. The Town of Ellettsville and its utilities department (Ellettsville) did not agree. In 2017 Ellettsville also increased rates charged to the corporation. This was done without modifying the existing contract and the corporation viewed this action as invalid. It did not pay the increased fees.

During 2019 arbitration settled the question of the 2017 rate increases. The agreed rates were more than the previous amounts that the corporation agreed to but less than what Ellettsville had assessed. The effective date of the increases was in early 2019, not retroactive to 2017.

During 2021 settlement ended the question of the base monthly fee. The corporation made a one-time payment of \$660,000 for treatment services. In addition the corporation will pay a monthly base monthly fee of \$10,000 per month beginning with January 2022.

NOTE 13 - CONTINGENCIES:

As discussed referenced in Note 12 there have been disputes with the Town of Ellettsville (Ellettsville). Disputes with Ellettsville have occurred before. Resolution of these matters could result in a rate change for the corporation's customers.

Pending resolution of disputes Ellettsville was declining to communicate or assist on matters other than basic monthly functions. As a result the corporation could not obtain information to properly account for customer patronage accounts, reconcile accounts receivable or perform other possible functions.

From: [Buzz Krohn](#)
To: [Sullivan, Carla](#)
Subject: RE: Eastern Richland Sewer Company
Date: Wednesday, January 18, 2023 2:58:43 PM
Attachments: [image001.png](#)

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Thanks for keeping me in the loop. Let me know if you would like me to attend any of these meetings...

We base the IURC Annual Reports off of the Olson reports since the other Accounting Review is not available until after the IURC Reporting deadline...

Buzz

Otto W. Buzz Krohn, CPA, CGMA
Executive Partner
O. W. Krohn & Associates, LLP
231 East Main St.
Westfield, IN 46074

317-867-5888 (Mobile 317-626-8822)
buzz@owkcpa.com

From: Sullivan, Carla <CSullivan@oucc.IN.gov>
Sent: Wednesday, January 18, 2023 1:26 PM
To: Sarah Burgess <sburgess@olsoncpafirm.com>
Cc: Stull, Margaret <mstull@oucc.IN.gov>; Buzz Krohn <buzz@owkcpa.com>
Subject: RE: Eastern Richland Sewer Company

Thank you. I will also reach out to Mr. Rightly. I believe I have his email address.



Carla Sullivan
Utility Analyst II
Indiana Office of Utility Consumer Counselor
115 West Washington Street, Suite 1500 South
Indianapolis, Indiana 46204
www.IN.gov/OUCC
317.232.3322 • csullivan@oucc.in.gov

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From: Sarah Burgess <sburgess@olsoncpafirm.com>
Sent: Wednesday, January 18, 2023 1:22 PM
To: Sullivan, Carla <CSullivan@oucc.IN.gov>
Cc: Stull, Margaret <mstull@oucc.IN.gov>; buzz@owkcpa.com
Subject: RE: Eastern Richland Sewer Company

****** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ******

Good afternoon. I want to provide some clarity. I can definitely send you GL detail and trial balances. However we do not do the day to day accounting for Eastern Richland Sewer Company. Dale Rightley does that accounting, and provides us with transactional level information for us to input into our accounting systems. We do quarterly compilations based on that information and some supporting documents. At the end of each year we send those to another accounting firm that does a Reviewed Financial Statement. We incorporate any adjusting entries from that process in our ledgers. We do not provide those adjustments to Dale. So while I can provide the information listed, we do not do any bill payments, invoicing or other day to day operational items. I can work with Dale to see how he would like to schedule time for you to meet with him, and have him pull information together for you to review.

Let me reach out to Dale and provide to him what you are wanting to do and see what we can do to help facilitate a meeting. I will also get the GL detail and trial balances to you.

Thanks!

Sarah

From: Sullivan, Carla <CSullivan@oucc.IN.gov>
Sent: Wednesday, January 18, 2023 1:06 PM
To: Sarah Burgess <sburgess@olsoncpafirm.com>
Cc: Stull, Margaret <mstull@oucc.IN.gov>; buzz@owkcpa.com
Subject: Eastern Richland Sewer Company

Hello Sarah,

I'm with the Office of Utility Consumer Council and the accountant assigned to Eastern Richland's rate case.

Mr. Krohn provided your contact information and stated I could contact you directly. I need a couple of things (1) a general ledger containing Eastern Richland's accounting transactions from Jan. 1, 2021 through Dec. 31, 2021 that includes all transactions; and (2) the trail balance as of Dec. 31, 2019, Dec. 31, 2020, and Dec. 31, 2022. I understand your accounting software may have limited reporting capabilities. The documents used to create the financial statements would suffice.

Would it also be possible to meet? We usually do an on-site review for rate cases. The meeting is very informal and only take a couple hours. The purpose of the meeting is to gain a better understanding of how the utility's accounting processes work. It also gives me the opportunity to review select invoices. I'll be happy to work around your schedule however, Wednesday afternoons work best for me. Please let me know as soon as possible and I'll arrange my travel.

Thank you,



Carla Sullivan

Utility Analyst II

Indiana Office of Utility Consumer Counselor

115 West Washington Street, Suite 1500 South

Indianapolis, Indiana 46204

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317.232.3322 • csullivan@oucc.in.gov

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10062 - EASTERN RICHLAND SEWER CORPORATION

OUCC Attachment CFS-4

General Ledger

Cause No. 45776-U

January 1, 2021 - December 31, 2021

Page 1 of 17

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
1000	Cash in bank			989,930.08		
01/01/21	4208		VERIZON		(92.40)	
01/18/21	4209		JOE PEDEN		(700.00)	
01/18/21	4210		CURT HAYES		(300.00)	
01/18/21	4211		DAVID WILLIBEY		(300.00)	
01/18/21	4212		DALE RIGHTLEY		(1,500.00)	
01/18/21	4213		KYLA COX DECKARD		(200.00)	
01/20/21	4214		ELLETTSVILLE TRUE VALUE		(150.96)	
01/20/21	4215		ELLETTSVILLE UTILITIES		(44,564.90)	
01/20/21	4216		GRIPP		(1,487.50)	
01/20/21	4217		KROHN & ASSOCIATES		(1,750.00)	
01/20/21	4218		ISU/MAY AGENCY		(3,008.00)	
01/20/21	4219		OLSON & CO		(1,500.00)	
01/20/21	4220		PHIL PEDEN		(225.00)	
01/20/21	4221		REED & SONS		(13,169.50)	
01/20/21	4222		IDWD		(54.54)	
01/29/21	3.2		JANUARY DEPOSITS		89,100.78	
01/29/21	3.6		BANK AUTO DRAFTS JANUARY		(4,421.53)	
02/01/21	4223		VERIZON		(91.79)	
02/01/21	4224		OMNI SITE		(1,323.00)	
02/15/21	4225		JOE PEDEN		(700.00)	
02/15/21	4226		CURT HAYES		(300.00)	
02/15/21	4227		DAVID WILLIBEY		(300.00)	
02/15/21	4228		DALE RIGHTLEY		(1,500.00)	
02/15/21	4229		KYLA COX DECKARD		(200.00)	
02/20/21	4230		CARMIN PARKER		(300.00)	
02/20/21	4231		ELLETTSVILLE UTILITIES		(38,400.93)	
02/20/21	4232		IUPPS		(363.85)	
02/20/21	4233		OLSON & CO		(2,245.00)	
02/20/21	4235		REED & SONS		(11,414.50)	
02/20/21	4236		PHIL PEDEN		(900.00)	
02/26/21	3.3		FEBRUARY DEPOSITS		93,988.93	
02/26/21	3.7		BANK AUTO DRAFTS FEBRUARY		(1,293.21)	
03/01/21	4237		VERIZON		(133.59)	
03/15/21	4238		JOE PEDEN		(700.00)	
03/15/21	4239		CURT HAYES		(300.00)	
03/15/21	4240		DAVID WILLIBEY		(300.00)	
03/15/21	4241		DALE RIGHTLEY		(1,500.00)	
03/15/21	4242		KYLA COX DECKARD		(200.00)	
03/20/21	4243		BBC PUMP		(270.00)	
03/20/21	4244		CORE & MAIN		(489.48)	
03/20/21	4245		ELLETTSVILLE UTILITIES		(44,286.54)	
03/20/21	4246		PHIL PEDEN		(675.00)	
03/20/21	4247		REED & SONS		(18,414.50)	
03/20/21	4248		GRIPP		(521.55)	
03/20/21	4249		MARC BRETVELD		(33.68)	
03/20/21	4250		MEGAN SCHROEDER		(42.13)	
03/31/21	3.4		MARCH DEPOSITS		101,831.48	
03/31/21	3.8		BANK AUTO DRAFTS MARCH		(1,366.90)	
04/01/21	4251		VERIZON WIRELESS		(91.79)	
04/10/21	4252		INDIANA DEPT OF REVENUE		(4,400.00)	
04/10/21	4253		PHILADELPHIA INS CO		(1,650.00)	
04/19/21	4254		JOE PEDEN		(700.00)	
04/19/21	4255		CURT HAYES		(300.00)	
04/19/21	4256		DAVID WILLIBEY		(300.00)	
04/19/21	4257		DALE RIGHTLEY		(1,500.00)	
04/19/21	4258		KYLA COX DECKARD		(200.00)	
04/20/21	4259		CARMIN PARKER PC		(783.00)	

