

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
NORTH DEARBORN WATER AUTHORITY)
FOR EXPEDITED APPROVAL TO ISSUE) CAUSE NO. 45618
LONG-TERM DEBT AND ADJUST ITS)
RATES AND CHARGES)

PUBLIC'S EXHIBIT NO. 1

TESTIMONY OF THOMAS W. MALAN

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

DECEMBER 10, 2021

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

IURC
PUBLIC'S
EXHIBIT NO. 1
DATE 12-10-21 REPORTER



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OFFICIAL
EXHIBITS

CERTIFICATE OF SERVICE

This is to certify that a copy of the *Public Exhibit No. 1 – Testimony of Thomas W. Malan on behalf of the OUCC* has been served upon the following counsel of record in the captioned proceeding by electronic service on December 10, 2021.

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TESTIMONY OF OUCC WITNESS THOMAS W. MALAN
CAUSE NO. 45618
NORTH DEARBORN WATER AUTHORITY

I. INTRODUCTION

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

2 A: My name is Thomas W. Malan, and my business address is 115 W. Washington
3 St., Suite 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
6 a Utility Analyst with the Water-Wastewater Division. My qualifications and
7 experience are set forth in Appendix A.

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

9 A: I present the OUCC's recommended overall rate increase of 40.43% to be
10 implemented across-the-board in two phases with a 19.29% Phase 1 rate increase
11 and an 17.72% Phase II increase. My testimony and schedules present the OUCC's
12 recommended operating revenue and operating expense adjustments. I discuss each
13 of the OUCC's recommended expense adjustments, including salaries and wages,
14 legal fees, non-allowed expenses, non-recurring expenses, and IURC fee.

15 **Q: Describe the review and analysis you performed.**

16 A: I reviewed Petitioner's testimony, schedules, and workpapers. I reviewed
17 Petitioner's 2017, 2018, 2019, and 2020 IURC annual reports. I reviewed North
18 Dearborn's rate case testimony and the Commission's Final Orders in Cause Nos.

1 44248 and 43736. I prepared discovery questions and reviewed Petitioner's
2 responses.

3 **Q: Who else will testify on the OUCC's behalf?**

4 A: OUCC witness Shawn Dellinger will discuss Petitioner's financing request. OUCC
5 witness Carl Seals discusses Petitioner's capital improvements program and
6 periodic maintenance program.

7 **Q: Do you sponsor any schedules?**

8 A: Yes. I sponsor the following schedules:

9 Schedule 1 – Comparison of Overall Revenue Requirements (page 1)

10 Comparison of Net Operating Income Adj (page 2)

11 Comparison of Phased Rev Requirement (page 3)

12 Schedule 2 – Comparative Balance Sheet as of December 31, 2018, 2019 and 2020

13 Schedule 3 – Comparative Income Statement for the Twelve Months Ended
14 December 31, 2018, 2019, and 2020.

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

16 Schedule 5 – OUCC Expense Adjustments

17 Schedule 6 – OUCC Debt Service

18 Schedule 7 – OUCC Debt Service Reserve

19 Schedule 8 – OUCC Tariff

20 **Q: Please identify the attachments to your testimony.**

21 A: I included the following attachments to my testimony:

22 Attachment TWM-1 – Petitioner's response to OUCC Data Request 1-8

23 Attachment TWM-2 – Baker Tilly Municipal Advisors, LLC Invoice #
24 BTMA4490

25
26 Attachment TWM-3 – Test year legal invoices to be amortized

27 Attachment TWM-4 – Christmas Gift Voucher and Steward Cline email

28 Attachment TWM-5 – Petitioner's 2020 IURC invoice

II. OVERALL REVENUE REQUIREMENT

A. Overview of North Dearborn Case

1 **Q: What relief is Petitioner requesting?**

2 A: North Dearborn Water Authority (“North Dearborn” or “Petitioner”) is a water
3 utility providing service to approximately 2,195 customers, located in Dearborn,
4 Franklin, and Ripley counties. North Dearborn’s last rate order was issued in Cause
5 No. 44248 in 2009. North Dearborn requests the Indiana Utility Regulatory
6 Commission (“IURC” or “Commission”) authorize an overall 44.23% rate increase
7 to generate \$358,578 of additional operating revenue per year, Petitioner proposes
8 implementing its rate increase in two phases, with a 23.0% rate increase in Phase I
9 that would take effect when an order from the Commission is issued in this Cause
10 and a 17.26% Phase II increase that would take effect on June 1, 2023.

11 **Q: Is Petitioner seeking financing authority?**

12 A: Yes. Petitioner also seeks authority to issue \$4.25 million in long-term debt. OUCC
13 witness Shawn Dellinger discusses Petitioner’s request in his testimony.

14 **Q: What are the principal drivers of Petitioner’s proposed rate increase?**

15 A: The principal drivers for this rate increase are (1) the debt service associated with
16 the additional borrowing and a \$30,812 increase to contractual services.

B. Overview of OUCC’s Case

17 **Q: What revenue increase does the OUCC recommend?**

18 A: Based on its review of North Dearborn’s test year revenues, expenses, and expense
19 adjustments, the OUCC recommends an overall across-the-board rate increase of
20 40.43% to produce additional revenues of \$330,306 per year. (See Table 1:

1 Comparison of Revenue Requirement Requirement.) The OUCC recommends this
2 increase be implemented in two phases in the manner proposed by Petitioner.

Table 1: Comparison of Revenue Requirement

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Operating Expenses	\$ 679,184	\$ 701,039	4	\$ 21,855
Taxes Other than Income	-	9,752	4	9,752
Depreciation	175,658	175,658	PET	-
Debt Service				
2009	52,840	52,840	PET	-
2016	51,600	51,600	PET	-
Proposed 2022	183,772	147,690	7	(36,082)
Debt Service Reserve	47,435	26,353	8	(21,082)
Total Revenue Requirements	1,190,489	1,164,932		(25,557)
Less: Late Fees	(6,393)	-	4	6,393
Interest Income	(14,887)	(14,887)	PET	-
Net Revenue Requirements	1,169,209	1,150,045		(19,164)
Less: Rev @ current rates subj to increase	(810,631)	(817,024)	4	(6,393)
Other revenues at current rates	-	(2,715)	4	(2,715)
Recommended Increase	358,578	330,306		(28,272)
Recommended Percentage Increase	<u>44.23%</u>	<u>40.43%</u>		<u>-3.80%</u>

III. OPERATING REVENUES

3 **Q: What amount of operating revenues does Petitioner propose?**

4 A: Petitioner proposes *pro forma* present rate operating revenues of \$817,024. This is
5 a \$4,621 increase over test year operating revenues of \$812,403.

6 **Q: What adjustments did Petitioner propose to test year operating revenues?**

7 A: Petitioner proposed a revenue normalization adjustment and a late fee
8 normalization adjustment, which increased operating revenues by \$2,654 and
9 \$1,967 respectively. The water revenue normalization adjustments recognized test
10 year customer growth in both Petitioner's residential and commercial customer

1 classes. The late fee normalization adjustment recognized lost revenue due to the
2 moratorium on charging late fees and disconnect fees that was in place during the
3 2020 test year.

