

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
EASTERN HEIGHTS UTILITIES INC. FOR A)
NEW SCHEDULE OF RATES AND CHARGES.) CAUSE NO. 45435-U

OUCC's REPORT

In accordance with 170 IAC 14-1-4(a), the Indiana Office of Utility Consumer Counselor ("OUCC"), by counsel, hereby submits its Report consisting of the testimonies, including attachments, of Carla F. Sullivan (Public's Exhibit No. 1), Kristen Willoughby (Public's Exhibit No. 2), and Shawn Dellinger (Public's Exhibit No. 3) and comments the OUCC received from consumers of this utility about the requested rate case increase (Public's Exhibit No. 4).

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



Daniel M. Le Vay, Atty. No. 22184-49
Deputy Consumer Counselor

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *OUCC's REPORT* has been provided to the following individuals by electronic service on January 6, 2021.

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IN THE MATTER OF THE PETITION OF)
EASTERN HEIGHTS UTILITIES INC. FOR A) **CAUSE NO. 45435-U**
NEW SCHEDULE OF RATES AND)
CHARGES.)
)

TESTIMONY
OF
CARLA F. SULLIVAN

ON BEHALF OF THE
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 1

January 6, 2021

TESTIMONY OF OUCC WITNESS CARLA F. SULLIVAN
CAUSE NO. 45435-U
EASTERN HEIGHTS UTILITIES, INC.

I. INTRODUCTION

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

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

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

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

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

9 A: Eastern Heights Utilities, Inc. ("Eastern Heights" or "Applicant") requests an
10 across-the-board rate increase of 32.58%. As a result of its review and analysis, the
11 OUCC recommends a rate increase of 27.90%. The purpose of my testimony is to
12 present the OUCC's position as reflected in the OUCC schedules attached to my
13 testimony. I recommend a post-test year customer growth revenue adjustment and
14 expense adjustments related to capitalized labor, nonrecurring material and
15 supplies, wellhead protection costs, and periodic maintenance. I also propose
16 expensing certain costs Applicant included as part of its extensions and
17 replacements revenue requirement.

18 **Q: What did you do to prepare your testimony?**

19 A: I reviewed Eastern Heights' schedules and workpapers. I reviewed Eastern
20 Heights' Indiana Utility Regulatory Commission ("Commission" or "IURC")

1 Annual Reports for 2016, 2017, 2018, and 2019. I reviewed the final orders in
2 Causes Nos. 42839 and 42314. I reviewed Applicant's nonrecurring fees authorized
3 by the Commission in Applicant's 2004 thirty-day filing (TD2190). Finally, I
4 assisted in preparing discovery requests and reviewed Applicant's responses.

5 **Q: Does your testimony include any attachments or schedules?**

6 A: Yes. I listed the attachments to my testimony in Appendix "B" to this testimony. I
7 also attached the schedules listed below:

8 Schedule 1 – Comparison of Overall Revenue Requirement (page 1)
9 Reconciliation of Net Operating Income Statement Adjustments
10 (page 2)

11 Schedule 2 – Comparative Balance Sheet as of December 31, 2017, 2018, and
12 2019

13 Schedule 3 – Comparative Income Statement for the twelve months ended
14 December 31, 2017, 2018, and 2019

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

16 Schedule 5 – OUCC Revenue Adjustments

17 Schedule 6 – OUCC Expense Adjustments

18 Schedule 7 – Extensions and Replacements

19 Schedule 8 – Current and Proposed Rates and Charges

II. OVERALL REVENUE REQUIREMENT

20 **Q: What rate relief does Applicant seek in this Cause?**

21 A: Using a 2019 test year, adjusted for changes that are fixed, known, and measurable,
22 and occurring within 12 months of the end of the test year, Applicant proposes to
23 increase its current rates by 32.58% to generate an additional \$643,384 of water

1 revenues. Applicant proposes to implement its proposed rate increase on an across-
2 the-board basis.

3 **Q: What rate increase does the OUCC recommend?**

4 A: While Applicant requests an increase of 32.58%, the OUCC recommends an across-
5 the-board rate increase of 27.90% to produce an increase in water revenues of
6 \$557,261. Table CFS-1 compares Eastern Heights’ overall proposed revenue
7 requirement with the OUCC's recommendation.

Table CFS-1: Revenue Requirement Comparison

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Operating Expenses	\$ 1,896,293	\$ 1,885,155	4	\$ (11,138)
Extensions and Replacements	481,025	424,751	7	(56,274)
Debt Service	<u>326,301</u>	<u>326,301</u>	APP	<u>-</u>
Total Revenue Requirements	2,703,619	2,636,207		(67,412)
Less: Interest Income	(14,660)	(14,660)	3	-
Non Utility Income	-	(7,900)	3	(7,900)
Lease Income	<u>-</u>	<u>(19,756)</u>	3	<u>(19,756)</u>
Net Revenue Requirements	2,688,959	2,593,891		(95,068)
Less: Revenues at current rates subject to increase	(1,974,585)	(1,997,511)	4	(22,926)
Other revenues at current rates	<u>(71,824)</u>	<u>(39,828)</u>	4	<u>31,996</u>
Net Revenue Increase Required	642,550	556,552		(85,998)
Add: Additional IURC Fee	<u>833</u>	<u>709</u>		<u>(124)</u>
Recommended Increase	<u>\$ 643,383</u>	<u>\$ 557,261</u>		<u>\$ (86,122)</u>
Recommended Percentage Increase	<u>32.58%</u>	<u>27.90%</u>		<u>-4.68%</u>

III. OPERATING REVENUES

1 **Q: What level of present rate operating revenues does Applicant propose?**

2 A: Applicant proposes present rate *pro forma* operating revenues of \$2,046,409, which
3 would be an increase of \$3,946 to its test year operating revenues of \$2,042,463.¹

4 **Q: How did Applicant determine its operating revenue adjustments of \$3,946?**

5 A: To normalize residential and commercial test year customer growth, Applicant
6 made a \$3,844 normalization adjustment to account for a change in the number of
7 residential customers during the test year. Applicant also made a \$102
8 normalization adjustment to account for a change in the number of commercial
9 customers during the test year.

10 **Q: Do you accept Applicant's proposed operating revenue adjustments?**

11 A: Yes. Both normalization adjustments are appropriate. However, I make other
12 adjustments to test year operating revenue for a net decrease from test year of
13 \$5,124 or \$9,070 less than Applicant's proposed operating revenues. My
14 adjustments are based on customer growth in the post-test year adjustment period
15 and the need to reclassify two of Applicant's proposed operating expense
16 adjustments as operating revenue adjustments.

17 **Q: Please explain how you derived your adjustment to operating revenues based**
18 **on post-test year residential customer growth.**

19 A: I recommend a \$26,253 increase to operating revenues to reflect post-test year
20 residential customer growth. To calculate post-test year residential customer

¹ Amounts as reflected in Applicant's Schedule 4, Pro-forma Net Operating Income Statement. Note: Applicant proposed additional adjustments to water sales and other revenues as part of its operating expense Adjustment No. 16.

1 growth, I subtracted the number of residential customers as of the end of the 2019
2 test year (6,806) from the number of residential customers as of the end of
3 December 31, 2020 (6,909) for an increase of 103 customers. (See OUCC
4 Attachment CFS-1.) I then multiplied these 103 additional customers by 12 months
5 to calculate 1,236 additional annual billings. Finally, I multiplied \$21.24, the test
6 year average residential bill, by the 1,236 additional residential billings to derive
7 my adjustment of \$26,253. See OUCC Schedule 5, Adjustment 3.

8 **Q: Is there any additional evidence supporting an increase in residential**
9 **customers subsequent to the end of the test year?**

10 A: Yes. In response to discovery, Applicant indicated it had physically connected 80
11 new customers to its water system in 2020. (See OUCC Attachment CFS-2.) As in
12 this case, customer growth is typically measured by number of customer bills not
13 by number of new connections. However, the increase in physical connections
14 indicate that increase in customer bills is not a post-test year aberration.

15 **Q: Why did you use the average residential bill from test year to calculate your**
16 **adjustment?**

17 A: Average post-test year residential consumption was 4,489 gallons (3,701,259
18 (consumption) / 82,458 (billings)), while average test year residential consumption
19 was 4,244 gallons (3,457,682 (consumption) / 81,464 (billings)). (See OUCC
20 Attachment CFS-1.) It is unclear whether this small increase was affected by the
21 COVID pandemic. Therefore, I used the lower test year consumption to calculate
22 my adjustment.

1 **Q: What other adjustments did you make to operating revenues?**

2 A: Applicant made two operating expense adjustments that are really operating
3 revenue adjustments. These were included as Adjustment No. 16. One adjustment
4 reflects a reduction to operating revenue due to a meter calibration issue. The other
5 reflects the elimination of surcharge revenues. Applicant acknowledges these are
6 operating revenues that "should be flowing through the Other Revenue line on
7 Schedule 4." (See Eastern Heights' support for Schedule 6(j).) I adjusted operating
8 revenues accordingly.

9 **Q: Please explain the meter calibration adjustment.**

10 A: Applicant indicated Green County Jail's 4-inch meter overstated consumption from
11 September 2019 through December 2019. Applicant recalculated the Green County
12 Jail's billings for this period resulting in a \$3,327 reduction to test year revenues.
13 (See OUCC Attachment CFS-3.) I accept Applicant's calculation of this revenue
14 reduction and include it as an adjustment to operating revenues.

15 **Q: Please explain the elimination of surcharge revenue.**

16 A: During the test year, Applicant received \$31,996 of surcharge revenues. As
17 discussed by OUCC witness Shawn Dellinger, a surcharge was approved in Cause
18 No. 42314 to pay the debt service on Rural Development Loan #9116, which was
19 used to extend service to customers in a rural area north and west of the Town of
20 Worthington, in Northern Greene County, Indiana. The settlement agreement
21 approved in Cause No. 42314 established that Applicant should use all surcharge
22 revenues collected to pay the debt service on this loan, with any excess funds used
23 to pay down the principal on the note. Applicant intended to exclude both the

1 surcharge revenues and the debt service related to Rural Development Loan #9116
2 from the determination of rates in this case. The OUCC accepts this treatment,
3 which Mr. Dellinger discusses in his testimony. However, instead of reducing
4 operating revenues, Applicant increased operating expenses. I have corrected this
5 error in my schedules.

6 **Q: What level of present rate operating revenues do you propose?**

7 A: I propose present rate *pro forma* operating revenues of \$2,037,339, which is a
8 decrease of \$5,124 to test year operating revenues of \$2,042,463. Table CFS-2
9 compares the Applicant's proposed operating revenue adjustments to those
10 recommended by the OUCC.

Table CFS-2: Operating Revenue Adjustment Comparison

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Operating Revenue Adjustments			
Test Year Normalization	\$ 3,946	\$ 3,946	\$ -
Post-Test Year Customer Growth	-	26,253	26,253
Meter Calibration Adjustment	-	(3,327) ^(A)	(3,327)
Elimination of Surcharge Revenues	-	(31,996) ^(A)	(31,996)
Total Operating Revenue Adjustments	<u>\$ 3,946</u>	<u>\$ (5,124)</u>	<u>\$ (9,070)</u>

^(A) Note: Applicant proposed these adjustments as part of its operating **expense** Adjustment No.16.

VI. OPERATING EXPENSES

11 **Q: What level of operating expenses does Applicant propose?**

12 A: Applicant proposes *pro forma* operating expenses of \$2,412,129, which is an
13 increase of \$83,060 over test year expense of \$2,329,069.

1 **Q: What operating expense adjustments does Applicant propose?**

2 A: Applicant proposes adjustments to salary and wages, health benefits, pension
3 expense, purchased power, chemicals, non-recurring material and supplies,
4 periodic maintenance, insurance, rate case expense, and postage expense. Applicant
5 also proposed Adjustment No. 16 (Other Expense Adjustment), which consists of
6 operating revenue adjustments and nonutility income items.

7 **Q: Do you accept any of Applicant's proposed operating expense adjustments?**

8 A: Yes, I accept Applicant's adjustments to salary and wages, health benefits, pension
9 expense, purchased power, chemicals, insurance, rate case expense, and postage
10 expense. I propose my own adjustments for non-recurring materials and supplies
11 and periodic maintenance.

12 **Q: Do you propose any additional adjustments?**

13 A: Yes. I propose three additional operating expense adjustments: (1) capitalization of
14 tap fee labor, (2) amortization of engineering expenses related to wellhead
15 protection, and (3) costs related to a Water Loss Audit and other operating studies.

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

17 A: I recommend *pro forma* operating expenses of \$2,400,991, which is an increase of
18 \$71,922 over test year expense of \$2,329,069. Table CFS-3 compares Applicant's
19 proposed operating expense adjustments to those recommended by the OUCC.

Table CFS-3: Operating Expense Adjustments Comparison

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
O&M Expense Adjustments			
Salaries and Wages - Employee	\$ 17,496	\$ 17,496	\$ -
Capitalized Labor	-	(7,708)	(7,708)
Salaries and Wages - Officers	10,847	10,847	-
Employee Benefits	8,026	8,026	-
Emp. Benefits - PERF/Pension	1,312	1,312	-
Purchased Power	396	396	-
Chemical Expense	123	123	-
Material and Supplies	(8,434)	(10,279)	(1,845)
Contractual Services - Engineering	-	(2,516)	(2,516)
Periodic Maintenance Expense	36,676	38,276	1,600
Insurance	3,762	3,762	-
Rate Case Expense	3,000	3,000	-
Miscellaneous Expense	100	100	-
IURC Fee	118	118	-
Revenue Off Set (APP Adjustment 16)	7,669	-	(7,669)
Water Loss Audit & Studies	-	7,000	7,000
Taxes Other Than Income	1,969	1,969	-
Total Operating Expenses	<u>\$ 83,060</u>	<u>\$ 71,922</u>	<u>\$ (11,138)</u>

A. Capitalized Labor

1 **Q: Are labor costs included in the tap fee charged by Applicant?**

2 A: Yes. In its thirty-day filing (TD2190 in September 2004), Applicant included
3 \$111.38 of labor as a component of its \$545 single meter tap fee. (See OUCC
4 Attachment CFS-4.)

5 **Q: Why did you capitalize labor associated with tap fees?**

6 A: It is necessary to match the fees recovered from customers for non-recurring
7 services with the costs incurred to provide those services. In this case, Applicant
8 records tap fees as contributions in aid of construction ("CIAC") and capitalizes the
9 costs of materials used in the meter installation. However, Applicant does not

1 capitalize any of its tap fee labor costs and instead records these costs to operating
2 expense. Because Applicant recovers the labor costs associated with new meter
3 installations through the tap fees it collects, these costs should be removed from
4 operating expenses to avoid double recovery – once through the tap fee and again
5 in the rates being set in this Cause.

6 **Q: Please explain your expense adjustment to capitalize tap fee labor?**

7 A: According to its 2019 IURC annual report (page F-21), Applicant completed sixty-
8 six single taps and three dual taps. (See OUCC Attachment CFS-5.) As noted
9 above, in TD2190 Commission authorized Eastern Heights to charge \$111.38 for
10 labor per single tap connection (plus an additional \$7.43 for dual connections)
11 resulting in \$7,708 in total test year labor costs recovered through tap fees. By
12 removing \$7,708 from *pro forma* operating expense, OUCC Adjustment 6-1
13 prevents the double recovery of these labor costs.

	<u>Labor Costs</u>	<u>Number of Taps</u>	<u>Total Labor</u>
Single Taps	111.38	66	\$ 7,351
Dual Taps	118.81 ^(A)	3	357
			<u>\$ 7,708</u>

(A) \$ 111.38
 7.43
 \$ 118.81

B. Non-Recurring Material and Supplies

1 **Q: What adjustment did Applicant propose for Material and Supplies?**

2 A: Applicant proposed an \$8,434 reduction in operating expense for the rental of a 75
3 horsepower well motor due to a lightning strike. (See OUCC Attachment CFS-6.)
4 Applicant removed the expenditure because it is a nonrecurring expense. I accept
5 Applicant's proposed adjustment.

6 **Q: Do you recommend the elimination of any other nonrecurring operating**
7 **expense?**

8 A: Yes. Although Applicant removed \$8,434 for pump rental expense, it failed to
9 remove all expenses related to the lightning strike. My review of Applicant's board
10 minutes indicate Applicant arranged to have B.L. Anderson perform repairs on the
11 data boards that were hit by lightning at the White River Well Field. (See OUCC
12 Attachment CFS-7.) For these services B.L. Anderson submitted an invoice in the
13 amount of \$1,850. (See OUCC Attachment CFS-8.) I recommend this expense also
14 be removed from Eastern Heights' test year operating expense as non-recurring. I
15 recommend a total reduction to test year material and supplies of \$10,279. (\$8,434
16 + \$1,845). See OUCC Schedule 6, Adjustment No. 2.

C. Wellhead Protection Costs

17 **Q: What wellhead protection costs were incurred by Applicant in the test year?**

18 A: Applicant recorded two Wessler Engineering invoices for wellhead protection
19 services provided in the test year. (See OUCC Attachment CFS-9.) While these are
20 not cost that should be capitalized, wellhead protection activities are not an expense
21 that occurs every year. Rather, IDEM requires wellhead protection plan updates

1 every five years. Therefore, I recommend wellhead protection costs be amortized
2 over five years.

3 **Q: Please explain your adjustment to this operating expense.**

4 A: My adjustment divides the total test year \$3,145 cost of wellhead protection by five
5 (5). This results in an annual cost of \$629 ($\$3,145/5$). Since all costs are currently
6 included in test year operating expenses, I removed \$2,516 ($\$3,145 - \629) from
7 *pro forma* operating expenses. See OUCC Schedule 6, Adjustment No. 3.

D. Periodic Maintenance Expense

8 **Q: Please describe Applicant's adjustment to Periodic Maintenance Expense.**

9 A: In its filing, Applicant requested periodic maintenance expense, which consisted of
10 \$2,966,264 of tank painting (fourteen tanks) costs to be amortized over fifteen years
11 for an annual revenue requirement of \$197,751. Applicant's periodic maintenance
12 also includes \$35,502 of well cleaning costs (eleven wells) to be amortized over
13 five years for an annual revenue requirement of \$7,100. In total, Applicant
14 proposed total *pro forma* periodic maintenance costs of \$204,851. Applicant then
15 deducted test year periodic maintenance expense of \$168,175 and proposed an
16 adjustment to test year periodic maintenance expense of \$36,676 ($\$204,851 -$
17 $\$168,175$).