10062 - EASTERN RICHLAND SEWER CORPORATION

General Ledger

January 1, 2021 - December 31, 2021

OUCC Attachment CFS-4

Cause No. 45776-U

Page 2 of 17

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/20/21	4260		BBC PUMP & EQUIPMENT		(375.00)	
04/20/21	4261		ELLETTSVILLE UTILITIES		(40,986.61)	
04/20/21	4262		GRIPP		(1,561.00)	
04/20/21	4263		IUPPS		(347.70)	
04/20/21	4264		KROHN & ASSOCIATES		(1,000.00)	
04/20/21	4265		PHIL PEDEN		(300.00)	
04/20/21	4266		REED & SONS		(19,638.12)	
04/28/21	4267		VERIZON WIRELESS		(91.83)	
04/30/21	6.1		APRIL DEPOSITS		91,929.94	
04/30/21	6.4		BANK AUTO DRAFTS APRIL		(3,842.36)	
05/08/21	4268		USPS		(110.00)	
05/17/21	4269		JOE PEDEN		(700.00)	
05/17/21	4270		CURT HAYES		(300.00)	
05/17/21	4271		DAVID WILLIBEY		(300.00)	
05/17/21	4272		DALE RIGHTLEY		(1,500.00)	
05/17/21	4273		KYLA COX DECKARD		(200.00)	
05/20/21	4274		CARMIN PARKER		(840.00)	
05/20/21	4275		CASSADY ELECTRICAL		(85.00)	
05/20/21	4276		CORE & MAIN		(114.26)	
05/20/21	4277		DUANE L VAUGHT		(6,500.00)	
05/20/21	4278		ELLETTSVILLE UTILITIES		(39,822.70)	
05/20/21	4279		KROHN & ASSOCIATES		(500.00)	
05/20/21	4280		OLSON & CO		(265.00)	
05/20/21	4281		PHIL PEDEN		(300.00)	
05/20/21	4282		REED & SONS		(13,325.50)	
05/20/21	4283		REIMBURSE POSTAGE		(51.68)	
05/28/21	6.2		MAY DEPOSITS		88,098.68	
05/28/21	6.5		BANK AUTO DRAFTS MAY		(1,297.16)	
06/01/21	4284		VERIZON WIRELESS		(91.83)	
06/10/21	4285		INDIANA DEPT OF REVENUE		(4,000.00)	
06/21/21	4286		JOE PEDEN		(700.00)	
06/21/21	4287		CURT HAYES		(300.00)	
06/21/21	4288		DAVID WILLIBEY		(300.00)	
06/21/21	4289		DALE RIGHTLEY		(1,500.00)	
06/21/21	4290		KYLA COX DECKARD		(200.00)	
06/22/21	4291		BBC PUMP & EQUIPMENT		(2,314.20)	
06/22/21	4292		CARMIN PARKER		(873.00)	
06/22/21	4293		ELLETTSVILLE UTILITIES		(40,851.16)	
06/22/21	4294		GRIPP		(521.55)	
06/22/21	4295		HOLLERS WELDING		(1,800.00)	
06/22/21	4296		IN UTILITY REG COMMISSION		(1,363.40)	
06/22/21	4297		KROHN & ASSOCIATES		(6,000.00)	
06/22/21	4298		OLSON & CO		(1,070.00)	
06/22/21	4299		PARR RICHEY-ATTORNEYS		(264.00)	
06/22/21	4300		PHIL PEDEN		(675.00)	
06/22/21	4301		JOE PEDEN		(277.50)	
06/22/21	4302		REED & SONS		(12,436.50)	
06/30/21	6.3		JUNE DEPOSITS		143,805.84	
06/30/21	6.6		BANK AUTO DRAFTS JUNE		(1,029.88)	
07/01/21	4303		VERIZON WIRELESS		(91.83)	
07/26/21	4305		CURT HAYES		(300.00)	
07/26/21	4306		DAVID WILLIBEY		(300.00)	
07/26/21	4307		DALE RIGHTLEY		(1,500.00)	
07/26/21	4308		KYLA COX DECKARD		(200.00)	
07/26/21	4309		BBC PUMP & EQUIPMENT		(15,095.00)	
07/26/21	4310		CARMIN PARKER		(777.47)	
07/26/21	4311		CASSADY ELECTRICAL CONTRACTORS		(382.50)	
07/26/21	4312		ELLETTSVILLE UTILITIES		(40,461.68)	

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07/26/21	4313		GRIPP		(1,561.00)	
07/26/21	4314		IUPPS		(475.00)	
07/26/21	4315		PARR RICHEY-ATTORNEYS		(1,033.50)	
07/26/21	4316		PHIL PEDEN		(675.00)	
07/26/21	4317		JOE PEDEN		(220.00)	
07/26/21	4318		REED & SONS CONSTRUCTION		(19,753.50)	
07/26/21	9600		JOE PEDEN		(700.00)	
07/30/21	7.1		JULY DEPOSITS		97,013.09	
07/30/21	7.2		BANK AUTO DRAFTS APRIL		(2,514.50)	
08/01/21	4319		VERIZON WIRELESS		(91.81)	
08/16/21	4320		JOE PEDEN		(700.00)	
08/16/21	4321		CURT HAYES		(300.00)	
08/16/21	4322		DAVID WILLIBEY		(300.00)	
08/16/21	4324		KYLA COX DECKARD		(200.00)	
08/16/21	5323		DALE RIGHTLEY		(1,500.00)	
08/17/21	4000		ELLETTSVILLE UTILITIES		(46,757.82)	
08/17/21	4325		CARMIN PARKER PC		(1,047.00)	
08/17/21	4326		CASSADY ELECTRICAL CONTRACTORS		(3,166.87)	
08/17/21	4328		GRIPP		(521.55)	
08/17/21	4329		OLSON & COMPANY		(1,475.00)	
08/17/21	4330		JOE PEDEN		(215.00)	
08/17/21	4331		REED & SONS		(11,194.50)	
08/20/21	4332		JOE PEDEN		(587.97)	
08/31/21	8.1		AUGUST DEPOSITS		97,188.47	
08/31/21	8.2		BANK AUTO DRAFTS AUGUST		(1,250.43)	
09/01/21	4333		VERIZON WIRELESS		(91.81)	
09/15/21	4334		IN DEPT OF REVENUE		(4,000.00)	
09/20/21	4335		JOE PEDEN		(700.00)	
09/20/21	4336		CURT HAYES		(300.00)	
09/20/21	4337		DAVID WILLIBEY		(300.00)	
09/20/21	4338		DALE RIGHTLEY		(1,500.00)	
09/20/21	4339		KYLA COX DECKARD		(200.00)	
09/20/21	4340		STAPLES		(144.44)	
09/22/21	4341		CARMIN PARKER		(360.00)	
09/22/21	4343		ELLETTSVILLE UTILITIES		(44,013.98)	
09/22/21	4344		OLSON & COMPANY		(1,465.00)	
09/22/21	4345		PHIL PEDEN		(900.00)	
09/22/21	4346		REED & SONS		(11,194.50)	
09/22/21	4347		ELETTSVILLE UTILITIES		(660,000.00)	
09/25/21	4348		USPS		(100.00)	
09/30/21	9.1		SEPT DEPOSITS		111,602.60	
09/30/21	9.2		BANK AUTO DRAFTS SEPT		(935.80)	
10/01/21	4349		VERIZON WIRELESS		(69.25)	
10/18/21	4350		JOE PEDEN		(700.00)	
10/18/21	4351		CURT HAYES		(300.00)	
10/18/21	4352		DAVID WILLIBEY		(300.00)	
10/18/21	4353		DALE RIGHTLEY		(1,500.00)	
10/18/21	4354		KYLA COX DECKARD		(200.00)	
10/20/21	4355		BCC PUMP & EQUIPMENT		(210.00)	
10/20/21	4356		CARMIN PARKER PC		(2,235.00)	
10/20/21	4357		CASSADY ELECTRICAL CONTRACTORS		(713.90)	
10/20/21	4358		CORE & MAIN		(1,134.90)	
10/20/21	4359		ELLETTSVILLE UTILITIES		(46,929.43)	
10/20/21	4360		GRIPP INC		(1,561.00)	
10/20/21	4361		IUPPS		(506.35)	
10/20/21	4362		OLSON & COMPANY		(250.00)	
10/20/21	4363		PHIL PEDEN		(375.00)	
10/20/21	4364		REED & SONS		(11,194.50)	

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10/20/21	4365		JOE PEDEN		(40.00)	
10/24/21	4366		CARMETA JACKSON		(27.97)	
10/31/21	10.1		OCTOBER DEPOSITS		106,557.99	
10/31/21	10.2		BANK AUTO DRAFTS OCTOBER		(2,539.65)	
11/01/21	4367		VERIZON WIRELESS		(54.19)	
11/01/21	4369		ACCIDENT FUND INS		(482.00)	
11/15/21	4370		JOE PEDEN		(700.00)	
11/15/21	4371		CURT HAYES		(300.00)	
11/15/21	4372		DAVID WILLIBEY		(300.00)	
11/15/21	4373		DALE RIGHTLEY		(1,500.00)	
11/15/21	4374		KYLA COX DECKARD		(200.00)	
11/17/21	4375		BARBARA HAYS		(78.84)	
11/17/21	4376		ENGRAVING & STAMP CENTER		(28.84)	
11/17/21	4377		USPS		(116.00)	
11/20/21	4378		OLIVER WINERY		(429.85)	
11/20/21	4379		CARMIN PARKER		(450.00)	
11/20/21	4380		CORE & MAIN		(41.58)	
11/20/21	4381		ELLETTSVILLE UTILITIES		(49,850.73)	
11/20/21	4382		GRIPP		(521.55)	
11/20/21	4383		JOE PEDEN		(300.00)	
11/20/21	4384		MILLER PIPELINE CORP		(205,830.00)	
11/20/21	4385		OLSON & COMPANY		(225.00)	
11/20/21	4386		PHIL PEDEN		(900.00)	
11/20/21	4387		REED & SONS		(26,190.98)	
11/30/21	11.1		NOVEMBER DEPOSITS		97,177.17	
11/30/21	11.2		BANK AUTO DRAFTS NOVEMBER		(1,051.21)	
12/01/21	4388		VERIZON WIRELESS		(69.19)	
12/04/21	4389		MAE CASSADY		(1,800.00)	
12/04/21	4390		CURT HAYES		(2,100.00)	
12/04/21	4391		JOE PEDEN		(2,250.00)	
12/04/21	4392		DALE RIGHTLEY		(2,100.00)	
12/04/21	4393		DAVID WILLIBEY		(2,100.00)	
12/04/21	4394		MARLENE ALLEN		(1,800.00)	
12/04/21	4395		RICHARD SANDERS		(1,650.00)	
12/04/21	4396		MARLOW SMETHURST		(1,500.00)	
12/04/21	4397		KYLA COX DECKARD		(200.00)	
12/15/21	4398		JOE PEDEN		(700.00)	
12/15/21	4399		CURT HAYES		(300.00)	
12/15/21	4400		DAVID WILLIBEY		(300.00)	
12/15/21	4401		DALE RIGHTLEY		(1,500.00)	
12/15/21	4402		KYLA COX DECKARD		(200.00)	
12/15/21	4403		IN DEPT OF REV		(4,000.00)	
12/15/21	4404		BBC PUMP & EQUIPMENT		(4,400.00)	
12/20/21	4405		CARMIN PARKER		(1,147.00)	
12/20/21	4406		DUANE L VAUGHT		(1,600.00)	
12/20/21	4407		ELLETTSVILLE UTILITIES		(43,543.36)	
12/20/21	4408		KROHN & ASSOCIATES		(3,500.00)	
12/20/21	4409		ISU/THE MAY AGENCY		(2,637.00)	
12/20/21	4410		OLSON & COMPANY		(1,595.00)	
12/20/21	4411		PARR RICHEY-ATTORNEYS		(190.00)	
12/20/21	4412		PHIL PEDEN		(750.00)	
12/20/21	4413		REED & SONS		(11,194.50)	
12/20/21	4414		FRENCH LICK RESORT		(2,745.10)	
12/20/21	4415		PETTY CASH		(809.23)	
12/31/21	12.1		DEC DEPOSITS		86,135.11	
12/31/21	12.2		BANK AUTO DRAFTS DEC		(1,008.19)	
Totals for 1000					<u>(557,987.38)</u>	<u>431,942.70</u>

