FILED
May 25, 2022
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

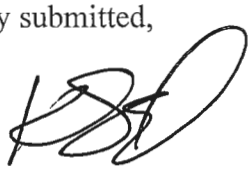
PETITION OF COMMUNITY NATURAL GAS COMPANY, INC. FOR AUTHORITY TO CHANGE ITS RATES, CHARGES, TARIFFS, RULES, AND REGULATIONS	))))	**CAUSE NO. 45690**

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 3 –TESTIMONY OF OUCC WITNESS LACRESHA N. VAULX

May 25, 2022

Respectfully submitted,



Kelly S. Earls
Attorney No. 29653-49
Deputy Consumer Counselor

COMMUNITY NATURAL GAS COMPANY, INC.
CAUSE NO. 45690
TESTIMONY OF OUCC WITNESS LACRESHA N. VAULX

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is LaCresha N. Vaulx, and my business address is 115 West Washington Street, Suite 1500 South, Indianapolis, IN 46204.

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

A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as a Utility Analyst II. I have worked as a member of the OUCC's Natural Gas Division since January 2022. For a summary of my educational and professional experience, as well as my preparation for this case, please see the Appendix LNV-1 attached to my testimony.

Q: What is the purpose of your testimony?

A: I provide my analysis of Community Natural Gas Company, Inc.'s ("Petitioner" or "Community") proposed adjustments to lobbying fees, energy efficiency contributions for the NTA, advertising expenses, and other miscellaneous expenses including cell phone expenses, meal expenses, and vehicle/transportation expense.

Q: What are your recommendations?

A: I recommend the following adjustments:

1. A $608 reduction to operations and maintenance expense for lobbying fees;

2. A $14,650 reduction to operations and maintenance expense in Energy Efficiency expenses, which includes those required to be removed for the energy efficiency contribution for the Normal Temperature Adjustment;
3. A $7,625 reduction to advertising expenses;
4. A $15,804 reduction to operations and maintenance expense for cell phone expenses;
5. A $2,734 reduction to operations and maintenance expense for meal expenses; and
6. A $32,189 reduction to operations and maintenance expense, which represents 30% of vehicle gas and maintenance expense.

Q: Are you sponsoring any attachments?

A: Yes. I am sponsoring the following attachments:

1. Attachment LNV-1 relating to lobbying fees;
2. Attachment LNV-2 relating to energy efficiency expenses;
3. Attachment LNV-3 relating to advertising expenses;
4. Attachment LNV-4 relating to cell phone expenses;
5. Attachment LNV-5 relating to meal expenses; and
6. Attachment LNV-6 relating to vehicle gas and maintenance expense.

Q: To the extent you do not address a specific item in your testimony, should it be construed to mean you agree with Community's proposal?

A: No. My silence regarding any topics, issues, or items Community proposes does not indicate my approval of those topics, issues, or items. Rather, the scope of my testimony is limited to the specific items addressed herein.

II. LOBBYING FEES

Q: What adjustment did Petitioner propose for lobbying fees?

A: Petitioner's witness Mann states: "Reduction in expenses of $308 to remove lobbying fees charged to the Petitioner by the Indiana Energy Association." (Direct Testimony of Bonnie Mann, page 6, lines 18-19.)

Q: Do you agree with Petitioner's proposed adjustment to remove a portion of its lobbying fees?

A: No. An invoice from the Indiana Energy Association ("IEA") shows lobbying fees of $308, and total non-deductible dues expenses of $608. (Attachment LNV-1, pages 2-3; Petitioner's workpaper containing a letter from the Indiana Energy Association.) The OUCC asked why Petitioner only removed $308 relating to lobbying fees from the IEA and not the entire $608 of non-deductible expenses. Community's rate payers should not be responsible for non-deductible expenses. Petitioner agreed the entire $608 of non-deductible expenses should be removed. (Attachment LNV-1, page 4; Community Response to OUCC Data Request ("DR") 1-5.)

Q: What are your recommendations?

A: I recommend an adjustment to remove lobbying fees of $608. (Attachment LNV-1, page 1.)

III. ENERGY EFFICIENCY CONTRIBUTION FOR NTA

Q: What adjustment did Petitioner propose for the energy efficiency contribution for the Normal Temperature Adjustment ("NTA")?

A: Petitioner's witness Mann states: "A decrease for the elimination of energy efficiency rebates to customers under the NTA agreement of ($11,300). This is

the amount of rebates ordered by the IURC in Cause No. 43129." (Direct Testimony of Bonnie Mann, page 5, lines 5-7.)

Q: Do you agree with Petitioner's proposed adjustment to the Energy Efficiency contribution for the NTA adjustment?

A: No. The OUCC questioned Petitioner on sales promotion expenses of $14,650 in OUCC DR 1-9. Petitioner stated:

> Account 9180 is mainly rebates given to customers for high efficiency furnaces and programmable thermostats. In the test year $14,650 was due to rebates. There was one entry for an ad amounting to $96. The other two entries were incorrectly coded. An amount for $1,100 should have been in account 9310 (rent expense). An amount for $660 should have been in account 9230 (Outside Services).
>
> (Attachment LNV-2, page 2; Community Response to OUCC DR 1-9.)

Petitioner was ordered in Cause No. 43129 to provide rebates in the amount of $11,300 to customers in exchange for setting up an NTA program. Subsequent to Cause No. 43129, Petitioner petitioned to start an energy efficiency program, which was approved by the Commission in Cause No. 43995. That energy efficiency program was implemented with the Final Order in Cause No. 43298 as a three-year pilot program and ended on March 31, 2015. Petitioner has not requested or implemented a subsequent energy efficiency program after the initial program ended in 2015.

Petitioner removed $11,300 in rebates from base rates, but because Petitioner has no energy efficiency program in place, the total costs of $14,650 in energy efficiency rebates should be removed from base rates.

Q: What are your recommendations?

A: I recommend excluding the entire amount of energy efficiency rebates since Petitioner has no energy efficiency program. As noted above, the energy efficiency program ended in 2015. *In re Commission Investigation*, Cause No. 43995 S1, Final Order p. 13 (Ind. Util. Reg. Comm'n Nov. 10, 2020). Community's customers should not be expected to pay energy efficiency costs when no rebate program is in place. My adjustment for the energy efficiency contribution for the NTA is a reduction of $14,650. (Attachment LNV-2, page 1.)

IV. ADVERTISING EXPENSES

Q: What adjustment did Petitioner propose for advertising expenses?

A: Petitioner's witness Mann states: "A decrease of ($96) for the removal of non-safety related advertising expense." (Direct Testimony of Bonnie Mann, page 6, line 1.)

Q: Do you agree with Petitioner's proposed adjustment to advertising expenses?

A: No. The Miscellaneous General Expense account number 9304 had a total of $11,293 in Corporate Imaging Concepts advertisement expenses. (Attachment LNV-3, pages 2-7; Community Response to OUCC DR 4-1.) In response to another OUCC DR, Petitioner stated: "the 'advertisement materials' are actually public awareness promotion for 811. It typically takes 2 to 3 years to use up an order for a certain item. It is a continual process in which items that run out in a certain year are re-ordered." (Attachment LNV-3, page 8; Community Response to OUCC DR 8-2 b.) Petitioner also indicated approximately 35% of the items

ordered in the test year are left in stock. (*Id*.; Community Response to OUCC DR 8-2 c.)

Q: What are your recommendations?

A: I recommend amortizing $11,293 in advertising expenses paid to Corporate Imaging Concepts over a period of 3 years, reducing the advertising expense to $3,764 to be included in base rates. Two-thirds (2/3) of the payments to Corporate Imaging Concepts, or $7,529, should be removed from test year expenses. Adding the $7,529 reduction to Petitioner's adjustment of $69 results in a total decrease of $7,625 in advertising expenses for the test year. (Attachment LNV-3, page 1.)

V. MISCELLANEOUS GENERAL EXPENSES

A. Cell Phone Expenses

Q: Did Petitioner propose an adjustment for cell phone expense?

A: No.

Q: What amount of cell phone expenses did Petitioner incur during the test year that are included for recovery in base rates?

A: In the general ledger, I found cell phone payments of $4,399 in account 401001, $6,955 in account 401007, and $4,450 in account 401003, for a total of $15,804. (Attachment LNV-4, pages 1-4.)