18 **Q: Do you accept Applicant's periodic maintenance expense adjustment?**

19 A: Yes. However, the OUCC proposes an additional periodic maintenance expense
20 adjustment. As testified by OUCC witness Kristen Willoughby, Applicant advised
21 the OUCC that a provision for booster pump maintenance was unintentionally
22 omitted from its filing. In response to informal inquiries, Applicant indicated that

1 an additional annual revenue requirement of \$1,600 would be required to fund
2 booster pump maintenance. (See OUCC Attachment CFS-9.) The OUCC has added
3 this amount to its recommended periodic maintenance expense adjustment. In total,
4 the OUCC recommends an increase to *pro forma* operating expense of \$38,276 to
5 reflect *pro forma* periodic maintenance expense of \$38,276. See OUCC Schedule
6 6, Adjustment 4.

E. Water Loss Audit and Other Studies

7 **Q: Do you have any adjustments to Applicant's operating expenses as it relates to**
8 **water loss audit and other studies?**

9 A: Yes. Applicant included three items in its proposed extensions and replacements
10 revenue requirement that should be reflected as operating expenses for purposes
11 of recovery. These items include: (1) a water loss audit and risk assessment, (2) an
12 emergency response plan, and (3) a cyber security plan.

	<u>Estimate</u>
Water Loss Audit & Risk Assessment	\$ 15,000
Emergency Repsonse Plan	10,000
Cyber Security Plan	10,000
	<u>\$ 35,000</u>

13 **Q: What operating expense adjustment do you propose?**

14 A: I recommend these costs be removed from the extensions and replacements revenue
15 requirement and included in *pro forma* operating expenses. *Pro forma* operating
16 expenses should be increased by \$7,000 (\$35,000 / 5 years). See OUCC Schedule
17 6, Adjustment 5.

1 **Q: Will this reclassification affect Eastern Heights' total revenue requirement?**

2 A: No. Eastern Heights is a not-for-profit and does not earn a return on capital project
3 costs. Moreover, Applicant's extension and replace revenue requirement and
4 periodic maintenance are both on five-year cycles. Therefore, this reclassification
5 simply achieves accuracy and will not increase or decrease Applicant's total
6 proposed revenue requirement.

F. Applicant's Operating Expense Adjustment No. 16

7 **Q: What is included in Applicant's Adjustment No. 16?**

8 A: Applicant's Adjustment No. 16 increases operating expenses by \$7,669 and
9 consists of various nonutility income items as well as a water revenue adjustment
10 necessitated by a meter calibration issue, and elimination of surcharge revenues.
11 (See Applicant's Adjustment No. 16 and supporting workpaper (Excel tabs –
12 Schedule 6(j) and Schedule 6j Support.)

13 **Q: Have you accepted all of the items included in Applicant's Adjustment No. 16?**

14 A: Yes. But within my schedules I have classified these adjustments differently to
15 better reflect their regulatory categories. Table CFS-4 below summarizes these
16 adjustments and reflects how Applicant and the OUCC have classified each item.

Table CFS-4: Applicant's Adjustment No. 16

	<u>Amount</u>	<u>Applicant</u>	<u>OUCC</u>
Recurring nonutility revenue from:			
House Rental	\$ (6,900)	Operating Expense	Revenue Requirement Offset
Advertising	(1,000)	Operating Expense	Revenue Requirement Offset
Farm Rental	(10,440)	Operating Expense	Revenue Requirement Offset
Antenna Space	(9,314)	Operating Expense	Revenue Requirement Offset
Customer overcharge due to meter calibration issue	3,327	Operating Expense	Water Revenue Reduction
Elimination of surcharge revenue	<u>31,996</u>	Operating Expense	Other Revenue Reduction
	<u>\$ 7,669</u>		

VII. REVENUE REQUIREMENT OFFSETS

1 **Q: What is a revenue requirement offset?**

2 A: A revenue requirement offset recognizes, for ratemaking purposes, other income or
3 resources available to the utility to fund its revenue requirement. These offsets
4 reduce the total revenue requirement reducing the authorized rate increase.

5 **Q: Do you accept Applicant's proposed revenue offset for interest income of**
6 **\$14,660?**

7 A: Yes.

8 **Q: Did Applicant properly reflect other revenue requirement offsets?**

9 A: No. In its Adjustment No. 16 Applicant included several revenue requirement offset
10 items as reductions to operating expenses. (See OUCC Attachment CFS-10.) These
11 revenues should have been included as revenue requirement offsets:

Farmland Rental	\$ 10,440
Cell Tower Antennae Rental	9,314
Porter House Rental	6,900
Advertising Income	1,000
	<u>\$ 27,654</u>

12 **Q: What revenue requirement offsets do you recommend?**

13 A: I recommend a total revenue requirement offset of \$42,316 consisting of interest
14 income (\$14,660), rental income (\$19,756), and other nonutility income (\$7,900).
15 My recommended revenue requirement offset is the same dollar amount as
16 recommended by Applicant but reflected correctly within the accounting schedules
17 as an offset to the revenue requirement rather than as a decrease to operating
18 expenses.

VIII. EXTENSIONS AND REPLACEMENTS

1 **Q: Please summarize Applicant's extensions and replacements revenue**
2 **requirement.**

3 A: Applicant's extensions and replacements ("E&R") revenue requirement is based on
4 a capital improvement plan that includes twelve items with an estimated total cost
5 of \$2,405,125. Applicant then averaged this total cost over the period covered by
6 the capital improvement plan (five years) to derive an annual E&R revenue
7 requirement of \$481,025. ($\$2,405,125/5$) (See Applicant's Small Utility Rate
8 Application, Schedule 7)

9 **Q: Does the OUCC accept Applicant's proposed E&R revenue requirement?**

10 A: No. While the OUCC accepts Applicant's methodology, as explained by Ms.
11 Willoughby it does not agree with Applicant's estimates for the booster station #2
12 replacement project or the water main replacement in Hobbieville. Accordingly,
13 the OUCC recommends a lower E&R revenue requirement. Including the
14 reclassification of water loss audit and other studies discussed above, the OUCC
15 recommends an E&R revenue requirement of \$424,751, \$56,274 less than that
16 proposed by Applicant. See OUCC Schedules 7. Table CFS-5, list all the
17 differences between Applicant's and the OUCC's E&R Revenue Requirement.

Table CFS-5: E&R Revenue Requirement Comparison

Project	Applicant	OUCC	More/Less	
SCADA Improvements (20 Sites)	\$ 275,000	\$ 275,000	\$ -	
Bloomfield Wellfield Generator	222,000	222,000	-	
Trailer Generator	100,000	100,000	-	
Booster Station #2 Replacement	500,000	265,360	(234,640)	
Water Main Relocation - US231	137,125	125,395	(11,730)	
Water Main Replacement - Hobbieville	656,000	656,000	-	
Water Loss Audit	15,000	-	(15,000)	Reclassified
Emergency Response Plan	10,000	-	(10,000)	Reclassified
Cyber Security Plan	10,000	-	(10,000)	Reclassified
Vehicles	305,000	305,000	-	
Excavator Trades	25,000	25,000	-	
SR 58 Water Service Tie-Overs	150,000	150,000	-	
Total E&R	<u>2,405,125</u>	<u>2,123,755</u>	<u>(281,370)</u>	
Average over 5 years	<u>5</u>	<u>5</u>	<u>5</u>	
Annual Requirement	<u>\$ 481,025</u>	<u>\$ 424,751</u>	<u>\$ (56,274)</u>	

IV. RECOMMENDATION

- 1 **Q: Please summarize your recommendations?**
- 2 **A:** While Applicant requests an increase of 32.58%, I recommend the Commission
- 3 approve an overall rate increase of 27.90%. The OUCC's recommended increase
- 4 will generate an additional \$557,261 of revenues.
- 5 **Q: Does this conclude your testimony?**
- 6 **A:** Yes.

APPENDIX A

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

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

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

11 A: Yes.

APPENDIX B

1 **Q: Please identify the Attachments to your testimony.**

2 A: The following attachments support my testimony.

3	OUCC Attachment CFS-1	Response to OUCC's Data Request 9-6.
4		Customer Billing Determinates.
5	OUCC Attachment CFS-2	Response to OUCC's Data Request 9-1.
6		Annual Customer Connections.
7	OUCC Attachment CFS-3	Response to OUCC's Data Request 4-5.
8		Customer overcharge support.
9	OUCC Attachment CFS-4	Eastern Heights' 2019 IURC Annual Report,
10		page F-21.
11	OUCC Attachment CFS-5	Eastern Heights' 2004 Thirty-day filing
12		TD2190 concerning nonrecurring fees.
13	OUCC Attachment CFS- 6	Response to OUCC's Data Request 5-6.
14		Confirmation of lightning strike.
15	OUCC Attachment CFS-7	Response to OUCC's Data Request 4-3.
16		Board minutes from July 1, 2019 meeting.
17	OUCC Attachment CFS-8	Response to OUCC's Data Request 4-11.
18		Invoice for work performed by Anderson.
19	OUCC Attachment CFS-9	Response to OUCC's Data Request 8-4.
20		Wessler invoices for wellhead protection.
21	OUCC Attachment CFS-10	Email from Dylan Lambermont of Wessler
22		Eng. Supplemental Response to OUCC's
23		Data Requests Number 3-1 and 3-5.
24	OUCC Attachment CFS-11	Response to OUCC's Data Request 2-4.
25		Nonutility Income included in Applicant's
26		Adjustment No. 16.

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U

**Comparison Applicant's and OUCC's
Revenue Requirements**

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Operating Expenses	\$ 1,896,293	\$ 1,885,155	4	\$ (11,138)
Extensions and Replacements	481,025	424,751	7	(56,274)
Debt Service	<u>326,301</u>	<u>326,301</u>	APP	<u>-</u>
Total Revenue Requirements	2,703,619	2,636,207		(67,412)
Less: Revenue Requirement Offsets:				
Interest Income	(14,660)	(14,660)	3	-
Non Utility Income	-	(7,900)	3	(7,900)
Rental Income	<u>-</u>	<u>(19,756)</u>	3	<u>(19,756)</u>
Net Revenue Requirements	2,688,959	2,593,891		(95,068)
Less: Revenues at current rates subject to increase	(1,974,585)	(1,997,511)	4	(22,926)
Other revenues at current rates	<u>(71,824)</u>	<u>(39,828)</u>	4	<u>31,996</u>
Net Revenue Increase Required	642,550	556,552		(85,998)
Add: Additional IURC Fee	<u>834</u>	<u>709</u>		<u>(125)</u>
Recommended Increase	<u>\$ 643,384</u>	<u>\$ 557,261</u>		<u>\$ (86,123)</u>
Recommended Percentage Increase	<u>32.58%</u>	<u>27.90%</u>		<u>-4.68%</u>

<u>Current Rate for 5,000 Gallons</u>	<u>Proposed</u>			<u>OUCC</u>
	<u>Petitioner</u>	<u>OUCC</u>		<u>More (Less)</u>
Current Rate = \$21.59	\$ 28.62	\$ 27.61	8	\$ (1.01)

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U

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

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Operating Revenue Adjustments			
Test Year Normalization	\$ 3,946	\$ 3,946	\$ -
Post-Test Year Customer Growth	-	26,253	26,253
Meter Calibration Adjustment	-	(3,327)	(3,327)
Elimination of Surcharge Revenues	-	(31,996)	\$ (31,996)
Total Operating Revenues	<u>3,946</u>	<u>(5,124)</u>	<u>(9,070)</u>
O&M Expense Adjustments			
Salaries and Wages - Employee	17,496	17,496	-
Capitalized Labor	-	(7,708)	(7,708)
Salaries and Wages - Officers	10,847	10,847	-
Employee Benefits	8,026	8,026	-
Emp. Benefits - PERF/Pension	1,312	1,312	-
Purchased Power	396	396	-
Chemical Expense	123	123	-
Material and Supplies	(8,434)	(10,279)	(1,845)
Contractual Services - Engineering	-	(2,516)	(2,516)
Periodic Maintenance Expense	36,676	38,276	1,600
Insurance	3,762	3,762	-
Rate Case Expense	3,000	3,000	-
Miscellaneous Expense	100	100	-
IURC Fee	118	118	-
Revenue Off Set (APP Adjustment 16)	7,669	-	(7,669)
Reclassification of E&R	-	7,000	7,000
Taxes Other Than Income	<u>1,969</u>	<u>1,969</u>	<u>-</u>
Total Operating Expenses	<u>83,060</u>	<u>71,922</u>	<u>(11,138)</u>
Net Operating Income	<u>\$ 79,114</u>	<u>\$ 77,046</u>	<u>\$ 2,068</u>

EASTERN HEIGHTS UTILITIES, INC

CAUSE NUMBER 45435-U

COMPARATIVE BALANCE SHEET

As of December 31,

<u>ASSETS</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Utility Plant in Service:			
Utility Plant in Service	\$ 26,255,767	\$ 26,066,499	\$ 26,043,806
Less: Accumulated Depreciation	9,552,685	9,105,881	8,644,107
Accumulated Amortization	12,024	12,024	12,024
Add: Utility Plant Acquisition Adjustment	48,256	64,341	80,427
Net Utility Plant in Service	<u>16,739,314</u>	<u>17,012,935</u>	<u>17,468,102</u>
Other Property an Investments:			
Nonutility Property	216,569	283,410	283,410
Less: Accumulated Depreciation	35,661	35,936	32,868
Add: Special Funds	341,796	341,796	341,796
Total Other Property and Investments	<u>522,704</u>	<u>589,270</u>	<u>592,338</u>
Current Assets:			
Cash and Cash Equivalents	400	400	400
Other Special Deposits	600,000	-	-
Working Funds	258,617	479,358	437,468
Temporary Cash Investments	-	580,215	680,061
Accounts Receivable	88,977	81,804	97,663
Materials and Supplies	91,111	97,742	82,230
Prepays	77,000	75,000	65,550
Total Current Assets	<u>1,116,105</u>	<u>1,314,519</u>	<u>1,363,372</u>
Total Assets	<u>\$ 18,378,123</u>	<u>\$ 18,916,724</u>	<u>\$ 19,423,812</u>
<u>LIABILITIES</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Equity			
Retained Earnings	\$ 289,448	\$ 823,249	\$ 1,202,593
Paid in Capital	-	-	-
Total Equity	<u>289,448</u>	<u>823,249</u>	<u>1,202,593</u>
Contributions in Aid of Construction	13,683,453	13,532,289	13,502,849
Long-term Debt			
Rural Development Loans	3,498,212	3,679,663	3,846,329
Total Long-term Debt	<u>3,498,212</u>	<u>3,679,663</u>	<u>3,846,329</u>
Current Liabilities			
Accounts Payable	43,062	47,021	58,198
Notes Payable	181,777	179,544	176,892
Customer Deposits	655,704	635,858	617,511
Accrued Taxes	17,959	10,188	10,144
Accrued Interest	8,508	8,912	9,296
Other Current Liabilities	<u>907,010</u>	<u>881,523</u>	<u>872,041</u>
Total Liabilities	<u>\$ 18,378,123</u>	<u>\$ 18,916,724</u>	<u>\$ 19,423,812</u>

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U
COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Operating Revenues			
Unmetered Water Sales	\$ 2,010	\$ 2,824	\$ 2,380
Residential Metered Water Sales	1,728,711	1,742,074	1,727,925
Commercial Metered Water Sales	69,002	76,432	80,297
Industrial Meters Water Sales	12,830	9,463	9,668
Public Authorities	50,700	48,544	50,977
Multi Family	14,093	14,758	16,819
Public Fire Protection	61,030	59,662	60,267
Private Fire Protection	7,123	6,808	6,560
Sales for Resales	11,025	12,890	11,433
Late Fees	14,115	15,985	16,146
Miscellaneous Service Revenue	39,828	43,363	39,157
Other Operating Revenues	31,996	31,452	30,855
Total Operating Revenues	<u>2,042,463</u>	<u>2,064,255</u>	<u>2,052,484</u>
Operating Expenses			
Salaries and Wages - Employee	609,123	596,195	547,951
Salaries and Wages - Officers and Directors	22,500	25,230	24,860
Employee Pension and Benefits	349,650	359,857	329,732
Purchased Power	179,282	192,330	172,480
Chemicals	55,772	46,639	43,241
Materials and Supplies	350,040	329,915	192,521
Contractual Services			
Engineering	13,533	5,630	4,044
Accounting	32,345	28,740	31,925
Legal	29,749	20,442	21,606
Other/Testing	713	845	932
Other	1,518	7,008	4,368
Transportation Expense	49,831	56,738	40,796
Insurance			
Vehicle	9,838	7,512	8,304
General Liability	24,222	28,257	28,541
Workman's Compensation	13,199	8,601	6,545
Other	10,270	10,232	10,294
Bad Debt Expense	5,790	4,010	4,276
Miscellaneous Expense	2,090	2,061	751
Total O&M Expense	<u>1,759,465</u>	<u>1,730,242</u>	<u>1,473,167</u>
Depreciation Expense	499,750	491,408	490,582
Amortization Expense	16,086	16,086	16,086
Payroll Taxes	53,768	46,151	43,087
Total Operating Expenses	<u>2,329,069</u>	<u>2,283,887</u>	<u>2,022,922</u>
Net Operating Income	(286,606)	(219,632)	29,562
Other Income (Expense)			
Leases	19,756	15,050	9,300
Gain (Loss) on Sale of Assets	(87,734)	(15,137)	(129,674)
Interest Income	14,660	9,757	5,242
Nonutility Income	7,900	26,702	42,556
Miscellaneous Nonutility Expenses	(18,393)	(4,294)	(4,803)
Interest Expense	(183,384)	(191,790)	(199,718)
Total Other Income (Expense)	<u>(247,195)</u>	<u>(159,712)</u>	<u>(277,097)</u>
Net Income	<u>\$ (533,801)</u>	<u>\$ (379,344)</u>	<u>\$ (247,535)</u>