4 **Q: Do you accept Petitioner's adjustments to operating revenues and late fees?**

5 A: Yes. While I don't entirely agree with Petitioner's calculation of its revenue
6 normalization, the difference is immaterial, and I accept Petitioner's proposed
7 adjustments in this case.

8 **Q: Did Petitioner propose adjustments to recognize post-test year customer**
9 **growth.**

10 A: No. Petitioner did not propose an adjustment.

11 **Q: Do you propose a post-test year customer growth adjustment?**

12 A: No. Based on my analysis, Petitioner added nineteen (19) residential customers to
13 the system and lost eleven (11) commercial customers as of June 2021. The
14 difference between the residential customer class revenue increase and the
15 commercial customer class revenue decrease is de-minims. Therefore, no post-test
16 year growth adjustment was proposed.

IV. OPERATING EXPENSES

17 **Q: What level of operating expenses does North Dearborn propose?**

18 A: North Dearborn proposes *pro forma* operating expense of \$679,184 which is an
19 increase of \$52,348 over test year operating expense of \$626,836 (excluding
20 depreciation expense).

21 **Q: What operating expense adjustments does Petitioner propose?**

22 A: North Dearborn proposes four adjustments to test year operating expenses: (1) a
23 \$19,063 increase to salaries and wages, (2) a \$1,273 increase to payroll taxes, (3)

1 an \$11,850 increase to adjust for a maintenance contract with Dover Water¹, and
2 (4) a \$20,162 increase to periodic maintenance expense.

3 **Q: Do you accept any of Petitioner's operating expense adjustments?**

4 A: I accept some of Petitioner's adjustments including the maintenance contract and
5 periodic maintenance. I disagree with Petitioner's proposed salaries and wages
6 expense and payroll taxes, which I discuss below.

7 **Q: Do you recommend any additional operating expense adjustments?**

8 A: Yes. I recommend an additional adjustment to salaries and wages and payroll taxes.
9 I also recommend adjustments to remove the IURC fee as well as non-recurring
10 and disallowed test year expenses.

11 **Q: What level of operating expenses do you recommend?**

12 A: I recommend *pro forma* operating expense and taxes of \$710,791. This is an
13 increase of \$83,956 over test year operating expenses of \$626,835 (excluding
14 depreciation expense). Table 2 compares the operating expense adjustments
15 recommended by the OUCC to those proposed by North Dearborn.

¹ This adjustment is comprised of two parts: (1) a \$10,650 increase to contractual services and (2) a \$1,200 increase to rent expense.

Table 2: Comparison of Proposed Operating Expense Adjustments

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
O&M Expense			
Salaries & Wages - Employees	\$ 19,063	\$ 61,759	\$ 42,696
Contractual Services - Accounting	-	(2,934)	(2,934)
Contractual Services - Legal	-	(9,998)	(9,998)
Contractual Services - Other	30,812	30,812	-
Rental building & Real Property	1,200	1,200	-
Regulatory Comm Exp.	-	(1,022)	(1,022)
Miscellaneous Expense	-	(400)	(400)
Taxes Other than Income			
Payroll Taxes	1,273	4,539	3,266
Total Operating Expense	<u>\$ 52,348</u>	<u>\$ 83,956</u>	<u>\$ 31,608</u>

A. Salaries & Wages

- 1 **Q: What *pro forma* salaries and wages expense does North Dearborn propose?**
- 2 A: Petitioner proposes *pro forma* salaries and wages expense of \$84,784, which is a
- 3 \$19,063 increase over test year salaries and wages expense of \$65,721. Petitioner
- 4 used its 2022 budget to determine *pro forma* salaries and wages expense of \$84,784
- 5 and calculated the adjustment by subtracting test year expense of \$65,721 (\$84,784
- 6 - \$65,721 = \$19,063).
- 7 **Q: Do you accept Petitioner's adjustment to salaries and wages expense?**
- 8 A: No.
- 9 **Q: What *pro forma* salary and wage expense do you propose?**
- 10 A: I recommend *pro forma* salaries and wages expense of \$127,480, a \$61,759 increase
- 11 over test year expense of \$65,721. My recommended increase is based on
- 12 Petitioner's 2021 budget (\$65,280) and the addition of a general manager (\$62,200)
- 13 hired during the twelve months following the test year (OUCC Attachment TWM-

1 1). To calculate my proposed salaries and wages expense adjustment of \$61,759, I
2 added the 2021 budgeted amount and the salary for the General Manager (\$65,280
3 + \$62,200 = \$127,480) and then I reduced this amount by test year expense of
4 \$65,721 ($\$127,480 - \$65,721 = \$61,759$). (See OUCC Schedule 5, Adjustment
5 No.1.)

6 **Q: How does your recommendation differ from Petitioner's proposed**
7 **adjustment?**

8 A: The *pro forma* salaries and wages adjustments differ because Petitioner's *pro forma*
9 is based on a 2022 budgeted amount (illustrated on Petitioner's Workpaper DLB-3
10 page 64 of 122). Petitioner's *pro forma* amount includes a 2022 wage increase for
11 the financial clerk along with wages for a proposed part-time clerk. The amount I
12 used for *pro forma* salaries and wages expense is based on 2021 budget amount
13 (illustrated on Petitioner's Workpaper DLB-3 page 64 of 122) increased for the
14 general manager salary discussed above. The general manager's salary was
15 determined from Petitioner's response to OUCC Data Request 1-8 (OUCC
16 Attachment TWM-1). It would be improper to include a wage increase for the
17 financial clerk that will not take place during the twelve-month adjustment period
18 following the test year. It would also be improper to include wages for a part-time
19 clerk that has not been hired. Generally accepted rate setting methodology for rate
20 cases using a historic test year require the inclusion of expenses that are fixed,
21 known, and measurable and that occur within twelve months of the end of the test
22 year. Therefore, I included the general manager salary in my *pro forma* salaries and
23 wages expense but excluded other increases that will occur outside of the

1 adjustment period.

B. Payroll Taxes

2 **Q: What *pro forma* payroll tax expense does North Dearborn propose?**

3 A: Petitioner proposes *pro forma* payroll tax expense of \$6,486, which is a \$1,273
4 increase over test year payroll tax expense of \$5,213. Petitioner used its calculated
5 *pro forma* salaries and wages expense of \$84,784 multiplied by the payroll tax rate
6 of 7.65% to calculate its *pro forma* payroll tax expense ($\$84,784 \times 7.65\% = \$6,486$).

7 **Q: Do you accept Petitioner's adjustment to payroll tax expense?**

8 A: No. Because I recommend adjustments to Petitioner's salaries and wages expense,
9 my recommended payroll tax expense is adjusted accordingly.