Q: Do you agree with the amount included for recovery in base rates?

A: No, there are numerous reasons why I do not agree with the amount included for recovery in base rates. First, Petitioner said it cancelled the AT&T phone plan and all employees were presently using Verizon unlimited talk, text, and data. (Attachment LNV-4, pages 5-6; Community Responses to OUCC DR 5-1 f and

g.) Petitioner provided no justification of why it switched to Verizon cell phone plans. The total costs included in the test year paid by Petitioner for AT&T cell phone costs were $2,165. The total costs included in the test year paid by Petitioner for Verizon cell phone costs were $9,271. (Attachment LNV-4, page 1.)

The OUCC asked Petitioner for names of employees with cell phones and cell phone expenses that were paid by Petitioner from October 1, 2020 to April 30, 2022. Petitioner stated:

> Mandy Leach was paid $53.97/month from Oct 2020-Dec 2020, $49.53/month from Jan 2021-Dec 2021 and $60.00//month from Jan 2022 to current. Jim Sheets and Austin Deemer were paid $35/month for entire time period. Garrett Wetzel was paid $35/month from Oct 2020-Dec 2021. Jordan Wiegand was paid $35/month from April 2021 to current. Richard Ellett was paid $90/month from Oct 2020 to March 2021. That included both his cell phone and a home phone w/ internet.
>
> (Attachment LNV-4, page 5; Community Response to OUCC DR 5-1 d.)

The evidence provided by Petitioner verifies direct cellular payments to employees totaling $4,368 during the test year. (Attachment LNV-4, page 1.)

Q: Does Petitioner have a cell phone use policy?

A: No. The OUCC asked Petitioner through a data request for copies of the Petitioner's cell phone use policy. Petitioner indicated it has no written cell phone use policies. Petitioner also indicated employees may use their phones for personal use. (Attachment LNV-4, pages 5-6; Community Response to OUCC DR 5-1 c and g.)

Q: Do you have a concern about cell phone equipment purchased?

A: Yes. The OUCC has a concern about Community's customers paying $885 for Dean Kieffer's cell phone equipment. (Attachment LNV-4, page 7; Community

Response to OUCC DR 3-1.) Community will not be purchasing an expensive new cell phone for Mr. Kieffer each year; and therefore, this expensive cell phone is a non-recurring expense that should not be included in base rates nor paid for by Community's customers. This amount is included on Attachment LNV-4, page 2.

Petitioner's response to OUCC DR 3-1 indicates cell phones were also purchased for Brad Eberle on December 15, 2020 for $162.61 and Tim Hill on December 21, 2020 for $131.02. (Attachment LNV-5, page 4; Community Response to OUCC DR 3-1.) If any cell phone purchases are allowed in base rates, then each Community employee, including Mr. Kieffer, should have similar cell phone equipment. These two purchases are shown on Attachment LNV-4, page 2 as a payment to Dean Kieffer on December 31, 2020 for $293.63.

Q: What are your recommendations?

A: I recommend excluding all cell phone expenses totaling $15,804 because Petitioner's evidence is so comingled between personal and utility expenses, the OUCC cannot determine how much is for personal use and how much is for business use. This amount was calculated by adding together the AT&T expenses of $2,165, the Verizon expenses of $9,271 and the individual payments to employees of $4,368. (Attachment LNV-4, page 1.) Community's customers should not pay for Community employees' personal cell phone expenses. I also recommend Petitioner develop a written cell phone use policy that specifies the type of cell phone service provided to employees, whether it is available for

personal use, and all cell phones should be similar for all employees and submit it to the Commission for approval through the 30-day filing procedure.

B. Meals Expense

Q: Did Petitioner propose an adjustment for meals expense?

A: No.

Q: What amount of meals expense did Petitioner incur during the test year that are included in base rates?

A: The OUCC asked a series of questions regarding employee expense reports. The evidence provided by Petitioner through data responses verifies meal expenses totaling $2,734. There could be more meal expenses included in base rates for recovery that are not included in the employee expense reports the OUCC asked about. (Attachment LNV-5, page 1, pages 3-12; Community Response to OUCC DR 3-1.)

Q: Does the Petitioner have a travel and meal policy in place?

A: No. The OUCC asked Petitioner through a data request for copies of Petitioner's meal and travel policy. Petitioner indicated it has no formal written policy. (Attachment LNV-5, page 2; Community Response to OUCC DR 5-3.)

Q: Do you agree with the amount included for recovery in base rates?

A: No. There are numerous meal expenses Petitioner incurred during the test year that are not supported by a written policy. Some of these expenses were for the President's personal breakfast, while others were for crew lunches. (Attachment LNV-5, pages 3-12.) Petitioner also provided hotel bar expenses incurred during a conference. (Attachment LNV-5, pages 13-15.) While some form of meal expense might be acceptable, it is unreasonable for Petitioner's customers to pay for those

meal expenses when Petitioner has no written policy of when meal expenses should be paid by the utility. It is also unreasonable for Community's customers to pay for Petitioner's hotel bar expenses at any time. It is Petitioner's obligation to show it is necessary to provide breakfast and lunch and have a written policy to differentiate between when meals will be provided, and when employees should pay for their own meals.

Q: What are your recommendations?

A: I recommend excluding meal expenses totaling $2,734 because the evidence provided by Petitioner indicates personal and utility expenses are comingled. (Attachment LNV-5, page 1.) Community's customers should not be responsible for personal meal expenses. I also recommend Petitioner develop a written travel and meal policy and submit it to the Commission for approval through the 30-day filing procedure.

C. Vehicle/Transportation Expense

Q: Did Petitioner propose an adjustment for vehicles/transportation expense?

A: No.

Q: What amount of vehicle and transportation expenses did Petitioner incur during the test year that are included for recovery in base rates?

A: Based on responses to OUCC DR 8-3, Petitioner had $70,944 in gasoline expenses and $36,352 in maintenance expenses. (Attachment LNV-6, page 1, pages 2-3; Community Response to OUCC DR 8-3 and 7-4.)

Q: Does Petitioner have a vehicle use policy?

A: No. The OUCC asked Petitioner through a data request for copies of Petitioner's vehicle use policy. Petitioner indicated it has no formal written vehicle use policy. (Attachment LNV-6, page 4; Community Response to OUCC DR 5-4 a.)

Q: Does the Petitioner have records of vehicle mileage logs with business and personal mileage identified?

A: No. The OUCC asked Petitioner through a data request for copies of Petitioner's vehicle mileage logs with personal use identified. Petitioner indicated it has no mileage logs to track use of company vehicles. (Attachment LNV-6, page 4; Community Response to OUCC DR 5-4 c.)

Q: Do you agree with the vehicle/transportation expense included for recovery in base rates?

A: No. Petitioner has no vehicle use policy, and no vehicle mileage logs. Without a vehicle use policy and mileage logs, there is no way to verify how much an employee uses the vehicle for personal use.

Q: What are your recommendations?

A: I recommend denial of thirty percent (30%) of total vehicle/transportation expenses in the amount of $32,189. (Attachment LNV-6, page 1: Gasoline Expense of $70,944 plus Maintenance Expense of $36,352 multiplied by 30%.) I arrived at a 30% reduction by acknowledging that the transportation assets are being used in part for rendering utility service. However, Community acknowledges that it allows for personal use of company vehicles. It is my understanding that the Commission allows for such adjustments to vehicles that are partially non-utility plant. See *Pet. of South Haven Sewer Works, Inc.* (IURC Cause No. 40886 (March 22, 1999) at pp. 7-8.) As Community could not provide

a specific number for the percentage of the transportation plant that is used for personal use, and does not keep milage logs, the OUCC could not prescribe a specific amount to remove from expenses. Community must provide adequate records, without such the OUCC must assign a number based on the information provided. A 30% removal for personal use is a reasonable calculation for personal use, and is just, fair and reasonable and should be accepted. I recommend Community develop a written vehicle use policy and establish mileage logs to track business and employee usage. I also recommend Petitioner submit the vehicle use policy to the Commission for approval through the 30-day filing procedure within ninety (90) days of a final order in this Cause.

VI. RECOMMENDATIONS

Q: Please summarize your recommendations to the Commission in this cause.