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U

Pro-forma Net Operating Income Statement

	Year Ended 12/31/2019	Adjustments	Sch Ref	<i>Pro forma</i> Present Rates	Adjustments	Sch Ref	<i>Pro forma</i> Proposed Rates
Operating Revenues							
Water Sales	\$ 1,877,346	\$ 3,844	APP	\$ 1,904,218	\$ 531,234	1	\$ 2,435,452
Commercial Sales		102	APP				
Green County Jail Refund		(3,327)	5-2				
Post-test Year Growth		26,253	5-3				
Fire Protection	68,153			68,153	19,013	1	87,166
Sales for Resale	11,025			11,025	3,076	1	14,101
Late Payment Charges	14,115			14,115	3,938	1	18,053
Other Revenue and Surcharge	71,824	(31,996)	5-1	39,828			39,828
Total Operating Revenues	<u>2,042,463</u>	<u>(5,124)</u>		<u>2,037,339</u>	<u>557,261</u>		<u>2,594,600</u>
O&M Expense							
Salaries and Wages - Employee	609,123	17,496	APP	618,911			618,911
Capitalized Labor		(7,708)	6-1				
Salaries and Wages - Officers	22,500	10,847	APP	33,347			33,347
Employee Benefits	303,576	8,026	APP	311,602			311,602
Emp. Benefits - PERF/Pension	46,074	1,312	APP	47,386			47,386
Purchased Power	179,282	396	APP	179,678			179,678
Chemical Expense	55,772	123	APP	55,895			55,895
Material and Supplies	181,865	(10,279)	6-2	171,586			171,586
Contractual Services - Engineering	13,533	(2,516)	6-3	11,017			11,017
Contractual Services - Accounting	32,345			32,345			32,345
Contractual Services - Legal	29,749			29,749			29,749
Contractual Services - Testing	713			713			713
Contractual Services - Other	1,518			1,518			1,518
Transportation Expense	49,831			49,831			49,831
Periodic Maintenance Expense	168,175	38,276	6-4	206,451			206,451
Insurance	57,529	3,762	APP	61,291			61,291
Rate Case Expense		3,000	APP	3,000			3,000
Bad Debt	5,790			5,790			5,790
Property Taxes	2,090			2,090			2,090
Miscellaneous Expense		100	APP	100			100
IURC Fee		118	APP	118			118
Revenue Off Set (APP Adjustment 16)		-		-			-
Reclassification of E&R		7,000	6-5	7,000			7,000
Depreciation Expense	499,750			499,750			499,750
Amortization Expense	16,086			16,086			16,086
Taxes Other Than Income							-
Payroll Taxes	53,768	1,969	APP	55,737	709	1	56,446
Total Operating Expenses	<u>2,329,069</u>	<u>71,922</u>		<u>2,400,991</u>	<u>709</u>		<u>2,401,700</u>
Net Operating Income	<u>\$ (286,606)</u>	<u>\$ (77,046)</u>		<u>\$ (363,652)</u>	<u>\$ 556,552</u>		<u>\$ 192,900</u>

**EASTERN HEIGHTS UTILITIES, INC
 CAUSE NUMBER 45435-U**

OUCC Revenue Adjustments

(1)

Surcharge Revenue

To reflect the elimination of surcharge revenue.

<i>Pro forma</i> Surcharge Revenue	\$ -
	<u>(31,996)</u>
Adjustment Increase (Decrease)	<u>\$ (31,996)</u>

(2)

Applicant's Calibration Overcharge Adjustment

To reflect overcharge to Green County Jail from September to December 2019. (Applicant included this adjustment as Expense Adjustment #16)

4" Meter Minimum 123,000 Gallons	\$ 321.78
10,000 Gallons @ \$2.38/1,000 Rate	23.80
Fire Protection Service	<u>43.70</u>
	389.28
Times 4 Months	<u>4</u>
	1,557
Less: Actual Charges September to December 2019	<u>(4,884)</u>
Adjustment Increase (Decrease)	<u>\$ (3,327)</u>

**EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U**

OUC Revenue Adjustments

(3)

Post Test Year Residential Normalization Adjustment

To adjust for residential customer growth subsequent to the test year.

Number of Residential Customer at 12/31/20	6,909
Less: Number of Residential Customer at 12/31/19	<u>(6,806)</u>
Number of Additional Monthly Customers	103
Times 12 to Annualize	<u>12</u>
Number of Additional Annual Customers	1,236
Times Average Test Year Billing	<u>\$ 21.24</u>
Adjustment Increase (Decrease)	<u><u>\$ 26,253</u></u>

**Residential
Billings**

	61,670	Total Residential Billings as of September 2020	61,670
Jan	6,815	October 2020 Residential Billings	6,935
Feb	6,806	November 2020 Residential Billings	<u>6,944</u>
Mar	6,801	Total Residential Billings as of November 2020	75,549
Apr	6,813	Less: Total Residential Billings as of December 2020	<u>82,458</u>
May	6,821	Residential Customers as of 12/31/2020	<u><u>6,909</u></u>
Jun	6,867		
Jul	6,896		
Aug	6,924		
Sep	<u>6,927</u>		
Total	<u><u>61,670</u></u>		

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U

OUCC Expense Adjustments

(1)

Capitalize Labor

To capitalize labor associated with test year connections.

Labor Authorized in TD2190	\$ 111.38	
Number of Single Meter Taps	<u>66</u>	7,351.08
Labor Authorized in TD2190	\$ 111.38	
Additional Labor Authorized in TD2190	<u>7.43</u>	
Total Dual Meter Installation Labor	118.81	
Number of Dual Meter Taps	<u>3</u>	356.43
		<u>356.43</u>
Adjustment Increase (Decrease)		<u>\$ (7,708)</u>

(2)

Non-Recurring Material and Supplies

To remove non-recurring expense incurred due a lightening strike.

<u>Vendor</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>
Bastin Logan	Well Motor 75 HP - Loaner	6205	\$ (8,434)
B L Anderson	Work on Computer Boards	6205	<u>(1,845)</u>
	Adjustment Increase (Decrease)		<u>\$ (10,279)</u>

(3)

Wellhead Protection Costs

To amortize test year wellhead protection costs over five years.

Wessler Invoice 33566	\$ 1,542.15
Wessler Invoice 34121	<u>1,602.94</u>
Total Test Year Wellhead Protection Cost	3,145.09
Divide by Five Years	<u>5</u>
Annual Wellhead Protection Cost	<u>\$ 629</u>
Total Test Year Wellhead Protection Cost	(3,145)
Less: Annual Wellhead Protection Cost	<u>629</u>
Adjustment Increase (Decrease)	<u>\$ (2,516)</u>

(4)

Periodic Maintenance Expense

To adjust for periodic maintenance expense.

Tank Painting/Cleaning	\$ 2,966,264	
Amortize over 15 years	<u>15</u>	197,751
Well Cleaning and Well Pump Maintenance	35,502	
	<u>5</u>	7,100
Booster Pump Maintenance	\$ 8,000.0	
	<u>5</u>	1,600
Total Periodic Maintenance Expense		<u>206,451</u>
Less: Test Year Expense		<u>(168,175)</u>
Adjustment Increase (Decrease)		<u><u>\$ 38,276</u></u>

(5)

Reclassification of E&R as Operating Expense

To reclassify E&R items as Operating Expense.

Water Loss Audit and Risk Assessment	\$ 15,000	
Emergency Response Plan	10,000	
Cyber Security Plan	<u>10,000</u>	
	\$ 35,000	
	<u>5</u>	
Adjustment Increase (Decrease)		<u><u>\$ 7,000</u></u>

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U

Extensions and Replacements

To reflect the average amount of extensions and replacements required over a five year period.

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Total</u>
SCADA Improvements (20 Sites)	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000
Bloomfield Wellfield Generator	-	-	-	222,000	-	222,000
Trailer Generator	-	-	100,000	-	-	100,000
Booster Station #2 Replacement	-	-	-	265,360	-	265,360
Water Main Relocation - US231	125,395	-	-	-	-	125,395
Water Main Replacement - Hobbievill	-	-	-	656,000	-	656,000
Vehicles	61,000	61,000	61,000	61,000	61,000	305,000
Excavator Trades	5,000	5,000	5,000	5,000	5,000	25,000
SR 58 Water Service Tie-Overs	150,000	-	-	-	-	150,000
	<u>\$ 341,395</u>	<u>\$ 341,000</u>	<u>\$ 166,000</u>	<u>\$ 1,209,360</u>	<u>\$ 66,000</u>	<u>2,123,755</u>

Divide by 5 Years

5

Average Annual Extensions and Replacements

\$ 424,751

EASTERN HEIGHTS UTILITIES, INC
CAUSE NUMBER 45435-U

Current and Proposed Rates and Charges

	<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUCC Proposed</u>	<u>OUCC More (Less)</u>
Metered Rate				
First 3,000 Gallons	\$ 4.95	\$ 6.56	\$ 6.33	(0.23)
Next 12,000 Gallons	3.37	4.47	4.31	(0.16)
Next 35,000 Gallons	2.65	3.51	3.39	(0.12)
Next 100,000 Gallons	2.38	3.16	3.04	(0.12)
All Over 150,000 Gallons	2.16	2.86	2.76	(0.10)
Minimum Rate				
5/8" - 3,000 Gallons	14.85	19.69	18.99	(0.70)
3/4" - 4,500 Gallons	19.91	26.4	25.46	(0.94)
1" - 7,500 Gallons	30.02	39.8	38.39	(1.41)
1 1/2" - 17,400 Gallons	61.65	81.74	78.85	(2.89)
2" - 30,000 Gallons	95.04	126.01	121.55	(4.46)
3" - 69,000 Gallons	193.26	256.23	247.18	(9.05)
4" - 123,000 Gallons	321.78	426.63	411.55	(15.08)
6" - 276,000 Gallons	658.20	872.66	841.82	(30.84)
Hydrant Charge per Annual				
Public	364.68	483.50	466.42	(17.08)
Private	364.68	483.50	466.42	(17.08)
2" Service	58.27	77.26	74.53	(2.73)
3" Service	131.12	173.84	167.70	(6.14)
4" Service	233.08	309.03	298.10	(10.93)
6" Service	524.43	695.31	670.73	(24.58)
8" Service	936.48	1,241.62	1,197.74	(43.88)
10" Service	1,456.74	1,931.39	1,863.14	(68.25)
12" Service	2,097.70	2,781.20	2,682.91	(98.29)

BILLING SUMMARY REPORT
SERVICE BY CLASS

CLASS	NAME	BILLS	CHARGES	USAGE

SERVICE: BK19 CHG				
01		1700	31790.00	0
02		12	224.40	0
		=====	=====	=====
SERVICE TOTALS:		1712	32014.40	0
SERVICE: FIRE				
01		6	262.20	0
02		152	4539.84	47
03		12	524.40	12
04		54	59324.12	36
05		12	524.40	12
06		1	364.68	1
09		12	233.04	0
12		1	1200.00	0
		=====	=====	=====
SERVICE TOTALS:		250	66972.68	108
SERVICE: ON/OFF				
01		1061	26775.00	0
02		11	275.00	0
03		4	100.00	0
06		2	50.00	0
		=====	=====	=====
SERVICE TOTALS:		1078	27200.00	0
SERVICE: TAXES				
01		81047	119717.09	0
02		1162	5639.09	0
03		96	1029.55	0
04		32	272.44	0
06		84	723.92	0
09		178	330.69	0
		=====	=====	=====
SERVICE TOTALS:		82599	127712.78	0
SERVICE: WATER				
01		81464	1722260.60	3457680

Q-9-6 & Q-9-7 Response

9-6

This is a comparison of usage and revenues 2019 + 2020. Shows how COVID affected consumption + revenue from 2019.

USVBILCL 2020/12/21 EASTERN HEIGHTS UTILITIES, INC FlexGen 4(C) Page: 2

BILLING SUMMARY REPORT
SERVICE BY CLASS

CLASS NAME BILLS CHARGES USAGE

SERVICE: WATER

CLASS	NAME	BILLS	CHARGES	USAGE
02		1378	99942.79	308755
03		144	15934.52	59160
04		272	22559.76	61095
05		96	14776.43	41770
06		108	14093.27	43635
09		741	16055.59	23973
10		12	11025.00	31900

SERVICE TOTALS: ===== ===== =====

		84215	1916647.96	4027968
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- 2019 usage

GRAND TOTALS: ===== =====

		169854	2170547.82
--	--	--------	------------

- 2019 charges

BILLINGS For Reporting Period: 01/2019 TO 12/2019 CLASS = ALL

* End of Report: Eastern Heights Utilities Inc. *

BILLING SUMMARY REPORT
SERVICE BY CLASS

CLASS	NAME	BILLS	CHARGES	USAGE

SERVICE: BK19 CHG				
01		1797	33603.90	0
02		12	224.40	0
		=====	=====	=====
SERVICE TOTALS:		1809	33828.30	0
SERVICE: FIRE				
01		29	5204.04	7
02		156	4602.96	48
03		12	524.40	12
04		56	59824.12	36
05		12	524.40	12
06		1	364.68	1
09		12	233.04	0
12		1	1200.00	0
		=====	=====	=====
SERVICE TOTALS:		279	72477.64	116
SERVICE: ON/OFF				
01		1050	26350.00	0
02		14	350.00	0
03		2	50.00	0
		=====	=====	=====
SERVICE TOTALS:		1066	26750.00	0
SERVICE: TAXES				
01		82052	125123.29	0
02		1153	5646.44	0
03		78	992.82	0
04		26	137.32	0
06		84	596.30	0
09		180	330.16	0
		=====	=====	=====
SERVICE TOTALS:		83573	132826.33	0
SERVICE: WATER				
01		82458	1799817.98	3701259
02		1379	100045.83	208425

9-6

BILLING SUMMARY REPORT
SERVICE BY CLASS

CLASS NAME BILLS CHARGES USAGE

SERVICE: WATER

03		126	15330.35	57676
04		276	30303.07	86128
05		96	14024.89	37031
06		108	12154.79	36002
09		745	15548.16	21037
10		12	10971.00	30730

SERVICE TOTALS: 85200 1998196.07 4178288

— 2020 usage

GRAND TOTALS: 171927 2264078.34

— 2020 charges

BILLINGS For Reporting Period: 01/2020 TO 12/2020 CLASS = ALL

* End of Report: Eastern Heights Utilities Inc. *

response shall be provided within a reasonable time after such information or document is acquired or becomes known to Petitioner.

F. This set of data requests requires supplemental or amended responses to the extent required by Ind. Trial Rule 26(E). In addition, these requests shall be deemed to be continuing requests for supplemental responses pursuant to Ind. Trial Rule 26(E)(3).

II. Data Request.

Q-9-1: For purpose of this question, a new customer connection means a new physical connection from an applicant for water service to the utility's distribution system.

- a. Please state the number of new customer connections performed by Applicant in 2018. *60*
- b. Please state the number of new customer connections performed by Applicant in 2019. *66*
- c. Please state the number of new customer connections performed by Applicant in 2020 to date. *80*

NOTE: per discussion w/ client, they noted that the Green County Jail's 4" meter was not reading correctly from September to December 2019. This resulted in a significant overcharge during that time frame. In order to calculate what the client should've been charged, Eastern Heights took a 7 day reading once the the meter was appropriately calculated. The beginning read was 22,111 and the ending 7 day reading was 22, 443. So 33,200 gallons were used over 7 days. This amount was then used to calculate a monthly average of 133,000 gallons per month.

To calculate the actual charges based on the 133,000 monthly average, SBM used rate schedule on following page:

4" meter minimum 123,000 gallons: 321.78
 10,000 gal * 2.38/thousand rate: 23.80
 + fire protection service: 43.70

Total actual monthly: 389.28
 Multiply by 4 months: x 4
 Total charges calculated: 1,557.12

Actual Charges sept-dec 2019(pg3) 4,883.80

Difference for adjustment #16: 3,326.68

Greene Cty Jail 4" meter 9.3-20

tp 9257

22443
 22111 7 days

9-3-20
 23319
 2027

33.2 33,200 gal
 x 4 weeks

132.8 per month (Bill)

Greene Cty Jail 3"

tp 8644

7348
 7328 7 days

EASTERN HEIGHTS UTILITIES, INC.

SCHEDULE OF RATES AND CHARGES FOR WATER SERVICE

METERED WATER SERVICE

AVAILABILITY

Available to any water customer. Applicant must be located on the Company's distribution mains, which are suitable for supplying service requested in the Company's service area.

<u>Usage</u>	<u>Monthly Gallons</u>	<u>Rate/1,000 Gal.</u>
First	3,000	\$ 4.95
Next	12,000	\$ 3.37
Next	35,000	\$ 2.65
Next	100,000	\$ 2.38
All Over	150,000	\$ 2.16

MINIMUM CHARGE

<u>Meter Size</u>	<u>Minimum Allowance</u>	<u>Monthly/Meter</u>
5/8" Meter	3,000 gal.	\$ 14.85
3/4" Meter	4,500 gal.	\$ 19.91
1" Meter	7,500 gal.	\$ 30.02
1 1/2" Meter	17,400 gal.	\$ 61.65
2" Meter	30,000 gal.	\$ 95.04
3" Meter	69,000 gal.	\$193.26
4" Meter	123,000 gal.	\$321.78
6" Meter	276,000 gal.	\$658.20

EFFECTIVE
MAY 01 2006

GAS/WATER/SEWER DIVISION
INDIANA UTILITY REGULATORY COMMISSION

CONDITIONS

The customer shall pay the minimum charge only when the amount resulting from applying the metered rates to the metered quantity of water is less than the minimum charge.