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1040 Baird account				2,540,604.41		
03/31/21	3.15		ADJUST BAIRD ACCTS		(250,000.00)	
06/30/21	6.15		ADJUST BAIRD ACCTS		369,167.81	
06/30/21	6.15		ADJUST BAIRD ACCTS		(19,167.81)	
09/30/21	9.9		ADJUST BAIRD ACCTS		25,000.00	
12/31/21	12.10		ADJUST BAIRD ACCTS		(150,000.00)	
12/31/21	ADJ01-13		REVIEW ADJS		8,188.92	
			Totals for 1040		<u>(16,811.08)</u>	<u>2,523,793.33</u>
1041 Baird Government Fund				120,065.26		
03/31/21	3.15		ADJUST BAIRD ACCTS		7,638.35	
03/31/21	3.15		ADJUST BAIRD ACCTS		296.59	
03/31/21	3.15		ADJUST BAIRD ACCTS		1,386.39	
03/31/21	3.15		ADJUST BAIRD ACCTS		250,000.00	
06/30/21	6.15		ADJUST BAIRD ACCTS		2,832.15	
06/30/21	6.15		ADJUST BAIRD ACCTS		11,029.74	
06/30/21	6.15		ADJUST BAIRD ACCTS		3,193.96	
06/30/21	6.15		ADJUST BAIRD ACCTS		(369,167.81)	
09/30/21	9.9		ADJUST BAIRD ACCTS		(14,951.62)	
12/31/21	12.10		ADJUST BAIRD ACCTS		165,757.24	
			Totals for 1041		<u>58,014.99</u>	<u>178,080.25</u>
1190 Accrued interest receivable				10,402.20		
03/31/21	3.19		ADJUST ACCRUED INTEREST		(2,506.15)	
06/30/21	6.14		ADJUST ACCRUED INTEREST		686.55	
09/30/21	9.10		ADJUST ACCRUED INTEREST		(278.03)	
12/31/21	12.9		ADJUST ACCRUED INTEREST		(1,475.72)	
12/31/21	ADJ01-13		REVIEW ADJS		2,993.26	
			Totals for 1190		<u>(580.09)</u>	<u>9,822.11</u>
1200 Accounts receivable				111,105.92		
01/29/21	3.2		JANUARY DEPOSITS		(88,960.68)	
02/26/21	3.3		FEBRUARY DEPOSITS		(91,464.63)	
03/31/21	3.1		RECORD ACCTS REC		266,550.27	
03/31/21	3.4		MARCH DEPOSITS		(94,327.89)	
03/31/21	3.14		ADJUST AR		950.50	
04/30/21	6.1		APRIL DEPOSITS		(89,409.48)	
05/28/21	6.2		MAY DEPOSITS		(88,012.64)	
06/30/21	6.3		JUNE DEPOSITS		(88,994.88)	
06/30/21	6.7		RECORD ACCTS REC		258,531.27	
06/30/21	6.16		ADJUST AR		8,147.37	
07/30/21	7.1		JULY DEPOSITS		(95,668.19)	
08/31/21	8.1		AUGUST DEPOSITS		(97,080.28)	
09/30/21	9.1		SEPT DEPOSITS		(98,240.56)	
09/30/21	9.11		RECORD ACCTS REC		290,081.59	
09/30/21	9.12		ADJUST AR		2,548.07	
10/31/21	10.1		OCTOBER DEPOSITS		(105,263.18)	
11/30/21	11.1		NOVEMBER DEPOSITS		(93,473.42)	
12/31/21	12.1		DEC DEPOSITS		(84,848.37)	
12/31/21	12.8		RECORD ACCTS REC		281,974.34	
12/31/21	12.13		ADJUST AR		4,839.17	
12/31/21	ADJ01-13		REVIEW ADJS		(5,973.22)	
			Totals for 1200		<u>(8,094.84)</u>	<u>103,011.08</u>
1210 Unbilled Revenue				55,862.51		
03/31/21			REVERSE UNBILLED REVENUE		(55,862.51)	
12/31/21	ADJ01-13		REVIEW ADJS		55,862.51	
12/31/21	ADJ01-13		REVIEW ADJS		1,817.50	

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Totals for 1210					<u>1,817.50</u>	<u>57,680.01</u>
1250 Payroll Tax Receivable				0.00		
04/30/21	6.4		BANK AUTO DRAFTS APRIL		<u>867.75</u>	
Totals for 1250					<u>867.75</u>	<u>867.75</u>
1300 Prepaid expenses				3,212.00		
03/31/21	3.9		ADJUST PREPAIDS		(429.34)	
03/31/21	3.9		ADJUST PREPAIDS		2,508.00	
03/31/21	3.18		RECLASS FOR PY AP		(2,508.00)	
04/01/21	6.13		ADJUST PREPAIDS		570.33	
09/30/21	9.3		ADJUST PREPAIDS		(1,695.66)	
12/31/21	12.4		ADJUST PREPAIDS		1,834.00	
12/31/21	ADJ01-13		REVIEW ADJS		<u>(286.33)</u>	
Totals for 1300					<u>(7.00)</u>	<u>3,205.00</u>
1350 Prepaid utility tax				0.00		
04/10/21	4252		INDIANA DEPT OF REVENUE		4,400.00	
06/10/21	4285		INDIANA DEPT OF REVENUE		4,000.00	
09/15/21	4334		IN DEPT OF REVENUE		4,000.00	
12/15/21	4403		IN DEPT OF REV		4,000.00	
12/31/21	ADJ01-13		REVIEW ADJS		<u>(16,743.00)</u>	
Totals for 1350					<u>(343.00)</u>	<u>(343.00)</u>
1380 Deposit - Town of Ellettsville				400.00		
Totals for 1380					<u>0.00</u>	<u>400.00</u>
1400 Contract Receivable				52,361.15		
03/31/21			VAC TRUCK SALE		(5,416.50)	
05/28/21	6.8		VAC TRUCK SALE		(5,416.50)	
08/31/21	8.3		VAC TRUCK SALE		(5,416.50)	
12/31/21	12.3		VAC TRUCK SALE		<u>(5,416.50)</u>	
Totals for 1400					<u>(21,666.00)</u>	<u>30,695.15</u>
2000 Utility Plant				6,211,682.22		
12/31/21	ADJ01-13		REVIEW ADJS		<u>220,550.00</u>	
Totals for 2000					<u>220,550.00</u>	<u>6,432,232.22</u>
2050 A/D-Utility Plant				(3,559,223.61)		
03/31/21	3.13		RECORD DEPRECIATION		(19,183.54)	
03/31/21	3.13		RECORD DEPRECIATION		(13,946.58)	
06/30/21	6.9		RECORD DEPRECIATION		(19,183.46)	
06/30/21	6.9		RECORD DEPRECIATION		(13,946.57)	
09/30/21	9.4		RECORD DEPRECIATION		(19,183.41)	
09/30/21	9.4		RECORD DEPRECIATION		(13,946.57)	
12/31/21	12.5		RECORD DEPRECIATION		(19,183.44)	
12/31/21	12.5		RECORD DEPRECIATION		(13,946.56)	
12/31/21	ADJ01-13		REVIEW ADJS		<u>(2,756.87)</u>	
Totals for 2050					<u>(135,277.00)</u>	<u>(3,694,500.61)</u>
2100 Office Equipment				8,647.21		
Totals for 2100					<u>0.00</u>	<u>8,647.21</u>
2150 A/D Office Equipment				(8,222.57)		
03/31/21	3.13		RECORD DEPRECIATION		(67.05)	
06/30/21	6.9		RECORD DEPRECIATION		(67.05)	
09/30/21	9.4		RECORD DEPRECIATION		(67.05)	
12/31/21	12.5		RECORD DEPRECIATION		(67.05)	

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12/31/21	ADJ01-13		REVIEW ADJS		0.01	
			Totals for 2150		<u>(268.19)</u>	<u>(8,490.76)</u>
2200	Equipment			172,614.90		
			Totals for 2200		<u>0.00</u>	<u>172,614.90</u>
2250	A/D Equipment			(130,346.32)		
03/31/21	3.13		RECORD DEPRECIATION		(3,672.61)	
06/30/21	6.9		RECORD DEPRECIATION		(3,672.61)	
09/30/21	9.4		RECORD DEPRECIATION		(3,672.61)	
12/31/21	12.5		RECORD DEPRECIATION		<u>(2,922.60)</u>	
			Totals for 2250		<u>(13,940.43)</u>	<u>(144,286.75)</u>
4000	Accounts payable			(65,297.90)		
01/20/21	4215		ELLETTSVILLE UTILITIES		44,564.90	
02/20/21	4231		ELLETTSVILLE UTILITIES		38,400.93	
03/20/21	4245		ELLETTSVILLE UTILITIES		44,286.54	
03/31/21	3.5		RECORD AP		(123,674.08)	
03/31/21	3.18		RECLASS FOR PY AP		20,733.00	
04/20/21	4261		ELLETTSVILLE UTILITIES		40,986.61	
05/20/21	4278		ELLETTSVILLE UTILITIES		39,822.70	
06/22/21	4293		ELLETTSVILLE UTILITIES		40,851.16	
06/30/21	6.10		RECORD AP		(121,135.54)	
07/26/21	4312		ELLETTSVILLE UTILITIES		40,461.68	
08/17/21	4000		ELLETTSVILLE UTILITIES		46,757.82	
09/22/21	4343		ELLETTSVILLE UTILITIES		44,013.98	
09/30/21	9.5		RECORD AP		(137,701.23)	
10/20/21	4359		ELLETTSVILLE UTILITIES		46,929.43	
11/20/21	4381		ELLETTSVILLE UTILITIES		49,850.73	
12/20/21	4407		ELLETTSVILLE UTILITIES		43,543.36	
12/31/21	12.6		RECORD AP		(132,909.51)	
12/31/21	ADJ01-13		REVIEW ADJS		<u>(14,561.00)</u>	
			Totals for 4000		<u>11,221.48</u>	<u>(54,076.42)</u>
4400	Current Portion-Mtg			(7,728.08)		
03/31/21	3.12		CURRENT PORTION LTD		(97.01)	
06/30/21	6.12		CURRENT PORTION LTD		(98.23)	
09/30/21	9.8		CURRENT PORTION LTD		1,054.66	
12/31/21	12.12		CURRENT PORTION LTD		1,968.32	
12/31/21	ADJ01-13		REVIEW ADJS		1.99	
			Totals for 4400		<u>2,829.73</u>	<u>(4,898.35)</u>
4650	UTILITY TAX PAYABLE			(208.00)		
05/28/21	6.5		BANK AUTO DRAFTS MAY		208.00	
			Totals for 4650		<u>208.00</u>	<u>0.00</u>
4701	Accrued SUTA			(54.53)		
01/20/21	4222		IDWD		54.54	
03/31/21	3.10		RECORD PAYROLL		(51.59)	
04/30/21	6.4		BANK AUTO DRAFTS APRIL		51.58	
06/30/21	6.17		RECORD PAYROLL		(38.15)	
07/30/21	7.2		BANK AUTO DRAFTS APRIL		38.15	
09/30/21	9.6		RECORD PAYROLL		(21.12)	
11/30/21	11.2		BANK AUTO DRAFTS NOVEMBER		21.12	
12/31/21	12.7		RECORD PAYROLL		<u>(45.88)</u>	
			Totals for 4701		<u>8.65</u>	<u>(45.88)</u>
4702	Accrued FUTA			(167.58)		

