

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**PETITION OF COMMUNITY UTILITIES OF)
INDIANA, INC. FOR APPROVAL OF (A) A)
NEW DISTRIBUTION SYSTEM)
IMPROVEMENT CHARGE (“DSIC”))
PURSUANT TO IND. CODE CHAP. 8-1-31; (B))
A NEW RATE SCHEDULE REFLECTING)
THE DSIC; AND (C) INCLUSION OF THE)
COST OF ELIGIBLE DISTRIBUTION)
SYSTEM IMPROVEMENTS IN ITS DSIC)**

CAUSE NO. 45998 DSIC-1

REPORT

OF


THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

TESTIMONY OF JASON T. COMPTON

PUBLIC’S EXHIBIT NO. 1

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



Daniel M. Le Vay, Attorney No. 22184-49
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CERTIFICATE OF SERVICE

This is to certify that a copy of the *Report of the OUCC - Testimony of Jason T. Compton Public's Exhibit No. 1* has been served upon the following captioned proceeding by electronic service February 5, 2024.

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TESTIMONY OF OUCC WITNESS JASON T. COMPTON
CAUSE NO. 45998 DSIC 1
COMMUNITY UTILITIES OF INDIANA, INC.

I. INTRODUCTON

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

2 A: My name is Jason Compton, and my business address is 115 West Washington Street, Suite
3 1500 South, Indianapolis, IN 46204.

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

5 A: I am employed by the Indiana Office of Utility Consumer Counselor (“OUCC”) as a Utility
6 Analyst in the Water and Wastewater Division. My qualifications and credentials are set
7 forth in Appendix A attached to this testimony.

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

9 A: Community Utilities of Indiana, Inc. (hereafter “Petitioner” or “CUII”) filed a petition for
10 a distribution system improvement charge (“DSIC”) on December 28, 2023, and amended
11 its filing on January 5, 2024. In its amended filing, Petitioner requests Commission
12 authority to impose a DSIC of \$1.47 per 5/8” equivalent meter. The OUCC’s review,
13 however, shows Petitioner’s request includes projects that are not eligible for DSIC rate
14 recovery. I explain why emergency main break projects should not be included in the
15 DSIC. Incorporating the recommendations by OUCC witness Kristen Willoughby, along
16 with my own exclusion of main break projects, I calculated a DSIC surcharge of \$0.61 per
17 equivalent 5/8” meter. I recommend the Commission limit rate recovery in this case to that
18 amount.

19 **Q: Do you sponsor any schedules or attachments?**

20 A: Yes. I sponsor the following attachments:

- 1 • OUCC Attachment JTC-1 – OUCC DSIC Calculation
- 2 • OUCC Attachment JTC-2 – OUCC DSIC Additions
- 3 • OUCC Attachment JTC-3 – Main Break Invoices included in Service Line Additions

4 **Q: What review and analysis have you conducted to prepare your testimony?**

5 A: I reviewed the revised testimony and attachments of Andrew Dickson along with the
6 associated workpapers. I prepared and aided in the preparation of discovery questions and
7 reviewed Petitioner’s responses. I reviewed Indiana’s DSIC statute, prior DSIC Causes,
8 and 170 IAC 6, Rule 1.1 - Distribution System Improvement Charges.

9 **Q: If you do not discuss a specific topic or adjustment, does that mean that you agree**
10 **with the Petitioner?**

11 A: No. My silence regarding any proposals, adjustments, or requested relief should not be
12 construed as assent or agreement to that proposal, adjustment, or request. Rather, my
13 opinions and the OUCC’s positions related to the topics I address are limited to those
14 affirmatively expressed in this testimony.

II. REQUESTED RELIEF

15 **Q: What is CUII proposing through its DSIC filing?**

16 A: Before netting for retirements of plant, Petitioner seeks approval to earn a return on and
17 return of \$1,111,092 for water rate base projects. The largest portion of this request is
18 CUII’s AMR meter replacement projects, totaling \$776,823. Including the entire remaining
19 cost of the meter replacement projects in the DSIC contravenes the Commission’s findings
20 in CUII’s last rate order. CUII also seeks to include investments for water main and service
21 line projects as well as “net general ledger additions” for mains, service lines, and hydrants
22 installed between October 1, 2023, and December 20, 2023, totaling an additional

1 \$334,269. These amounts are offset by retirements for a total net increase in rate base of
2 \$863,107.