ISSUED PURSUANT TO

42839
APR 20 2006

Date: _____
Indiana Utility Regulatory Commission
Gas / Water / Sewer Division

Approved by Indiana Utility Regulatory Commission
by Order in Cause No. 42839
dated April 20, 2006

RECEIVED

MAY 1 2006

INDIANA UTILITY REGULATORY COMMISSION
GAS/WATER/SEWER DIVISION

UCMHISTQ 2020/09/04 08:04:02

EASTERN HEIGHTS UTILITIES, INC

U/B HISTORY REPORT

ACCOUNT	NAME		WATER	SEWER TAXES	TRASH	ON/OFF BK19 CHG	FIRE		TRANSACTION TOTAL	ACCOUNT BALANCE
235-02020-00	GREENE COUNTY JAIL	204	COUNTY ROAD 70 E							
	08/20/2019	PAY	193.26	0.00	0.00	0.00	43.70	0.00		
		KAMBI 2 3000	0.00	0.00	0.00	0.00	0.00	0.00	236.96	0.00
	09/11/2019	BIL	973.78	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	1017.48	1017.48
			4221	A						
	09/30/2019	PAY	973.78	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2004	0.00	0.00	0.00	0.00	0.00	0.00	1017.48	0.00
	10/11/2019	BIL	580.01	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	623.71	623.71
			2398	A						
	10/23/2019	PAY	580.01	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2002	0.00	0.00	0.00	0.00	0.00	0.00	623.71	0.00
	11/11/2019	BIL	1110.07	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	1153.77	1153.77
			4852	A						
	11/27/2019	PAY	1110.07	0.00	0.00	0.00	43.70	0.00		
		KAMBI 2 3000	0.00	0.00	0.00	0.00	0.00	0.00	1153.77	0.00
	12/11/2019	BIL	2045.14	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	2088.84	2088.84
			9181	A						
	12/30/2019	PAY	2045.14	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2000	0.00	0.00	0.00	0.00	0.00	0.00	2088.84	0.00
	01/10/2020	BIL	1805.81	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	1849.51	1849.51
			8073	A						
	01/23/2020	PAY	1805.81	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2001	0.00	0.00	0.00	0.00	0.00	0.00	1849.51	0.00
	02/11/2020	BIL	2170.85	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	2214.55	2214.55
			9763	A						
	02/25/2020	PAY	2170.85	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2003	0.00	0.00	0.00	0.00	0.00	0.00	2214.55	0.00
	03/11/2020	BIL	1850.30	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	1894.00	1894.00
			8279	A						
	03/23/2020	PAY	1850.30	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2006	0.00	0.00	0.00	0.00	0.00	0.00	1894.00	0.00
	04/09/2020	BIL	2401.54	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	2445.24	2445.24
			10831	A						
	04/24/2020	PAY	2401.54	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2000	0.00	0.00	0.00	0.00	0.00	0.00	2445.24	0.00
	05/11/2020	BIL	1812.29	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	1855.99	1855.99
			8103	A						
	05/26/2020	PAY	1812.29	0.00	0.00	0.00	43.70	0.00		
		ROBIN 2 2000	0.00	0.00	0.00	0.00	0.00	0.00	1855.99	0.00
	06/11/2020	BIL	1962.84	0.00	0.00	0.00	43.70	0.00		
		USAGE:	0.00	0.00	0.00	0.00	0.00	0.00	2006.54	2006.54
			8800	A						

total billings from Sept-Dec
2019: 1017.48+623.71+1153.77
+2088.84=4,883.80

Eastern Heights Utilities, Inc

YEAR OF REPORT

NAME OF UTILITY

December 31, 2019

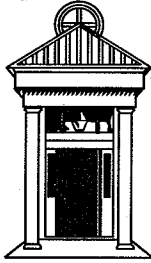
INSTRUCTION: Do Not Enter data in the Shaded Areas.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	AMOUNT (b)
<i>Balance beginning of year.....</i>	\$13,532,289
Add credits during year:	
Cash Contributions received from System Development Charges, Main Extensions and Customer Connection Charges (See Below).....	151,164
Property Contributions received from Developer or Contractor Agreements (See Following Page).....	
Expired Customer Advances for Construction transferred to CIAC.....	
Total Credits.....	151,164
Deduct Charges During Year.....	
<i>Balance end of year.....</i>	\$13,683,453

CASH ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES, MAIN EXTENSION CHARGES AND CUSTOMER CONNECTIONS CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (b)*(c) (d)
Line extensions	1	\$112,699	\$ 112,699
Permits	2	55	110
Tap fees	66	545	35,970
Dual taps	3	795	2,385
			-
			-
			-
			-
			-
			-
<i>Total Credits From System Development Charges, Main Extension Charges and Customer Connection Charges.....</i>			\$151,164
<i>Note: The total amount here should agree with Cash Contributions reported above.</i>			



Sherman, Barber & Mullikin
A PROFESSIONAL CORPORATION
Certified Public Accountants

September 21, 2004

2190

Mr. Jerry Webb
Chief Engineer
Indiana Utility Regulatory Commission
302 W. Washington St., Suite E-306
Indianapolis, Indiana 46204

Phil Sherman, CPA
Emeritus
Julia R. Barber, CPA
Kevin W. Mullikin, CPA
Barbara F. Dennison, CPA
Christine D. Dattilo, CPA

Member:
American Institute of
Certified Public Accountants
Indiana CPA Society
Kentucky Society of CPAs

RE: **EASTERN HEIGHTS UTILITIES, INC.**
Request for Changes in Customer Tap Fees and Other Customer Service Charges

Dear Mr. Webb:

We have enclosed, on behalf of Eastern Heights Utilities, Inc. a schedule of user rates and charges reflecting proposed changes in customer tap fees and other customer service charges for your review and approval. We have also enclosed several exhibits reflecting computations of the related costs of providing these services to members of the Utility.

Please notify us if you have any questions regarding this request or the underlying computations. Thank you for your attention and assistance regarding this matter.

Yours truly,

SHERMAN, BARBER & MULLIKIN

Kevin W. Mullikin
Certified Public Accountant

KWM:caj

Enclosures

cc: Mr. Todd Corn (w/o enclosures)
Mr. Larry Ellis (w/ enclosures)

to OUCC 10/19/04
To Consumer Affairs 10/19/04

RECEIVED

OCT 14 2004

INDIANA UTILITY REGULATORY
COMMISSION
GAS/WATER/SEWER DIVISION

EASTERN HEIGHTS UTILITIES, INC.

Summary Cost of Meter and Service Line Installations

Single Meter Installation

Total Material Cost per Meter Installation	\$ 316.02	(A)
Total Material Cost per Service Line Installation	8.19	(C)
Total Labor Cost per Installation	111.38	(D-1)
Total Equipment Cost per Installation	87.42	(E)
Estimated Misc. Costs per Installation (Backfill, Traffic Cones, Seed, Straw, Tools, etc.)	<u>22.00</u>	
Total Cost of Meter and Service Line Installations	<u>\$ 545.01</u>	
Proposed Tap Fee (5/8" Single)	<u>\$ 545.00</u>	

Dual Meter Installation

Total Material Cost per Second Meter in a Dual Meter Installation	\$ 241.35	(B)
Total Labor Cost per Second Meter in a Dual Meter Installation	<u>7.43</u>	(D-2)
Total Cost of Second Meter in a Dual Meter Installation	<u>\$ 248.78</u>	
Proposed Tap Fee (5/8" Second Meter)	<u>\$ 250.00</u>	

OUCC Request

Q-5-6

Q-5-6: Adjustment 7 titled “Non-Recurring or Capital Expenditures” removed \$8,434 of costs for a payment made to Bastin Logan for a 75 horsepower well motor rental. An examination of Applicant’s Board of Director Minutes indicates that on June 15, 2019 a lightning strike caused damage to the White River Well Field.

- a. Please confirm that the \$8,434 invoice to Bastin Logan was for costs incurred due to damage caused by the White River Well Field lightning strike.
- b. Please list any other costs due to damage caused by the June 15, 2019 White River Field lightning strike.

A. This is correct. Costs incurred due to damage caused by White River Well Field lightning strike.

B. None noted

June 2019 July 1 2019 Board Meeting

Wells-Pumpage

Blfd: 14,963,000 gal.

WRWF : 15,810,000 gal

Bogard: 11,041,000 gal.

Total: 41,814,000 gal.

Avg.Daily: 1,393,800 gal.

Coin Sales: Worth: \$102.75, gal.=51,370

Blfd: \$29.55, gal.=14,770

Total: \$132.30, gal.=66,150

New Services: 4

Leaks: ¾"=7, 2"=2, 3"=1

6/3/19: ISO rating dropped from a A6 to A5 for the town of Worthington. Large part in the better fire rate was due to our new water tower with increased pressure and flows.

6/6/19: Court date today for the beginning of Kelly Harding Law suit against us.

6/15/19: Lightning hit our White River Well Field. Took out a 75HP. motor on pump 3 and caused extensive damage to our control system. Bastin Login came down that afternoon and replaced the motor with a new one. We were able to make most of the repairs ourself on control system and will have Jim Todd with B.L.Anderson come on Monday.

6/16/19: Had several hours doing emergency locates for REMC for pole replacement following tornado damage in eastern part of Greene Co.

6/17/19: Jim Todd with BL. Anderson came in to work on data boards that were hit by lightning at WRWF .

6/25/19:Mike Phillips finished up classes for our guys that need to take IDEM test for operator license. We have applied with IDEM and they will take test as soon as they get permission back from IDEM.

Other Items:

Should start S.R. 54 relocation work in mid July.

INVOICE



OUCG Attachment CFS-08
Cause No. 45435-U
Page 1 of 1
B.L. Anderson Company, Inc.
4801 Tazer Drive
Lafayette, IN 47905

Bill to
EASTERN HEIGHTS UTILITIES 0000300
P.O. BOX 8
BLOOMFIELD IN 47424-0008

Ship to
EASTERN HEIGHTS UTILITIES
Attn Kenny McIntosh
316 N. WASHINGTON
BLOOMFIELD IN 47424-1037

Invoice I2847

Completion Date: 7/8/2019

Transaction Date: 7/12/2019

Terms: Net 30

Invoice Due Date: 8/11/2019

Assigned Tech: James T.

Item	Description	Quantity	Price	Amount
DOS	Date of Field Service: July 1, 2019	1	\$0.00	\$0.00
_DESC	<p>Work Performed: After a storm yesterday, the telemetry system lost communications to all the sites. They cycled the power and rebooted the computer and this seemed to help. On Monday it failed again. This time they tried the same reset and it did not work. Then they swapped the master rack's mother board but that did not help. Mike Hardesty came in since Kenny was on vacation and he called me to get some ideas. I suggested changing the radio and also watching the mother board LEDs. The information that Mike was passing back to me by phone wasn't sounding good. I had them try another mother board and to verify the DC power supplies. We began to wonder if the computer or cards inside the computer may be bad. I suggested that this be changed next. They weren't comfortable with this and began discussing if I needed to come or what else they could try that was easy. They also noted that the UPS battery back up system was bypassed at the moment since they saw sparks nearby when they cycled power one time. At 4 pm it was decided that I should come today since things weren't looking good at that point. I arrived at 6 and saw that the LEDs on the mother board were all stuck on. I put their original board back in and it looked better. The radio was chirping in a weird way but I think that it was the microphone release note that must have been the chirp. I had them turn on a truck radio so I could hear the outgoing data. It didn't sound right either.</p> <p>I put their original radio back in and powered up. The system began to communicate correctly. We're all not sure why, with all the original parts back in, that it is working...? One possibility is that the radio is overheating for some reason so I stuck around while we all made sure the settings were all back in place on the computer and that all sites were reporting correctly. After a couple hours we all felt that the system is working fine for now and that their radio specialist</p>	1	\$0.00	\$0.00

PAID
CHECK NO. 3329
AMOUNT 1845.00
DATE 7-18-19

response shall be provided within a reasonable time after such information or document is acquired or becomes known to Petitioner.

F. This set of data requests requires supplemental or amended responses to the extent required by Ind. Trial Rule 26(E). In addition, these requests shall be deemed to be continuing requests for supplemental responses pursuant to Ind. Trial Rule 26(E)(3).

II. Data Request

Q-8-4: In response to OUCC Data Request No. 2-7, Applicant provided 2019 year-end accounting adjusting entries. Adjusting entry number 16 includes a line item showing a debit of \$3,145.93 to account 6315 for "Contractual Engineering." The description for this entry states its purpose is "to expense items capitalized - engineering consulting costs, tear down of house, small equipment and defective "Sheet Cutter/Form Burster." Supplemental descriptive information provided in a red box next to the entry indicates this adjustment is "determined by a review of fixed asset accounts ledger detail -purchases less than 2,500."

- a. Please explain with more information the reason for the \$3,145.93 debit.
- b. Please provide or set forth the fixed asset accounts ledger detail referenced.
- c. Please provide any documentation, including invoices, that support that ledger detail.

Fiscal Period / Year From 1 / 2019
Fiscal Period / Year Thru 13 / 2019

Eastern Heights Utilities
Activity Report
2/3/2020

Report Filter

Source Code From Thru
View Date Transaction Date Print Inactive Accounts Yes
Include Zero Balance Accounts No Search for Missing Entries No
Account ID Sort MAIN

Account ID	Trans Date	Description	Entry Number	Fiscal Period	Source Code	Cash Flow	Reference	Post	Alloc	Debit Amt	Credit Amt
1051		WELLHEAD PROTECTION									
										Beginning Balance	43,103.05
										Ending Balance Period 2019 / 1	43,103.05
										Ending Balance Period 2019 / 2	43,103.05
										Ending Balance Period 2019 / 3	43,103.05
										Ending Balance Period 2019 / 4	43,103.05
										Ending Balance Period 2019 / 5	43,103.05
										Ending Balance Period 2019 / 6	43,103.05
										Ending Balance Period 2019 / 7	43,103.05
										Ending Balance Period 2019 / 8	43,103.05
										Ending Balance Period 2019 / 9	43,103.05
	10/1/2019	100100003439	20026	10	AP	Yes	WESLER EN	Yes	Yes	1,602.94	
										Total for Period 2019 / 10	1,602.94
										Ending Balance Period 2019 / 10	44,705.99
										Ending Balance Period 2019 / 11	44,705.99
										Ending Balance Period 2019 / 12	44,705.99
										Ending Balance Period 2019 / 13	44,705.99
1052		ACCUM DEPREC WELLHEAD									
										Beginning Balance	12,499.87
										Ending Balance Period 2019 / 1	12,499.87
										Ending Balance Period 2019 / 2	12,499.87
										Ending Balance Period 2019 / 3	12,499.87
										Ending Balance Period 2019 / 4	12,499.87
										Ending Balance Period 2019 / 5	12,499.87
										Ending Balance Period 2019 / 6	12,499.87
										Ending Balance Period 2019 / 7	12,499.87
										Ending Balance Period 2019 / 8	12,499.87

Fiscal Period / Year From 1 / 2019
Fiscal Period / Year Thru 13 / 2019

Eastern Heights Utilities
Activity Report
2/3/2020

Account ID	Trans Date	Description	Entry Number	Fiscal Period	Source Code	Cash Flow	Reference	Post	Alloc	Debit Amt	Credit Amt
1052		ACCUM DEPREC WELLHEAD									
											Ending Balance Period 2019 / 9 12,499.87
											Ending Balance Period 2019 / 10 12,499.87
											Ending Balance Period 2019 / 11 12,499.87
											Ending Balance Period 2019 / 12 12,499.87
											Ending Balance Period 2019 / 13 12,499.87
1054		WELLFIELDS									
											Beginning Balance 0.00
											Ending Balance Period 2019 / 1 0.00
											Ending Balance Period 2019 / 2 0.00
											Ending Balance Period 2019 / 3 0.00
											Ending Balance Period 2019 / 4 0.00
											Ending Balance Period 2019 / 5 0.00
	6/3/2019	060300003234	18972	6	AP	Yes	WESLER EN	Yes	Yes	1,542.15	
											Total for Period 2019 / 6 1,542.15
											Ending Balance Period 2019 / 6 1,542.15
											Ending Balance Period 2019 / 7 1,542.15
											Ending Balance Period 2019 / 8 1,542.15
											Ending Balance Period 2019 / 9 1,542.15
											Ending Balance Period 2019 / 10 1,542.15
											Ending Balance Period 2019 / 11 1,542.15
											Ending Balance Period 2019 / 12 1,542.15
											Ending Balance Period 2019 / 13 1,542.15
1139		UTILITY PLANTT ACQUIS. ADJ									
											Beginning Balance 643,424.00
											Ending Balance Period 2019 / 1 643,424.00
											Ending Balance Period 2019 / 2 643,424.00
											Ending Balance Period 2019 / 3 643,424.00
											Ending Balance Period 2019 / 4 643,424.00
											Ending Balance Period 2019 / 5 643,424.00
											Ending Balance Period 2019 / 6 643,424.00



RECEIVED
SEP 25 2019
EHU INC.

1051

More than a Project™

INVOICE

To: EASTERN HEIGHTS UTILITIES, INC.
MR. KENNY MC INTOSH, GENERAL MANAGER
POST OFFICE BOX 8
BLOOMFIELD, INDIANA 47424

Invoice Number: 34121
September 16, 2019

Project: 85603.00 EASTERN HEIGHTS WELLHEAD PROTECTION
PHASE II IMPLEMENTATION

Manager: JACOB BARKER

Professional Services for the Period: 05/01/19 to 08/31/19.

PHASE: .58 ENVIRONMENTAL SERVICES
TASK: .01 WELLHEAD PROTECTION 2014-2019

Professional Services	Bill Hours	Bill Rate	Charge
Environmental Services Senior Project Manager	0.50	\$ 150.00	\$ 75.00
Environmental Services Project Manager	10.00	\$ 130.00	1,300.00
Project Administrator	2.75	\$ 80.00	220.00
Total Labor	13.25		\$ 1,595.00

Reimbursables		
Printing		\$ 7.94
Total Reimbursables		\$ 7.94

Total Project Invoice Amount \$ 1,602.94

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$1,602.94	\$0.00	\$0.00	\$0.00	\$0.00

Jacob Barker

Wessler Engineering, Inc.
JACOB BARKER
Project Manager

PAID
CHECK NO. 3424
AMOUNT 6003.38
DATE 10-1-19

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.



More than a Project™

INVOICE

To: EASTERN HEIGHTS UTILITIES, INC.
MR. KENNY MC INTOSH, GENERAL MANAGER
POST OFFICE BOX 8
BLOOMFIELD, INDIANA 47424

Invoice Number: 33566
May 22, 2019

1054

Project: 85603.00 EASTERN HEIGHTS WELLHEAD PROTECTION
PHASE II IMPLEMENTATION

Manager: JACOB BARKER

Professional Services for the Period: 04/01/19 to 04/30/19.

PHASE: .58 ENVIRONMENTAL SERVICES
TASK: .01 WELLHEAD PROTECTION 2014-2019

Professional Services	Bill Hours	Bill Rate	Charge
Environmental Services Project Manager	10.75	\$ 130.00	\$ 1,397.50
Project Administrator	0.25	\$ 60.00	15.00
Total Labor	11.00		\$ 1,412.50

Reimbursables		
Printing		\$ 11.60
Postage		\$ 2.05
Travel		\$ 116.00
Total Reimbursables		\$ 129.65

Total Project Invoice Amount \$ 1,542.15

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$1,542.15	\$0.00	\$0.00	\$0.00	\$0.00

Wessler Engineering, Inc.
JACOB BARKER
Project Manager

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.