A: I recommend:

1. An adjustment to decrease lobbying fees of $608;
2. An adjustment to decrease energy efficiency contributions from the NTA by $14,650 since Petitioner has no energy efficiency program;
3. An adjustment to reduce advertising expense by $7,625;
4. An adjustment to miscellaneous expense to exclude all cell phone expenses totaling $15,804. I also recommend Petitioner put a written cell phone use policy in place that lays out the type of cell phone service provided to employees, whether it is available for personal use, and if all cell phones

should be similar for all employees and submit it to the Commission for approval through the 30-day filing procedure.

5. An adjustment to miscellaneous expense to exclude meal expenses totaling $2,734. I also recommend Petitioner put a written travel and meal policy in place and submit it to the Commission for approval through the 30-day filing procedure.

6. An adjustment to miscellaneous expense to exclude thirty percent (30%) of transportation and fuel expenses totaling $32,189. I also recommend Community put a written vehicle use policy in place and establish logs to track use and submit it to the Commission for approval through the 30-day filing procedure.

Q: Does this conclude your testimony?

A: Yes.

APPENDIX TO TESTIMONY OF
OUCC WITNESS LACRESHA N. VAULX

Q: Please describe your educational background and experience.

A: I graduated from Western Governors University in Salt Lake City, Utah with a Bachelor of Accounting in June 2015 and a Master of Accountancy in April 2018. From September 2014 through January 2022, I worked for Myers and Stauffer, LC, a Certified Public Accounting and Consulting Firm in Indianapolis, Indiana, as a Staff Accountant Analyst. I audited and conducted eligibility reviews for states by identifying problematic areas with state Medicaid eligibility systems. In January 2022, I began my employment with the OUCC as a Utility Analyst II. My current responsibilities include reviewing and analyzing natural gas utilities' Gas Cost Adjustment ("GCA") petitions and flex filings. I also review special contract and rate cases.

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

A: Yes. I have testified in GCA and a special contract case involving gas utilities.

Q: Please describe the review and analysis you conducted in order to prepare your testimony.

A: I reviewed the petition, testimony, exhibits, workpapers, and supporting documentation submitted in this Cause. I analyzed Community's responses to OUCC discovery requests. I reviewed Community's audited financial statements for the test year. Additionally, I reviewed the Commission's Final Orders in Cause Nos. 43995 and 45214.

Community Natural Gas Company, Inc.
Cause No. 45690
Lobbying Fees

Non-Deductible IEA Dues	($608)
OUCC Adjustment - Increase/(Decrease)	($608)

Indiana ENERGY Association

ONE AMERICAN SQUARE, SUITE 1600 INDIANAPOLIS, INDIANA 46282 317-632-4406 FAX 317-262-4940 www.indianaengergy.org

Danielle M. McGrath, President
Mindy Westrick Brown, Vice President
Boonville Natural Gas Corp.
Citizens Energy Group
Community Natural Gas Co., Inc.
Duke Energy Indiana
Fountaintown Gas Co. Inc.
Indiana Michigan Power
Indiana Natural Gas Corp.
Indianapolis Power & Light Company
Midwest Natural Gas Corp.
Northern Indiana Public Service Co.
Ohio Valley Gas Corp.
South Eastern Indiana Natural Gas Co., Inc.
Sycamore Gas Co.
Vectren, a CenterPoint Company

THE VOICE FOR INDIANA ENERGY

March 3, 2021

Mr. Dean Kieffer
Community Natural Gas Company, Inc.
933 West Third Street
Mount Carmel, IL 62863

Re: Calendar 2020 Non-Deductible Dues

Dear Dean:

Each year, the Indiana Energy Association advises you as to the portion of your company's member dues deemed nondeductible for tax purposes. Federal tax law removes the tax deductibility feature for the portion of your company's dues attributable to lobbying activities.

The law requires tax-exempt organizations to send notices to their members specifying the portion of dues allocable to lobbying and political expenditures. In response to that requirement, please note the following:

(1) In 2020, the Indiana Energy Association incurred total nondeductible expenses in the amount of $503,263.45. Total nondeductible expenses include 50% of entertainment expenses including ticket purchases and all lobbying expenses. Your company's allocation of the ***total nondeductible expenses*** based on your member dues allocation rate (.36%) ***is $607.53.***

(2) Also, of the total nondeductible expenses of $503,263.45 incurred by the Association, $254,791.96 was allocable to lobbying expenses or 8.9% of the total member dues received by the Association. Your company's dues allocation ***for lobbying is $307.58***, which is required to be reported under federal law.

(3) Although the $307.58 is included in the $607.53 figure contained in paragraph (1) above, ***the $307.58 relates specifically to expenses considered lobbying expenses by the federal government.***

If you should have any questions concerning this matter, please feel to contact me.

Sincerely,

Kim Reed
Secretary/Treasurer

/kmr

OUCC DR 1-5: Referring to Petitioner's Exhibit BJM-1, Schedule C-1, page 3, Adjustment 4(m):

a. Please provide copies of invoices relating to the IGA dues expense in account number 9303 from the general ledger on 3/15/2021 of $281 and 6/15/2021 of $828.
b. Please explain why Petitioner only removed the $308 relating to lobbying fees from the Indiana Energy Association ("IEA"), and not the entire $608 of non-deductible expenses as contained in the letter from IEA in the workpapers.
c. Please provide copies of invoices relating to the Indiana Energy Association dues expense in account number 9300 from the general ledger on 10/26/20 of $828 and 9/27/21 of $250.

Objection:

Response:

a. Please see OUCC DR 1-5 Attachment 1.
b. This is due to a data entry error; Petitioner agrees that the entire $608 of non-deductible expenses should be removed from the cost of service.
c. The $250 referenced in the request is for conference registration fees. The IEA dues were from 9/15/2021 in the amount of $827.63 and were recorded in Account 9303. Please see OUCC DR 1-5 Attachment 2 for supporting documentation.

Community Natural Gas Company, Inc.
Cause No. 45690
Energy Efficiency Contributions for NTA

Total Energy Efficiency Rebates	($14,650)
OUCC Adjusmtent - Increase/(Decrease)	($14,650)

OUCC DR 1-9: Please explain the types of charges/expense contained in Account 9180 (Sales Promotion Expense). If the account has charges for more than one type of expense, please provide a breakdown of charges/expenses by type and amount.

Objection:

Response:

Account 9180 is mainly rebates given to customers for high efficiency furnaces and programmable thermostats. In the test year $14,650 was due to rebates. There was one entry for an ad amounting to $96. The other two entries were incorrectly coded. An amount for $1,100 should have been in account 9310 (rent expense). An amount for $660 should have been in account 9230 (Outside Services).

Community Natural Gas Company, Inc.
Cause No. 45690
Advertising Expense

Total Payments to Corporate Imaging Concepts	$11,293
Amortization Period	3
Annual Amount to Include in Base Rates	$3,764
Total Payments to Corporate Imaging Concepts	$11,293
Annual Amount to Include in Base Rates	(3,764)
Reduction to Test Year Expenses	$7,529
Petitioner's Adjustment to Advertising Expense	($96)
Less OUCC Reduction to Test Year Expenses	(7,529)
OUCC Adjustment - Increase/(Decrease)	($7,625)

OUCC DR 4-1: Referring to what has been marked "OUCC DR 1-10 Attachment 1":

a. Please provide copies of all proofs, invoices, and receipts for the Corporate Imaging Concepts expenses in Account 9304, including Batch Entries: 3550-11, 3550-12, 3550-13, 3550-14, and 3550-15, totaling $11,292.63.
b. Please explain the events for which the handouts were purchased.
c. Please provide copies of the handouts.
d. Please provide the number of handouts/items purchased.
e. Please explain if all the handouts/items were given out, or if Community still has some of these handouts/items.
f. If Community still has some of these handouts/items, please explain what the remainder of the handouts/items will be used for.

Objection:

Response:

a. Please see OUCC DR 4-1 Attachment 1.
b. The materials were purchased for the Watermelon Festival in Cynthiana, for 104.7 FM for 811 Day, and to have on display in each office so that customers may take them when customers come into the office.
c. Please see OUCC DR 4-1 Attachment 2 for pictures of the materials.
d. Please see OUCC DR 4-1 Attachment 1.
e. Community maintains an inventory of the handouts/items and orders more items when inventory is low.
f. Community will continue to use the items in similar ways as identified in subpart (b) above, as well as when other opportunities come up to share the 811 message as part of Community's public awareness activities.