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02/26/21	3.7		BANK AUTO DRAFTS FEBRUARY		167.58	
03/31/21	3.10		RECORD PAYROLL		(54.57)	
06/30/21	6.17		RECORD PAYROLL		(38.12)	
09/30/21	9.6		RECORD PAYROLL		(25.34)	
12/31/21	12.7		RECORD PAYROLL		(40.05)	
			Totals for 4702		<u>9.50</u>	<u>(158.08)</u>
4800 FICA/MED W/H				(3,346.62)		
01/29/21	3.6		BANK AUTO DRAFTS JANUARY		3,346.62	
03/31/21	3.10		RECORD PAYROLL		(1,391.63)	
04/30/21	6.4		BANK AUTO DRAFTS APRIL		1,391.65	
06/30/21	6.17		RECORD PAYROLL		(1,391.64)	
07/30/21	7.2		BANK AUTO DRAFTS APRIL		1,391.66	
09/30/21	9.6		RECORD PAYROLL		(1,391.78)	
10/31/21	10.2		BANK AUTO DRAFTS OCTOBER		1,391.74	
12/31/21	12.7		RECORD PAYROLL		(2,857.88)	
			Totals for 4800		<u>488.74</u>	<u>(2,857.88)</u>
4900 Accrued Treatment				(20,871.28)		
03/31/21			REVERSE UNBILLED REVENUE		20,871.28	
12/31/21	ADJ01-13		REVIEW ADJS		(21,705.83)	
			Totals for 4900		<u>(834.55)</u>	<u>(21,705.83)</u>
5300 FHA MTG - 9206				(12,626.68)		
01/29/21	3.6		BANK AUTO DRAFTS JANUARY		682.00	
02/26/21	3.7		BANK AUTO DRAFTS FEBRUARY		682.00	
03/31/21	3.8		BANK AUTO DRAFTS MARCH		682.00	
03/31/21	3.11		ADJUST LOAN		(151.72)	
04/30/21	6.4		BANK AUTO DRAFTS APRIL		682.00	
05/28/21	6.5		BANK AUTO DRAFTS MAY		682.00	
06/30/21	6.6		BANK AUTO DRAFTS JUNE		682.00	
06/30/21	6.11		ADJUST LOAN		(126.18)	
07/30/21	7.2		BANK AUTO DRAFTS APRIL		682.00	
08/31/21	8.2		BANK AUTO DRAFTS AUGUST		682.00	
09/30/21	9.2		BANK AUTO DRAFTS SEPT		682.00	
09/30/21	9.7		ADJUST LOAN		(102.08)	
10/31/21	10.2		BANK AUTO DRAFTS OCTOBER		682.00	
11/30/21	11.2		BANK AUTO DRAFTS NOVEMBER		682.00	
12/31/21	12.2		BANK AUTO DRAFTS DEC		682.00	
12/31/21	12.11		ADJUST LOAN		(77.68)	
12/31/21	ADJ01-13		REVIEW ADJS		1.99	
			Totals for 5300		<u>7,728.33</u>	<u>(4,898.35)</u>
5350 FHA Mtg-Current Portion				7,728.08		
03/31/21	3.12		CURRENT PORTION LTD		97.01	
06/30/21	6.12		CURRENT PORTION LTD		98.23	
09/30/21	9.8		CURRENT PORTION LTD		(1,054.66)	
12/31/21	12.12		CURRENT PORTION LTD		(1,968.32)	
12/31/21	ADJ01-13		REVIEW ADJS		(1.99)	
			Totals for 5350		<u>(2,829.73)</u>	<u>4,898.35</u>
5700 Contributions in aid of construction				(2,590,581.00)		
			Totals for 5700		<u>0.00</u>	<u>(2,590,581.00)</u>
5701 A/A - Contributions in aid of construction				2,085,828.51		
03/31/21	3.13		RECORD DEPRECIATION		13,946.58	
06/30/21	6.9		RECORD DEPRECIATION		13,946.57	
09/30/21	9.4		RECORD DEPRECIATION		13,946.57	

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12/31/21	12.5		RECORD DEPRECIATION		13,946.56	
			Totals for 5701		<u>55,786.28</u>	<u>2,141,614.79</u>
6000 Members equity				(3,806,500.82)		
03/31/21	3.17		ADJUST RET EARNINGS		245,550.00	
12/31/21	ADJ01-13		REVIEW ADJS		(0.02)	
12/31/21	ADJ01-13		REVIEW ADJS		<u>(3,199.00)</u>	
			Totals for 6000		<u>242,350.98</u>	<u>(3,564,149.84)</u>
6010 Temporarily restricted				(8,184.00)		
12/31/21	ADJ01-13		REVIEW ADJS		3,199.00	
			Totals for 6010		<u>3,199.00</u>	<u>(4,985.00)</u>
6020 Patronage				(1,183,685.46)		
03/31/21	3.17		ADJUST RET EARNINGS		(245,550.00)	
12/31/21	ADJ01-13		REVIEW ADJS		0.02	
			Totals for 6020		<u>(245,549.98)</u>	<u>(1,429,235.44)</u>
6200 Membership fees				(973,400.00)		
			Totals for 6200		<u>0.00</u>	<u>(973,400.00)</u>
7000 Revenue-Residential				0.00		
03/31/21			REVERSE UNBILLED REVENUE		48,960.69	
03/31/21	3.1		RECORD ACCTS REC		(242,116.22)	
03/31/21	3.1		RECORD ACCTS REC		2,312.00	
03/31/21	3.14		ADJUST AR		2,312.00	
06/30/21	6.7		RECORD ACCTS REC		(241,339.39)	
06/30/21	6.7		RECORD ACCTS REC		9,060.13	
09/30/21	9.11		RECORD ACCTS REC		(270,278.89)	
09/30/21	9.11		RECORD ACCTS REC		10,484.89	
09/30/21	9.12		ADJUST AR		(7,056.12)	
12/31/21	12.8		RECORD ACCTS REC		(254,849.26)	
12/31/21	12.8		RECORD ACCTS REC		3,207.16	
12/31/21	12.13		ADJUST AR		(4,016.51)	
12/31/21	ADJ01-13		REVIEW ADJS		(49,889.29)	
12/31/21	ADJ01-13		REVIEW ADJS		<u>10,800.00</u>	
			Totals for 7000		<u>(982,408.81)</u>	<u>(982,408.81)</u>
7005 Unbilled Revenue - Residential				0.00		
12/31/21	ADJ01-13		REVIEW ADJS		(678.14)	
			Totals for 7005		<u>(678.14)</u>	<u>(678.14)</u>
7010 Revenue-Commercial				0.00		
03/31/21			REVERSE UNBILLED REVENUE		6,901.82	
03/31/21	3.1		RECORD ACCTS REC		(25,474.89)	
03/31/21	3.14		ADJUST AR		(25,474.89)	
03/31/21	3.14		ADJUST AR		23,483.55	
06/30/21	6.7		RECORD ACCTS REC		(24,976.05)	
06/30/21	6.16		ADJUST AR		(4,073.69)	
09/30/21	9.11		RECORD ACCTS REC		(29,026.61)	
09/30/21	9.12		ADJUST AR		(836.79)	
12/31/21	12.8		RECORD ACCTS REC		(29,037.92)	
12/31/21	12.13		ADJUST AR		<u>(629.09)</u>	
			Totals for 7010		<u>(109,144.56)</u>	<u>(109,144.56)</u>
7015 Unbilled Revenue - Commercial				0.00		
12/31/21	ADJ01-13		REVIEW ADJS		(1,139.36)	
			Totals for 7015		<u>(1,139.36)</u>	<u>(1,139.36)</u>

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7020 Penalties-Residential				0.00		
03/31/21	3.1		RECORD ACCTS REC		(1,271.16)	
03/31/21	3.14		ADJUST AR		(1,271.16)	
06/30/21	6.7		RECORD ACCTS REC		(1,275.96)	
06/30/21	6.16		ADJUST AR		(4,073.68)	
09/30/21	9.11		RECORD ACCTS REC		(1,260.98)	
09/30/21	9.12		ADJUST AR		5,344.84	
12/31/21	12.8		RECORD ACCTS REC		(1,294.32)	
12/31/21	12.13		ADJUST AR		(193.57)	
			Totals for 7020		<u>(5,295.99)</u>	<u>(5,295.99)</u>
7050 Revenue-Unused Hook-ons				0.00		
01/29/21	3.2		JANUARY DEPOSITS		(58.92)	
02/26/21	3.3		FEBRUARY DEPOSITS		(44.19)	
03/31/21	3.4		MARCH DEPOSITS		(206.22)	
04/30/21	6.1		APRIL DEPOSITS		(29.46)	
06/30/21	6.3		JUNE DEPOSITS		(103.11)	
07/30/21	7.1		JULY DEPOSITS		(44.19)	
09/30/21	9.1		SEPT DEPOSITS		(58.92)	
10/31/21	10.1		OCTOBER DEPOSITS		(44.19)	
11/30/21	11.1		NOVEMBER DEPOSITS		(44.19)	
12/31/21	12.1		DEC DEPOSITS		(29.46)	
			Totals for 7050		<u>(662.85)</u>	<u>(662.85)</u>
7100 Hook-on Fees				0.00		
02/26/21	3.3		FEBRUARY DEPOSITS		(2,400.00)	
03/31/21	3.4		MARCH DEPOSITS		(7,200.00)	
04/30/21	6.1		APRIL DEPOSITS		(2,400.00)	
06/30/21	6.3		JUNE DEPOSITS		(54,600.00)	
07/30/21	7.1		JULY DEPOSITS		(1,200.00)	
09/30/21	9.1		SEPT DEPOSITS		(13,200.00)	
10/31/21	10.1		OCTOBER DEPOSITS		(1,200.00)	
11/30/21	11.1		NOVEMBER DEPOSITS		(3,600.00)	
12/31/21	12.1		DEC DEPOSITS		(1,200.00)	
12/31/21	ADJ01-13		REVIEW ADJS		(10,800.00)	
			Totals for 7100		<u>(97,800.00)</u>	<u>(97,800.00)</u>
7600 Interest/Dividend Income				0.00		
01/29/21	3.2		JANUARY DEPOSITS		(81.18)	
02/26/21	3.3		FEBRUARY DEPOSITS		(80.11)	
03/31/21	3.4		MARCH DEPOSITS		(97.37)	
03/31/21	3.15		ADJUST BAIRD ACCTS		(7,638.35)	
03/31/21	3.15		ADJUST BAIRD ACCTS		(296.59)	
03/31/21	3.15		ADJUST BAIRD ACCTS		(1,386.39)	
03/31/21	3.19		ADJUST ACCRUED INTEREST		2,506.15	
04/30/21	6.1		APRIL DEPOSITS		(91.00)	
05/28/21	6.2		MAY DEPOSITS		(86.04)	
06/30/21	6.3		JUNE DEPOSITS		(107.85)	
06/30/21	6.14		ADJUST ACCRUED INTEREST		(686.55)	
06/30/21	6.15		ADJUST BAIRD ACCTS		(2,832.15)	
06/30/21	6.15		ADJUST BAIRD ACCTS		(11,029.74)	
06/30/21	6.15		ADJUST BAIRD ACCTS		(3,193.96)	
06/30/21	6.15		ADJUST BAIRD ACCTS		19,167.81	
07/30/21	7.1		JULY DEPOSITS		(100.71)	
08/31/21	8.1		AUGUST DEPOSITS		(108.19)	
09/30/21	9.1		SEPT DEPOSITS		(103.12)	
09/30/21	9.9		ADJUST BAIRD ACCTS		(10,048.38)	