3 **Q: What total revenues would CUII’s proposed DSIC 1 provide?**

4 A: In total, Petitioner’s DSIC 1 is designed to recover \$95,182 of additional annual operating
5 revenues above Petitioner’s currently approved rates through a \$1.47 monthly DSIC charge
6 per equivalent 5/8” meter. Of the overall additional operating revenue, Petitioner is
7 proposing a \$77,920 return *on* its investments and a \$17,262 return *of* its investments
8 (depreciation expense).

9 **Q: Has CUII updated its capital structure and its weighted average cost of capital from
10 what the Commission approved in Cause No. 45651?**

11 A: Yes. In Cause No. 45651, the Commission approved a weighted average cost of capital
12 (“WACC”) of 7.2884%, consisting of a cost of debt of 5.00505% and a cost of equity of
13 9.5%. In its Phase II compliance filing in Cause No. 45651, Petitioner updated its cost of
14 debt to 5.4270%, resulting in an updated WACC of 7.459%. Petitioner has used the updated
15 WACC for this DSIC filing.¹

16 **Q: What percentage revenue increase does Petitioner’s DSIC represent?**

17 A: CUII’s proposed DSIC represents a 2.37% (\$95,182 / \$4,020,089) increase in total water
18 operating revenues over the Phase II rates approved in Cause No. 45651.²

¹ The Commission approved a 49.2028% to 50.7972% debt to equity breakdown in Cause No. 45651. In its Phase II compliance filing, Petitioner updated the breakdown to 50.1093% to 49.8907% debt to equity.

² The Commission authorized \$3,960,277 of annual water operating revenue in Cause No. 45651; however, Petitioner presented an updated water revenue of \$4,020,089 in its Cause No. 45651 Phase II compliance filing.

III. OUCC'S ANALYSIS

1 **Q: Have you recalculated the distribution system improvement charge including only**
2 **projects and costs eligible for the DSIC?**

3 A: Yes. I recommend a \$0.61 monthly water distribution system improvement charge per
4 equivalent 5/8" meter (OUCC Attachment JTC-1).

5 **Q: What revenues would the DSIC surcharge provide under your recommendation?**

6 A: My recommended DSIC surcharge would provide \$39,365 of additional water operating
7 revenues, consisting of a return *on* additional investments of \$32,226 and a return *of*
8 additional investments (depreciation expense) of \$7,139 (OUCC Attachment JTC-1).

9 **Q: What percentage revenue increase does your recommendation represent?**

10 A: It represents a 0.98% ($\$39,365 / \$4,020,089$) increase in total water operating revenues
11 over the Phase II rates approved in Cause No. 45651.

12 **Q: How does your calculation of the DSIC differ from CUII's calculation?**

13 A: My calculation differs from CUII's calculation in three ways: (1) exclusion of incidental
14 main break investments; (2) partial exclusion of meter replacement project investments;
15 and (3) reduction of offsetting retirements related to (1) and (2).

1. Incidental Main Break Investments

16 **Q: Did Petitioner include any investments related to main breaks in its requested DSIC?**

17 A: Yes. Petitioner included \$50,684 related to a water main break where CUII replaced 10
18 feet of 4-inch water main and restored the surrounding area. Petitioner identified this line
19 item as Net General Ledger Additions since 09/30/2023 to Transmission/Distribution
20 Mains on page 3 of Petitioner's Attachment AWD-2 (Revised) and on page 5 of Petitioner's
21 Attachment AWD-3. Petitioner also included \$4,602 of incidental investments in Net

1 General Ledger Additions since 09/30/2023 to Service Lines, which have been marked on
2 the invoices as having been incurred due to a main break (OUCC Attachment JTC-3).