CORPORATE IMAGING CONCEPTS LLC

Customer Invoice

308 Wainwright Dr.,Northbrook,IL 60062 (USA)| 847.412.6600| www.corp-imaging.com

Sold To:	ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, 62863 Contact: Dean Kieffer, (618)263-3328, dean@communitynaturalgas.com	**Ship To:**	Dean Kieffer ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, Illinois 62863
Invoice Number	763464-01	**Invoice Date**	04/28/2021
Order Number	763464	**Invoice Due Date**	05/28/2021
Customer Name	Community Natural Gas Co, Inc.	**Customers P/O Number**	-
Customer Number	152726	**Ship Date**	04/14/2021
Shipping Method	UPS GROUND TRAC		

All items

Item #	Description	Ordered	Shipped	Unit Sell	Extended Price
	Air Zone Mesh Sport Bag Royal	200	200	$8.95	$1,790.00
	Setup Costs	1	1	$65.00	$65.00

Our remit to address has changed. If paying by check please remit to the address below.

Corporate Imaging Concepts LLC
PO Box 208609
Dallas TX 75320-8609

Subtotal	$1,855.00
Shipping	$280.00
Sales tax	$192.15
Total	$2,327.15
Deposit	$0.00
Payments	$0.00
Amount due	**$2,327.15**

Terms: NET 30 DAYS

Customer Comments

Air Zone Mesh Sport Bag :

Thank you!

V11112
401000-9304 $2327.15

CORPORATE IMAGING CONCEPTS LLC

Customer Invoice

308 Wainwright Dr.,Northbrook,IL 60062 (USA)| 847.412.6600| www.corp-imaging.com

Sold To:	ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, 62863 Contact: Dean Kieffer, (618)263-3328, dean@communitynaturalgas.com	**Ship To:**	Dean Kieffer ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, Illinois 62863
			811 Items
Invoice Number	763492-01	**Invoice Date**	04/28/2021
Order Number	763492	**Invoice Due Date**	05/28/2021
Customer Name	Community Natural Gas Co, Inc.	**Customers P/O Number**	-
Customer Number	152726	**Ship Date**	04/20/2021
Shipping Method	SEE COMMENT SECTION		

Item #	Description	Ordered	Shipped	Unit Sell	Extended Price
	Scratch notepad - 50 sheets - 5.5 x 8.5	1000	1000	$1.10	$1,100.00

Our remit to address has changed. If paying by check please remit to the address below.

Corporate Imaging Concepts LLC
PO Box 208609
Dallas TX 75320-8609

Subtotal	$1,100.00
Shipping	$326.65
Sales tax	$128.40
Total	$1,555.05
Deposit	$0.00
Payments	$0.00
Amount due	**$1,555.05**

Terms: NET 30 DAYS

Customer Comments

Scratch notepad - 50 sheets - 5.5 x 8.5 :

Thank you!

V 11112

401000-9304 $1555.05

CORPORATE IMAGING CONCEPTS LLC

Customer Invoice

308 Wainwright Dr.,Northbrook,IL 60062 (USA)| 847.412.6600| www.corp-imaging.com

Sold To:	ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, 62863 Contact: Dean Kieffer, (618)263-3328, dean@communitynaturalgas.com	**Ship To:**	Dean Kieffer ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, Illinois 62863
Invoice Number	763562-01	**Invoice Date**	04/28/2021
Order Number	763562	**Invoice Due Date**	05/28/2021
Customer Name	Community Natural Gas Co, Inc.	**Customers P/O Number**	-
Customer Number	152726	**Ship Date**	04/16/2021
Shipping Method	UPS GROUND TRAC		

Item #	Description	Ordered	Shipped	Unit Sell	Extended Price
	Paper Mate Ink Joy Pen Blue Barrel - Black Writing Ink	3500	3500	$0.55	$1,925.00

Our remit to address has changed. If paying by check please remit to the address below.

Corporate Imaging Concepts LLC
PO Box 208609
Dallas TX 75320-8609

Subtotal	$1,925.00
Shipping	$128.89
Sales tax	$184.85
Total	$2,238.74
Deposit	$0.00
Payments	$0.00
Amount due	**$2,238.74**

Terms: NET 30 DAYS

Customer Comments

Paper Mate Ink Joy Pen :

Thank you!

Invoice # 763562-01

V- 11112
401000-9304 $2238.74

CORPORATE IMAGING CONCEPTS LLC

Customer Invoice

308 Wainwright Dr.,Northbrook,IL 60062 (USA)| 847.412.6600| www.corp-imaging.com

Sold To:	ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, 62863 Contact: Dean Kieffer, (618)263-3328, dean@communitynaturalgas.com	**Ship To:**	Dean Kieffer ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, Illinois 62863
Invoice Number	763487-01	**Invoice Date**	04/21/2021
Order Number	763487	**Invoice Due Date**	05/21/2021
Customer Name	Community Natural Gas Co, Inc.	**Customers P/O Number**	-
Customer Number	152726	**Ship Date**	04/15/2021
Shipping Method	UPS GROUND TRAC		

Item #	Description	Ordered	Shipped	Unit Sell	Extended Price
	All Natural Lip Balm - Vanilla Flavor	1000	1000	$0.49	$490.00

Our remit to address has changed. If paying by check please remit to the address below.

Corporate Imaging Concepts LLC
PO Box 208609
Dallas TX 75320-8609

Subtotal	$490.00
Shipping	$41.51
Sales tax	$51.82
Total	$583.33
Deposit	$0.00
Payments	$0.00
Amount due	**$583.33**

Terms: NET 30 DAYS

Customer Comments

All Natural Lip Balm - Vanilla Flavor :

Thank you!

Invoice # 763487-01

V 11112
401000-9304 $ 583.33

CORPORATE IMAGING CONCEPTS LLC

Customer Invoice

308 Wainwright Dr.,Northbrook,IL 60062 (USA)| 847.412.6600| www.corp-imaging.com

Sold To:	ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, 62863 Contact: Dean Kieffer, (618)263-3328, dean@communitynaturalgas.com	**Ship To:**	Dean Kieffer ATTN: Dean Kieffer Community Natural Gas Co, Inc. 933 W. 3rd. Street Mt. Carmel, Illinois 62863
Invoice Number	763488-01	**Invoice Date**	04/16/2021
Order Number	763488	**Invoice Due Date**	05/16/2021
Customer Name	Community Natural Gas Co, Inc.	**Customers P/O Number**	-
Customer Number	152726	**Ship Date**	04/14/2021
Shipping Method	SEE COMMENT SECTION		

Item #	Description	Ordered	Shipped	Unit Sell	Extended Price
	Jumbo Magnetic Clip - Translucent Blue	3500	3500	$1.09	$3,815.00

Our remit to address has changed. If paying by check please remit to the address below.

Corporate Imaging Concepts LLC
PO Box 208609
Dallas TX 75320-8609

Subtotal	$3,815.00
Shipping	$365.74
Sales tax	$407.62
Total	$4,588.36
Deposit	$0.00
Payments	$0.00
Amount due	**$4,588.36**

Terms: NET 30 DAYS

Invoice # 763488-01

V - 11112
401000-9304 $ 4588.36

OUCC DR 8-2: Referencing Petitioner's responses to OUCC DR 4-1:

a. Please provide copies of all proofs, invoices, and receipts for all handouts/items purchased from October 1, 2016 to September 30, 2020.

b. On average, how many handouts/items relating to advertisement materials similar to those provided in response to OUCC DR 4.1.a. does the Petitioner hand out each year?

c. Of the items purchased during the test year in response to OUCC DR 4.1.a., how many materials were left in stock as of September 30, 2021?

Objection:

Response:

a. Please see OUCC DR 8-2 Attachment 1.

b. The "advertisement materials" are actually public awareness promotion for 811. It typically takes 2 to 3 years to use up an order for a certain item. It is a continual process in which items that run out in a certain year are re-ordered.

c. Petitioner estimates that approximately 35% of the items ordered in the test year are left in stock.