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09/30/21	9.10		ADJUST ACCRUED INTEREST		278.03	
10/31/21	10.1		OCTOBER DEPOSITS		(50.62)	
11/30/21	11.1		NOVEMBER DEPOSITS		(59.56)	
12/31/21	12.1		DEC DEPOSITS		(57.28)	
12/31/21	12.9		ADJUST ACCRUED INTEREST		1,475.72	
12/31/21	12.10		ADJUST BAIRD ACCTS		(15,757.24)	
12/31/21	ADJ01-13		REVIEW ADJS		(11,182.18)	
			Totals for 7600		<u>(41,646.85)</u>	<u>(41,646.85)</u>
8000 Treatment Svcs - Usage				0.00		
03/31/21			REVERSE UNBILLED REVENUE		(20,871.28)	
03/31/21	3.5		RECORD AP		102,268.73	
06/30/21	6.10		RECORD AP		99,582.40	
09/30/21	9.5		RECORD AP		116,049.04	
12/31/21	12.6		RECORD AP		111,064.42	
12/31/21	ADJ01-13		REVIEW ADJS		21,705.83	
			Totals for 8000		<u>429,799.14</u>	<u>429,799.14</u>
8001 Treatment Svcs - Capacity/Replacement Costs				0.00		
09/22/21	4347		ELETTSVILLE UTILITIES		660,000.00	
			Totals for 8001		<u>660,000.00</u>	<u>660,000.00</u>
8100 Billing and collection				0.00		
03/31/21	3.5		RECORD AP		20,512.80	
03/31/21	3.5		RECORD AP		411.38	
06/30/21	6.10		RECORD AP		20,654.88	
06/30/21	6.10		RECORD AP		417.09	
09/30/21	9.5		RECORD AP		20,785.12	
09/30/21	9.5		RECORD AP		385.90	
12/31/21	12.6		RECORD AP		20,942.00	
12/31/21	12.6		RECORD AP		421.92	
			Totals for 8100		<u>84,531.09</u>	<u>84,531.09</u>
8200 Repairs and maintenance				0.00		
01/20/21	4214		ELLETTSVILLE TRUE VALUE		150.96	
01/20/21	4216		GRIPP		1,487.50	
01/20/21	4221		REED & SONS		13,169.50	
02/01/21	4224		OMNI SITE		1,323.00	
02/20/21	4235		REED & SONS		11,414.50	
03/20/21	4243		BBC PUMP		270.00	
03/20/21	4247		REED & SONS		18,414.50	
03/20/21	4248		GRIPP		521.55	
03/31/21			VAC TRUCK SALE		5,416.50	
03/31/21	3.18		RECLASS FOR PY AP		(14,975.00)	
04/20/21	4260		BBC PUMP & EQUIPMENT		375.00	
04/20/21	4262		GRIPP		1,561.00	
04/20/21	4266		REED & SONS		19,638.12	
05/20/21	4275		CASSADY ELECTRICAL		85.00	
05/20/21	4282		REED & SONS		13,325.50	
05/28/21	6.8		VAC TRUCK SALE		5,416.50	
06/22/21	4291		BBC PUMP & EQUIPMENT		2,314.20	
06/22/21	4294		GRIPP		521.55	
06/22/21	4295		HOLLERS WELDING		1,800.00	
06/22/21	4302		REED & SONS		12,436.50	
07/26/21	4309		BBC PUMP & EQUIPMENT		15,095.00	
07/26/21	4311		CASSADY ELECTRICAL CONTRACTORS		382.50	
07/26/21	4313		GRIPP		1,561.00	
07/26/21	4317		JOE PEDEN		220.00	

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07/26/21	4318		REED & SONS CONSTRUCTION		19,753.50	
08/17/21	4326		CASSADY ELECTRICAL CONTRACTORS		3,166.87	
08/17/21	4328		GRIPP		521.55	
08/17/21	4330		JOE PEDEN		215.00	
08/17/21	4331		REED & SONS		11,194.50	
08/31/21	8.3		VAC TRUCK SALE		5,416.50	
09/22/21	4346		REED & SONS		11,194.50	
10/20/21	4355		BCC PUMP & EQUIPMENT		210.00	
10/20/21	4357		CASSADY ELECTRICAL CONTRACTORS		713.90	
10/20/21	4360		GRIPP INC		1,561.00	
10/20/21	4364		REED & SONS		11,194.50	
11/20/21	4382		GRIPP		521.55	
11/20/21	4384		MILLER PIPELINE CORP		205,830.00	
11/20/21	4387		REED & SONS		26,190.98	
12/15/21	4404		BBC PUMP & EQUIPMENT		4,400.00	
12/20/21	4413		REED & SONS		11,194.50	
12/31/21	12.3		VAC TRUCK SALE		5,416.50	
12/31/21	ADJ01-13		REVIEW ADJS		(220,550.00)	
12/31/21	ADJ01-13		REVIEW ADJS		14,561.00	
			Totals for 8200		<u>224,631.23</u>	<u>224,631.23</u>
8300 Electricity				0.00		
01/29/21	3.6		BANK AUTO DRAFTS JANUARY		392.91	
02/26/21	3.7		BANK AUTO DRAFTS FEBRUARY		443.63	
03/31/21	3.8		BANK AUTO DRAFTS MARCH		684.90	
04/30/21	6.4		BANK AUTO DRAFTS APRIL		849.38	
05/28/21	6.5		BANK AUTO DRAFTS MAY		407.16	
06/30/21	6.6		BANK AUTO DRAFTS JUNE		347.88	
07/30/21	7.2		BANK AUTO DRAFTS APRIL		402.69	
08/31/21	8.2		BANK AUTO DRAFTS AUGUST		568.43	
09/30/21	9.2		BANK AUTO DRAFTS SEPT		253.80	
10/31/21	10.2		BANK AUTO DRAFTS OCTOBER		465.91	
11/30/21	11.2		BANK AUTO DRAFTS NOVEMBER		348.09	
12/31/21	12.2		BANK AUTO DRAFTS DEC		326.19	
			Totals for 8300		<u>5,490.97</u>	<u>5,490.97</u>
8310 Water Expense				0.00		
03/31/21	3.5		RECORD AP		445.17	
03/31/21	3.5		RECORD AP		36.00	
06/30/21	6.10		RECORD AP		445.17	
09/30/21	9.5		RECORD AP		445.17	
12/31/21	12.6		RECORD AP		445.17	
			Totals for 8310		<u>1,816.68</u>	<u>1,816.68</u>
8600 Legal fees				0.00		
02/20/21	4230		CARMIN PARKER		300.00	
04/20/21	4259		CARMIN PARKER PC		783.00	
05/20/21	4274		CARMIN PARKER		840.00	
06/22/21	4292		CARMIN PARKER		873.00	
06/22/21	4296		IN UTILITY REG COMMISSION		1,363.40	
06/22/21	4299		PARR RICHEY-ATTORNEYS		264.00	
07/26/21	4310		CARMIN PARKER		777.47	
07/26/21	4315		PARR RICHEY-ATTORNEYS		1,033.50	
08/17/21	4325		CARMIN PARKER PC		1,047.00	
09/22/21	4341		CARMIN PARKER		360.00	
10/20/21	4356		CARMIN PARKER PC		2,235.00	
11/20/21	4379		CARMIN PARKER		450.00	
12/20/21	4405		CARMIN PARKER		1,147.00	