From: [Corey, Richard](#)
To: [Sullivan, Carla](#)
Subject: FW: Supplemental Response to OUCC Data Requests Numbers 3-1 and 3-5
Date: Tuesday, December 29, 2020 2:03:40 PM
Attachments: [image001.png](#)
[Fw Booster Station inspection and testing.msg](#)
[231 project.pdf](#)

From: Dylan Lambermont <DylanL@wesslerengineering.com>
Sent: Monday, November 23, 2020 2:22 PM
To: Corey, Richard <rcorey@oucc.IN.gov>
Cc: Kenny McIntosh <ehuwater@wispaninternet.com>; Shaun King <sking@sbmcpas.com>; Tami Gilliland - EHU Water <ehutami@wispaninternet.com>
Subject: RE: Supplemental Response to OUCC Data Requests Numbers 3-1 and 3-5

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

Mr. Corey,

Please find the follow responses, submitted on behalf of Eastern Heights Utilities:

- Data Request 3-1 response: The annual maintenance cost is \$1,600 per year (contractor quote attached). Each of the 5 booster stations will receive pump maintenance on a rotating basis.
- Data Request 3-5 response: The construction cost for the US231 project is \$135,315, plus \$3,523 in engineering for a total project cost of \$138,838 (listed as \$137,125 in the 7 year plan). The contractor's quote for the work is attached.

Please let us know if you have any questions.

Regards,

Dylan Lambermont, P.E., LEED AP | Senior Project Manager
[Wessler Engineering, Inc.](#)
6219 South East Street Indianapolis Indiana 46227
P: 317-788-4551
C: 765-592-3740

From: Kenny McIntosh <ehuwater@wispaninternet.com>
Sent: Friday, November 20, 2020 12:43 PM
To: Dylan Lambermont <DylanL@wesslerengineering.com>
Subject: Fw: Supplemental Response to OUCC Data Requests Numbers 3-1 and 3-5

From: [Corey, Richard](#)
Sent: Friday, November 20, 2020 7:45 AM

To: ehuwater@wispaninternet.com
Cc: [Bell, Scott](#) ; [Willoughby, Kristen L](#) ; [Le Vay, Daniel](#) ; [Sullivan, Carla](#) ; [Dellinger, Shawn](#)
Subject: Supplemental Response to OUCC Data Requests Numbers 3-1 and 3-5

Dear Mr. McIntosh –

My name is Richard Corey and I'm one of the Analysts assigned by the OUCC to your utility rate increase case, Cause No. 45435-U.

In your response to the OUCC's data request number 3-1 (relating to the lack of *pro forma* periodic maintenance expense for booster pumps) and data request number 3-5 (in which we requested cost estimate documentation for a variety of projects) you indicated that the booster pump information would be "updated" and that the cost estimate information was unavailable but would be forthcoming "ASAP".

Can you please update me as to when we may expect to obtain this additional information?

Thanks

Richard J. Corey, CPA
Utility Analyst
OUCC



Virus-free. www.avg.com

Eastern Heights Utilities, Inc.
12/31/2019
Other Income

Account 4330 - non-utility property income - This account typically includes recurring payments for the following items

10,440.00 \ EHU rents farm land to a former employee. Payments received bi-annually for \$5,220.
1 payment in 4210, 1 payment in 4330

9,313.97 (forced here) EHU has 2 agreements with internet service providers. The service providers are to pay 5.0% of its gross profits earned from customers receiving a signal directly from EHU water tower antennae.

19,753.97 Total G/L 4330

Account 4210 Non Utility Income Account - This account typically includes recurring payments for the following items:

6,900.00 EHU rents the house next to the Bloomfield facility on a month to month basis. Rent is \$650 per month, but the lessors deduct the cost of any repairs that they incur. They also rent the Porter house out for \$650 a month. Porter house was torn down in June 2019

1,000.00 Payments of approximately \$500 each received from 2 companies have advertising sign on EHU property.

7,900 Total G/L 4210

27,653.97 total agrees adjusted G/L for acct 4210 & 4330

STATE OF INDIANA
INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
EASTERN HEIGHTS UTILITIES INC. FOR A) **CAUSE NO. 45435-U**
NEW SCHEDULE OF RATES AND)
CHARGES.)
)

TESTIMONY
OF
KRISTEN WILLOUGHBY

ON BEHALF OF THE
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 2

January 6, 2021

TESTIMONY OF OUCC WITNESS KRISTEN WILLOUGHBY
CAUSE NO. 45435-U
EASTERN HEIGHTS UTILITIES, INC.

I. INTRODUCTION

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

2 A: My name is Kristen Willoughby, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, Indiana 46204.

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

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

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

9 A: As part of its rate request, Eastern Heights Utilities, Inc. ("Eastern Heights" or
10 "Applicant") includes in its revenue requirement \$481,025 for extensions and
11 replacements ("E&R) and \$204,851 periodic maintenance. I explain why I propose
12 \$424,751 per year be included for Eastern Heights' E&R revenue requirement and
13 \$206,451 per year be included for Eastern Heights' periodic maintenance revenue
14 requirement.

15 **Q: What did you do to prepare your testimony?**

16 A: I reviewed Eastern Heights' Small Utility Rate Application. I reviewed the Indiana
17 Utility Regulatory Commission's ("Commission" or "IURC") final order in Cause
18 No. 42839. I reviewed Applicant's IURC Annual Reports for years 2014 through
19 2019. I wrote data requests and reviewed Eastern Heights' responses. I reviewed
20 reports Eastern Heights filed with the Indiana Department of Environmental

1 Management ("IDEM"), which I accessed through IDEM's Virtual File Cabinet.¹ I
2 spoke with General Manager Kenny McIntosh about the utility and reviewed
3 several photos of the system Mr. McIntosh sent to me.² I reviewed comments
4 provided by customers of Eastern Heights.

5 **Q: Please identify the attachments included in your testimony?**

6 A: My testimony includes the following attachments:

- 7 • OUCC Attachment KW-01: Photos of Eastern Heights' system.
- 8 • OUCC Attachment KW-02: Utility Dashboard, showing operational statistics
9 based upon Eastern Heights' IURC Annual Reports from 2014-2019.
- 10 • OUCC Attachment KW-03: Booster Station No. 1 May 2014 Invoices.
- 11 • OUCC Attachment KW-04: Response to OUCC DR 7-5.
- 12 • OUCC Attachment KW-05: US 231 Water Main Relocation Invoice.
- 13 • OUCC Attachment KW-06: Response to OUCC DR 7-1.
- 14 • OUCC Attachment KW-07: Response to OUCC DR 3-1.

15 **II. EASTERN HEIGHTS' CHARACTERISTICS AND ASSETS**

16 **Q: Please describe Eastern Heights' characteristics.**

17 A: Eastern Heights is a not-for-profit water utility providing service to 7,010
18 customers in portions of Greene, Owen, Monroe, Lawrence, Martin, and Daviess
19 Counties.³ Its current source of supply consists of 11 wells. Eastern Heights adds
20 chemicals at the well fields before the water is pumped into the distribution system.
Applicant's storage and distribution system consists of 14 storage tanks and 7

¹ IDEM Virtual File Cabinet available at <https://vfc.idem.in.gov/DocumentSearch.aspx>

² Some of the photos are included as OUCC Attachment KW-01.

³ 2019 Annual Report, page W-1, Year End Customer Numbers.

1 booster stations.⁴ Eastern Heights provides fire protection only to its customers
2 residing within the Town of Bloomfield and one industrial park. In the rest of its
3 system, Applicant's hydrants are only flushing hydrants.

4 **Q: Does Eastern Heights currently have the storage capacity recommended by**
5 **the Ten States Standards?**

6 A: Yes. Eastern Heights currently has a total storage capacity of 1,656,00 gallons.⁵

7 With total average sales in 2019 of 1,100,592 gallons per day,⁶ Eastern Heights
8 meets the Ten States Standards recommendation that total water storage meet
9 average day demands.⁷

10 **Q: What is "water loss" as it pertains to a utility's operations.**

11 A: As used in IURC annual reports, "water loss" is the difference between total volume
12 of water pumped and purchased by the water utility and the total volume of water
13 sold to customers or used for backwash, flushing mains, street cleaning/sewer
14 flushing, or other authorized consumption. Water loss may generally be attributed
15 to leaks or inaccurate measurement of consumption. Customers pay through their
16 rates the cost to treat and distribute water that is lost through leaks.

17 **Q: What is Eastern Heights' water loss?**

18 A: According to its IURC annual reports, during the last six years Eastern Heights'
19 water loss values have remained under 15%, increasing from 8.9% in 2014 to 13%
20 in 2017 and then decreasing to 9.3% in 2019. I have prepared a chart showing

⁴ 2019 Annual Report, pages W-7 and W-9.

⁵ 2019 Annual Report page W-7, 50,000 + 100,000 + 100,000 + 100,000 + 100,000 + 150,000 + 250,000 + 150,000 + 100,000 + 96,000 + 60,000 + 200,000 + 100,000 + 100,000 = 1,656,000 gallons.

⁶ 2019 Annual Report page W-6, 401,716,000 gallons sold 2019 / 365 days = 1,100,592 gallons per day.

⁷ The Great Lakes – Upper Mississippi River Board of State and Provincial Public Health and Environmental Managers Recommended Standards for Water Works ("Ten States Standards"), Section 7.0.1 Sizing of Finished Water Storage.

1 Applicant's water loss over the last six years included as OUCC Attachment KW-
2 02. As part of this case, Eastern Heights is asking for funds to perform a water loss
3 audit, and I agree that these funds should be included in rates.

III. EXTENSIONS AND REPLACEMENTS

4 **Q: Why has Eastern Heights proposed an extensions and replacements revenue**
5 **requirement?**

6 A: According to Indiana Code § 8-1-2-125(c), which applies to not-for-profit utilities,
7 a reasonable and just charge for water service is a charge that will produce sufficient
8 revenue to pay all legal and other necessary expense incident to the operation of the
9 not-for-profit utility's system including "provision for making extensions and
10 replacements." IC § 8-1-2-125(c)(7).

11 **Q: What has Eastern Heights proposed for its extensions and replacements**
12 **revenue requirement?**

13 A: According to Schedule 7 of its Small Utility Rate Application, Eastern Heights
14 requests \$481,025 per year for its extensions and replacements ("E&R") revenue
15 requirement, which is based on the following projects:

Description	Total Cost
SCADA Improvements (20 sites)	\$275,000
Bloomfield Wellfield Generator	\$222,000
Trailer Generator	\$100,000
Booster Station #2 Replacement	\$500,000
US 231 Water Main Relocation	\$137,125
Water Main Replacement - Hobbieville	\$656,000
Water Loss Audit & Risk Assessment	\$15,000
Emergency Response Plan	\$10,000
Cyber Security Plan	\$10,000
Vehicles	\$305,000
Excavator Trades	\$25,000
SR 58 Water Services Tie-Overs	\$150,000

Description	Total Cost
Total	\$2,405,125
Life of the Rates	5
Annual Amount	481,025

1 **Q: Did Eastern Heights provide additional cost support for its proposed E&R**
2 **revenue requirement in its case-in-chief?**

3 A: No additional support was included for the above items in its application. However,
4 through the informal discovery process, the OUCC sought and received additional
5 information about the proposed E&R projects.

6 **Q: Do you have any concerns about the capital improvements to be funded by the**
7 **E&R revenue requirement?**

8 A: Eastern Heights identified many capital improvements it intends to complete over
9 the next five years with the funds from its E&R revenue requirement. These capital
10 improvements are reasonably necessary to the provision of water utility service.

11 **Q: Should all the capital improvements proposed by Applicant be included in the**
12 **E&R revenue requirement?**

13 A: No. As discussed in OUCC witness Carla Sullivan’s testimony, three of the items
14 identified as projects should be considered operational and the associated costs
15 should be classified as operation and maintenance (O&M) expenses. These three
16 projects are Water Loss Audit and Risk Assessment (\$15,000), Emergency
17 Response Plan (\$10,000), and Cyber Security Plan (\$10,000). These projects are
18 required pursuant to the America’s Water Infrastructure Act promulgated by the
19 U.S. Environmental Protection Agency (EPA) in 2018. Utilities the size of Eastern
20 Heights are required to develop their plans by June 30, 2021 and update them every

1 five years thereafter.⁸ Because the costs of these projects should be classified as
2 O&M costs, the cost of the projects should be removed from the calculation of the
3 E&R revenue requirement and the O&M revenue requirement should be increased
4 by \$7,000 (\$35,000 amortized over 5 years).

5 **Q: Do you accept Applicant's cost estimates for all the other proposed E&R**
6 **projects?**

7 A: No. I do not agree with the proposed amounts for the Booster Station #2
8 Replacement and the US 231 Water Main Relocation.

9 **Q: Why do you not accept Applicant's cost estimates for Booster Station #2**
10 **Replacement?**

11 A: Eastern Heights plans to replace Booster Station #2, which is underground, with an
12 above ground package booster station at a different location. I disagree with the
13 inclusion of tax in the estimate Eastern Heights provided for replacing this booster
14 station. I also disagree with the scaling factor Eastern Heights used in developing
15 the estimate. In 2014 Applicant replaced Booster Station #1 with a package booster
16 station. Eastern Heights based the cost estimate for the Booster Station #2
17 Replacement on what it paid to replace Booster Station #1 in 2014 and then scaled
18 the numbers to 2020 costs. Eastern Heights is a not-for-profit utility and does not
19 pay tax. (One of the invoices Eastern Heights provided for Booster Station #1
20 included a notation acknowledging Eastern Heights does not pay tax.⁹) Therefore,
21 it is incorrect for Eastern Heights to have used the invoice total including tax for
22 the starting point of its estimate. Removing the tax would change the 2014 cost of

⁸ <https://www.epa.gov/waterresilience/americas-water-infrastructure-act-risk-assessments-and-emergency-response-plans>

⁹ Included as OUCC Attachment KW-03.

1 the project from \$229,744.60 to \$220,537.¹⁰ Eastern Heights then used a 10% per
2 year inflation factor to scale the 2014 costs to 2020 values.¹¹ Using the CPI Inflation
3 Calculator from the US Bureau of Labor and Statistics to convert \$220,537 from
4 May of 2014 dollars to November of 2020 dollars yields a cost of \$241,236.33¹².
5 Adding a 10% construction contingency to that amount results in an estimate of
6 \$265,360, which is \$234,640 less than the \$500,000 estimated cost proposed by
7 Applicant. I recommend reducing the estimated cost of the Booster Station #2
8 project to \$265,360 when calculating the E&R revenue requirement.

9 **Q: Why do you not accept Applicant's cost estimates for the US 231 Water Main**
10 **Relocation?**

11 A: In response to OUCC DR 3-5(f), Eastern Heights provided an invoice from 2020
12 to support the cost estimate for the US 231 Water Main Relocation.¹³ The invoice
13 was for \$125,395, which is \$11,730 less than the amount requested by Applicant.¹⁴
14 I recommend reducing the estimated cost of the US231 Water Main Relocation
15 project to \$125,395 when calculating the E&R revenue requirement.

¹⁰ The following numbers are from the invoices in OUCC Attachment KW-03: $\$77,000 + \$12,000 + \$140,744.60 = \$229,744.60$ and $\$77,000 + \$12,000 + \$131,537 = \$220,537$

¹¹ OUCC Attachment KW-04 contains the response to OUCC DR 7-5 where Applicant states they use a 10% per year scaling factor.

¹² https://www.bls.gov/data/inflation_calculator.htm

¹³ The invoice is included as OUCC Attachment KW-05.

¹⁴ Note the invoice shows that more than \$125,395 was paid. In response to OUCC DR 7-1, Applicant said this invoice was paid in conjunction with other invoices that were not related to the project. This response has been included as OUCC Attachment KW-06.

1 **Q: What do you recommend regarding Applicant's proposed E&R revenue**
 2 **requirement?**

3 **A:** I recommend that the Commission approve \$424,751 per year for Eastern Heights'
 4 E&R revenue requirement. The table below compares Eastern Heights' proposed
 5 E&R revenue requirement with what is proposed by the OUCC:

Description	Eastern Heights' Proposed E&R Revenue Requirement	OUCC's Proposed E&R Revenue Requirement
SCADA Improvements (20 sites)	\$275,000	\$275,000
Bloomfield Wellfield Generator	\$222,000	\$222,000
Trailer Generator	\$100,000	\$100,000
Booster Station #2 Replacement	\$500,000	\$265,360
Water Main Relocation US 231	\$137,125	\$125,395
Water Main Replacement - Hobbieville	\$656,000	\$656,000
Water Loss Audit & Risk Assessment	\$15,000	Moved to O&M
Emergency Response Plan	\$10,000	Moved to O&M
Cyber Security Plan	\$10,000	Moved to O&M
Vehicles	\$305,000	\$305,000
Excavator Trades	\$25,000	\$25,000
SR 58 Water Services Tie-Overs	\$150,000	\$150,000
Total	\$2,405,125	\$2,123,755
Life of the Rates	5	5
Annual Amount	\$481,025	\$424,751

IV. PERIODIC MAINTENANCE

1 **Q: Is it reasonable for Applicant to incur expenses to perform periodic**
2 **maintenance?**

3 A: Yes. Water utilities should perform periodic maintenance on their capital assets.
4 Periodic maintenance will allow Eastern Heights to continue to operate its facilities
5 and prevent early termination of assets.

6 **Q: What is Applicant's proposed adjustment to periodic maintenance expense?**

7 A: During the test year, Eastern Heights spent \$168,175 on periodic maintenance. In
8 its small utility rate application, Eastern Heights indicated it plans to increase these
9 expenditures to \$204,851 per year.

10 **Q: Did you request additional information regarding each of these proposed**
11 **maintenance expenses?**

12 A: Yes. I sought and received additional information on each of the proposed
13 maintenance expenses through data requests. Based on the responses to those data
14 requests, I determined that each of the proposed maintenance expenses is
15 reasonable.