3 **Q: Should main break repair costs be recovered through a DSIC?**

4 A: No. In its Order in Cause No. 42743 DSIC 3 at pages 5-6, the Commission found that
5 IWSI's eligible DSIC projects do not include emergency repairs or replacements:³

Eligible improvements are 'projects,' which implies that the replacements were made as part of a planned process in order to improve the distribution system. *See also* 170 IAC 6-1.1-5 (setting forth the supporting documentation a utility shall submit, including a statement and outline for planned replacements over the next five years). Emergency repairs such as those at issue here are made as a reaction to a plant failure, not part of a predetermined planning process. Petitioner's base rates include some level of repair expense to cover ongoing repairs such as those proposed for recovery in this Cause.

6 **Q: Where did Petitioner include costs related to main breaks in this DSIC?**

7 A: As described on page 5 of Petitioner's attachment AWD-3, Petitioner's incidental
8 investments were primarily in response to main breaks:

Incidental investment in CUII's Transmission and Distribution Main infrastructure occurs outside of the scope of a capital projects, on an as-needed basis. Primarily, this is composed of incidental replacements that occur when main breaks are addressed, and subsequent restoration of landscaping and disturbed roads or driveways. It is imperative that CUII not only repair the mains themselves, but also the roadways that protect CUII's assets and enable the continued enjoyment by the community of safe and fully restored streets. The mains group assets to where the retired plant was booked have start dates in 2007.

9 Petitioner's incidental investment to address main breaks is not part of a planned process
10 to improve CUII's distribution system or a predetermined planning process as the
11 Commission described in Cause No. 42743 DSIC 3. Petitioner's incidental investment was

³ Indiana Water Service, Inc. ("IWSI"), subsequently merged in to CUII.

1 made in response to a plant failure that required an emergency response. Thus, the \$50,684
2 incidental investment by Petitioner to address these main breaks does not qualify as a DSIC
3 eligible project as defined by the Commission.

4 **Q: What are the ramifications if the Commission approves Petitioner's requested relief**
5 **regarding the main breaks?**

6 A: Commission approval to recover the incidental investment associated with a main break
7 would disincentivize utilities from proactively maintaining their distribution systems, thus
8 having the opposite effect of the statute's intent. Utilities should be managing and
9 improving their systems proactively to *prevent* leaks and main breaks. The DSIC statute
10 provides a utility with a rate mechanism to replace parts of its aging infrastructure and
11 recover those monies without the need for an entire rate case, which aids a utility's ability
12 to manage and improve its system to prevent main breaks. However, if utilities are
13 permitted to recover incidental investments to repair and replace mains *after* they have
14 already failed, this removes the incentive to conduct proactive main replacements.⁴ The
15 DSIC mechanism should not be used to reward utilities for replacing mains that have
16 *already* failed. But instead, it should be used to incent utilities to maintain a reliable system
17 and replace mains *before* they fail. Moreover, a main break must necessarily be addressed
18 by a utility, therefore a special incentive is not necessary or useful.

19 **Q: What do you recommend the Commission find regarding the recovery of main breaks**
20 **and service line leaks?**

21 A: The OUCC recommends the Commission find the \$50,684 and \$4,602 amounts, as
22 discussed above, are not DSIC-eligible and exclude them from its final calculation.

⁴ It is important to note that it is generally more expensive to replace plant in an emergency (after plant has already failed) than it is when the plant is proactively managed.

2. Meter Replacement Projects

1 **Q: Please explain your recalculation to remove meter replacement projects as discussed**
2 **by OUCC witness Kristen Willoughby.**

3 A: I updated the DSIC calculation to exclude recovery of all but 10% (\$124,470) of the cost
4 of replacing Petitioner's AMR meters, consistent with the Commission's Order in Cause
5 No. 45651 and Ms. Willoughby's testimony provides. Accordingly, I included a new
6 addition labeled 10/2023-to-9/2024-meter replacements to allow for the inclusion of
7 \$124,470 in my DSIC calculation. As discussed later in my testimony, I also included an
8 estimate for retirements of (\$38,169) to be netted against the \$124,470 of meter
9 replacements. Overall, I reduced the amount of additions related to meter replacements by
10 \$652,353⁵ and the amount of DSIC additions (net of retirements) related to meter
11 replacements by \$452,330⁶.