Community Natural Gas Company, Inc.
Cause No. 45690
Miscellaneous Expense - Cell Phones

AT&T	$246	Attachment LNV-4, page 3
AT&T	1,920	Attachment LNV-4, page 4
Total AT&T	$2,165	
Verizon	$2,300	Attachment LNV-4, page 2
Verizon	5,414	Attachment LNV-4, page 3
Verizon	1,557	Attachment LNV-4, page 4
Total Verizon	$9,271	
Direct Payment to Employees	$2,100	Attachment LNV-4, page 2
Direct Payment to Employees	1,295	Attachment LNV-4, page 3
Direct Payment to Employees	973	Attachment LNV-4, page 4
Total Direct Payments to Employees	$4,368	
Total Cell Phone Payments	$15,804	
OUCC Adjustment - Increase/(Decrease)	($15,804)	

Community Natural Gas Company, Inc.
Cause No. 45690
Cellular Expense Account No. 401001-9210

Date	Payment To	Amount
10/17/2020	Mandy Leach	$53.97
11/22/2022	Verizon	204.73
11/24/2020	Dean Kieffer	884.70
12/22/2020	Verizon	270.04
12/17/2020	Mandy Leach	49.53
12/31/2020	Dean Kieffer	293.63
12/30/2020	Verizon	265.16
1/17/2021	Mandy Leach	49.53
1/30/2021	Verizon	163.25
2/17/2021	Mandy Leach	49.53
2/28/2021	Verizon	163.25
3/15/2021	Mandy Leach	49.53
3/31/2021	Dean Kieffer	372.14
4/17/2021	Mandy Leach	49.53
4/22/2021	Verizon	163.25
4/30/2021	Verizon	50.00
4/30/2021	Verizon	163.21
5/17/2021	Mandy Leach	49.53
6/17/2021	Mandy Leach	49.53
6/22/2021	Verizon	273.40
7/17/2021	Mandy Leach	49.53
7/22/2021	Verizon	231.74
8/17/2021	Mandy Leach	49.53
8/30/2021	Verizon	120.00
9/17/2021	Mandy Leach	49.53
9/30/2021	Verizon	231.47
Total Payments		$4,399.24

Total Verizon Mobility Payments	$2,299.50
Direct Payments to Employees	$2,099.74

Community Natural Gas Company, Inc.
Cause No. 45690
Cellular Expense Account No. 401007-9210

Date	Payment To	Amount
11/22/2020	Verizon	$517.06
12/22/2020	Verizon	407.06
12/30/2020	Verizon	434.06
1/30/2021	Verizon	547.46
2/15/2021	AT&T Mobility	56.80
2/28/2021	Verizon	405.25
3/31/2021	Dean Kieffer	586.82
4/5/2021	Jordan Wiegand	105.00
4/22/2021	Verizon	498.30
4/24/2021	Dean Kieffer	233.06
4/30/2021	Verizon	60.35
4/30/2021	Verizon	498.44
5/15/2021	AT&T Mobility	188.89
6/22/2021	Verizon	615.06
7/1/2021	Jordan Wiegand	105.00
7/22/2021	Verizon	321.86
7/30/2021	Verizon	553.39
8/30/2021	Verizon	556.06
9/7/2021	Dean Kieffer	264.92
Total Payments		$6,954.84

AT&T Mobility Payments	$245.69
Verizon Payments	$5,414.35
Direct Cellular Payments to Employees	$1,294.80

Community Natural Gas Company, Inc.
Cause No. 45690
Cellular Expense Account No. 401003-9210

Date	Payment To	Amount
10/1/2020	Austin Deemer	$105.00
10/6/2020	Garrett Wetzel	105.00
10/15/2020	AT&T Mobility	322.61
11/15/2020	AT&T Mobility	322.61
12/15/2020	AT&T Mobility	337.61
1/1/2021	Austin Deemer	105.00
1/1/2021	Garrett Wetzel	105.00
1/15/2021	AT&T Mobility	284.30
2/15/2021	AT&T Mobility	231.64
2/23/2021	Dean Kieffer	133.01
2/28/2021	Verizon	139.90
3/15/2021	AT&T Mobility	191.94
4/5/2021	Austin Deemer	105.00
4/5/2021	Garrett Wetzel	105.00
4/15/2021	AT&T Mobility	228.87
4/30/2021	Verizon	60.00
6/22/2021	Verizon	259.41
7/1/2021	Austin Deemer	105.00
7/1/2021	Garrett Wetzel	105.00
7/22/2021	Verizon	187.92
7/30/2021	Verizon	187.86
8/30/2021	Verizon	187.86
9/30/2021	Verizon	346.67
9/30/2021	Verizon	187.55
Total Payments		$4,449.76

AT&T Mobility Payments	$1,919.58
Verizon payments	$1,557.17
Direct Cellular Payments to Employees	$973.01

OUCC DR 5-1: Referencing Petitioner's responses to OUCC DR 3-1 Confidential Attachment 1 regarding cell phone expenses.

a. Please provide copies of Petitioner's cell phone invoices from October 1, 2020 through April 30, 2022.
b. Please provide copies of Petitioner's cell phone plans in effect from October 1, 2020 through April 30, 2022.
c. Please provide copies of Petitioner's cell phone use policies in effect from October 1, 2020 to April 30, 2022.
d. Please provide the names of Petitioner's employees with cell phones and cell phone expenses that were paid by Petitioner from October 1, 2020 to April 30, 2022.
e. Please provide a copy of the brochure or owner's manual for the $884.70 cell phone purchased for Dean on 11/14/2020.
f. Please explain why Petitioner paid $586.82 on 3/30/2021 to pay off Darren Huterson's AT&T phone move to Verizon rather than wait until the contract expired on the AT&T phone.
g. Please explain whether Petitioner's employees use Petitioner's cell phones for personal use.

Objection:

Petitioner objects to the request on the grounds and to the extent the request seeks information that is confidential, proprietary, competitively sensitive, and/or trade secret. Petitioner further objects to the request, and in particular subpart (a), on the grounds and to the extent the requested invoices identify specific employees and employee-specific contact information. Subject to and without waiver of the foregoing objections, Petitioner provides the following response.

Response:

a. Please see OUCC DR 5-1 Confidential Attachments 1 and 2.

b. The plans are listed on the invoices provided in response to subpart (a).

c. Petitioner has no written cell phone use policies.

d. Mandy Leach was paid $ 53.97/month from Oct 2020-Dec 2020, $ 49.53/month from Jan 2021-Dec 2021 and $ 60.00/month from Jan 2022 to current. Jim Sheets and Austin Deemer were paid $ 35/month for entire time period. Garrett Wetzel was paid $ 35/month from Oct 2020-Dec 2021. Jordan Wiegand was paid $ 35/month from April 2021 to current. Richard Ellett was paid $ 90/month from Oct 2020 to March 2021. That included both his cell phone and a home phone w/internet.

e. Please see OUCC DR 5-1 Attachment 3.

f. Petitioner cancelled the AT&T phone plan. We could not cancel the plan while we owed on a cell phone. Therefore, we paid off Darren's phone and he is still currently using it on the Verizon plan.

g. At the present time, all employees are on Verizon unlimited talk, text, and data, and may use their phones for personal use.

To: CNG

Re: Dean Kieffer expenses 11/24/2020

10/28/2020	Ford Explorer car wash	$12.00
11/3/2020	Spencer – Site Visit – Lunch crew	$11.98
11/3/2020	Spencer – Site Visit – Lunch crew	$44.90
11/11/20	Spencer Site Visit – Breakfast Dean	$7.16
11/11/2020	Spencer Site Visit – Lunch crew	$24.66
11/11/2020	Spencer Site Visit – Lunch crew	$47.08
11/12/2020	Public Awareness survey winners – three	$75.00
11/12/2020	Spencer construction towels	$122.86
11/12/2020	All offices – batteries	$331.27
11/13/2020	Dale Site Visit – Lunch Dean	$10.01
11/14/2020	Cell phone Dean	$884.70
11/17/2020	Spencer Site Visit – Lunch (Dean/Bill)	$24.54
11/24/2020	Christmas party music – Sid	$400.00
11/24/2020	Christmas party cash giveaways	$400.00 (NO Receipt - Except this)
11/24/2020	Christmas party hotel rooms	$783.93
Total		**$3180.09**

-111.99 Kyle not needing hotel room 12/7/2020

$3068.10
-111.99 Garrett
2956.11

V- 13015

402000-9321 $ 12.00
401000 9300 $ 1530.28
401000-9304 $ 75.00
402000-9323 $ 454.13
401001-9210 $ 884.70