16 **Q: Did Applicant's proposed periodic maintenance expenses include all**
17 **reasonable periodic maintenance the utility should perform?**

18 A: No. Eastern Heights did not include any costs for maintenance of its seven booster
19 stations. In response to OUCC DR 3-1, Applicant stated that "Periodic maintenance
20 for booster pumps was unintentionally omitted."¹⁵ Eastern Heights said it would
21 perform maintenance on one booster station per year and provided documentation
22 to support a cost of \$1,600 per booster station for inspection and pump testing. It is

¹⁵ The response OUCC DR 3-1 is included as OUCC Attachment KW-07.

1 prudent for Eastern Heights to inspect and maintain their booster stations, therefore
2 I have added the cost of this to the requested periodic maintenance as follows:

Periodic Maintenance Item	Annual Amount
Tank Painting / Cleaning	\$197,751
Well Cleaning and Well Pump Maintenance	\$7,100
Booster Pump	\$1,600
Total	\$206,451
Less test year amount	(\$168,175)
Increase	\$38,276

3 **Q: What periodic maintenance revenue requirement do you recommend?**
4 A: I recommend the Commission approve \$206,451 per year in periodic maintenance
5 expense.

V. OTHER MATTERS

6 **Q: Does the American Water Works Association (“AWWA”) offer any guidance**
7 **on the operation and management of distribution systems?**
8 A: Yes. The AWWA has created many standards to establish formal management
9 guidelines that identify the appropriate practices, procedures, and behaviors whose
10 implementation will promote effective and efficient utility operations and
11 contribute to protection of public health, public safety, and the environment.¹⁶ As
12 such, the AWWA has created a standard for Distribution Systems Operation and
13 Management (“AWWA Standard G200”) and developed an Operational Guide to
14 AWWA Standard G200. The AWWA guide contains good management and
15 operation guidance for water utilities. Eastern Heights should use this guide.

¹⁶ AWWA Standard G200, Distribution Systems Operation and Management, Effective Date: April 1, 2010, page vii.

VI. OUCC RECOMMENDATIONS

1 **Q: Please summarize your recommendations in this Cause.**

2 A: I recommend the Commission set rates based on a \$424,751 *pro forma* annual E&R
3 revenue requirement. I recommend the Commission set rates based on a \$206,451
4 *pro forma* annual Periodic Maintenance expense.

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

6 A: Yes.

APPENDIX A

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

2 A: I graduated from Indiana University with a Bachelor of Science degree in Biology
3 and a Master of Public Affairs (“MPA”) concentrating in Environmental
4 Management. My graduate coursework included studying how water pollution
5 affects aquatic ecosystems, environmental rules and regulations, toxicology, risk
6 analysis, epidemiology, finance and budgeting, economics, statistics, public
7 management, and other courses on how pollution affects human health and the
8 environment. After graduating with my MPA, I was hired as an Environmental
9 Manager (EM2) by the Indiana Department of Environmental Management, Office
10 of Air Quality, Permits Branch in 2006 where I analyzed projects for a variety of
11 industries, calculated the air emissions associated with those projects, determined
12 applicable state and federal rules, and drafted federally enforceable air permits. I
13 was promoted to a Senior Environmental Manager (SEM1) about one year later. I
14 held this position for more than ten years. As an SEM1, I worked on complex permit
15 projects, trained and mentored staff, reviewed staff’s work, and developed
16 templates, guidance, and training materials. Since joining the OUCC, I have
17 attended numerous utility related seminars and workshops including the National
18 Association of Regulatory Utility Commissioners (“NARUC”) Western Utility
19 Rate School.



Office



Booster Station #1 Exterior



Booster Station #1 Interior



Booster Station #2 Exterior



Booster Station #2 Interior



Bloomfield Wellfield Treatment Plant Exterior



Bloomfield Wellfield Treatment Plant Interior (1)



Bloomfield Wellfield Treatment Plant Interior (2)



Bloomfield Wellfield Treatment Plant Interior (3)



Bloomfield Wellfield



Worthington Wellfield Treatment Plant Exterior



Worthington Wellfield Treatment Plant Interior (1)



Worthington Wellfield Treatment Plant Interior (2)



Worthington Wellfield



Bloomfield Cistern - 90,000 gal.



Booster Station #1 Storage Tank - 50,000 gal.



Bloomfield Standpipe – 60,000 gal. & Bloomfield Storage Tank – 200,000 gal.



Scotland Storage Tank – 100,000 gal.



Sosberry Storage Tank – 100,000 gal.



Westgate Storage Tank – 250,000 gal.



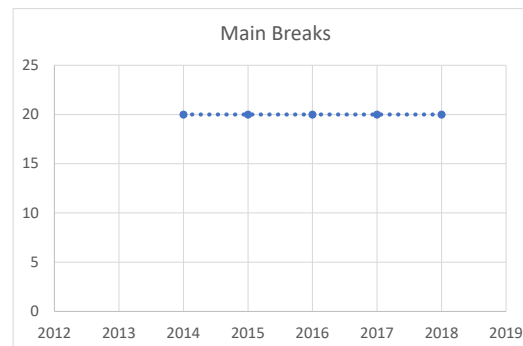
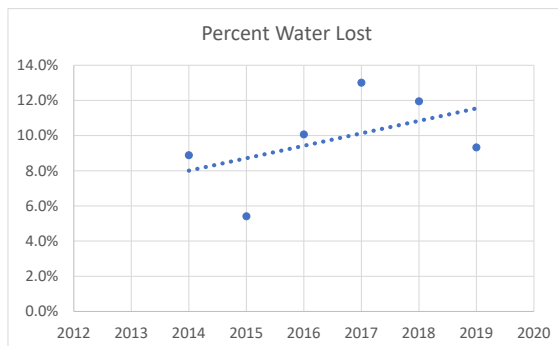
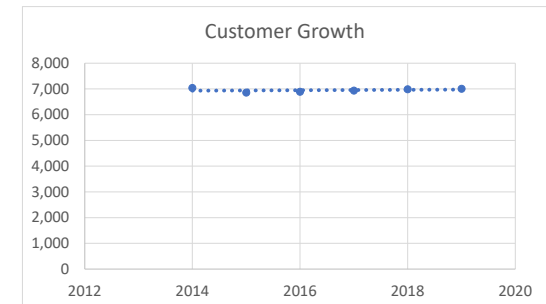
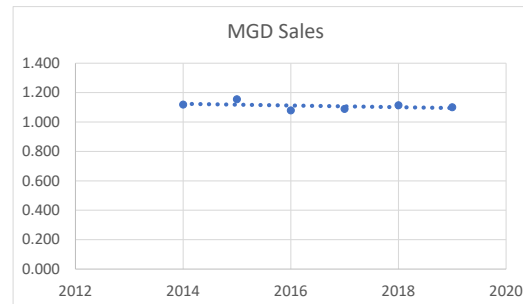
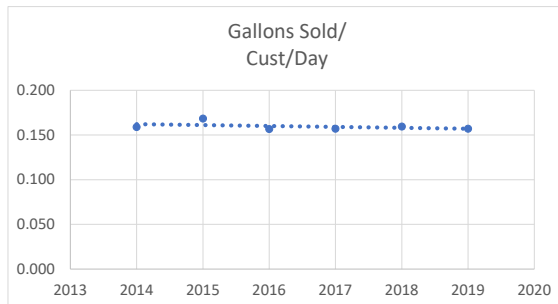
Worthington West Storage Tank – 150,000 gal.

Utility Dashboard Eastern Heights Utilities, Inc. Cause No. 45435

Year	W-1 Customers Year-End	W-6 Total Pumped & Purchased	W-6 Total Sold	W-6 Non- Revenue (C - D)	W-6 System Usage	W-6 Water Loss (E - F)	W-6 Percent Loss (G / C)	W-6 Average MGD	W-6 Gallons Sold/ Cust/Day	W-6 Main Breaks
2014	7,039	588,110	408,267	179,843	127,600	52,243	8.9%	1.119	0.159	20
2015	6,859	543,405	421,498	121,907	92,500	29,407	5.4%	1.155	0.168	20
2016	6,892	510,453	394,062	116,391	65,000	51,391	10.1%	1.080	0.157	20
2017	6,937	538,253	398,713	139,539	69,500	70,039	13.0%	1.089	0.157	20
2018	6,990	541,406	406,810	134,596	69,900	64,696	11.9%	1.115	0.159	20
2019	7,010	525,211	401,716	123,495	74,500	48,995	9.3%	1.101	0.157	NA

average mgd 2019 1.101 mgd
 avg gals/cust/mo 2019 4,776 gals
 average cust growth -7.25 /yr
 average mgd 5 yrs 1.331 mgd

All reported in thousand gallons
 System usage includes water used for firefighting, backwashing, main flushing, etc.
 Source: IURC Annual Reports



Dashed lines shows results of linear regression (trend) over period shown

*****INVOICE*****



ENGINEERED FLUID, INC.

P O BOX 723 CENTRALIA IL 62801

Phone: 618-533-1351

Fax: 618-533-1459

INVOICE NUMBER: **11456**

INVOICE DATE: **5/30/14**

PROJECT ID: **92301**

EASTERN HEIGHTS UTILITIES, INC

316 N WASHINGTON
BLOOMFIELD, IN 47424

PO NO: SIGNED PROPOSAL

TERMS: 01- NET 30 DAYS

	PRICE	AMOUNT
JOB DESC: # 92301 - BLOOMFIELD, IN EASTERN HEIGHTS UTILITIES, INC		

WATER-SHED BPS WITH CRANE RAIL

\$131,537.00

NET 30 DAYS, 1.5% PER MONTH LATE CHARGES ON PAST DUE ACCOUNTS.
ACCOUNTS MUST BE CURRENT, INCLUDING LATE CHARGES, BEFORE START-UP IS
PERFORMED OR O&M MANUALS ARE PROVIDED.

Please note: We are tax exempt. We did not pay sales tax on purchase.

THANK YOU!

NET INVOICE:	\$131,537.00
FREIGHT:	\$0.00
SALES TAX:	\$9,207.59
Invoice Total	\$140,744.59

131,537.00



May 14, 2014

Wessler Engineering
6219 South East Street
Indianapolis, IN 46227
Attn: Dylan Lambermont

RE: Eastern Heights Utilities, Inc.
Bloomfield Booster Station #1 Improvements

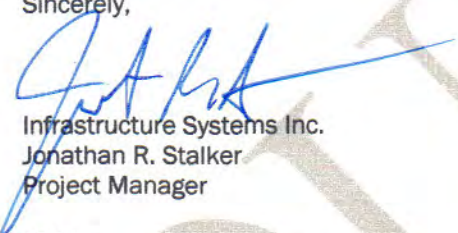
Infrastructure Systems, Inc. proposes the following quote per plans provided. ISI will supply labor, equipment and material for completion of proposed project.

- Demolition of existing booster station will be completed by Eastern Heights Utilities
- Prefabricated EFI Station provided by Eastern Heights Utilities

Total Quote \$77,000.00

Please give me a call if you have any questions or need additional information.

Sincerely,



Infrastructure Systems Inc.
Jonathan R. Stalker
Project Manager

JRS/js



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TASK ORDER

Project: Eastern Heights Utilities Miscellaneous Services (99405.03.18)

Task Order No. **18 – Bloomfield Booster Station No. 1**

Issued to: Wessler Engineering

All work shall be performed in accordance with the Agreement between Eastern Heights Utilities (OWNER) and Wessler Engineering, Inc. formerly known as M. D. Wessler & Associates, Inc. (ENGINEER) executed July 5, 2005.

Project Description

Based on our site visits to the booster station site and meeting with the OWNER along with additional information provided to us, we understand that you have the following operational issues:

- The existing booster station is currently pumping 138 gpm with both pumps running,
- The existing booster pumps are operating well below their rated capacity, and
- The existing below ground station is a maintenance and safety concern to the OWNER.

This Task Order includes services for examining and evaluating these issues and helping the OWNER develop the documents necessary to obtain quotes for a new above ground package booster station.

Scope of Services – Basic Services

- A. Perform limited site topographic survey,
- B. Develop a site plan in AutoCAD to include the following:
 - A. Placement of a new above ground booster station on the existing site,
 - B. Piping layout to connect the booster station to the existing distribution system, and
 - C. Booster station foundation detail and other necessary construction details.
- C. Develop a design summary for a new above ground package booster station to include the following: Two (2) 150 gpm vertical turbine pumps, flow meter, piping, valves, appurtenances, electrical, mechanical, and communication equipment.
- D. Meet with the OWNER to review the site plan and design summary.
- E. Coordinate the design summary with a packaged booster station supplier.
- F. Prepare technical specifications, if necessary, to enable the OWNER to obtain quotes for the work.
- G. Provide limited assistance during bidding and construction to answer questions related to the above.



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Compensation

The estimated fee is \$12,000.

Compensation for providing Professional Services as defined in this Task Order shall be on the basis of the current Hourly Rate and Reimbursable Expense Schedule, plus reimbursement for actual out-of-pocket expenses incurred. This estimated fee shall not be exceeded without written approval from the OWNER. The ENGINEER's 2013 Hourly Rate and Reimbursable Expense Schedule is included as Attachment No. 1. A fee justification is included as Attachment No. 2.

This Task Order may be executed in counterparts, each of which shall be deemed to be an original, and all such counterparts together shall constitute one and the same Agreement. A telecopied, electronic, or facsimile signature shall be equivalent to and as binding as an original signature.

Authorized By:

EASTERN HEIGHTS UTILITIES

Date: _____

Accepted By:

WESSLER ENGINEERING, INC.

Date: _____

Dreama E. Doolittle
Vice President



More than a Project™

ATTACHMENT NO. 1 2013 HOURLY RATE and REIMBURSABLE EXPENSE SCHEDULE

<u>Position</u>	<u>Hourly Rate*</u>
Principal Engineer	\$175.00
Senior Project Manager/Senior Project Engineer	\$165.00
Project Manager/Project Engineer III	\$135.00
Survey Manager	\$125.00
Assistant Project Manager/Project Engineer II	\$115.00
Project Engineer I	\$105.00
Field Services Manager	\$95.00
Designer	\$100.00
Engineer	\$90.00
Operations Specialist	\$90.00
Environmental Scientist II	\$85.00
Environmental Scientist	\$75.00
Technician IV/Senior Resident Project Representative	\$90.00
Technician III/Resident Project Representative III	\$80.00
Technician II/Resident Project Representative II	\$70.00
Technician I/Resident Project Representative I	\$60.00
Survey Crew Manager	\$85.00
Survey Crew Chief	\$70.00
Project Secretary	\$55.00

Reimbursable Expenses shall be charged as follows.

<u>Item and Unit</u>	<u>Unit Cost</u>
Mileage (per mile)	At current IRS published rate at time of expense
Copies:(each) Black & White/Color	\$0.12/\$0.20
8.5"x11" or 11"x17"	
24"x36"	\$1.00
Plots: (each)	\$5.50
24"x36" (Mylar)	
24"x36" (Bond)	\$1.00
12"x18" (Bond)	\$0.50
GPS Survey Equipment/Robotic Total Station	\$15.00 per hour
Postage/shipping/freight, Long distance telephone and fax, Lodging and Per Diems	At Cost
Subcontractor/Subconsultant fees	Cost + 10%

*Expert Witness Services (Court Hearings or Testimony, Depositions, Arbitration or Mediation Hearings) shall be charged at 150% of the Hourly Rate listed in this Schedule

This Schedule is subject to change

January 1, 2013

Attachment No. 2

WESSLER ENGINEERING

PROJECT : Bloomfield Booster Station No. 1

DESCRIPTION: Proposal Fee Justification

TEAM:	DED	WCM	MKA	DLL	CLG	GER	Total
	PRIN ENG \$175	SR PROJ MGR \$165	PROJ MGR \$135	PROJ MGR \$135	TECH DESIGNER \$100	PROJ SEC. \$55	
Design Phase							
	5	12	0	26	36	4	\$10,185
<i>Site Plan and Piping</i>				4	16		
<i>Electrical Design</i>		12			8		
<i>General Coordination</i>				8			
<i>Booster Station Design</i>	2			12	4		
<i>QAQC</i>	3			2	8		
Construction Phase							
	0	4	0	8	0	0	\$1,740
<i>Construction Questions</i>		4		8			
SUBTOTAL							\$11,925
REIMBURSABLES							\$75
TOTAL							\$12,000
SAY							\$12,000

II. Data Request.

Q-7-5: Please provide a copy of the 2014 invoice and describe the methodology used to adjust that number to 2020 pricing used for the Booster Station #2 Replacement estimate.

The pricing documentation for the 2014 Booster station No. 01 project is attached {\$140,745 (EFI), \$77,000 (ISI) and Wessler (\$12,000)}. A 10% annual factor was applied to adjust to 2020 dollars.



Infrastructure Systems, Inc.
260 W Vincennes St
PO Box 148
Orleans IN 47452-

(812) 865-3309 (812) 865-3009

INVOICE

NUMBER: 3311
DATE: 8/25/2020

TO: EASTERN HEIGHTS UTILITIES
316 N. WASHINGTON ST.

JOB: 1574
EASTERN HEIGHTS -US 231

BLOOMFIELD IN 47424-

Customer # 1008

ATTN: KENNY MC INTOSH

Quantity	Unit of Measure	Description	Unit Price	Extended Price
US 231 SLIDE CORRECTION				
585	LF	● 8" HDPE DR 13.5 (HDD)	107.00	62,595.00
100	LF	● 16" HDPE CASING (HDD)	300.00	30,000.00
0	EA	● BLOW OFF ASSEMBLY	0.00	0.00
2	EA	● 6"X6" WET TAP ASSEMBLY	4,500.00	9,000.00
0	EA	● 6" DRY TAP CONNECTION	0.00	0.00
2	EA	● 6" LINE STOP	4,000.00	8,000.00
2	EA	● CUT AND CAP EXISTING MAIN	1,100.00	2,200.00
1	EA	● 3/4" SERVICE CONNECTION	1,100.00	1,100.00
1	LUMP	● MOBILIZATION/DEMOb /BONDS /INS	7,500.00	7,500.00
1	LUMP	● MAINTENANCE OF TRAFFIC	2,500.00	2,500.00
1	LUMP	● FINAL CLEAN UP & RESTORATION	2,500.00	2,500.00

27.11

PAID
CHECK NO. 1104
AMOUNT 135,315.00
DATE 8-25-2020

INVOICE TOTAL: 125,395.00
DUE DATE: 9/24/2020

response shall be provided within a reasonable time after such information or document is acquired or becomes known to Petitioner.