3. Retirement Offsets

12 **Q: Please explain why the retirement offsets the OUCC is proposing are less than**
13 **Petitioner's retirement offsets.**

14 A: For the projects the OUCC excludes in their entirety, the OUCC also excludes all the
15 retirements Petitioner has reflected for those projects. This ensures the proposed net DSIC-
16 eligible investment is appropriately calculated and only includes the retirements related to
17 projects the OUCC recommends including in this DSIC.

18 **Q: Please explain how you calculated the amount of retirements to include for those**
19 **projects the OUCC included as eligible plant.**

20 A: In the case of the 2023/2024-meter replacements and Net General Ledger Additions to
21 Service Lines, the OUCC acknowledges that some of these additions are DSIC-eligible.

⁵ $(\$395,251 + \$381,472) - \$124,470 = \$652,353$

⁶ $\$652,353 - \$121,679 - \$116,513 + \$38,169 = \$452,330$

1 Therefore, calculating the retirements for these additions requires the OUCC to identify the
2 costs that are DSIC-eligible and the associated retirements for these projects included in
3 Petitioner's proposed retirement offsets. The OUCC, at this time, is unable to reasonably
4 calculate the amount of retirements it has determined are attributable to DSIC-eligible
5 items with the information Petitioner provided in this case. However, to acknowledge the
6 pertinence of reducing the offsetting retirements to calculate a reasonable recovery, the
7 OUCC has calculated a pro rata offsetting retirement amount for the Net General Ledger
8 Additions to Service Lines and used an average of 2021 and 2022-meter retirements in
9 base rates for the 2023/2024 retired meters (OUCC Attachment JTC-2).

10 **Q: Please explain how the OUCC calculated the pro rata retirements for the projects it**
11 **partially excluded from DSIC recovery.**

12 A: To calculate the pro rata retirements, the OUCC first identified for the Net General Ledger
13 Additions to Service Lines what it believes to be DSIC-eligible, I then identified the
14 difference between what Petitioner proposed and what the OUCC believes to be eligible.
15 Using the difference, I divided it by what Petitioner proposed to find the percentage the
16 OUCC is recommending be disallowed. Using this percentage, I multiplied it against
17 Petitioner's proposed DSIC-eligible retirements to identify an amount to reduce
18 Petitioner's proposed retirements. By reducing Petitioner's proposed retirements by this
19 amount, I estimated a pro rata retirement for eligible retirements for inclusion under this
20 DSIC.

21 **Q: Please explain why you calculated the proposed retirements for the 2023/2024-meter**
22 **replacements using an average.**

23 A: To calculate a reasonable proxy for the attributable retirements for the 2023/2024-meter
24 replacements the OUCC is recommending, I used an average amount Petitioner recovered

1 in base rates in 2021 and 2022 as allowed by the Commission in Cause No. 45651. These
2 retirement amounts are directly tied to Petitioner's allowed recovery of \$124,470 in meter
3 replacement costs by the Commission in those years. Therefore, an average of these two
4 retirement amounts serves as the best representation as to the level of retirements CUII
5 would experience by recovering an additional \$124,470 in meter replacements in
6 2023/2024 in this DSIC.

IV. CONCLUSION

7 **Q: Please summarize your recommendations for the Commission.**

8 A: I recommend the Commission approve a distribution system improvement charge of \$0.61
9 per month per 5/8" equivalent meter. This will generate revenues of \$39,365 above
10 Petitioner's currently approved rates and ensure the rate recovery is limited to DSIC-
11 eligible projects and costs.