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12/20/21	4411		PARR RICHEY-ATTORNEYS		190.00	
12/31/21	ADJ01-13		REVIEW ADJS		(1,363.40)	
			Totals for 8600		<u>10,299.97</u>	<u>10,299.97</u>
8650 Professional fees				0.00		
01/18/21	4213		KYLA COX DECKARD		200.00	
02/15/21	4229		KYLA COX DECKARD		200.00	
03/15/21	4242		KYLA COX DECKARD		200.00	
04/19/21	4258		KYLA COX DECKARD		200.00	
05/17/21	4273		KYLA COX DECKARD		200.00	
06/21/21	4290		KYLA COX DECKARD		200.00	
07/26/21	4308		KYLA COX DECKARD		200.00	
08/16/21	4324		KYLA COX DECKARD		200.00	
09/20/21	4339		KYLA COX DECKARD		200.00	
10/18/21	4354		KYLA COX DECKARD		200.00	
11/15/21	4374		KYLA COX DECKARD		200.00	
12/04/21	4397		KYLA COX DECKARD		200.00	
12/15/21	4402		KYLA COX DECKARD		200.00	
			Totals for 8650		<u>2,600.00</u>	<u>2,600.00</u>
8700 Accounting fees				0.00		
01/20/21	4217		KROHN & ASSOCIATES		1,750.00	
01/20/21	4219		OLSON & CO		1,500.00	
02/20/21	4233		OLSON & CO		2,245.00	
03/31/21	3.18		RECLASS FOR PY AP		(3,250.00)	
04/20/21	4264		KROHN & ASSOCIATES		1,000.00	
05/20/21	4277		DUANE L VAUGHT		6,500.00	
05/20/21	4279		KROHN & ASSOCIATES		500.00	
05/20/21	4280		OLSON & CO		265.00	
06/22/21	4297		KROHN & ASSOCIATES		6,000.00	
06/22/21	4298		OLSON & CO		1,070.00	
08/17/21	4329		OLSON & COMPANY		1,475.00	
09/22/21	4344		OLSON & COMPANY		1,465.00	
10/20/21	4362		OLSON & COMPANY		250.00	
11/20/21	4385		OLSON & COMPANY		225.00	
12/20/21	4406		DUANE L VAUGHT		1,600.00	
12/20/21	4408		KROHN & ASSOCIATES		3,500.00	
12/20/21	4410		OLSON & COMPANY		1,595.00	
			Totals for 8700		<u>27,690.00</u>	<u>27,690.00</u>
8750 Engineering fees				0.00		
01/20/21	4220		PHIL PEDEN		225.00	
02/20/21	4236		PHIL PEDEN		900.00	
03/20/21	4246		PHIL PEDEN		675.00	
04/20/21	4265		PHIL PEDEN		300.00	
05/20/21	4281		PHIL PEDEN		300.00	
06/22/21	4300		PHIL PEDEN		675.00	
06/22/21	4301		JOE PEDEN		277.50	
07/26/21	4316		PHIL PEDEN		675.00	
09/22/21	4345		PHIL PEDEN		900.00	
10/20/21	4363		PHIL PEDEN		375.00	
11/20/21	4386		PHIL PEDEN		900.00	
12/20/21	4412		PHIL PEDEN		750.00	
			Totals for 8750		<u>6,952.50</u>	<u>6,952.50</u>
8800 Insurance				0.00		
01/20/21	4218		ISU/MAY AGENCY		3,008.00	
03/31/21	3.9		ADJUST PREPAIDS		429.34	

10062 - EASTERN RICHLAND SEWER CORPORATION

General Ledger

January 1, 2021 - December 31, 2021

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/21	3.9		ADJUST PREPAIDS		(2,508.00)	
04/01/21	6.13		ADJUST PREPAIDS		(570.33)	
04/10/21	4253		PHILADELPHIA INS CO		1,650.00	
09/30/21	9.3		ADJUST PREPAIDS		1,695.66	
11/01/21	4369		ACCIDENT FUND INS		482.00	
12/20/21	4409		ISU/THE MAY AGENCY		2,637.00	
12/31/21	12.4		ADJUST PREPAIDS		(1,834.00)	
12/31/21	ADJ01-13		REVIEW ADJS		286.33	
			Totals for 8800		<u>5,276.00</u>	<u>5,276.00</u>
9000 Interest				0.00		
03/31/21	3.11		ADJUST LOAN		151.72	
06/30/21	6.11		ADJUST LOAN		126.18	
09/30/21	9.7		ADJUST LOAN		102.08	
12/31/21	12.11		ADJUST LOAN		77.68	
12/31/21	ADJ01-13		REVIEW ADJS		(1.99)	
			Totals for 9000		<u>455.67</u>	<u>455.67</u>
9100 Depreciation				0.00		
03/31/21	3.13		RECORD DEPRECIATION		36,869.78	
06/30/21	6.9		RECORD DEPRECIATION		36,869.69	
09/30/21	9.4		RECORD DEPRECIATION		36,869.64	
12/31/21	12.5		RECORD DEPRECIATION		36,119.65	
12/31/21	ADJ01-13		REVIEW ADJS		2,756.86	
			Totals for 9100		<u>149,485.62</u>	<u>149,485.62</u>
9101 Amortization - CIAC				0.00		
03/31/21	3.13		RECORD DEPRECIATION		(13,946.58)	
06/30/21	6.9		RECORD DEPRECIATION		(13,946.57)	
09/30/21	9.4		RECORD DEPRECIATION		(13,946.57)	
12/31/21	12.5		RECORD DEPRECIATION		(13,946.56)	
			Totals for 9101		<u>(55,786.28)</u>	<u>(55,786.28)</u>
9200 Postage				0.00		
05/08/21	4268		USPS		110.00	
05/20/21	4283		REIMBURSE POSTAGE		51.68	
09/25/21	4348		USPS		100.00	
11/17/21	4377		USPS		116.00	
			Totals for 9200		<u>377.68</u>	<u>377.68</u>
9300 Office supplies				0.00		
03/20/21	4244		CORE & MAIN		489.48	
05/20/21	4276		CORE & MAIN		114.26	
09/20/21	4340		STAPLES		144.44	
10/20/21	4358		CORE & MAIN		1,134.90	
11/17/21	4376		ENGRAVING & STAMP CENTER		28.84	
11/20/21	4380		CORE & MAIN		41.58	
			Totals for 9300		<u>1,953.50</u>	<u>1,953.50</u>
9350 Director Fees				0.00		
03/20/21	4249		MARC BRETVELD		33.68	
03/20/21	4250		MEGAN SCHROEDER		42.13	
10/24/21	4366		CARMETA JACKSON		27.97	
11/17/21	4375		BARBARA HAYS		78.84	
12/04/21	4389		MAE CASSADY		1,800.00	
12/04/21	4394		MARLENE ALLEN		1,800.00	
12/04/21	4395		RICHARD SANDERS		1,650.00	
12/04/21	4396		MARLOW SMETHURST		1,500.00	

10062 - EASTERN RICHLAND SEWER CORPORATION

General Ledger

January 1, 2021 - December 31, 2021

OUCC Attachment CFS-4
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/31/21	ADJ01-13		REVIEW ADJS		(182.62)	
			Totals for 9350		<u>6,750.00</u>	<u>6,750.00</u>
9400	Board meeting expense			0.00		
08/20/21	4332		JOE PEDEN		587.97	
11/20/21	4378		OLIVER WINERY		429.85	
12/20/21	4414		FRENCH LICK RESORT		2,745.10	
12/20/21	4415		PETTY CASH		809.23	
			Totals for 9400		<u>4,572.15</u>	<u>4,572.15</u>
9450	Contract labor			0.00		
02/20/21	4232		IUPPS		363.85	
04/20/21	4263		IUPPS		347.70	
07/26/21	4314		IUPPS		475.00	
10/20/21	4361		IUPPS		506.35	
			Totals for 9450		<u>1,692.90</u>	<u>1,692.90</u>
9510	Refunds			0.00		
12/31/21	ADJ01-13		REVIEW ADJS		182.62	
			Totals for 9510		<u>182.62</u>	<u>182.62</u>
9600	Salaries and wages			0.00		
01/18/21	4209		JOE PEDEN		700.00	
01/18/21	4210		CURT HAYES		300.00	
01/18/21	4211		DAVID WILLIBEY		300.00	
01/18/21	4212		DALE RIGHTLEY		1,500.00	
02/15/21	4225		JOE PEDEN		700.00	
02/15/21	4226		CURT HAYES		300.00	
02/15/21	4227		DAVID WILLIBEY		300.00	
02/15/21	4228		DALE RIGHTLEY		1,500.00	
03/15/21	4238		JOE PEDEN		700.00	
03/15/21	4239		CURT HAYES		300.00	
03/15/21	4240		DAVID WILLIBEY		300.00	
03/15/21	4241		DALE RIGHTLEY		1,500.00	
03/31/21	3.10		RECORD PAYROLL		695.82	
04/19/21	4254		JOE PEDEN		700.00	
04/19/21	4255		CURT HAYES		300.00	
04/19/21	4256		DAVID WILLIBEY		300.00	
04/19/21	4257		DALE RIGHTLEY		1,500.00	
05/17/21	4269		JOE PEDEN		700.00	
05/17/21	4270		CURT HAYES		300.00	
05/17/21	4271		DAVID WILLIBEY		300.00	
05/17/21	4272		DALE RIGHTLEY		1,500.00	
06/21/21	4286		JOE PEDEN		700.00	
06/21/21	4287		CURT HAYES		300.00	
06/21/21	4288		DAVID WILLIBEY		300.00	
06/21/21	4289		DALE RIGHTLEY		1,500.00	
06/30/21	6.17		RECORD PAYROLL		695.82	
07/26/21	4305		CURT HAYES		300.00	
07/26/21	4306		DAVID WILLIBEY		300.00	
07/26/21	4307		DALE RIGHTLEY		1,500.00	
07/26/21	9600		JOE PEDEN		700.00	
08/16/21	4320		JOE PEDEN		700.00	
08/16/21	4321		CURT HAYES		300.00	
08/16/21	4322		DAVID WILLIBEY		300.00	
08/16/21	5323		DALE RIGHTLEY		1,500.00	
09/20/21	4335		JOE PEDEN		700.00	
09/20/21	4336		CURT HAYES		300.00	

10062 - EASTERN RICHLAND SEWER CORPORATION

General Ledger

January 1, 2021 - December 31, 2021

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/20/21	4337		DAVID WILLIBEY		300.00	
09/20/21	4338		DALE RIGHTLEY		1,500.00	
09/30/21	9.6		RECORD PAYROLL		695.87	
10/18/21	4350		JOE PEDEN		700.00	
10/18/21	4351		CURT HAYES		300.00	
10/18/21	4352		DAVID WILLIBEY		300.00	
10/18/21	4353		DALE RIGHTLEY		1,500.00	
11/15/21	4370		JOE PEDEN		700.00	
11/15/21	4371		CURT HAYES		300.00	
11/15/21	4372		DAVID WILLIBEY		300.00	
11/15/21	4373		DALE RIGHTLEY		1,500.00	
11/20/21	4383		JOE PEDEN		300.00	
12/04/21	4390		CURT HAYES		2,100.00	
12/04/21	4391		JOE PEDEN		2,250.00	
12/04/21	4392		DALE RIGHTLEY		2,100.00	
12/04/21	4393		DAVID WILLIBEY		2,100.00	
12/15/21	4398		JOE PEDEN		700.00	
12/15/21	4399		CURT HAYES		300.00	
12/15/21	4400		DAVID WILLIBEY		300.00	
12/15/21	4401		DALE RIGHTLEY		1,500.00	
12/31/21	12.7		RECORD PAYROLL		1,428.94	
			Totals for 9600		<u>45,966.45</u>	<u>45,966.45</u>
9650 Payroll taxes				0.00		
03/31/21	3.10		RECORD PAYROLL		801.97	
06/30/21	6.17		RECORD PAYROLL		772.09	
09/30/21	9.6		RECORD PAYROLL		46.56	
09/30/21	9.6		RECORD PAYROLL		695.81	
12/31/21	12.7		RECORD PAYROLL		1,514.87	
			Totals for 9650		<u>3,831.30</u>	<u>3,831.30</u>
9700 Telephone				0.00		
01/01/21	4208		VERIZON		92.40	
02/01/21	4223		VERIZON		91.79	
03/01/21	4237		VERIZON		133.59	
04/01/21	4251		VERIZON WIRELESS		91.79	
04/28/21	4267		VERIZON WIRELESS		91.83	
06/01/21	4284		VERIZON WIRELESS		91.83	
07/01/21	4303		VERIZON WIRELESS		91.83	
08/01/21	4319		VERIZON WIRELESS		91.81	
09/01/21	4333		VERIZON WIRELESS		91.81	
10/01/21	4349		VERIZON WIRELESS		69.25	
11/01/21	4367		VERIZON WIRELESS		54.19	
12/01/21	4388		VERIZON WIRELESS		69.19	
			Totals for 9700		<u>1,061.31</u>	<u>1,061.31</u>
9900 Miscellaneous				0.00		
06/30/21	6.10		RECORD AP		36.00	
09/30/21	9.5		RECORD AP		36.00	
10/20/21	4365		JOE PEDEN		40.00	
12/31/21	12.6		RECORD AP		36.00	
12/31/21	ADJ01-13		REVIEW ADJS		1,363.40	
			Totals for 9900		<u>1,511.40</u>	<u>1,511.40</u>
9950 State Utility Tax				0.00		
12/31/21	ADJ01-13		REVIEW ADJS		16,743.00	
			Totals for 9950		<u>16,743.00</u>	<u>16,743.00</u>