F. This set of data requests requires supplemental or amended responses to the extent required by Ind. Trial Rule 26(E). In addition, these requests shall be deemed to be continuing requests for supplemental responses pursuant to Ind. Trial Rule 26(E)(3).

II. Data Request.

Q-7-1: Roughly \$10,000 over the amount listed on the invoice for the US 231 water main relocation appears to have been paid. Please explain why the higher amount was paid.

10k difference is due to 1 additional invoice. See attached invoice for 3" directional drill & tie in of 3" main. Per EHU, this invoice was not related to the US231 project, but was paid in combination w/ the US231 invoice of 125k.

Eastern Heights Rate Case

OUCC Request

Q-3-1

There were no expenses related to periodic maintenance in the test year. Why did Eastern Heights not include any periodic maintenance expense for booster pumps on periodic maintenance expense adjustments in schedule 6(f)?

EHU Response:

Periodic maintenance for booster pumps was unintentionally omitted. Updated estimates are to be obtained.

STATE OF INDIANA
INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
EASTERN HEIGHTS UTILITIES INC. FOR A) **CAUSE NO. 45435-U**
NEW SCHEDULE OF RATES AND)
CHARGES.)
)

TESTIMONY
OF
SHAWN DELLINGER

ON BEHALF OF THE
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

PUBLIC'S EXHIBIT NO. 3

January 6, 2021

TESTIMONY OF OUCC WITNESS SHAWN DELLINGER
CAUSE NO. 45435-U
EASTERN HEIGHTS UTILITIES INC.

I. INTRODUCTION

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

2 A: My name is Shawn Dellinger, and my business address is 115 W. Washington St., Suite
3 1500 South, Indianapolis, IN 46204.

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

5 A: I am a Utility Analyst in the Water/Wastewater division employed by the Indiana Office
6 of Utility Consumer Counselor ("OUCC"). My focus is on financial issues.

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

8 A: My credentials are set forth in Appendix A.

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

10 A: Eastern Heights Utilities ("Applicant" or "Eastern Heights") has requested approval of its
11 proposed debt service revenue requirement of \$326,301 per year. Based on my review, I
12 recommend the Commission approve Applicant's proposed debt service revenue
13 requirement. I recommend discontinuation of a customer surcharge to coincide with the
14 paying off of the associated debt. I note that in 2020 Eastern Heights has applied for and
15 received a forgivable Paycheck Protection Program ("PPP") loan. Eastern Heights does
16 not seek authority for this PPP loan and does not seek any revenue requirement associated
17 with this loan or include any revenue as an offset.

18 **Q: What did you do to prepare your testimony?**

19 A: I reviewed the Application. I prepared discovery questions and reviewed Applicant's
20 responses to discovery. I reviewed documentation regarding PPP loans from the Small

1 Business Administration ("SBA") and the US Treasury. I reviewed previous IURC orders
2 involving Eastern Heights.

II. DEBT SERVICE REVENUE REQUIREMENT

3 **Q: Please describe Applicant's proposed debt service revenue requirement.**

4 A: As seen in Schedule 9 of the Application, Applicant proposes to recover a debt service
5 revenue requirement of \$326,301. The amortization schedules and other information on
6 this proposed debt and debt on other loans to Applicant are set forth in OUCC Attachment
7 SD-1.

8 **Q: Is this debt service revenue requirement appropriate?**

9 A: Yes. Based on my review, the proposed revenue requirement is appropriate for the debt
10 described in Schedule 9.

11 **Q: What other debt does Applicant have?**

12 A: Although not reflected in Schedule 9, Applicant has US Rural Development Loan #9116,
13 which as of the end of the test year had a balance of \$101,335.74. The annual debt service
14 is approximately \$31,464. As shown in OUCC Attachment SD-1, this loan is anticipated
15 to be paid off by approximately March of 2023. Debt service on Loan #9116 is being paid
16 through a dedicated revenue stream generated by a customer surcharge that applies only to
17 customers in one area. The customer surcharge, which was established in Cause No.
18 42314, also funded debt service reserve on Loan #9116. All surcharge revenues are
19 dedicated to paying off the related debt. Accordingly, Applicant does not ask the
20 Commission to consider for ratemaking purposes this debt service or the revenues from the
21 surcharge. If Applicant had asked the Commission to recognize both debt service and

1 surcharge revenues, it would not materially affect the ratemaking result. Therefore, I have
2 no objection in this case to this approach.

III. DEBT SERVICE RESERVE

3 **Q: Does Applicant request a revenue requirement for debt service reserve?**

4 A: No. Applicant's Schedule 10 shows debt service reserve is more than fully funded for the
5 debts shown on Schedule 9. The balance shown is \$341,796. However, the highest
6 prospective annual debt service shown on Schedule 9 is only \$326,532.

7 **Q: What amount of debt service reserve is needed for the debts shown on Schedule 9?**

8 A: Based on the existing debts reflected in Eastern Height's application, which does not
9 include Loan #9116, the amount of required funding for debt service reserve is \$325,332.

10 I determined that amount by subtracting \$1,200 in Capital Lease expenses, for which no
11 debt service reserve is required, from the \$326,532 highest required annual debt service
12 shown in Schedule 9. (OUCC Attachment SD-1 sets forth the amortization schedules for
13 Eastern Heights' debt payments.) Accordingly, the debt service reserve fund for the debt
14 reflected in Schedule 9 is overfunded by \$16,264 ($\$341,796 - \$325,332 = \$16,264$).

15 **Q: Where should the \$16,264 be applied?**

16 A: As noted above, Loan #9116 is not being considered as debt for purposes of setting rates
17 in this Cause, however, surcharge customers paid rates to establish the debt service reserve
18 on this loan. These surcharge customers, who contributed to the debt service reserve fund
19 through their surcharge, should have the benefit of such funds being used to extinguish the
20 debt and eliminate the surcharge at that time. Therefore, the \$16,264 not needed for the
21 loans shown on Schedule 9 should be allocated to the final payment of loan #9116. When
22 the balance of loan #9116 falls to \$16,264, the loan should be paid from the debt service

1 reserve, and the surcharge should be eliminated at that time. Moreover, in the order for
2 Cause No. 42314 dated April 23, 2003, the Commission required Eastern Heights to
3 “collect the initial and any revised surcharge from the customers subject to it in addition to
4 its existing rates and charges for service, but only for so long as any part of the USDA-RD
5 loan remains outstanding.”¹ (emphasis added.) This language indicates that once enough
6 funds have been collected to pay the loan off, this surcharge should be removed from the
7 tariff.

8 **Q: What filing should be required for the payoff of loan #9116 from the debt service**
9 **reserve?**

10 A: When the debt service reserve is accessed to make the final \$16,264 of payments for loan
11 #9116, a report should be sent to the Commission and the OUCC within fourteen (14)
12 days stating this. A new tariff should be proposed to the Commission eliminating the
13 surcharge immediately upon the filing of the report “amending its schedule of rates and
14 charges to eliminate the surcharge”.²

IV. EASTERN HEIGHTS PPP LOAN

15 **Q: Does Eastern Heights have any other debt not indicated on Schedule 9?**

16 A: Yes. Applicant also has an outstanding PPP loan in the amount of \$184,300. Applicant's
17 response to OUCC DR-6-1 provides information about this loan, which response I have
18 attached as OUCC Attachment SD-2.

19 **Q: What is a PPP loan?**

20 A: A PPP loan is part of a governmental program to help small businesses cope with the
21 economic fallout of the Covid-19 pandemic. It is a \$659 Billion business loan/grant

¹ Cause No. 42314, page 6, ordering paragraph number 5.

² Cause No. 42314, Settlement Agreement, page 4, Agreement Paragraph Number 5.

1 program passed as part of the CARES Act (stimulus package) signed into law on March
2 27, 2020.³ These loans are intended to be low interest loans of 1 percent interest rates with
3 2 year terms, with forgiveness of the balance if it is used for suitable purposes, such as
4 payroll, rent or utilities. No payments are required for the first 6 months.

5 **Q: Has Eastern Heights requested authority for its PPP borrowing?**

6 A: No. Also, Applicant has not requested any revenue requirement for debt service on this
7 loan or recognized revenues from this loan for ratemaking purposes. Applicant expects the
8 loan to be forgiven. However, as of December 3, 2020 it has not requested forgiveness, so
9 the ultimate status is unknown. Therefore, I recommend Applicant be required to notify
10 the Commission when there has been a determination as to whether the loan will or will
11 not be forgiven.

12 **Q: Is Eastern Heights the only utility to have borrowed funds using the PPP program?**

13 A: Other utilities under the Commission's jurisdiction have borrowed money under this PPP
14 program, but I believe none have requested approval from the Commission.

15 **Q: What filing should be required for the PPP loan?**

16 A: Applicant should submit a report to the Commission and the OUCC within fourteen
17 (14) days of the PPP loan being forgiven. If the PPP loan is not forgiven, a report
18 should be made to the Commission and the OUCC within fourteen (14) days stating
19 this.

³ <https://home.treasury.gov/policy-issues/cares>,

V. SUMMARY OF RECOMMENDATIONS

1 **Q: Please summarize your recommendations to the Commission in this Cause.**

2 A: I recommend the Commission approve the requested debt service annual revenue
3 requirement of \$326,301. I recommend the Commission require Eastern Heights to
4 pay off its loan #9116 using its debt service reserve funds when the loan balance falls
5 to \$16,264. I recommend that once loan #9116 has been paid off the Commission
6 authorize and require Eastern Heights to file an amended schedule of rates and charges
7 eliminating the related surcharge. I recommend the Commission require Eastern
8 Heights submit a filing in this cause stating whether the PPP loan has been forgiven or
9 determined not to be forgivable.

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

11 A: Yes.

Appendix A

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

2 A: I graduated from Indiana University with a degree in Biology, a minor in Economics and
3 a certificate from the Liberal Arts and Management Program (LAMP) which is an honors
4 certificate program through the Kelley School of Business and the College of Arts and
5 Sciences, at the time restricted to twenty five (25) students per year. After spending time
6 in the job market, I received my MBA from Indiana University with a concentration in
7 finance. I am a member of Phi Beta Kappa honor society for my undergraduate work and
8 Beta Gamma Sigma honor society for my masters program.

9 **Q: Please describe your work experience.**

10 A: My first jobs after graduating with my undergraduate degree were in New York in finance
11 at Grant's Interest Rate Observer, which is a financial newsletter and Lebenthal and Co.,
12 which was a municipal bond brokerage. I worked at RCI Sales in Indianapolis, which was
13 a manufacturers' representative/distributor in the commercial and institutional plumbing
14 space as the owner for a number of years, leaving when I sold the company and merged it
15 into a competitor. After receiving my MBA, I worked at Amazon as a financial analyst in
16 their fulfillment division.

17 **Q: How long have you been at the OUCC?**

18 A: I have been a Utility Analyst II in the water division at the OUCC since December of 2019.
19 My focus is financial issues, such as ROE's, Capital Structures, etc.

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

21 A: Yes, I have testified before the commission regarding various aspects of finance.

EHU RD Loan #9113

Compound Period : Monthly

Nominal Annual Rate : 5.125 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	12/08/2019	711,733.38	1		
2 Payment	01/08/2020	5,642.00	181	Monthly	01/08/2035
3 Payment	02/08/2035	3,267.84	1		

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	12/08/2019				711,733.38
2019 Totals		0.00	0.00	0.00	
1	01/08/2020	5,642.00	3,039.69	2,602.31	709,131.07
2	02/08/2020	5,642.00	3,028.58	2,613.42	706,517.65
3	03/08/2020	5,642.00	3,017.42	2,624.58	703,893.07
4	04/08/2020	5,642.00	3,006.21	2,635.79	701,257.28
5	05/08/2020	5,642.00	2,994.95	2,647.05	698,610.23
6	06/08/2020	5,642.00	2,983.65	2,658.35	695,951.88
7	07/08/2020	5,642.00	2,972.29	2,669.71	693,282.17
8	08/08/2020	5,642.00	2,960.89	2,681.11	690,601.06
9	09/08/2020	5,642.00	2,949.44	2,692.56	687,908.50
10	10/08/2020	5,642.00	2,937.94	2,704.06	685,204.44
11	11/08/2020	5,642.00	2,926.39	2,715.61	682,488.83
12	12/08/2020	5,642.00	2,914.80	2,727.20	679,761.63
2020 Totals		67,704.00	35,732.25	31,971.75	
13	01/08/2021	5,642.00	2,903.15	2,738.85	677,022.78
14	02/08/2021	5,642.00	2,891.45	2,750.55	674,272.23
15	03/08/2021	5,642.00	2,879.70	2,762.30	671,509.93
16	04/08/2021	5,642.00	2,867.91	2,774.09	668,735.84
17	05/08/2021	5,642.00	2,856.06	2,785.94	665,949.90
18	06/08/2021	5,642.00	2,844.16	2,797.84	663,152.06
19	07/08/2021	5,642.00	2,832.21	2,809.79	660,342.27
20	08/08/2021	5,642.00	2,820.21	2,821.79	657,520.48
21	09/08/2021	5,642.00	2,808.16	2,833.84	654,686.64
22	10/08/2021	5,642.00	2,796.06	2,845.94	651,840.70
23	11/08/2021	5,642.00	2,783.90	2,858.10	648,982.60
24	12/08/2021	5,642.00	2,771.70	2,870.30	646,112.30
2021 Totals		67,704.00	34,054.67	33,649.33	
25	01/08/2022	5,642.00	2,759.44	2,882.56	643,229.74
26	02/08/2022	5,642.00	2,747.13	2,894.87	640,334.87
27	03/08/2022	5,642.00	2,734.76	2,907.24	637,427.63
28	04/08/2022	5,642.00	2,722.35	2,919.65	634,507.98

EHU RD Loan #9113

	Date	Payment	Interest	Principal	Balance
	29 05/08/2022	5,642.00	2,709.88	2,932.12	631,575.86
	30 06/08/2022	5,642.00	2,697.36	2,944.64	628,631.22
	31 07/08/2022	5,642.00	2,684.78	2,957.22	625,674.00
	32 08/08/2022	5,642.00	2,672.15	2,969.85	622,704.15
	33 09/08/2022	5,642.00	2,659.47	2,982.53	619,721.62
	34 10/08/2022	5,642.00	2,646.73	2,995.27	616,726.35
	35 11/08/2022	5,642.00	2,633.94	3,008.06	613,718.29
	36 12/08/2022	5,642.00	2,621.09	3,020.91	610,697.38
2022 Totals		67,704.00	32,289.08	35,414.92	
	37 01/08/2023	5,642.00	2,608.19	3,033.81	607,663.57
	38 02/08/2023	5,642.00	2,595.23	3,046.77	604,616.80
	39 03/08/2023	5,642.00	2,582.22	3,059.78	601,557.02
	40 04/08/2023	5,642.00	2,569.15	3,072.85	598,484.17
	41 05/08/2023	5,642.00	2,556.03	3,085.97	595,398.20
	42 06/08/2023	5,642.00	2,542.85	3,099.15	592,299.05
	43 07/08/2023	5,642.00	2,529.61	3,112.39	589,186.66
	44 08/08/2023	5,642.00	2,516.32	3,125.68	586,060.98
	45 09/08/2023	5,642.00	2,502.97	3,139.03	582,921.95
	46 10/08/2023	5,642.00	2,489.56	3,152.44	579,769.51
	47 11/08/2023	5,642.00	2,476.10	3,165.90	576,603.61
	48 12/08/2023	5,642.00	2,462.58	3,179.42	573,424.19
2023 Totals		67,704.00	30,430.81	37,273.19	
	49 01/08/2024	5,642.00	2,449.00	3,193.00	570,231.19
	50 02/08/2024	5,642.00	2,435.36	3,206.64	567,024.55
	51 03/08/2024	5,642.00	2,421.67	3,220.33	563,804.22
	52 04/08/2024	5,642.00	2,407.91	3,234.09	560,570.13
	53 05/08/2024	5,642.00	2,394.10	3,247.90	557,322.23
	54 06/08/2024	5,642.00	2,380.23	3,261.77	554,060.46
	55 07/08/2024	5,642.00	2,366.30	3,275.70	550,784.76
	56 08/08/2024	5,642.00	2,352.31	3,289.69	547,495.07
	57 09/08/2024	5,642.00	2,338.26	3,303.74	544,191.33
	58 10/08/2024	5,642.00	2,324.15	3,317.85	540,873.48
	59 11/08/2024	5,642.00	2,309.98	3,332.02	537,541.46
	60 12/08/2024	5,642.00	2,295.75	3,346.25	534,195.21
2024 Totals		67,704.00	28,475.02	39,228.98	
	61 01/08/2025	5,642.00	2,281.46	3,360.54	530,834.67
	62 02/08/2025	5,642.00	2,267.11	3,374.89	527,459.78
	63 03/08/2025	5,642.00	2,252.69	3,389.31	524,070.47
	64 04/08/2025	5,642.00	2,238.22	3,403.78	520,666.69
	65 05/08/2025	5,642.00	2,223.68	3,418.32	517,248.37
	66 06/08/2025	5,642.00	2,209.08	3,432.92	513,815.45
	67 07/08/2025	5,642.00	2,194.42	3,447.58	510,367.87
	68 08/08/2025	5,642.00	2,179.70	3,462.30	506,905.57
	69 09/08/2025	5,642.00	2,164.91	3,477.09	503,428.48
	70 10/08/2025	5,642.00	2,150.06	3,491.94	499,936.54
	71 11/08/2025	5,642.00	2,135.15	3,506.85	496,429.69