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

13 A: Yes.

**APPENDIX A TO TESTIMONY OF
OUCC WITNESS JASON T. COMPTON**

1 **Q: Describe your educational background and experience.**

2 A: I graduated from Indiana University Bloomington with a Bachelor of Science in
3 Accounting in May 2022, and a Master of Science in Accounting with Data and Analytics
4 in May 2023. Throughout my undergraduate education, I worked as an undergraduate
5 instructor for Indiana University Bloomington, teaching the lab portion of a web
6 development and data analytics class, CSCI-A110. From May 2022 through August 2022,
7 I worked as a Staff Accounting Intern for Greystone Property Management Company
8 where I was responsible for completing daily bank reconciliations, truing up accruals, and
9 preparing the monthly financial statements for nine separate properties.

10 In May 2023, I began my employment with the Indiana Office of Utility Consumer
11 Counselor as a Utility Analyst in the Water and Wastewater Division. My current
12 responsibilities consist of reviewing accounting adjustments to expenses and revenue
13 requirements, ensuring accurate financial reporting, and performing data analyses for
14 proposed models.

15 **Q: Have you previously testified before the Commission?**

16 A: Yes. I have testified in Cause No. 45870, Cause No. 45900, Cause No. 45929, Cause No.
17 45767 DSIC-2, and Cause No. 45964.

AFFIRMATION

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

Jason Compton

By: Jason T. Compton
Cause No. 45998 DSIC 1
Office of Utility Consumer Counselor (OUCC)

Date: February 5, 2024

OUCC
DSIC Calculation

OUCC Attachment JTC-1
Page 1

Line No.	Description	Petitioner's Proposed	OUCC's Proposed	OUCC More (Less)
1	DSIC Additions	1,111,092	\$403,454	(\$707,639)
2	Less: INDOT Reimbursements (if applicable)	-	-	-
3	Less: Retirements	(247,986)	(46,497)	201,489
4	Net investor-supplied DSIC Additions	863,107	356,957	(506,150)
5	Pre-Tax Rate of Return	9.03%	9.03%	0.00%
6	Pre-Tax Return on Additions	77,920	32,226	(45,695)
7	Add: Depreciation of DSIC Additions (2% Composite rate)	17,262	7,139	(10,123)
8	Total DSIC Revenues for DSIC-4	95,182	39,365	(55,818)
9	Projected twelve (12) months meter equivalents	64,589	64,589	(0)
10	DSIC-4 Rate per 5/8" meter	\$1.47	\$0.61	-\$0.86
11	DSIC-4 Rate per 3/4" meter	\$1.47	\$0.61	-\$0.86
12	DSIC-4 Rate per 1" meter	\$3.32	\$1.37	-\$1.94
13	DSIC-4 Rate per 1.5" meter	\$6.40	\$2.65	-\$3.75
14	DSIC-4 Rate per 2" meter	\$10.08	\$4.17	-\$5.91
15	DSIC-4 Rate per 3" meter	\$18.70	\$7.73	-\$10.96
16	DSIC-4 Rate per 4" meter	\$31.00	\$12.82	-\$18.18
17	DSIC-4 Rate per 6" meter	\$61.75	\$25.54	-\$36.21
18	Total Water Revenue, Phase II Cause No. 45651	\$4,020,089	\$4,020,089	\$0
19	Percentage Increase (10% limit per IC 8-1-31-13) (Line 9/Line 11)	2.37%	0.98%	-1.39%