10062 - EASTERN RICHLAND SEWER CORPORATION

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General Ledger

January 1, 2021 - December 31, 2021

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
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Report Total 0.00

Net Profit/(Loss)

Current Period	<u>62,837.77</u>
Year-to-Date	<u>(399,108.34)</u>

Distribution count = 733

Why does ERSC remove Hook-on Fees from *pro forma* revenue? Dale and I are not exactly sure what you are referencing. For financial statement purposes these fees are considered a separate revenue stream and are recorded separately.

Carla: For ratemaking purposes, we consider these “non-recurring, one-time fees”.

Hope this helps...

From: [Sarah Burgess](#)
To: [Sullivan, Carla](#); "[Dale Rightley](#)"; buzz@owkcpa.com
Subject: Eastern Richland Sewer Corporation Answers to Questions
Date: Thursday, February 2, 2023 11:18:22 AM

**** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ****

Good morning. Below please find some answers to your questions. We have reached out to get users by month.

1. What service/product do each of the following provide:
 - a. BBC Pump & Equipment [Lift station maintenance and replacement pumps](#)
 - b. Gripp Inc [Lift station and flow meter monitoring and maintenance](#)
 - c. Miller Pipeline Corp [Capital Infrastructure](#)
 - d. Reed & Sons Construction [Maintenance and inspection of new hook-ons](#)
 - e. Kyla Cox Deckard [Secretarial and recording](#)
 - f. Duane L Vaught [Professional Fees – CPA – Reviewed Financial Statements](#)
2. Does ERSC have a capitalization policy? If so, please provide the policy. [No written policy exists. However, all fixed assets with a cost exceeding \\$2,500 are capitalized.](#)
3. What is the current cost of connecting a customer to ERSC's system? Is the cost capitalized and who performs the work. [The customer pays \\$1,200 for each new hook-on. The actual hook-on is performed by a private contractor hired and paid for by the homeowner. There is no cost capitalized. The cost of the inspection of the new hook-on is expensed.](#)
4. The Repairs and Maintenance account records a "VAC TRUCK SALE" with a debit entry. Did ERSC purchase a truck or sale a truck at a loss? If ERSC sold a truck at a loss, when will the Contract Receivable created by the sale be paid? [This is paid for monthly. It is expected to be paid in full by June 2023](#)
5. Krohn & Associates were paid \$12,750 during the test year. Is any portion of this payment related to the rate case? [One invoice for \\$3,500 indicates a portion relates to the case.](#)
6. What is the difference between Salaries and Wages and Director Fees? [Answered previously.](#)
7. Please provide invoices for the following: [We are working to get copies scanned and will send once we have those.](#)
 - a. Board Meeting Expense, totaling \$4,572.15.
 - b. Engineering Fees, totaling \$6,952.50
 - c. Carmin Parker, totaling \$8,812.47
 - d. Parr Richey, totaling \$1,487.50
8. Why does ERSC remove Hook-on Fees from *pro forma* revenue? [Dale and I are not exactly sure what you are referencing. For financial statement purposes these fees are considered a separate revenue stream and are recorded separately.](#)

I hope that answers the questions you have. If you have additional questions or need additional information please let us know.

Best,

Sarah

Sarah E. Burgess, CPA, MBA
Olson & Company, P.C.
1505 W Bloomfield Road
PO Box 488
Bloomington, IN 47402

(812) 336-7867

(812) 336-4284 fax

sburgess@olsoncpafirm.com

Solution Providers

Attention: Upload your documents to the Olson & Company [Secure Inbox](#) or upload to your [Client Portal](#). We will be notified when documents are uploaded.

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From: Buzz Krohn <buzz@owkcpa.com>

Sent: Friday, February 3, 2023 11:13 AM

To: Sullivan, Carla <CSullivan@oucc.IN.gov>; Sarah Burgess <sburgess@olsoncpafirm.com>; 'Dale Rightley' <rightley@bluemarble.net>

OUCC Attachment CFS-7

Cause No. 45776-U

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Krohn & Associates were paid \$12,750 during the test year. Is any portion of this payment related to the rate case? One invoice for \$3,500 indicates a portion relates to the case.

Carla: To add to our description of services, we prepare the IURC Annual Report for ERSC. We also provide ongoing consulting services relative to their wholesale agreement with Ellettsville. The rate case portion of the aforementioned costs represents approximately ½ of the \$12,750.

CARMIN PARKER PC

116 W. 6TH ST., SUITE 200
P.O. BOX 2639
BLOOMINGTON, INDIANA 47402-2639
FED. ID. NUMBER: 47-0963245
(812) 332-6556

April 5, 2021

Eastern Richland Sewer Corporation
Attn: Dale Rightly
P.O. Box 505
Ellettsville, IN 47429

Invoice# 22610 MLC
Our file# 23067 0017
Billing through 03/31/2021

**DUE ON RECEIPT. INTEREST
ACCRUES AT 1.5% PER MONTH,
AFTER 25 DAYS.**

Legal Challenge to Ord 2016-16 (Rate Ordinance)

Balance forward as of invoice dated 12/05/2020	\$3,267.00
Payments received since last invoice	3,267.00
	<hr/>
Accounts receivable balance carried forward	\$0.00

PROFESSIONAL SERVICES

02/22/2021	MLC	review draft Settlement Agreement; email to Buzz;	0.30 hrs.	90.00
03/15/2021	MLC	telephone conference with Buzz; telephone conference with Joe re: Settlement Agreement (draft)	0.50 hrs.	150.00
03/16/2021	MLC	equipment to Phil for comment;	0.20 hrs.	60.00
Total fees				<hr/>
				\$300.00

Billing Summary

Total professional services	\$300.00
	<hr/>
Total of new charges for this invoice	\$300.00
	<hr/>
Total balance now due	\$300.00
	<hr/> <hr/>

CARMIN PARKER PC

116 W. 6TH ST., SUITE 200
P.O. BOX 2639
BLOOMINGTON, INDIANA 47402-2639
FED. ID. NUMBER: 47-0963245
(812) 332-6556

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July 6, 2021

Eastern Richland Sewer Corporation
Attn: Dale Rightly
P.O. Box 505
Ellettsville, IN 47429

Invoice# 23520 MLC
Our file# 23067 0017
Billing through 06/30/2021

**DUE ON RECEIPT. INTEREST
ACCRUES AT 1.5% PER MONTH,
AFTER 25 DAYS.**

Legal Challenge to Ord 2016-16 (Rate Ordinance)

Balance forward as of invoice dated 5/06/2021	\$120.00
Payments received since last invoice	120.00
	<hr/>
Accounts receivable balance carried forward	\$0.00

PROFESSIONAL SERVICES

05/12/2021	MLC	telephone conference with Buzz re: COS issues and rates;	0.20 hrs.	60.00
06/10/2021	MLC	pretrial conference;	0.30 hrs.	90.00
Total fees				<hr/> \$150.00

Billing Summary

Total professional services	\$150.00
	<hr/>
Total of new charges for this invoice	\$150.00
	<hr/>
Total balance now due	\$150.00
	<hr/> <hr/>

CARMIN PARKER PC

116 W. 6TH ST., SUITE 200
P.O. BOX 2639
BLOOMINGTON, INDIANA 47402-2639
FED. ID. NUMBER: 47-0963245
(812) 332-6556

OUCG Attachment CFS-8
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September 14, 2021

Eastern Richland Sewer Corporation
Attn: Dale Rightly
P.O. Box 505
Ellettsville, IN 47429

Invoice# 24121 MLC
Our file# 23067 0017
Billing through 09/03/2021

**DUE ON RECEIPT. INTEREST
ACCRUES AT 1.5% PER MONTH,
AFTER 25 DAYS.**

Legal Challenge to Ord 2016-16 (Rate Ordinance)

PROFESSIONAL SERVICES

08/18/2021	SRH	prepare Motion to Permit Witness (Larry Barker) to Testify by Live Video Feed; prepare Order; efile Motion and Order with the Court;	0.40 hrs.	44.00
08/20/2021	MLC	telephone conference with Darla Brown; review settlement agreement terms; telephone conference with Joe;	0.60 hrs.	180.00
08/31/2021	MLC	coordinate meeting;	0.20 hrs.	60.00
09/01/2021	MLC	preparation of Settlement Agreement outline; email to Joe and Curt;	0.50 hrs.	150.00
09/02/2021	MLC	settlement conference; report to Board; text to Barker;	2.70 hrs.	810.00
Total fees				\$1,244.00

Billing Summary

Total professional services	\$1,244.00
Total of new charges for this invoice	\$1,244.00
Total balance now due	\$1,244.00

CARMIN PARKER PC

116 W. 6TH ST., SUITE 200
 P.O. BOX 2639
 BLOOMINGTON, INDIANA 47402-2639
 FED. ID. NUMBER: 47-0963245
 (812) 332-6556

October 6, 2021

Eastern Richland Sewer Corporation
 Attn: Dale Rightly
 P.O. Box 505
 Ellettsville, IN 47429

Invoice# 24358 MLC
 Our file# 23067 0017
 Billing through 09/30/2021

**DUE ON RECEIPT. INTEREST
 ACCRUES AT 1.5% PER MONTH,
 AFTER 25 DAYS.**

Legal Challenge to Ord 2016-16 (Rate Ordinance)

Balance forward as of invoice dated 9/14/2021	\$1,244.00
Payments received since last invoice	0.00
	<hr/>
Accounts receivable balance carried forward	\$1,244.00