10 **Q: What *pro forma* payroll tax expense do you propose?**

11 A: I recommend *pro forma* payroll tax expense of \$9,752, a \$4,539 increase over test
12 year expense.

13 **Q: How did you calculate your recommended *pro forma* adjustment to payroll**
14 **taxes?**

15 A: Payroll taxes consist of two parts: Social Security and Medicare, which are 6.2%
16 and 1.45% respectively. I multiplied 7.65% ($6.2\% + 1.45\% = 7.65\%$) by my *pro*
17 *forma* salaries and wages expense of \$127,480 resulting in \$9,752 of *pro forma*
18 payroll taxes expense ($\$127,480 \times 7.65\% = \$9,752$). I then deducted test year
19 expense from my *pro forma* payroll taxes expense to calculate a \$4,539 increase
20 ($\$9,752 - \$5,213 = \$4,539$). (See OUCC Schedule 5, Adjustment No. 2.)

Table 3: Payroll Tax Adjustment

FICA Rate	6.20%
Medicare Rate	<u>1.45%</u>
Payroll Tax Current Rate	7.65%
Proposed Salaries & Wages	\$ 127,480
Payroll Tax Current Rate	<u>7.65%</u>
Payroll Tax	9,752
Less: Test Year expense	<u>(5,213)</u>
Adjustment	\$ 4,539

C. Non-Recurring Expenses

1 **Q: What non-recurring expenses do you recommend removing from Petitioner's**
2 **test year operating expense?**

3 A: Through the course of the OUCC's voucher review, I identified one invoice I
4 consider to be a non-recurring expense. I recommend \$2,934 be removed from test
5 year expenses. (See OUCC Schedule 5, Adjustment No. 3 and OUCC Attachment
6 TWM-2.)

7 **Q: Please explain why you are removing this expense.**

8 A: Petitioner paid accounting firm Baker Tilly Municipal Advisors, LLC \$2,934 for
9 work pertaining to 30-Day Filing #50316 filed with the Commission in December
10 2019. Baker Tilly Municipal Advisors invoice number BTMA4490 reads: "For
11 professional services related to the IURC 30-day filing." This expense is also out-
12 of-period as it relates to expenditures incurred prior to the test year. Non-recurring
13 and out-of-period expenses should be excluded from a utility's revenue
14 requirement.

D. Legal Expense Amortization

1 **Q: Did Petitioner propose amortization of any test year legal expenses?**

2 A: No.

3 **Q: Do you propose an adjustment for the amortization of legal invoices?**

4 A: Yes. Through the course of my voucher review I identified seven legal invoices,
5 totaling \$12,497, that are related to the COVID IURC filing and a change in
6 financial trustee (OUCC Attachment TWM-3). Although such costs may properly
7 be recoverable, they do not represent recurring annual operating expenses and,
8 therefore, should be recovered over the life of the rates being set in this case.

9 **Q: Please explain your legal expense amortization adjustment.**

10 A: I determined that a reasonable amortization period in this case would be five years,
11 based on an estimation of the average life of the rates being set in this case. I divided
12 the total of these legal invoices by five (5) to arrive at a yearly expense of \$2,499
13 ($\$12,497 / 5 = \$2,499$). To calculate my test year adjustment, I reduced the total of
14 these invoices by one year of amortization expense to derive a \$9,998 reduction in
15 contractual services – legal ($\$12,497 - 2,499 = \$9,998$) (OUCC Schedule 5,
16 Adjustment 4).

E. Disallowed Expense

17 **Q: Did Petitioner propose an adjustment to remove any disallowed expense from**
18 **the test year?**

19 A: No.

20 **Q: Did you identify any test year expense that was not necessary to provide safe,**
21 **reliable, drinking water?**

22 A: Yes. During my review, I found a test year payment of \$400 in miscellaneous

1 expense for Christmas gifts. These gifts were provided to employees and non-
2 employees and are not necessary to provide safe, reliable drinking water and should
3 be removed from test year operating expenses. (OUCC Attachment TWM-4). I
4 recommend \$400 be removed from test year miscellaneous expense. (See OUCC
5 Schedule 5, Adjustment No. 5.)

F. IURC Fee Expense

6 **Q: Did Petition propose an adjustment to remove the IURC fee expense from the**
7 **test year?**

8 A: No.

9 **Q: Do you recommend an adjustment to Petitioner's test year IURC Fee expense**

10 A: Yes. I recommend a \$1,022 decrease to Petitioner's test year *pro forma* expense to
11 remove the IURC fee paid during the test year. (See OUCC Schedule 5, Adjustment
12 No.6 and OUCC Attachment TWM-5.)

13 **Q: Why do you recommend the elimination of these IURC fees?**

14 A: Prior to filing this rate case and during the twelve-month adjustment period,
15 Petitioner changed its business form from a not-for-profit to a water authority
16 (September 2021). With Petitioner's move from a not-for-profit business model to
17 a quasi-governmental entity, North Dearborn will no longer be charged the IURC
18 fee. Therefore, this fee is not a recurring annual expense for the utility going
19 forward and removal of such fee from Petitioner's test year expense is appropriate.

V. RECOMMENDATIONS

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

21 A: I recommend the Commission approve the following:

- 1 (1) an overall across-the-board rate increase of 40.43% comprised of a phase I
- 2 increase of 19.29% and a Phase II increase of 17.72%;
- 3 (2) a \$61,759 increase to salaries and wages expense;
- 4 (3) a \$4,539 increase to payroll taxes;
- 5 (4) a \$2,934 decrease to remove non-recurring expenses;
- 6 (5) a \$9,998 decrease to amortize non-recurring legal expense;
- 7 (6) a \$1,022 decrease to remove IURC fee expense.
- 8 **Q: Does this conclude your testimony?**
- 9 **A: Yes.**

APPENDIX A - QUALIFICATIONS

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

2 A: In December of 2002 I received a bachelor's degree in Business Administration
3 focusing on Accounting from Indiana University Kelley School of Business. In
4 December of 2012 I received my Master of Science in Accounting from Indiana
5 University Kelley School of Business, Indianapolis Indiana.

6 **Q: Please describe your professional experience.**

7 A: I was hired as a Utility Analyst in the Water / Wastewater division of the OUCC
8 on April 30, 2018. Prior to being hired by the OUCC, I was the controller of All
9 Trades Staffing. I have over fifteen years of accounting experience. I worked for
10 several years as a Financial Analyst in the insurance and healthcare industries. I
11 have participated in conferences and seminars regarding utility regulation, rate
12 making and financial issues. I have completed the National Association of
13 Regulatory Utility Commissioners (NARUC) Eastern Utility Rate School. I also
14 regularly attend the National Association of State Utility Consumer Advocates
15 (NASUCA) Accounting and Tax committee monthly meetings. In August of 2019
16 I completed the Annual Regulatory Studies Program from the Institute of Public
17 Utilities at Michigan State University.