OUCC
DSIC Eligible Additions and Retirements

OUCC Attachment JTC-2
Page 1

Additions								Amount Recovered in Base Rates Cause No. 45651	Petitioner's Proposed Net DSIC- Eligible Investment	OUCC's Proposed Net DSIC-Eligible Investment	OUCC More (Less)	
Line No.	Account	NARUC	Asset	Description	Cost of Materials	Labor Costs	Non-Construction Costs					Total Costs
1	IN - 2023/2024 - Water Meter Replacements 10/23 - 9/24											
2	141234	334.4	5002051	IN - 2022 - INDIANA - WATER METER REPLACEMENTS CP 2022168	322,263	179,342	18,216	\$ 519,821	124,470	395,351	-	(395,351)
3	141234	334.4	5001856	Indiana - 2021 AMR Installation CP 2021049	420,311	68,308	17,323	505,942	124,470	381,472	-	(381,472)
4	141232	331.4	5002163	2021 - IN - IWS - 2022 Watermain Replacement CP 2021261	559,532	114,587	8,257	682,377	675,555	6,822	6,822	-
5	141232	331.4	5002162	IN - 2023 - IWSI - Watermain Replacement CP 2023124	453,779	117,282	4,218	575,279	454,924	120,355	120,355	-
6	141232	331.4	5002161	IN - 2023 - TLUI - Watermain/service line replacement CP 2023123	297,350	60,831	2,436	360,617	359,130	1,487	1,487	-
7	141232	331.4	5002164	2021 - IN - TWIN LAKES - WATERMAIN AND SERVICE LINES CP 2021262	188,417	55,968	3,782	248,167	247,201	965	965	-
8	141232	331.4	5002163	Adjustment - CP 2021261 Invoice 20231215110542.pdf	79,679	-	-	79,678.95	-	79,679	79,679	-
9	141232	331.4	5002164	Adjustment - CP 2021262 Invoice 20231215113513.pdf	14,345	-	-	14,345	-	14,345	14,345	-
10	141232	331.4	Various	Net General Ledger Additions since 09/30/2023 to Trans/Dist Mains	-	50,684	-	50,684	-	50,684	-	(50,684)
11	141233	333.4	Various	Net General Ledger Additions since 09/30/2023 to Service Lines	3,130	49,403	-	52,533	-	52,533	47,931	(4,602)
12	141236	335.4	Various	Net General Ledger Additions since 09/30/2023 to Hydrants	-	7,400	-	7,400	-	7,400	7,400	-
13	Total Additions				2,338,806	703,805	54,232	3,096,843	1,985,751	1,111,092	278,984	(832,109)
14 Retirements												
Line No.	Account	NARUC	Asset	Description				Total Retirement	Amount Recovered in Base Rates Cause No. 45651	Petitioner's Proposed Net DSIC- Eligible Investment	OUCC's Proposed Net DSIC-Eligible Investment	OUCC More (Less)
15	Retirement from IN - 2023/2024 - Water Meter Replacements 10/23 - 9/24											
16	141234	334.4	5002051	Retirement from IN - 2022 - INDIANA - WATER METER REPLACEMENTS CP 2022168				\$ (160,364)	\$ (38,685)	\$ (121,679)	-	121,679
17	141234	334.4	5001856	Retirement from Indiana - 2021 AMR Installation CP 2021049				(154,165)	(37,652)	(116,513)	-	116,513
18	141232	331.4	Various	Retirement from Net General Ledger Additions since 09/30/2023 to Trans/Dist Mains				(959)	-	(959)	-	959
19	141233	333.4	Various	Retirement from Net General Ledger Additions since 09/30/2023 to Service Lines				(5,783)	-	(5,783)	(5,277)	507
20	141236	335.4	Various	Retirement from Net General Ledger Additions since 09/30/2023 to Hydrants				(3,052)	-	(3,052)	-	-
21	Total Retirements							(324,323)	(76,338)	(247,986)	(46,497)	201,489
22	Total DSIC Additions									863,107	232,487	(630,620)



Invoice #729

Ricci's Landscape Management, Inc.
501 Norbeh Drive, Hebron, IN 46341
219-996-2682

Date 8/31/2023
Terms Net 30
PO # 797
Sales Rep Donna McCullough

Bill To
Tanya Peters
Utilities Inc.
10996 Four Seasons Pl.
Crown Point, IN 46307

Property Address
Utilities Inc. - 3215 W 76th Place (Main Break)
3215 W 76th Place
Merrillville, IN 46410

Description	Amount
Opportunity # 797 3215 W 76th Place (Main Break)	\$1115.49

991-2205-100633

NOTE: This invoice is Net 30. Any accounts 15 days past due will be charged a 2% service fee.

Subtotal	\$1,115.49
Sales Tax	\$19.39
Total	\$1,134.88
Credits/Payments	(\$0.00)

Balance Due \$1,134.88

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$1,134.88	\$0.00	\$0.00	\$0.00

RLM | RICCI'S LANDSCAPE
MANAGEMENT, INC.