Community Natural Gas Company, Inc.
Cause No. 45690
Meal Expense

Date	Paid To	Amount
11/24/2020	Dean Kieffer Expense Report	$170.33
1/7/2021	Dean Kieffer Expense Report	141.77
2/23/2021	Dean Kieffer Expense Report	277.44
3/31/2021	Dean Kieffer Expense Report	250.84
4/24/2021	Dean Kieffer Expense Report	239.39
5/28/2021	Dean Kieffer Expense Report	315.12
7/1/2021	Dean Kieffer Expense Report	363.35
7/29/2021	Dean Kieffer Expense Report	157.79
9/7/2021	Dean Kieffer Expense Report	314.90
9/30/2021	Dean Kieffer Expense Report	236.24
9/16/2021	French Lick Casino Bar	8.25
9/15/2021	French Lick Casino Bar	50.75
9/30/2021	French Lick 1875 Steakhouse	142.18
9/30/2021	French Lick Casino Bar	17
10/1/2021	French Lick Casino Bar	20.5
10/2/2021	French Lick Casino Bar	28.25
Total Meal Expenses		$2,734.10
OUCC Adjustment - Increase/(Decrease)		($2,734)

OUCC DR 5-3: Referencing Petitioner's responses to OUCC DR 3-1 Confidential Attachment 1. Please provide Petitioner's policy on reimbursement for meals and travel.

Objection:

Response:

Petitioner has no formal written policy, but if the employee doesn't have the option of eating at home, the company will reimburse for any meals. In addition, meals may be provided during site visits by Mr. Kieffer when he is meeting with employees. Hotels are reimbursed when overnight stays are required.

To: CNG

Re: Dean Kieffer expenses 11/24/2020

10/28/2020	Ford Explorer car wash	$12.00
11/3/2020	Spencer – Site Visit – Lunch crew	$11.98
11/3/2020	Spencer – Site Visit – Lunch crew	$44.90
11/11/20	Spencer Site Visit – Breakfast Dean	$7.16
11/11/2020	Spencer Site Visit – Lunch crew	$24.66
11/11/2020	Spencer Site Visit – Lunch crew	$47.08
11/12/2020	Public Awareness survey winners – three	$75.00
11/12/2020	Spencer construction towels	$122.86
11/12/2020	All offices – batteries	$331.27
11/13/2020	Dale Site Visit – Lunch Dean	$10.01
11/14/2020	Cell phone Dean	$884.70
11/17/2020	Spencer Site Visit – Lunch (Dean/Bill)	$24.54
11/24/2020	Christmas party music – Sid	$400.00
11/24/2020	Christmas party cash giveaways	$400.00 (NO Receipt - Except this)
11/24/2020	Christmas party hotel rooms	$783.93
Total		**$3180.09**

-111.99 Kyle not needing hotel room 12/7/2020

$3068.10
-111.99 Garrett
2956.11

V- 13015

402000-9321 $ 12.00
401000 9300 $ 1530.28
401000-9304 $ 75.00
402000-9323 $ 454.13
401001-9210 $ 884.70

To: CNG

Re: Dean Kieffer expenses 1/7/2021

11/30/2020	Site Visit – Spencer – Lunch crew	$13.98
11/30/2020	Site Visit – Spencer – Lunch crew	$6.41
11/30/2020	Site Visit – Spencer – Lunch crew	$8.55
11/30/2020	Site Visit – Spencer – Lunch crew	$8.55
12/2/2020	Car Wash Ford Explorer	$12.00
12/8/2020	Site Visit – Spencer – Lunch crew	$13.98
12/12/2020	Christmas party hotel room (Dean/Todd/Curt/Brad/Craig/Austin)	$111.99
12/15/2020	Site Visit – Spencer – Lunch crew	$37.51
12/15/2020	Site Visit – Spencer – Lunch crew	$45.45
12/15/2020	Polaris warranty Linton Cycle Sales	$749.00
12/15/2020	Cell Phone – Brad Eberle	$162.61
12/17/2020	Ford Explorer repair	$2802.05
12/21/2020	Cell phone – Tim Hill	$131.02
12/23/2020	Corey's truck repair F150	$1712.30
12/30/2020	Site Visit – Dale – Lunch Dean	$7.34
Total		**$5822.74**

ADD to Maint. Sch.

13015

401000-9300 $ 253.76
402000-9321 $ 4526.35
401001-9210 $ 293.63
402000 9322 $ 749.00

To: CNG

Re: Dean Kieffer expenses 2/23/2021

1/8/2021	Site Visit – Spencer lunch – crew	$13.98
1/8/2021	Site Visit – Spencer lunch – crew	$19.24
1/8/2021	Site Visit – Spencer lunch – crew	$25.66
1/11/2021	INDOT permit Worthington	$55.00
1/12/2021	Site Visit – Spencer lunch – crew	$38.49
1/12/2021	Site Visit – Spencer lunch – crew	$11.56
1/14/2021	Site Visit – Dale – lunch – Dean	$14.67
1/20/2021	Safety and job performance employee bonuses	$250.00
1/20/2021	Ford Explorer car wash	$12.00
1/21/2021	Site Visit – Spencer lunch – crew	$47.08
1/21/2021	Site Visit – Spencer lunch – crew	$20.42
1/27/2021	Battery packs for GIS system	$256.54
1/27/2021	Site Visit – Spencer lunch – Dean/Bill	$28.81
1/28/2021	We Boost – two truck antennas	$1069.98
2/11/2021	Site Visit – Spencer lunch – crew	$25.66
2/11/2021	Site Visit – Spencer lunch – crew	$19.24
2/11/2021	Site Visit – Spencer lunch – crew	$12.63
2/15/2021	Cell phone charges Tim Hill	$133.01
2/17/2021	Ford Explorer oil change	36.98
2/22/2021	Ford Explorer car wash	$12.00
Total		**$2102.95**

V-13015

401000-9300 $ 527.44
401007-8740 $ 311.54
402000-9321 $ 60.98
401003-9210 $ 1202.99

To: CNG

Re: Dean Kieffer expenses 3/31/2021

2/26/2021	Spencer trench box safety demo – Breakfast Dean	$4.28
2/26/2021	Spencer trench box safety demo – Lunch crew	$77.02
2/26/2021	Spencer trench box safety demo – Lunch crew	$21.71
3/2/2021	Spencer OSHA excavation training – Breakfast Dean	$4.27
3/2/2021	Spencer OSHA excavation training - Lunch crew	$94.08
3/2/2021	Spencer OSHA excavation training – Lunch crew	$21.71
3/4/2021	Job efficiency safety bonus	$200.00
3/4/2021	Dale site visit – Lunch (Dean/Curt)	$30.12
3/5/2021	Microsoft email for one year – 5 emails	$240.00
3/8/2021	INDOT Gosport permit 3563 ST HWY 67	$55.00
3/9/2021	Spencer site visit – Lunch (Dean/Bill)	$28.81
3/10/2021	Owensville GIS tablet	$37.10
3/16/2021	Spencer site visit – Breakfast Dean	$4.27
3/16/2021	Spencer site visit – Lunch crew	$12.63
3/16/2021	Spencer site visit – Lunch (Dean/Bill/Jordan/Dylan/Darren)	$65.36
3/25/2021	Spencer site visit – Breakfast Dean	$4.27
3/25/2021	Spencer site visit – Lunch crew	$12.63
3/25/2021	Spencer site visit – Lunch (Dean/Bill)	$24.54
3/25/2021	Verizon sub account bill – didn't receive paper copy	$95.04
3/26/2021	Dale site visit – Lunch (Dean)	$8.50
3/30/2021	Spencer site visit – Lunch crew	$47.08
3/30/2021	Spencer site visit – Lunch crew	$12.63
3/30/2021	811 sanitizer for personal use	-$80.00
3/30/2021	Darren Huterson pay off AT&T phone move to Verizon	$586.82
3/31/2021	INDOT Gentryville permit SR 162 & 4th street	$55.00
3/31/2021	INDOT Gentryville permit CR 200E & 4th street	$55.00
3/31/2021	INDOT Gentryville permit SR 162, between CR390E& CR 1600N	$55.00
Total		**$1772.87**

V- 13015 401000-9300 $250.84
401000-9350 $423.07
401001-9210 $372.14
401007-8740 $55.00
401000-9304 ($80.00)
401009-8740 $165.00