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

20 A: Yes.

North Dearborn Water Authority
CAUSE NUMBER 45618

Comparison of Petitioner's and OUCC's
Overall Revenue Requirement

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Operating Expenses	\$ 679,184	\$ 701,039	4	\$ 21,855
Taxes Other than Income	-	9,752	4	9,752
Depreciation	175,658	175,658	PET	-
Debt Service				
2009	52,840	52,840	6	-
2016	51,600	51,600	6	-
Proposed 2022	183,772	147,690	6	(36,082)
Debt Service Reserve	<u>47,435</u>	<u>26,353</u>	7	<u>(21,082)</u>
Total Revenue Requirements	1,190,489	1,164,932		(25,557)
Less: Late Fees	(6,393)	-	4	6,393
Interest Income	<u>(14,887)</u>	<u>(14,887)</u>	PET	<u>-</u>
Net Revenue Requirements	1,169,209	1,150,045		(19,164)
Less: Revenues at current rates subject to increase	(810,631)	(817,024)	4	(6,393)
Other revenues at current rates	<u>-</u>	<u>(2,715)</u>	4	<u>(2,715)</u>
Recommended Increase	358,578	330,306		(28,272)
Recommended Percentage Increase	<u>44.23%</u>	<u>40.43%</u>		<u>-3.80%</u>

<u>Current Rate for 5,000 Gallons</u>	<u>Proposed</u>		<u>OUCC More (Less)</u>
	<u>Petitioner</u>	<u>OUCC</u>	
Current Rate = \$32.03	\$ 46.20	\$ 44.98	\$ (1.22)

North Dearborn Water Authority
CAUSE NUMBER 45618

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Operating Revenues			
Water Sales	\$ 2,654	\$ 2,654	-
Late Fees	1,967	1,967	-
Total Operating Revenues	<u>4,621</u>	<u>4,621</u>	<u>-</u>
Operating Expenses			
Salaries and Wages	19,063	61,759	42,696
Contractual Services - Accounting	-	(2,934)	(2,934)
Contractual Services - Legal	-	(9,998)	(9,998)
Contractual Services - Other	30,812	30,812	-
Rental building & Real Property	1,200	1,200	-
Regulatory Comm Exp.	-	(1,022)	(1,022)
Miscellaneous Expense	-	(400)	(400)
Payroll Taxes	1,273	4,539	3,266
Total Operating Expenses	<u>52,348</u>	<u>83,956</u>	<u>31,608</u>
Net Operating Income	<u>\$ (47,727)</u>	<u>\$ (79,335)</u>	<u>\$ (31,608)</u>

North Dearborn Water Authority
CAUSE NUMBER 45618

**Comparison of Applicant's and OUCC's
Phased Revenue Requirement**

	Phase I				Phase II			
	Per Petitioner	Per OUCC	Sch Ref	More (Less)	Per Petitioner	Per OUCC	Sch Ref	More (Less)
Operating Expenses	\$ 679,184	\$ 701,039	4	\$ 21,855	\$ 679,184	\$ 701,039	4	\$ 21,855
Taxes Other than Income	-	9,752	4	9,752	-	9,752	4	9,752
Depreciation	40,550	40,550	PET	-	175,658	175,658	PET	-
Debt Service								
2009	52,840	52,840	PET	-	52,840	52,840	PET	-
2016	51,600	51,600	PET	-	51,600	51,600	PET	-
Proposed 2022	146,753	110,136	6	(36,617)	183,772	147,690	6	(36,082)
Debt Service Reserve	47,435	26,353	7	(21,082)	47,435	26,353	7	(21,082)
Total Revenue Requirements	1,018,362	992,270		(26,092)	1,190,489	1,164,932		(25,557)
Less Revenue Requirement Offsets:								
Late Fees	(6,393)	-	4	6,393	(6,393)	-	4	6,393
Interest Income	(14,887)	(14,887)	PET	-	(14,887)	(14,887)	PET	-
Net Revenue Requirements	997,082	977,383		(19,699)	1,169,209	1,150,045		(19,164)
Less: Rev @ current rates subj to inc	(810,631)	(817,024)	4	(6,393)	(997,082)	(974,668)	4	22,414
Less: Rev not subj to increase	-	(2,715)	4	(2,715)	-	(2,715)	4	(2,715)
Recommended Increase	186,451	157,644		(28,807)	172,127	172,662		535
Recommended Percentage Increase	23.00%	19.29%		-3.71%	17.26%	17.72%		0.45%

Current Rate for 5,000 Gallons
(including public fire protection surcharge)

Current Rate = \$32.03

Proposed			Proposed		
Petitioner	OUCC	More (Less)	Petitioner	OUCC	More (Less)
\$ 39.40	\$ 38.21	\$ (1.19)	\$ 46.20	\$ 44.98	\$ 1.22

North Dearborn Water Authority
CAUSE NUMBER 45618

COMPARATIVE BALANCE SHEET
As of December 31,

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Utility Plant:			
Utility Plant in Service	\$8,782,908	\$8,666,531	\$8,549,860
Land	51,304	51,304	51,304
Less: Accumulated Depreciation	(3,297,567)	(3,091,718)	(2,952,166)
Net Utility Plant in Service	<u>5,536,645</u>	<u>5,626,117</u>	<u>5,648,998</u>
Current Assets:			
Cash and Cash Equivalents	407,406	231,796	229,272
Special Deposits	120,774	115,071	107,995
Temporary Cash Investments	819,785	869,499	847,257
Accounts Receivable	200,577	197,595	192,116
Materials and Supplies	25,587	22,384	26,457
Prepays	6,966	6,966	6,966
Total Current Assets	<u>1,581,095</u>	<u>1,443,311</u>	<u>1,410,063</u>
 Total Assets	 <u>\$7,117,740</u>	 <u>\$7,069,428</u>	 <u>\$7,059,061</u>

North Dearborn Water Authority
CAUSE NUMBER 45618

COMPARATIVE BALANCE SHEET
As of December 31,

<u>LIABILITIES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Equity			
Retained Earnings	\$2,637,464	\$2,623,677	\$2,584,091
Total Equity	<u>2,637,464</u>	<u>2,623,677</u>	<u>2,584,091</u>
Long-term Debt			
Long Term	<u>1,454,986</u>	<u>1,513,068</u>	<u>1,569,549</u>
Total Long-term Debt	<u>1,454,986</u>	<u>1,513,068</u>	<u>1,569,549</u>
Current Liabilities			
Accounts Payable	39,763	42,746	32,322
Payable from Restricted Assets			
Current Portion of Long-Term Debt	60,000	58,398	55,876
Accrued Interest Payable	7,924	8,562	9,125
Customer Deposits Payable	208,796	203,827	198,922
Accrued Taxes	<u>9,971</u>	<u>10,205</u>	<u>8,158</u>
Other Current Liabilities	<u>326,454</u>	<u>323,738</u>	<u>304,403</u>
Deferred Credits			
Advances for Construction	<u>3,312</u>	<u>1,877</u>	<u>6,627</u>
Total Deferred Credits	<u>3,312</u>	<u>1,877</u>	<u>6,627</u>
Contributions In Aid of Construction			
Contributions In Aid of Construction	2,843,423	2,703,841	2,642,217
Accumulated Amortization	<u>147,899</u>	<u>96,773</u>	<u>47,826</u>
Net Contributions	<u>2,695,524</u>	<u>2,607,068</u>	<u>2,594,391</u>
 Total Liabilities	 <u>\$7,117,740</u>	 <u>\$7,069,428</u>	 <u>\$7,059,061</u>