Invoice #217

Ricci's Landscape Management, Inc.
501 Norbeh Drive, Hebron, IN 46341
219-996-2682

Date 4/19/2023
Terms Net 30
PO # 317
Sales Rep Donna McCullough

Bill To
Tanya Peters
Utilities Inc.
10996 Four Seasons Pl.
Crown Point, IN 46307

Property Address
Utilities Inc. - 7500/7466 Chase St (Main
Break)
7500/7466 Chase St
Crown Point, IN 46307

Description	Amount
Opportunity # 317 7500/7466 Chase St Opportunity	\$1315.18

PAI 2205 100633

NOTE: This invoice is Net 30. Any accounts 15 days past due will be charged a 2% service fee.

Subtotal	\$1,315.18
Sales Tax	\$10.69
Total	\$1,325.87
Credits/Payments	(\$0.00)

Balance Due \$1,325.87

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$0.00	\$0.00	\$0.00	\$1,325.87

RLM | RICCI'S LANDSCAPE
 MANAGEMENT, INC.

Invoice #218

Ricci's Landscape Management, Inc.
 501 Norbeh Drive, Hebron, IN 46341
 219-996-2682

Date 4/19/2023
 Terms Net 30
 PO # 318
 Sales Rep Donna McCullough

Bill To
Tanya Peters Utilities Inc. 10996 Four Seasons Pl. Crown Point, IN 46307

Property Address
Utilities Inc. - 7624 Chase St (Main Break) 7624 Chase St Crown Point, IN 46307

Description	Amount
Opportunity # 318 7624 Chase St	\$703.18

P91 2205 100633

NOTE: This invoice is Net 30. Any accounts 15 days past due will be charged a 2% service fee.

Subtotal	\$703.18
Sales Tax	\$10.69
Total	\$713.87
Credits/Payments	(\$0.00)

Balance Due	\$713.87
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Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$0.00	\$0.00	\$0.00	\$713.87

RLM | RICCI'S LANDSCAPE
 MANAGEMENT, INC.

Invoice #219

Ricci's Landscape Management, Inc.
 501 Norbeh Drive, Hebron, IN 46341
 219-996-2682

Date 4/19/2023
 Terms Net 30
 PO # 320
 Sales Rep Donna McCullough

Bill To
 Tanya Peters
 Utilities Inc.
 10996 Four Seasons Pl.
 Crown Point, IN 46307

Property Address
 Utilities Inc. - 7400 Taney Place (Main
 Break)
 7400 Taney Place
 Crown Point, IN 46307

Description	Amount
Opportunity # 320 7400 Taney Place	\$703.18

PAID 2205 100633

NOTE: This invoice is Net 30. Any accounts 15 days past due will be charged a 2% service fee.

Subtotal	\$703.18
Sales Tax	\$10.69
Total	\$713.87
Credits/Payments	(\$0.00)

Balance Due \$713.87

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$0.00	\$0.00	\$0.00	\$713.87

RLM | RICCI'S LANDSCAPE
 MANAGEMENT, INC.

Invoice #228

Ricci's Landscape Management, Inc.
 501 Norbeh Drive, Hebron, IN 46341
 219-996-2682

Date 4/19/2023
 Terms Net 30
 PO # 379
 Sales Rep Donna McCullough

Bill To
 Tanya Peters
 Utilities Inc.
 10996 Four Seasons Pl.
 Crown Point, IN 46307

Property Address
 Utilities Inc. - 8014 Hendricks Pl (Main
 Break)
 8014 Hendricks Pl
 Crown Point, IN 46307

Description	Amount
Opportunity # 379 8014 Hendricks Pl	\$703.18

PAID - 2205-100633

NOTE: This invoice is Net 30. Any accounts 15 days past due will be charged a 2% service fee.

Subtotal	\$703.18
Sales Tax	\$10.69
Total	\$713.87
Credits/Payments	(\$0.00)

Balance Due \$713.87

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$0.00	\$0.00	\$0.00	\$713.87