To: CNG

4/24/2021

Re: Dean Kieffer expenses

4/1/2021	Site visit – Carlisle – lunch Dean	$13.60
4/6/2021	Ford Explorer Car Wash	$12.00
4/6/2021	Site visit – Spencer – lunch crew	$33.69
4/6/2021	Site visit – Spencer – lunch crew	$47.08
4/7/2021	Site visit Carlisle - lunch -Dean	$11.43
4/13/2021	Batteries all offices	$599.37
4/14/2021	Site visit – Spencer – breakfast – Dean	$4.27
4/14/2021	Site visit – Spencer – lunch crew	$11.78
4/14/2021	push mower Spencer office	$415.16
4/14/2021	Site visit – Spencer – lunch crew	$47.04
4/19/2021	Dale pipehorn annual maintenance and repair	$426.00
4/21/2021	Site visit – Spencer – lunch crew	$11.78
4/21/2021	Site visit – Spencer – lunch crew	$47.08
4/27/2021	Site visit – Dale – lunch – Dean	$11.64
4/27/2021	Spencer Westside Tractor – hose for air compressor	$160.16
4/27/2021	Ford Explorer oil change, air filters changed	$97.89
4/27/2021	Verizon wireless sub account	$233.06
Total		**$2183.03**

V- 13015

401000-9300 $ 239.39
402000-9321 $ 109.89
401007-8740 $ 579.37
402000-9323 $ 100.32
401007-9210 $ 233.06

To: CNG

5/28/2021

Re: Dean Kieffer expenses

5/4/2021	Site Visit – Spencer – lunch crew	$11.78
5/4/2021	Site Visit – Spencer – lunch crew	$47.08
5/5/2021	Car wash Ford Explorer	$12.00
5/10/2021	Ford Explorer new tires	$1068.94
5/11/2021	Site Visit – Spencer – lunch crew	$12.84
5/11/2021	Site Visit – Spencer – lunch crew	$47.08
5/17/2021	Construction towels (Dale/Spencer)	$142.16
5/17/2021	INDOT permit 6225 US HWY 157 Worthington	$55.00
5/18/2021	GIS scanners for uploading parts into cloud	$427.92
5/18/2021	Site Visit – Spencer – lunch crew	$11.78
5/18/2021	Site Visit – Spencer – lunch crew	$47.08
5/19/2021	Cell phone chargers	$108.29
5/20/2021	Board meeting dinner	$126.78
5/26/2021	Marking paint for locates – Dale	$1047.74
5/27/2021	Spencer backhoe tooth – Westside Tractor sales	$64.89
5/27/2021	Ford Explorer – air for tire	$1.75
5/27/2021	Carlisle – site visit – lunch Dean	$10.70
5/28/2021	Ford Explorer tire repair	$20.00
5/28/2021	IEA virtual conference – 7 people	$350.00
Total		**$3613.81**

V13015

401000-9300	$ 315.12
402000-932L	$ 1102.69
401001-9210	$ 536.21
402000-9323	$ 142.16
402000-9322	$ 64.89
401007-8740	$ 1102.74
[illegible] 9250	$ 350.00

To: CNG

Re: Dean Kieffer expenses 7/1/2021

6/1/2021	Site Visit Spencer – Lunch crew	$11.78
6/1/2021	Site Visit Spencer – Lunch crew	$47.08
6/7/2021	Site Visit Spencer – Lunch (Dean/Bill)	$28.00
6/7/2021	Ford Explorer car wash	$12.00
6/8/2021	Public Awareness survey award Casey's	$5.00 (70.00 Ford Rebate = 75.00)
6/14/2021	Company shirts	$116.90
6/15/2021	Site Visit Spencer – breakfast Dean	$4.27
6/15/2021	Site Visit Spencer – Lunch crew	$11.78
6/15/2021	Site Visit Spencer – Lunch crew	$47.08
6/18/2021	Ford Explorer tire fix	$18.92
6/21/2021	Site Visit Spencer – Lunch crew	$47.08
6/21/2021	Site Visit Spencer – Lunch crew	$38.05
6/22/2021	Batteries all offices	$443.78
6/22/2021	Construction towels Spencer	$81.23
6/22/2021	Dale site visit – lunch Dean	$13.02
6/23/2021	Ford Explorer car wash	$12.00
6/28/2021	Site Visit Spencer – Lunch crew	$11.78
6/28/2021	Site Visit Spencer – Lunch crew	$47.08
6/29/2021	IURC locate ticket audit- Dale - breakfast Dean	$4.27
6/29/2021	IURC locate ticket audit drinks - Dale	$20.76
6/29/2021	IURC locate ticket audit lunch – Dale	$9.94
6/29/2021	IURC locate ticket audit lunch – Dale	$21.38
7/1/2021	Gentryville Norfolk Southern permit	$2000.00
7/1/2021	Corrosion short course – Purdue	$1050.00
Total		**$4103.18**

13015

401000-9300	$ 363.35
402000-9321	$ (27.08)
401000-9304	$ 75.00
401001-9120	$ 116.90
402000-9323	$ 525.01
101009-3760	$ 2000.00
401000-9250	$ 1050.00

To: CNG

Re: Dean Kieffer expenses

7/29/2021

7/6/2021	Dale site visit – Lunch - Dean	$12.62
7/8/2021	Spencer site visit – Lunch crew	$47.08
7/8/2021	Spencer site visit – Lunch crew	$11.78
7/26/2021	Dale locate marker paint	$754.99
7/27/2021	Spencer site visit – breakfast	$4.27
7/27/2021	Spencer site visit – Lunch crew	$11.78
7/27/2021	Spencer site visit – Lunch crew	$70.26
7/28/2021	Ford Explorer oil change	$39.75
7/29/2021	clothing allowance – shoes	$48.14
Total		**$1000.67**

V-13015

402000-9321 $39.75
401003-8740 $754.99
401000-9300 $157.79
401001-9120 $48.14

To: CNG

Re: Dean Kieffer expenses 9/7/2021

8/5/2021	Site Visit – Spencer – Lunch crew	$12.20
8/5/2021	Site Visit – Spencer – Lunch crew	$47.08
8/10/2021	Site Visit – Spencer – Lunch crew	$12.60
8/10/2021	Site Visit – Spencer – Lunch crew	$47.08
8/17/2021	Site Visit – Spencer – Lunch crew	$12.20
8/17/2021	Site Visit – Spencer – Lunch crew	$47.08
8/17/2021	Cell Phone Carson	$264.92
8/18/2021	Board meeting dinner	$77.38
8/24/2021	Ford Explorer car wash	$12.00
8/24/2021	Shrimp to help with DIMP annual subscription	$995.00
8/25/2021	Site Visit – Spencer – Lunch crew	$12.20
8/25/2021	Site Visit – Spencer – Lunch crew	$47.08
8/30/2021	Crystal Imagery	$9.85
9/1/2021	Purdue Corrosion course – Justin Herrington	$145.65
9/2/2021	Purdue Corrosion course – Jordan Weigand	$291.30
9/2/2021	Purdue Corrosion course – Brad Eberle	$291.30
9/2/2021	Purdue Corrosion course – Tim Hill	$411.24
9/2/2021	Purdue Corrosion course – Austin Deemer	$411.24
9/2/2021	Purdue Corrosion course – Mike Sparks	$411.24
9/2/2021	Purdue Corrosion course – Tod Kennedy	$414.94
9/7/2021	Crystal Imagery	$2000.00
Total		**$5973.58**

V 13015
401000-9300 $ 2324.75
401000-9300 $ 2376.91
(Corrosion Course)
401007-9210 $ 264.92
402000-9321 $ 12.00
401000-9250 $ 995.00