North Dearborn Water Authority
CAUSE NUMBER 45618

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	2020	2019	2018
Operating Revenues			
Water Sales	\$807,977	\$802,261	\$787,230
Late Fees	4,426	6,271	6,065
Other Income	2,715	4,272	3,360
Total Operating Revenues	<u>815,118</u>	<u>812,804</u>	<u>796,655</u>
Operating Expenses			
Salaries and Wages	65,721	60,687	62,039
Purchased Water	99,603	97,539	95,104
Purchased Power	65,091	56,014	59,204
Materials and Supplies	91,622	101,225	132,886
Contractual Services - Accounting	7,990	7,620	7,620
Contractual Services - Legal	14,731	2,030	2,467
Contractual Services - Other	204,464	197,078	181,919
Rental building & Real Property	25,483	25,110	24,637
Insurance - General	10,635	8,564	8,323
Insurance - Workers Comp.	-	-	280
Insurance - Other	768	528	768
Advertising	51	-	-
Regulatory Comm Exp.	1,022	1,021	920
Miscellaneous Expense	34,441	27,078	27,486
Total O&M Expense	<u>621,622</u>	<u>584,494</u>	<u>603,653</u>
Depreciation Expense	147,898	152,057	146,603
Payroll Taxes	5,213	4,425	4,579
Total Operating Expenses	<u>774,733</u>	<u>740,976</u>	<u>754,835</u>
Net Operating Income	40,385	71,828	41,820
Nonoperating Revenues			
Interest Income	21,035	25,396	13,765
Total Nonoperating Revenues	<u>21,035</u>	<u>25,396</u>	<u>13,765</u>
Nonoperating expense			
Loss on Sale of Assets		6,828	
Interest Expense	47,633	50,810	50,806
Total Other Income (Expense)	<u>47,633</u>	<u>57,638</u>	<u>50,806</u>
Net Income	<u>\$ 13,787</u>	<u>\$ 39,586</u>	<u>\$ 4,779</u>

North Dearborn Water Authority
CAUSE NUMBER 45618

Pro-forma Net Operating Income Statement
Phase I

	Year Ended 12/31/2020	Adjustments	Sch Ref	<i>Pro-forma</i> Present Rates	Adjustments	Sch Ref	<i>Pro-Forma</i> Proposed Rates
Operating Revenues							
Water Sales	\$ 807,977	2,654	PET	\$ 810,631	156,410		\$ 967,041
Late Fees	4,426	1,967	PET	6,393	1,234		7,627
Other Income	2,715			2,715			2,715
Total Operating Revenues	<u>815,118</u>	<u>4,621</u>		<u>819,739</u>	<u>157,644</u>	1	<u>977,383</u>
O&M Expense							-
Salaries and Wages	65,721	61,759	5-1	127,480			127,480
Purchased Water	99,603	-		99,603			99,603
Purchased Power	65,091	-		65,091			65,091
Materials and Supplies	91,622	-		91,622			91,622
Contractual Services - Accounting	7,990	(2,934)	5-3	5,056			5,056
Contractual Services - Legal	14,731	(9,998)	5-4	4,733			4,733
Contractual Services - Other	204,464	30,812	PET	235,276			235,276
Rental building & Real Property	25,483	1,200	PET	26,683			26,683
Insurance - General	10,635	-		10,635			10,635
Insurance - Other	768	-		768			768
Advertising	51	-		51			51
Regulatory Comm Exp.	1,022	(1,022)	5-6	-			-
Miscellaneous Expense	34,441	(400)	5-5	34,041			34,041
Depreciation Expense	147,898	-		147,898			147,898
Taxes Other than Income	5,213	4,539	5-2	9,752			9,752
Total Operating Expenses	<u>774,733</u>	<u>83,956</u>		<u>858,689</u>	<u>-</u>		<u>858,689</u>
Net Operating Income	<u>\$ 40,385</u>	<u>\$ (79,335)</u>		<u>\$ (38,950)</u>	<u>\$ 157,644</u>		<u>\$ 118,694</u>

North Dearborn Water Authority
CAUSE NUMBER 45618

Pro-forma Net Operating Income Statement
Phase II

	Phase I <i>Pro-Forma</i>		Sch Ref	<i>Pro-forma</i>		Sch Ref	Phase II <i>Pro-Forma</i>
	Proposed Rates	Adjustments		Present Rates	Adjustments		Proposed Rates
Operating Revenues							
Water Sales	\$ 967,041	\$ -		\$ 967,041	171,311		\$1,138,352
Late Fees	7,627	-		7,627	1,351		8,978
Other Income	2,715	-		2,715	-		2,715
Total Operating Revenues	977,383	-		977,383	172,662	1	1,150,045
O&M Expense							-
Salaries and Wages	127,480	-		127,480			127,480
Purchased Water	99,603	-		99,603			99,603
Pu Filler	65,091	-		65,091			65,091
Materials and Supplies	91,622	-		91,622			91,622
Contractual Services - Accounting	5,056	-		5,056			5,056
Contractual Services - Legal	4,733	-		4,733			4,733
Contractual Services - Other	235,276	-		235,276			235,276
Rental building & Real Property	26,683	-		26,683			26,683
Insurance - General	10,635	-		10,635			10,635
Insurance - Other	768	-		768			768
Advertising	51	-		51			51
Regulatory Comm Exp.	-	-		-			-
Miscellaneous Expense	34,041	-		34,041			34,041
Depreciation Expense	147,898	-		147,898			147,898
Taxes Other than Income	9,752	-		9,752			9,752
Total Operating Expenses	858,689	-		858,689	-		858,689
Net Operating Income	\$ 118,694	\$ -		\$ 118,694	\$ 172,662		\$ 291,356

North Dearborn Water Authority
CAUSE NUMBER 45618

Expense Adjustments

(1)

Salaries & Wages

To increase expense for additional employee hired post test year.

2021 Salaries & Wages Budget	\$ 65,280
General Manager Yearly salary	<u>62,200</u>
Proforma Salaries & Wages	127,480
Less: Test Year expense	<u>(65,721)</u>
	61,759

Adjustment Increase (Decrease) \$ 61,759

(2)

FICA/MED

To increase expense for additional FICA and Medicare cost

Proposed Salaries & Wages	\$ 127,480
FICA/MED At current rate 7.65%	9,752
Less: Test Year expense	<u>(5,213)</u>
	4,539

Adjustment Increase (Decrease) \$ 4,539

North Dearborn Water Authority
CAUSE NUMBER 45618

Expense Adjustments

(3)

Non Recurring

To decrease expense for invoices that are non recurring.

Baker Tilly invoice BTMA4490 \$ 2,934

Adjustment Increase (Decrease)

\$ (2,934)

(4)

Legal Expense Amortization

To amortize case related and trustee change legal expenses (Account 633.1).