PROFESSIONAL SERVICES

09/10/2021	MLC	pretrial conference;	0.30 hrs.	90.00
09/21/2021	SRH	draft Joint Motion to Dismiss; draft Order; draft email and send Motion to Darla Brown via DocuSign; obtain completely signed Motion; efile with the Court;	0.60 hrs.	66.00
09/22/2021	MLC	Dismiss lawsuit; telephone conference with Dale re: follow-up; telephone call to Buzz;	0.50 hrs.	150.00
Total fees			<hr/>	\$306.00

Billing Summary

Total professional services	\$306.00
	<hr/>
Total of new charges for this invoice	\$306.00
Plus net balance forward	\$1,244.00
	<hr/>
Total balance now due	\$1,550.00

1915.00

2235.00

*Pd 10-20-21
CK 4356*

Payment Due Upon Receipt



EASTERN RICHLAND HOLIDAY LUNCH
4750 MARYBELLE WAY
BLOOMINGTON IN 47404

Statement Date Page Account Number
12/07/21 1 of 1 10080

AMOUNT PAID

Group Code: 1221ERH
Acct Class: CORP

Date	Reference	Description	Charges	Credits
12/08/21	1061902	BANQUET <i>MEETING EXPENSES</i> <div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: 20px auto;"> <i>PD 12-20-21 CR 4414</i> </div>	2745.10	
Current		Total Debits	Total Credits	Total Due
.00		2745.10	.00	2745.10

Blue Sky Casino, LLC
d/b/a French Lick Resort
8670 W. State Rd 56
French Lick, IN 47432



EASTERN RICHLAND HOLIDAY LUNCH
 4750 MARYBELLE WAY
 BLOOMINGTON IN 47404

Invoice Number: 1061902
 Invoice Date: 12/07/21
 Amount Due: 2745.10

Beginning	Period	Ending
4/01/19		4/30/19

Group Code: 1221ERH
 Acct Class: CORP

Name	Account #	Current Date	Due Date
EASTERN RICHLAND HOLIDAY LUNCH	10080	12/07/21	12/22/21

Date	Description	Amount
12/06/21	TGL	
12/04/21	TGL 5600280	2745.10
** INVOICE 1061902 **		
EASTERN RICHLAND H12/04Y		
WB BANQUETS		
TOTAL DUE:		2745.10

Blue Sky Casino, LLC
 d/b/a French Lick Resort
 8670 W. State Rd 56
 French Lick, IN 47432



French Lick Resort
8870 West State Road 56, French Lick, IN 47432
Phone: (812) 836-8300

BEO/Check #: 109112
Page 1 of 1
Date Printed: 12/04/2021

Post As:	Eastern Richland Holiday Lunch	Event Date:	Saturday, December 04, 2021
Account:	Eastern Richland Sewer Corporation	Contact:	Dale Rightley
Address:	4760 Marybelle Way Bloomington, IN 47404	Phone:	812-339-2227
		Email:	daler@currybuick.com
		Onsite Contact:	Dale Rightley
		Onsite Phone:	812-345-8243
Master Account Method of Payment	1221ERH Bill to Master	Catering Manager:	Jennifer Ryal
		Booked By:	Jennifer Ryal

Event Time	Event Name	Room	Exp	Grid
12:00 PM - 3:00 PM	Eastern Richland Holiday Luncheon/W	Caddy Sinclair	26	28

Quantity	Item	Price	Discount %	Amount
2	Wassal	\$36.00	-	\$72.00
25	Imported & Domestic Cheese Display Homemade Breads, Lavosh & Water Crackers	\$10.00	-	\$250.00
25	Brie Torte with Seasonal Jam	\$5.00	-	\$125.00
25	Refreshments	\$0.00	-	\$0.00
25	Plated Lunch	\$53.00	-	\$1,325.00
Subtotal:				\$1,772.00
Service Charge:				\$372.12
Tax 9.00%:				\$159.48
Food Total:				\$2,303.60

Quantity	Item	Price	Discount %	Amount
2	House Chardonney	\$35.00	-	\$70.00
3	House Cabernet	\$35.00	-	\$105.00
25	Wine Service	\$0.00	-	\$0.00
Subtotal:				\$175.00
Service Charge:				\$38.75
Tax 9.00%:				\$15.75
Beverage Total:				\$227.50

Quantity	Item	Price	Discount %	Amount
1	Caddy Sinclair	\$200.00	-	\$200.00
Subtotal:				\$200.00
Service Charge:				\$0.00
IN State Sales Tax 7.00%:				\$14.00
Function Room Rental Total:				\$214.00

Check Subtotal	\$2,147.00
Total Service Charges	\$408.87
Total Taxes	\$189.23
Check Grand Total	\$2,745.10
Deposit Paid	\$0.00
Balance Due	\$2,745.10

Organization Authorized Signature

Date

Date Printed: 12/04/2021



FRENCH LICK RESORT®

FRENCH LICK & WEST BADEN · INDIANA

December 7, 2021

Eastern Richland Sewer Corporation
4750 Marybelle Way
Bloomington, IN 47404

Attn: Dale Rightley

It was our pleasure to host your event at the French Lick Resort!

Enclosed is the invoice for your recent event. I personally processed this invoice and would be happy to answer any questions you may have. I can be reached via telephone at 812-936-5892 or via email at nrowlett@frenchlick.com.

Please forward payment to:

French Lick Resort
8670 W. State Rd 56
French Lick, IN 47432
Attention: Accounts Receivable, Reference Account Number: **10080**

On behalf of the French Lick Resort family, we thank you for choosing us, "The Midwest's Premier Resort Destination," for your event. We invite you back to discover more enchanting history while enjoying our modern amenities. We look forward to working with you in the future!

Thank you,

Natasha Rowlett
Group Rooms Revenue Supervisor
French Lick Resort
8670 West State Rd. 56
French Lick, IN 47432
Phone: 812-936-5892
Fax: 812-936-5889
nrowlett@frenchlick.com

8670 West State Road 56, French Lick, IN 47432 www.frenchlick.com 888-936-9360

Cause No. 45776 U

September 25, 2022

Director of Water/Sewer Division
Indiana Utility Regulatory Commission
101 W Washington St, Suite 1500 E
Indianapolis, IN 46204

Re: Eastern Richland Sewer Corporation (ERSC) – Small Utility Rate Filing

Pursuant to IC 8-1-2-61.5 and Rule 170 IAC 14, we respectfully submit this Small Utility Rate Change Filing on behalf of ERSC. The purpose of the filing is to request approval of a 9.97% across-the-board rate increase, along with a new System Development Charge (SDC) of \$2,500 per Equivalent Dwelling Unit (EDU).

In support of the above-mentioned rates & charges, we have attached the following:

1. Notice of Proposed Increase in Sewer Rates for Customers of ERSC
2. 2022 ERSC Rate Resolution
3. ERSC Small Utility Filing – 2021 Test Year & IURC Annual Report
4. 327 IAC – Minimum Flow Standards for determining EDU equivalencies for multi-family and multi-use buildings (for potential new developments)
5. GRW Engineers System Capacity Analysis – Capital Projects Summary – System Maps

Please do not hesitate to contact our Firm with any questions or requests for additional information:

Otto W. “Buzz” Krohn, Executive Partner
O W Krohn & Associates, LLP
231 E Main St., Westfield, IN 46074
buzz@owkcpa.com 317-626-8822 (Cell)

Respectfully yours,
O. W. KROHN & ASSOCIATES, LLP

Buzz

Otto W. “Buzz” Krohn

EASTERN RICHLAND SEWER CORPORATION

INCREMENTAL COST CALCULATION OF PROPOSED SYSTEM DEVELOPMENT CHARGE

TOWN PROJECTS TO BE PAID BY ERSC:

REPLACE ELLETTSVILLE PRIMARY SEWER MAIN FROM VILLAGE INN TO WWTP (W/ 30 IN)	\$	500,000
WWTP EQUALIZATION BASIN (\$3M @ 51%)		1,530,000
WWTP UPGRADES - TOWN OF ELLETTSVILLE (51% of \$1,500,000) EQUIP / NEW UV SYSTEM		765,000

NEW PROJECT - PARALLEL MAIN EXTENSION:

INSTALL NEW PARALLEL INTERCEPTOR (.5 MILES 24 INCH / .5 MILES 21 INCH * 20 MANHOLES)		2,750,000
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REHAB OLD COLLECTION MAINS:

SLIP-LINE & REPAIR 4200 L.F. OF MAIN AND 25 MANHOLES		2,500,000
REHAB EXISTING PRIMARY MAIN to TOWSLIP LINE	-	2,500,000
REHAB SECONDARY SEWER MAINS THROUGHOUT ERSC SYSTEM		3,000,000

DEDUCT CASH ON HAND AVAILABLE FOR REHAB PROJECTS		<u>(2,500,000)</u>
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NET INCREMENTAL CAPITAL COSTS		<u>\$ 8,545,000</u>
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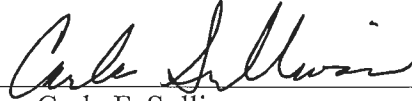
INCREMENTAL COSTS DIVIDED BY INCREMENTAL EDUs:	<u>TOTAL EDUs</u>	<u>CURRENT</u>	<u>INCREMENTAL EDUs</u>
REMAINING EDU'S @ WWTP	3,900	2,357	<u>1,543</u>
COMPUTED INCREMENTAL COST PER EDU			<u>\$ 5,538</u>

PROPOSED SYSTEM DEVELOPMENT CHARGE - PER EDU		<u>\$ 2,500</u>
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**NOTE: PROJECTS & RELATED PROJECT COST ESTIMATES - PER G.R.W. ENGINEERS IN AUGUST, 2022.
SEE G.R.W.'S "SYSTEM CAPACITY ANALYSIS", DATED 2-17-2020**

AFFIRMATION

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



By: Carla F. Sullivan
Cause No. 45776-U
Office of Utility Consumer Counselor (OUCC)

Date: 2-16-2023

CERTIFICATE OF SERVICE

This is to certify that a copy of the *Public's Exhibit No. 1 - OUCC's Testimony of Carla F. Sullivan on behalf of the OUCC* has been served upon the following captioned proceeding by electronic service on February 16, 2023

Otto W. "Buzz" Krohn
O W KROHN & ASSOCIATES, LLP
231 E Main St.
Westfield, IN 46074
Email: buzz@owkcpa.com

Dale Rightley, Treasurer
**EASTERN RICHLAND SEWER
CORPORATION**
4750 N. Marybelle Way
Bloomington, IN 47404
Email: rightley@bluemarble.net



Daniel M. Le Vay
Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
115 West Washington Street
Suite 1500 South
Indianapolis, IN 46204
infomgt@oucc.in.gov
317/232-2494 – Phone
317/232-5923 – Facsimile