To: CNG

Re: Dean Kieffer expenses 9/30/2021

8/30/2021	Dale 811 marker paint – yellow	$503.33
9/8/2021	Spencer – Site visit – lunch crew	$87.19
9/8/2021	Spencer – Site visit – lunch crew	$12.60
9/9/2021	Dale – Site visit – lunch Dean	$12.18
9/10/2021	Ford Explorer car wash	$12.00
9/13/2021	Ford Explorer oil change and wiper blades	$103.97
9/15/2021	Spencer – construction towels	$134.85
9/15/2021	Dale 811 marker paint – yellow	$532.86
9/15 & 9/16	Gas Utility Alliance hotel Don Kieffer	$367.59
9/15 & 9/16	Gas Utility Alliance hotel Dean Kieffer	$410.09
9/16/2021	Gas Utility Alliance conference lunch Dean	$23.63
9/17/2021	Worthington regulator station concrete	$564.96
9/21/2021	Spencer – Site visit – lunch crew	$47.08
9/21/2021	Spencer – Site visit – lunch crew	$12.92
9/22/2021	Spencer service line repair items	$106.35
9/28/2021	Spencer – Site visit – breakfast Dean	$4.27
9/28/2021	Spencer – Site visit – lunch crew	$47.08
9/28/2021	Spencer – Site visit – lunch crew	$12.92
9/29 & 9/30	IEA conference hotel Dean Kieffer	$544.67

Total $3540.54
+ 199.80 Shields
3740.34

V 13015
401003-8740 $ 1036.19
40000-9300 $ 1582.22
402000-9321 $ 115.97
402000-9323 $ 699.81
402007-8920 $ 106.35
401007-8740 $ 199.80

FRENCH LICK RESORT

Name:	DON KEIFFER	**Arrival Date:**	09/15/2021	**CI Clerk**	AMYERS
Address:	933 W 3RD ST	**Departure Date:**	09/17/2021	**CO Clerk**	JOCOLE
	MT CARMEL IL 62863	**Group Code:**	0921UGM		

Room #:	FL 2435	**Resv**	443213585348	**Page**	1 of 1

Date	Reference	Description	Charges	Credits
09/15/2021	444539100253	ROOM CHARGE FL 2435	159.00	
		TAX1	11.13	
		TAX2	9.54	
09/16/2021	444549100333	ROOM CHARGE FL 2435	159.00	
		TAX1	11.13	
		TAX2	9.54	
09/16/2021	444546128988	CASINO BAR	8.25	
09/17/2021	444556135820	FL FRONT DESK VISA **********2831		367.59

Total Due .00

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges. I also agree that all charges contained in this account are correct and any disputes or requests for copies of charges must be made within five (5) days after my departure.

If you are using a credit card, the hold may last up to 3 business days past your check-out date. If you are using a debit card, the hold on funds may last from 7-10 business days after your check-out date.

Guest Signature: _____

FRENCH LICK RESORT

Name:	DEAN KIEFFER	**Arrival Date:**	09/15/2021	**CI Clerk**	AMYERS
Address:	933 W 3RD ST	**Departure Date:**	09/17/2021	**CO Clerk**	JOCOLE
	MT CARMEL IL 62863	**Group Code:**	0921UGM		

Room #:	FL 2436	**Resv**	443213585327	**Page**	1 of 1

Date	Reference	Description	Charges	Credits
09/15/2021	444539100254	ROOM CHARGE FL 2436	159.00	
		TAX1	11.13	
		TAX2	9.54	
09/15/2021	444536115034	CASINO BAR	50.75	
09/16/2021	444549100334	ROOM CHARGE FL 2436	159.00	
		TAX1	11.13	
		TAX2	9.54	
09/17/2021	444556134338	FL FRONT DESK VISA		410.09
		**********2831		
			Total Due	.00

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges. I also agree that all charges contained in this account are correct and any disputes or requests for copies of charges must be made within five (5) days after my departure.

If you are using a credit card, the hold may last up to 3 business days past your check-out date. If you are using a debit card, the hold on funds may last from 7-10 business days after your check-out date.

Guest Signature: _____

FRENCH LICK RESORT

Name:	DEAN KIEFFER	**Arrival Date:**	09/29/2021	**CI Clerk**	SBRESLIN
Address:	933 W 3RD STREET	**Departure Date:**	10/01/2021	**CO Clerk**	JOCOLE
	MOUNT CARMEL IL 62863	**Group Code:**	0921IEA		

Room #:	FL 2242	**Resv**	443684476451	**Page**	1 of 1

Date	Reference	Description	Charges	Credits
09/29/2021	444679100141	ROOM CHARGE FL 2242	149.00	
		TAX1	10.43	
		TAX2	8.94	
09/30/2021	444689100174	ROOM CHARGE FL 2242	149.00	
		TAX1	10.43	
		TAX2	8.94	
09/30/2021	444686326698	1875 STEAKHOUSE	142.18	
09/30/2021	444686327305	CASINO BAR	17.00	
09/30/2021	444686327831	CASINO BAR	20.50	
09/30/2021	444686328018	CASINO BAR	28.25	
10/01/2021	444696435949	FL FRONT DESK VISA **********2831		544.67

Total Due .00

I agree to remain personally liable for the payment of this account if the corporation or other third party fails to pay part or all of these charges. I also agree that all charges contained in this account are correct and any disputes or requests for copies of charges must be made within five (5) days after my departure.

If you are using a credit card, the hold may last up to 3 business days past your check-out date. If you are using a debit card, the hold on funds may last from 7-10 business days after your check-out date.

Guest Signature: _____

Community Natural Gas Company, Inc.
Cause No. 45690
Vehicle/Transportation Expense

Gasoline Expense	$70,944	Attachment LNV-6, page 2
Maintenance Expense	$36,417	Total From General Ledger in Account 9321 - Maint. - Trans. Equip.
Amount to be Removed	(65)	Removal per Attachment LNV-6, page 3
Total Maintenance Expense	$36,352	
Total Vehicle/Transportation Expense	107,296	Gasoline plus Maintenance
30% of Total Vehicle/Transportation Expense	32,189	
OUCC Adjustment - Increase/(Decrease)	($32,189)	

OUCC DR 8-3: Referring to Account 9120 – Cust. Serv. – Misc. Exp., please provide a breakdown of the type of expenses included in this account with a total for each type. (For example: Gasoline - $X, etc.)

Objection:

Response:

Gasoline	$	70,943.67
Mileage	$	53.90 (when company vehicle is not available)
Payroll	$	64,642.42 (misc things like turn-ons,shut-offs, customer questions)
Uniforms	$	4,392.56
Safety Vests	$	29.85
Website	$	62.50 (problem with customer notice on website)
Wrong A/c	$	200.00 (should have been in Account 9180)
Wrong A/c	$	230.89 (should have been in Account 8740)
Wrong A/c	$	38.31 (should have been in account 9210)

OUCC DR 7-4: Referring to Account 9321 – Maint. – Trans. Equip., please explain if all expenses included in this account are related to transportation equipment included in rate base. Please provide a breakdown of the type of expense related to transportation equipment included in rate base, and expenses not related to transportation equipment included in rate base. (For example: Expenses related to transportation equipment included in rate base - $X, and other types of expenses not related to transportation equipment included in rate base - $X.)

Objection:

Response:

$ 65.00 to Sharon Armstrong should have been in account 9323 -Maint -Buildings. All expenses in this account are related to transportation equipment included in rate base.

OUCC DR 5-4: Referencing Petitioner's responses to OUCC DR 3-1 Confidential Attachment

a. Please provide a copy of Petitioner's vehicle use policy.
b. Please provide a copy of Petitioner's policy on personal use of Petitioner's vehicles.
c. If Petitioner allows its employees to use Petitioner's vehicles for personal use, then please explain how Petitioner's employees record their personal use mileage.
d. Please provide copies of Petitioner's vehicle mileage logs with personal use mileage identified.
e. If Petitioner's employees record their personal use mileage of Petitioner's vehicles in separate logs, then please provide those mileage logs.

Objection:

Response:

a. Petitioner does not have a formal written vehicle use policy.

b. A serviceman on call is required to use a company vehicle during that time, which could include personal use. Any other personal use would need to be authorized by Dean Kieffer.

c. Personal use mileage is not separately recorded.

d. See response to subpart (c).

e. See response to subpart (c).

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.

LaCresha N. Vaulx
Utility Analyst II
Indiana Office of
Utility Consumer Counselor
Cause No. 45690
Community Natural Gas Co.

Date 5/25/2022

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following counsel of record in the captioned proceeding by electronic service on May 25, 2022.

Jeffrey M. Peabody
Lauren Aguilar
Barnes & Thornburg LLP
Peabody Email: jpeabody@btlaw.com
Aguilar Email: laguilar@btlaw.com

Kelly S. Earls
Attorney No. 29653-49
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 – Telephone
317/232-5923 – Facsimile