Invoice #	Description	Invoice date	Amount
775031	Trustee change	8/5/2020	3,640.00
776828	Covid-IURC	8/24/2020	2,200.00
774179	Covid-IURC	7/14/2020	2,800.00
779299	Trustee change	10/5/2020	420.00
781506	Covid-IURC	11/4/2020	203.98
781459	Trustee change	11/4/2020	1,455.00
781459	Trustee change	11/4/2020	1,777.91
			12,497
Divide by: Amortization Period			5
Yearly Amortization Amount			2,499
Less: Test Year Expense			(12,497)
Adjustment			\$ (9,998)

Adjustment Increase (Decrease)

\$ (9,998)

(5)

Disallowed Expense

To remove items that are non-recurring and disallowed.

Account name	Description	Amount
695.1 - Miscellaneous Exp	Cash #9403 - Christmas gift	\$ 400

Adjustment Increase (Decrease)

\$ (400)

**North Dearborn Water Authority
CAUSE NUMBER 45618**

Expense Adjustments

(6)

IURC Fee Expense

To remove test year IURC Fee

Account name	Description	Description	Amount
667.1 - Regulatory Fees	# 1598		\$ 1,022

Adjustment Increase (Decrease)

\$ (1,022)

North Dearborn Water Authority
CAUSE NUMBER 45618

Debt Service

To reflect the average amount of debt service required over a five year period.

Phase I						
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>5 Year Average</u>
2009 Notes						\$ 52,840
2016 Rural Development	51,600.00					51,600
Proposed 2022	110,136					110,136
	<u>\$ 161,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,576</u>

Phase II						
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>5 Year Average</u>
2009 Notes	\$ 53,450.75	\$ 52,270.55	\$ 53,076.30	\$ 52,839.90	\$ 52,561.35	\$ 52,840
2016 Rural Development	51,600.00	51,600.00	51,600.00	51,600.00	51,600.00	51,600
Proposed 2022	147,864	147,998	148,104	147,196	147,289	147,690
	<u>\$ 252,915</u>	<u>\$ 251,868</u>	<u>\$ 252,780</u>	<u>\$ 251,636</u>	<u>\$ 251,450</u>	<u>\$ 252,130</u>

North Dearborn Water Authority
CAUSE NUMBER 45618

Debt Service Reserve

To reflect the average amount of debt service reserve required over a five year period.

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Total</u>
Additional Debt Service Reserv	\$ 26,353	\$ 26,353	\$ 26,353	\$ 26,353	\$ 26,353	\$ 131,765
	<u>\$ 26,353</u>	<u>\$ 26,353</u>	<u>\$ 26,353</u>	<u>\$ 26,353</u>	<u>\$ 26,353</u>	<u>\$ 131,765</u>
Divide by 5 years						<u>5</u>
Average Annual Debt Service Reserve						<u>\$ 26,353</u>

**North Dearborn Water Authority
CAUSE NUMBER 45618**

Current and Proposed Rates and Charges

			Petitioner Proposed		OUCC Proposed		
<u>Bi-Monthly Water Usage</u>			Present	Phase I	Phase II	Phase I	Phase II
Rate per 1,000 Gallons							
First	5,000	gallons	\$6.85	\$8.43	\$9.89	\$8.17	\$9.62
Next	7,000	gallons	5.96	7.33	8.60	7.11	8.37
Next	8,000	gallons	4.03	4.96	5.82	4.81	5.66
Over	20,000	gallons	3.98	4.90	5.75	4.75	5.59

Metered User Minimum Schedule

BiMonthl y Gallons						
Meter Size	Included	<u>Bi-Monthly Charge</u>				
5/8	5,000	\$34.25	\$42.15	\$49.45	\$40.85	\$48.10
3/4	7,500	49.15	60.48	70.95	58.63	69.03
1	12,500	77.99	95.94	112.56	93.03	109.52
1 1/2	25,000	128.11	157.64	184.96	152.85	179.92
2	40,000	187.81	231.14	271.21	224.10	263.77
3	75,000	327.11	327.11	327.11	327.11	327.11
4	125,000	526.11	647.64	759.96	627.85	738.92

North Dearborn's Responses to OUCC Data Request No. 1
Cause No. 45618 – October 15, 2021

Q-1-7: Please provide the Utility's current organizational chart.

Response: Please see Attachment OUCC DR 1-7.

Q-1-8: Please provide copies of all employment contracts, union contracts, and wage agreements which apply to the Utility.

Response: Please see pages 84 – 91 of 122 in Workpaper DLB-3 filed on September 28, 2021, for the Dover Water Contract. Dover Water manages the distribution system, elevated storage tanks, well field, and water treatment plant for North Dearborn. The utility supervisor is contracted through Dover Water.

North Dearborn's Office Operations Leader, Diane Broughton, is paid \$25.20 per hour, as of February 1, 2021. Diane receives 3-weeks paid vacation and 5-days paid personal illness each year. There are also 5-paid holidays. This position receives no other paid benefits.

North Dearborn's General Manager, Joe Alig, receives a salary of \$2,392.32 bi-weekly. Joe receives 2-weeks of paid vacation and 1-week of combined personal illness and personal time. There are also 5-paid holidays. This position receives no other paid benefits.

Q-1-9: Please provide a payroll register for the test year. The register should list each employee who charged time to the Utility during the test year, pay rate(s), number of regular hours worked, number of overtime hours worked, total regular pay, total overtime pay, and any additional pay received such as on-call payments.

Response: Please see Attachment OUCC DR 1-9.

Q-1-10: Please provide the payroll register for the most recent period available. The register should list each employee who charged time to the Utility during the period, the pay rate(s), number of regular hours worked, number of overtime hours worked, total regular pay, total overtime pay, and any additional pay received such as on-call payments.

Response: Please see Response to Q-1-9.

Q-1-11: Please provide a job description for each employee listed on page 24 of Workpaper DLB-3.

Response: Please see Attachment OUCC DR 1-11.

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing Suite 300
Indianapolis, IN 46240 • (317) 465-1500

North Dearborn Water Corporation
7484 Christina Drive Ste 103
West Harrison, IN 47060

Invoice Date : March 18, 2020
Invoice Number : BTMA4490
Client Number : 155849
Project Number : 1405083

INVOICE

AMOUNT

<p>Fees</p> <p>For professional services related to the IURC 30-day filing pursuant to the outstanding engagement letter.</p>	<p>2,933.75</p>
<p>Fees Total:</p>	<p>2,933.75</p>
<p>Expenses Total:</p>	<p>0.00</p>
<p>Invoice Total:</p>	<p>2,933.75</p>

For questions, comments or suggestions, please contact Tonya Mack at (317) 465-1500.

Invoice is payable upon receipt or previously agreed upon terms.

<p>Please wire payment to:</p> <p>US Bank, Milwaukee, WI Routing No: 075000022 Account No: 182380578936 Reference Client Number: 155849</p>	<p>Or send payment to:</p> <p>Baker Tilly Municipal Advisors, LLC PO Box 957915 St. Louis, MO 63195-7915</p>	<p>Reference:</p> <p>Client Number: 155849 Invoice Number: BTMA4490 Amount enclosed: \$ _____</p>
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Utilities

North Dearborn Water Corporation

(Select a value)

Date Filed Begin

Date Filed End

Preliminary Date Begin

Preliminary Date End

Final Date Begin

Final Date End

Search

I'm not a robot



Case Number	Description	Industry	Utility	Is Closed	Preliminary Date	Final Date	Date Filed
50316	Request to change its tariff to add minimum charges for 3" and 4" meters in accordance with 170 IAC 1-6-3 (1) rates and charges for new service.	Water	North Dearborn Water Corporation	Yes	1/26/2020	1/29/2020	12/27/2019

**BOSE
McKINNEY
& EVANS LLP**
ATTORNEYS AT LAW

North Dearborn Water Corp.
ATTN: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

August 5, 2020
Invoice No. 775031
Client Matter No. 007335-0007

Matter: 2020 Trustee Change

<u>Date</u>	<u>Professional</u>	<u>Hours</u>	<u>Narrative</u>
03/10/20	D. Otten	0.60	
03/10/20	J. Janak	0.20	
03/11/20	D. Otten	0.40	
03/18/20	D. Otten	1.20	
03/19/20	D. Otten	0.30	
03/31/20	J. Janak	0.30	
03/31/20	D. Otten	2.30	
04/01/20	D. Otten	0.40	
04/21/20	D. Otten	0.30	
04/27/20	D. Otten	0.10	
07/10/20	D. Otten	0.80	

Sub-Total Fees: 3,640.00

TOTAL CURRENT BILLING: \$ 3,640.00

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corp.
ATTN: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

August 5, 2020
Invoice No. 775031
Client Matter No. 007335-0007

REMITTANCE COPY

Matter: 2020 Trustee Change

Current Billing:	\$	3,640.00
Prior Outstanding Invoices:		0.00
Total Amount Due:	\$	<u>3,640.00</u>

PAYMENT OPTIONS:

REMIT CHECK TO:

Bose McKinney & Evans LLP
111 Monument Circle, Ste. 2700
Indianapolis, IN 46204

WIRE AND ACH INSTRUCTIONS:

Bank: BMO Harris Bank
ABA No.: 071000288
Beneficiary: Bose McKinney & Evans LLP
Account No.: 010075193
Swift Code: HATRUS44

Please reference Invoice number and Client Matter number on your payment
Invoice questions: Contact Betsy Moore at (317) 684-5140 or bmoore@boselaw.com

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corp.
ATTN: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

October 5, 2020
Invoice No. 779299
Client Matter No. 007335-0007

Matter: 2020 Trustee Change

<u>Date</u>	<u>Professional</u>	<u>Hours</u>	<u>Narrative</u>
09/15/20	D. Otten	0.50	
09/30/20	D. Otten	0.30	

Sub-Total Fees: 420.00

TOTAL CURRENT BILLING: \$ 420.00

**BOSE
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& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corp.
ATTN: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

November 4, 2020
Invoice No. 781459
Client Matter No. 007335-0007

Matter: 2020 Trustee Change

<u>Date</u>	<u>Professional</u>	<u>Hours</u>	<u>Narrative</u>
10/06/20	P. Miller	1.20	
10/08/20	D. Otten	0.40	
10/12/20	D. Otten	0.60	
10/14/20	P. Miller	0.80	
10/14/20	D. Otten	0.40	
10/15/20	P. Miller	0.40	
10/23/20	P. Miller	0.60	

Sub-Total Fees: 1,455.00

Client ID: 007335 Matter ID: 0007

DISBURSEMENTS

Recording Fees	98.00
Miscellaneous Expense	1,500.00
UCC Search / UCC Filing	26.00
Search Fees	43.00
Federal Express	23.59
UPS	<u>87.32</u>

Sub-Total Disbursements: 1,777.91

TOTAL CURRENT BILLING: \$ 3,232.91

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corporation
Attn: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

July 14, 2020
Invoice No. 774179
Client Matter No. 025817-0008

Matter: 2020 COVID-19 IURC Investigation

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
05/13/20	J. Janak	
05/14/20	J. Janak	
05/15/20	J. Janak	
05/18/20	J. Janak	
05/19/20	J. Janak	
05/20/20	K. Wheeler	
05/20/20	J. Janak	
05/21/20	N. Shoultz	
05/21/20	K. Wheeler	
05/21/20	J. Janak	

Client ID: 025817 Matter ID: 0008

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
05/21/20	J. Janak	
05/22/20	N. Shoultz	
05/22/20	J. Janak	
05/22/20	K. Wheeler	
05/25/20	K. Wheeler	
05/26/20	N. Shoultz	
05/26/20	K. Wheeler	
05/26/20	J. Janak	
05/27/20	N. Shoultz	
05/27/20	K. Wheeler	
05/27/20	J. Janak	
05/28/20	N. Shoultz	
05/28/20	J. Janak	

Client ID: 025817 Matter ID: 0008

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
05/28/20	K. Wheeler	
05/29/20	N. Shoultz	
05/29/20	K. Wheeler	
05/29/20	J. Janak	
06/01/20	J. Janak	
06/01/20	N. Shoultz	
06/02/20	K. Wheeler	
06/02/20	J. Janak	
06/02/20	J. Janak	
06/02/20	K. Wheeler	
06/03/20	N. Shoultz	
06/03/20	J. Janak	
06/03/20	J. Janak	
06/04/20	N. Shoultz	

Client ID: 025817 Matter ID: 0008

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
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06/04/20	K. Wheeler	
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06/04/20	J. Janak	
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06/05/20	K. Wheeler	
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06/05/20	N. Shoultz	
----------	------------	--

06/07/20	N. Shoultz	
----------	------------	--

06/08/20	K. Wheeler	
----------	------------	--

06/08/20	N. Shoultz	
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06/08/20	J. Janak	
----------	----------	--

06/09/20	J. Janak	
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06/09/20	K. Wheeler	
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TOTAL CURRENT BILLING: \$ 2,800.00

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corporation
Attn: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

July 14, 2020
Invoice No. 774179
Client Matter No. 025817-0008

REMITTANCE COPY

Matter: 2020 COVID-19 IURC Investigation

Current Billing: \$ 2,800.00
Prior Outstanding Invoices:
Total Amount Due: \$ 2,800.00

PAYMENT OPTIONS:

REMIT CHECK TO:

Bose McKinney & Evans LLP
111 Monument Circle, Ste. 2700
Indianapolis, IN 46204

WIRE AND ACH INSTRUCTIONS:

Bank: BMO Harris Bank
ABA No.: 071000288
Beneficiary: Bose McKinney & Evans LLP
Account No.: 010075193
Swift Code: HATRUS44

Please reference Invoice number and Client Matter number on your payment
Invoice questions: Contact Betsy Moore at (317) 684-5140 or bmoore@boselaw.com

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corporation
Attn: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

August 24, 2020
Invoice No. 776828
Client Matter No. 025817-0008

Matter: 2020 COVID-19 IURC Investigation

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
06/02/20	N. Shoultz	
06/05/20	J. Janak	
06/08/20	J. Janak	
06/10/20	N. Shoultz	
06/10/20	J. Janak	
06/10/20	K. Wheeler	
06/12/20	K. Wheeler	
06/12/20	J. Janak	
06/12/20	N. Shoultz	
06/15/20	K. Wheeler	

Client ID: 025817 Matter ID: 0008

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
06/15/20	N. Shoultz	
06/15/20	J. Janak	
06/16/20	K. Wheeler	
06/16/20	N. Shoultz	
06/16/20	J. Janak	
06/17/20	K. Wheeler	
06/17/20	K. Wheeler	
06/17/20	J. Janak	
06/18/20	K. Wheeler	
06/18/20	J. Janak	
06/19/20	K. Wheeler	
06/19/20	J. Janak	
06/22/20	K. Wheeler	
06/22/20	J. Janak	
06/23/20	J. Janak	
06/29/20	J. Janak	
06/29/20	K. Wheeler	

Client ID: 025817 Matter ID: 0008

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
06/30/20	N. Shoultz	
06/30/20	K. Wheeler	
06/30/20	J. Janak	
07/01/20	J. Janak	
07/01/20	N. Shoultz	
07/08/20	J. Janak	
07/09/20	J. Janak	
07/13/20	J. Janak	
07/15/20	K. Wheeler	
07/15/20	J. Janak	
07/16/20	K. Wheeler	
07/20/20	J. Janak	
07/22/20	J. Janak	
07/27/20	K. Wheeler	
07/27/20	J. Janak	
07/28/20	K. Wheeler	
07/29/20	J. Janak	

Invoice No. 776828
Page: 4

Client ID: 025817 Matter ID: 0008

<u>Date</u>	<u>Professional</u>	<u>Narrative</u>
07/31/20	K. Wheeler	
07/31/20	J. Janak	
08/07/20	J. Janak	
08/10/20	J. Janak	
08/11/20	J. Janak	
08/12/20	J. Janak	

TOTAL CURRENT BILLING: \$ 2,200.00

**BOSE
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North Dearborn Water Corporation
Attn: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

August 24, 2020
Invoice No. 776828
Client Matter No. 025817-0008

REMITTANCE COPY

Matter: 2020 COVID-19 IURC Investigation

Current Billing: \$ 2,200.00

Total Amount Due: \$ 2,200.00

|

PAYMENT OPTIONS:

REMIT CHECK TO:

Bose McKinney & Evans LLP
111 Monument Circle, Ste. 2700
Indianapolis, IN 46204

WIRE AND ACH INSTRUCTIONS:

Bank: BMO Harris Bank
ABA No.: 071000288
Beneficiary: Bose McKinney & Evans LLP
Account No.: 010075193
Swift Code: HATRUS44

Please reference Invoice number and Client Matter number on your payment
Invoice questions: Contact Betsy Moore at (317) 684-5140 or bmoore@boselaw.com

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corporation
Attn: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

November 4, 2020
Invoice No. 781506
Client Matter No. 025817-0008

Matter: 2020 COVID-19 IURC Investigation

<u>Date</u>	<u>Professional</u>	<u>Hours</u>	<u>Narrative</u>
10/09/20	J. Janak	0.60	
10/12/20	K. Wheeler	0.10	
10/12/20	J. Janak	0.90	
10/20/20	J. Janak	0.20	
10/26/20	J. Janak	0.40	
11/02/20	J. Janak	1.10	

TOTAL CURRENT BILLING: \$ 203.98

**BOSE
McKINNEY
& EVANS LLP**

ATTORNEYS AT LAW

North Dearborn Water Corporation
Attn: Steward Cline
7484 Christina Drive, Suite 103
West Harrison, IN 47060

November 4, 2020
Invoice No. 781506
Client Matter No. 025817-0008

REMITTANCE COPY

Matter: 2020 COVID-19 IURC Investigation

Total Amount Due: \$ 203.98

PAYMENT OPTIONS:

REMIT CHECK TO:

Bose McKinney & Evans LLP
111 Monument Circle, Ste. 2700
Indianapolis, IN 46204

WIRE AND ACH INSTRUCTIONS:

Bank: BMO Harris Bank
ABA No.: 071000288
Beneficiary: Bose McKinney & Evans LLP
Account No.: 010075193
Swift Code: HATRUS44

Please reference Invoice number and Client Matter number on your payment
Invoice questions: Contact Betsy Moore at (317) 684-5140 or bmoore@boselaw.com

NORTH DEARBORN WATER CORPORATION

009403

12/21/2020

CASH
CHRISTMAS EXPENSE

\$400.00

DETACH AND RETAIN FOR YOUR RECORDS

E-1610

NORTH DEARBORN WATER CORPORATION

009403

12/21/2020

CASH
CHRISTMAS EXPENSE

\$400.00

Malan, Thomas W

From: Steward Cline <clinesj@msn.com>
Sent: Thursday, November 18, 2021 12:42 PM
To: Malan, Thomas W; Diane Broughton
Subject: North Dearborn Water Authority

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

18 November 2021

Mr, Malan,

In response to your call to Diane Broughton in our office; The \$400.00 cash expense from December 21, 2020 was for holiday gifts to personal responsible for NDWC daily operations. Disbursement was; \$200 to Diane Broughton NDWC office operations. \$100 to Gary Gaynor Dover Water, and \$100 to Kenny Gaynor Dover Water. The expense was approved by the Board of Directors and check #9403 was signed by the Treasurer. Diane will fax you a copy of the check stub from our permanent records.

Sincerely,
Steward J Cline, President
North Dearborn Water Authority Board of Directors



Indiana Utility Regulatory Commission
Attention: Fee Billing
101 W Washington St., Suite 1500 East
Indianapolis Indiana 46204

For Fee Billing Questions Contact :
TEL(317)233 8720
FAX(317)232 6758
Email:feebilling@urc.in.gov
Federal ID# : 35-6000158

North Dearborn Water Corporation
7484 Christina Dr Ste 103
West Harrison, IN 47060
USA

Invoice #:	1598-2020
Invoice Date:	6/24/2020
Due Date:	07/01/2020
Net Payment Due:	\$1,021.80
Utility ID:	1598

Based upon your company's total intrastate revenues reported for the calendar year 2019, your annual public fee is calculated as follows:

Intrastate Revenues reported: \$802,261.00

Final Net Percentage: 0.001273654

Payment Due: \$1,021.80

You have the option of making the full year payment on July 1st, or making four quarterly installments due the first day of July, October, January, and April. However, you will be responsible for making sure those payments are received by the Commission on the due date because this is the only invoice you will receive. If you have questions regarding this invoice, please contact the IURC Fee Billing Department at (317) 233-8720.

Detach and return bottom portion with payment

2020 - Fee Bill

Indiana Utility Regulatory Commission
Attention: Fee Billing
101 W Washington St., Suite 1500 East
Indianapolis Indiana 46204

Utility ID: 1598

Due Date: 07/01/2020

Invoice: 1598-2020

- ☐ Quarterly payment of \$255.45 enclosed
☒ Full payment of \$1,021.80 enclosed

Name/Address corrections only:

Phone: _____ - _____ - _____