EHU RD Loan #9113

Date	Payment	Interest	Principal	Balance
72 12/08/2025	5,642.00	2,120.17	3,521.83	492,907.86
2025 Totals	67,704.00	26,416.65	41,287.35	
73 01/08/2026	5,642.00	2,105.13	3,536.87	489,370.99
74 02/08/2026	5,642.00	2,090.02	3,551.98	485,819.01
75 03/08/2026	5,642.00	2,074.85	3,567.15	482,251.86
76 04/08/2026	5,642.00	2,059.62	3,582.38	478,669.48
77 05/08/2026	5,642.00	2,044.32	3,597.68	475,071.80
78 06/08/2026	5,642.00	2,028.95	3,613.05	471,458.75
79 07/08/2026	5,642.00	2,013.52	3,628.48	467,830.27
80 08/08/2026	5,642.00	1,998.03	3,643.97	464,186.30
81 09/08/2026	5,642.00	1,982.46	3,659.54	460,526.76
82 10/08/2026	5,642.00	1,966.83	3,675.17	456,851.59
83 11/08/2026	5,642.00	1,951.14	3,690.86	453,160.73
84 12/08/2026	5,642.00	1,935.37	3,706.63	449,454.10
2026 Totals	67,704.00	24,250.24	43,453.76	
85 01/08/2027	5,642.00	1,919.54	3,722.46	445,731.64
86 02/08/2027	5,642.00	1,903.65	3,738.35	441,993.29
87 03/08/2027	5,642.00	1,887.68	3,754.32	438,238.97
88 04/08/2027	5,642.00	1,871.65	3,770.35	434,468.62
89 05/08/2027	5,642.00	1,855.54	3,786.46	430,682.16
90 06/08/2027	5,642.00	1,839.37	3,802.63	426,879.53
91 07/08/2027	5,642.00	1,823.13	3,818.87	423,060.66
92 08/08/2027	5,642.00	1,806.82	3,835.18	419,225.48
93 09/08/2027	5,642.00	1,790.44	3,851.56	415,373.92
94 10/08/2027	5,642.00	1,773.99	3,868.01	411,505.91
95 11/08/2027	5,642.00	1,757.47	3,884.53	407,621.38
96 12/08/2027	5,642.00	1,740.88	3,901.12	403,720.26
2027 Totals	67,704.00	21,970.16	45,733.84	
97 01/08/2028	5,642.00	1,724.22	3,917.78	399,802.48
98 02/08/2028	5,642.00	1,707.49	3,934.51	395,867.97
99 03/08/2028	5,642.00	1,690.69	3,951.31	391,916.66
100 04/08/2028	5,642.00	1,673.81	3,968.19	387,948.47
101 05/08/2028	5,642.00	1,656.86	3,985.14	383,963.33
102 06/08/2028	5,642.00	1,639.84	4,002.16	379,961.17
103 07/08/2028	5,642.00	1,622.75	4,019.25	375,941.92
104 08/08/2028	5,642.00	1,605.59	4,036.41	371,905.51
105 09/08/2028	5,642.00	1,588.35	4,053.65	367,851.86
106 10/08/2028	5,642.00	1,571.03	4,070.97	363,780.89
107 11/08/2028	5,642.00	1,553.65	4,088.35	359,692.54
108 12/08/2028	5,642.00	1,536.19	4,105.81	355,586.73
2028 Totals	67,704.00	19,570.47	48,133.53	
109 01/08/2029	5,642.00	1,518.65	4,123.35	351,463.38
110 02/08/2029	5,642.00	1,501.04	4,140.96	347,322.42
111 03/08/2029	5,642.00	1,483.36	4,158.64	343,163.78
112 04/08/2029	5,642.00	1,465.60	4,176.40	338,987.38

EHU RD Loan #9113

	Date	Payment	Interest	Principal	Balance
113	05/08/2029	5,642.00	1,447.76	4,194.24	334,793.14
114	06/08/2029	5,642.00	1,429.85	4,212.15	330,580.99
115	07/08/2029	5,642.00	1,411.86	4,230.14	326,350.85
116	08/08/2029	5,642.00	1,393.79	4,248.21	322,102.64
117	09/08/2029	5,642.00	1,375.65	4,266.35	317,836.29
118	10/08/2029	5,642.00	1,357.43	4,284.57	313,551.72
119	11/08/2029	5,642.00	1,339.13	4,302.87	309,248.85
120	12/08/2029	5,642.00	1,320.75	4,321.25	304,927.60
2029 Totals		67,704.00	17,044.87	50,659.13	
121	01/08/2030	5,642.00	1,302.29	4,339.71	300,587.89
122	02/08/2030	5,642.00	1,283.76	4,358.24	296,229.65
123	03/08/2030	5,642.00	1,265.15	4,376.85	291,852.80
124	04/08/2030	5,642.00	1,246.45	4,395.55	287,457.25
125	05/08/2030	5,642.00	1,227.68	4,414.32	283,042.93
126	06/08/2030	5,642.00	1,208.83	4,433.17	278,609.76
127	07/08/2030	5,642.00	1,189.90	4,452.10	274,157.66
128	08/08/2030	5,642.00	1,170.88	4,471.12	269,686.54
129	09/08/2030	5,642.00	1,151.79	4,490.21	265,196.33
130	10/08/2030	5,642.00	1,132.61	4,509.39	260,686.94
131	11/08/2030	5,642.00	1,113.35	4,528.65	256,158.29
132	12/08/2030	5,642.00	1,094.01	4,547.99	251,610.30
2030 Totals		67,704.00	14,386.70	53,317.30	
133	01/08/2031	5,642.00	1,074.59	4,567.41	247,042.89
134	02/08/2031	5,642.00	1,055.08	4,586.92	242,455.97
135	03/08/2031	5,642.00	1,035.49	4,606.51	237,849.46
136	04/08/2031	5,642.00	1,015.82	4,626.18	233,223.28
137	05/08/2031	5,642.00	996.06	4,645.94	228,577.34
138	06/08/2031	5,642.00	976.22	4,665.78	223,911.56
139	07/08/2031	5,642.00	956.29	4,685.71	219,225.85
140	08/08/2031	5,642.00	936.28	4,705.72	214,520.13
141	09/08/2031	5,642.00	916.18	4,725.82	209,794.31
142	10/08/2031	5,642.00	896.00	4,746.00	205,048.31
143	11/08/2031	5,642.00	875.73	4,766.27	200,282.04
144	12/08/2031	5,642.00	855.37	4,786.63	195,495.41
2031 Totals		67,704.00	11,589.11	56,114.89	
145	01/08/2032	5,642.00	834.93	4,807.07	190,688.34
146	02/08/2032	5,642.00	814.40	4,827.60	185,860.74
147	03/08/2032	5,642.00	793.78	4,848.22	181,012.52
148	04/08/2032	5,642.00	773.07	4,868.93	176,143.59
149	05/08/2032	5,642.00	752.28	4,889.72	171,253.87
150	06/08/2032	5,642.00	731.40	4,910.60	166,343.27
151	07/08/2032	5,642.00	710.42	4,931.58	161,411.69
152	08/08/2032	5,642.00	689.36	4,952.64	156,459.05
153	09/08/2032	5,642.00	668.21	4,973.79	151,485.26
154	10/08/2032	5,642.00	646.97	4,995.03	146,490.23
155	11/08/2032	5,642.00	625.64	5,016.36	141,473.87

EHU RD Loan #9113

Date	Payment	Interest	Principal	Balance
156 12/08/2032	5,642.00	604.21	5,037.79	136,436.08
2032 Totals	67,704.00	8,644.67	59,059.33	
157 01/08/2033	5,642.00	582.70	5,059.30	131,376.78
158 02/08/2033	5,642.00	561.09	5,080.91	126,295.87
159 03/08/2033	5,642.00	539.39	5,102.61	121,193.26
160 04/08/2033	5,642.00	517.60	5,124.40	116,068.86
161 05/08/2033	5,642.00	495.71	5,146.29	110,922.57
162 06/08/2033	5,642.00	473.73	5,168.27	105,754.30
163 07/08/2033	5,642.00	451.66	5,190.34	100,563.96
164 08/08/2033	5,642.00	429.49	5,212.51	95,351.45
165 09/08/2033	5,642.00	407.23	5,234.77	90,116.68
166 10/08/2033	5,642.00	384.87	5,257.13	84,859.55
167 11/08/2033	5,642.00	362.42	5,279.58	79,579.97
168 12/08/2033	5,642.00	339.87	5,302.13	74,277.84
2033 Totals	67,704.00	5,545.76	62,158.24	
169 01/08/2034	5,642.00	317.23	5,324.77	68,953.07
170 02/08/2034	5,642.00	294.49	5,347.51	63,605.56
171 03/08/2034	5,642.00	271.65	5,370.35	58,235.21
172 04/08/2034	5,642.00	248.71	5,393.29	52,841.92
173 05/08/2034	5,642.00	225.68	5,416.32	47,425.60
174 06/08/2034	5,642.00	202.55	5,439.45	41,986.15
175 07/08/2034	5,642.00	179.32	5,462.68	36,523.47
176 08/08/2034	5,642.00	155.99	5,486.01	31,037.46
177 09/08/2034	5,642.00	132.56	5,509.44	25,528.02
178 10/08/2034	5,642.00	109.03	5,532.97	19,995.05
179 11/08/2034	5,642.00	85.40	5,556.60	14,438.45
180 12/08/2034	5,642.00	61.66	5,580.34	8,858.11
2034 Totals	67,704.00	2,284.27	65,419.73	
181 01/08/2035	5,642.00	37.83	5,604.17	3,253.94
182 02/08/2035	3,267.84	13.90	3,253.94	0.00
2035 Totals	8,909.84	51.73	8,858.11	
Grand Totals	1,024,469.84	312,736.46	711,733.38	

EHU RD Loan #9115

Compound Period : Monthly

Nominal Annual Rate : 4.375 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	12/19/2019	2,041,769.56	1		
2 Payment	01/19/2020	12,886.00	236	Monthly	08/19/2039
3 Payment	09/19/2039	11,099.51	1		

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	12/19/2019				2,041,769.56
2019 Totals		0.00	0.00	0.00	
1	01/19/2020	12,886.00	7,443.95	5,442.05	2,036,327.51
2	02/19/2020	12,886.00	7,424.11	5,461.89	2,030,865.62
3	03/19/2020	12,886.00	7,404.20	5,481.80	2,025,383.82
4	04/19/2020	12,886.00	7,384.21	5,501.79	2,019,882.03
5	05/19/2020	12,886.00	7,364.15	5,521.85	2,014,360.18
6	06/19/2020	12,886.00	7,344.02	5,541.98	2,008,818.20
7	07/19/2020	12,886.00	7,323.82	5,562.18	2,003,256.02
8	08/19/2020	12,886.00	7,303.54	5,582.46	1,997,673.56
9	09/19/2020	12,886.00	7,283.18	5,602.82	1,992,070.74
10	10/19/2020	12,886.00	7,262.76	5,623.24	1,986,447.50
11	11/19/2020	12,886.00	7,242.26	5,643.74	1,980,803.76
12	12/19/2020	12,886.00	7,221.68	5,664.32	1,975,139.44
2020 Totals		154,632.00	88,001.88	66,630.12	
13	01/19/2021	12,886.00	7,201.03	5,684.97	1,969,454.47
14	02/19/2021	12,886.00	7,180.30	5,705.70	1,963,748.77
15	03/19/2021	12,886.00	7,159.50	5,726.50	1,958,022.27
16	04/19/2021	12,886.00	7,138.62	5,747.38	1,952,274.89
17	05/19/2021	12,886.00	7,117.67	5,768.33	1,946,506.56
18	06/19/2021	12,886.00	7,096.64	5,789.36	1,940,717.20
19	07/19/2021	12,886.00	7,075.53	5,810.47	1,934,906.73
20	08/19/2021	12,886.00	7,054.35	5,831.65	1,929,075.08
21	09/19/2021	12,886.00	7,033.09	5,852.91	1,923,222.17
22	10/19/2021	12,886.00	7,011.75	5,874.25	1,917,347.92
23	11/19/2021	12,886.00	6,990.33	5,895.67	1,911,452.25
24	12/19/2021	12,886.00	6,968.84	5,917.16	1,905,535.09
2021 Totals		154,632.00	85,027.65	69,604.35	
25	01/19/2022	12,886.00	6,947.26	5,938.74	1,899,596.35
26	02/19/2022	12,886.00	6,925.61	5,960.39	1,893,635.96
27	03/19/2022	12,886.00	6,903.88	5,982.12	1,887,653.84
28	04/19/2022	12,886.00	6,882.07	6,003.93	1,881,649.91

EHU RD Loan #9115

	Date	Payment	Interest	Principal	Balance
	29 05/19/2022	12,886.00	6,860.18	6,025.82	1,875,624.09
	30 06/19/2022	12,886.00	6,838.21	6,047.79	1,869,576.30
	31 07/19/2022	12,886.00	6,816.16	6,069.84	1,863,506.46
	32 08/19/2022	12,886.00	6,794.03	6,091.97	1,857,414.49
	33 09/19/2022	12,886.00	6,771.82	6,114.18	1,851,300.31
	34 10/19/2022	12,886.00	6,749.53	6,136.47	1,845,163.84
	35 11/19/2022	12,886.00	6,727.16	6,158.84	1,839,005.00
	36 12/19/2022	12,886.00	6,704.71	6,181.29	1,832,823.71
2022 Totals		154,632.00	81,920.62	72,711.38	
	37 01/19/2023	12,886.00	6,682.17	6,203.83	1,826,619.88
	38 02/19/2023	12,886.00	6,659.55	6,226.45	1,820,393.43
	39 03/19/2023	12,886.00	6,636.85	6,249.15	1,814,144.28
	40 04/19/2023	12,886.00	6,614.07	6,271.93	1,807,872.35
	41 05/19/2023	12,886.00	6,591.20	6,294.80	1,801,577.55
	42 06/19/2023	12,886.00	6,568.25	6,317.75	1,795,259.80
	43 07/19/2023	12,886.00	6,545.22	6,340.78	1,788,919.02
	44 08/19/2023	12,886.00	6,522.10	6,363.90	1,782,555.12
	45 09/19/2023	12,886.00	6,498.90	6,387.10	1,776,168.02
	46 10/19/2023	12,886.00	6,475.61	6,410.39	1,769,757.63
	47 11/19/2023	12,886.00	6,452.24	6,433.76	1,763,323.87
	48 12/19/2023	12,886.00	6,428.78	6,457.22	1,756,866.65
2023 Totals		154,632.00	78,674.94	75,957.06	
	49 01/19/2024	12,886.00	6,405.24	6,480.76	1,750,385.89
	50 02/19/2024	12,886.00	6,381.62	6,504.38	1,743,881.51
	51 03/19/2024	12,886.00	6,357.90	6,528.10	1,737,353.41
	52 04/19/2024	12,886.00	6,334.10	6,551.90	1,730,801.51
	53 05/19/2024	12,886.00	6,310.21	6,575.79	1,724,225.72
	54 06/19/2024	12,886.00	6,286.24	6,599.76	1,717,625.96
	55 07/19/2024	12,886.00	6,262.18	6,623.82	1,711,002.14
	56 08/19/2024	12,886.00	6,238.03	6,647.97	1,704,354.17
	57 09/19/2024	12,886.00	6,213.79	6,672.21	1,697,681.96
	58 10/19/2024	12,886.00	6,189.47	6,696.53	1,690,985.43
	59 11/19/2024	12,886.00	6,165.05	6,720.95	1,684,264.48
	60 12/19/2024	12,886.00	6,140.55	6,745.45	1,677,519.03
2024 Totals		154,632.00	75,284.38	79,347.62	
	61 01/19/2025	12,886.00	6,115.95	6,770.05	1,670,748.98
	62 02/19/2025	12,886.00	6,091.27	6,794.73	1,663,954.25
	63 03/19/2025	12,886.00	6,066.50	6,819.50	1,657,134.75
	64 04/19/2025	12,886.00	6,041.64	6,844.36	1,650,290.39
	65 05/19/2025	12,886.00	6,016.68	6,869.32	1,643,421.07
	66 06/19/2025	12,886.00	5,991.64	6,894.36	1,636,526.71
	67 07/19/2025	12,886.00	5,966.50	6,919.50	1,629,607.21
	68 08/19/2025	12,886.00	5,941.28	6,944.72	1,622,662.49
	69 09/19/2025	12,886.00	5,915.96	6,970.04	1,615,692.45
	70 10/19/2025	12,886.00	5,890.55	6,995.45	1,608,697.00
	71 11/19/2025	12,886.00	5,865.04	7,020.96	1,601,676.04

EHU RD Loan #9115

Date	Payment	Interest	Principal	Balance
72 12/19/2025	12,886.00	5,839.44	7,046.56	1,594,629.48
2025 Totals	154,632.00	71,742.45	82,889.55	
73 01/19/2026	12,886.00	5,813.75	7,072.25	1,587,557.23
74 02/19/2026	12,886.00	5,787.97	7,098.03	1,580,459.20
75 03/19/2026	12,886.00	5,762.09	7,123.91	1,573,335.29
76 04/19/2026	12,886.00	5,736.12	7,149.88	1,566,185.41
77 05/19/2026	12,886.00	5,710.05	7,175.95	1,559,009.46
78 06/19/2026	12,886.00	5,683.89	7,202.11	1,551,807.35
79 07/19/2026	12,886.00	5,657.63	7,228.37	1,544,578.98
80 08/19/2026	12,886.00	5,631.28	7,254.72	1,537,324.26
81 09/19/2026	12,886.00	5,604.83	7,281.17	1,530,043.09
82 10/19/2026	12,886.00	5,578.28	7,307.72	1,522,735.37
83 11/19/2026	12,886.00	5,551.64	7,334.36	1,515,401.01
84 12/19/2026	12,886.00	5,524.90	7,361.10	1,508,039.91
2026 Totals	154,632.00	68,042.43	86,589.57	
85 01/19/2027	12,886.00	5,498.06	7,387.94	1,500,651.97
86 02/19/2027	12,886.00	5,471.13	7,414.87	1,493,237.10
87 03/19/2027	12,886.00	5,444.09	7,441.91	1,485,795.19
88 04/19/2027	12,886.00	5,416.96	7,469.04	1,478,326.15
89 05/19/2027	12,886.00	5,389.73	7,496.27	1,470,829.88
90 06/19/2027	12,886.00	5,362.40	7,523.60	1,463,306.28
91 07/19/2027	12,886.00	5,334.97	7,551.03	1,455,755.25
92 08/19/2027	12,886.00	5,307.44	7,578.56	1,448,176.69
93 09/19/2027	12,886.00	5,279.81	7,606.19	1,440,570.50
94 10/19/2027	12,886.00	5,252.08	7,633.92	1,432,936.58
95 11/19/2027	12,886.00	5,224.25	7,661.75	1,425,274.83
96 12/19/2027	12,886.00	5,196.31	7,689.69	1,417,585.14
2027 Totals	154,632.00	64,177.23	90,454.77	
97 01/19/2028	12,886.00	5,168.28	7,717.72	1,409,867.42
98 02/19/2028	12,886.00	5,140.14	7,745.86	1,402,121.56
99 03/19/2028	12,886.00	5,111.90	7,774.10	1,394,347.46
100 04/19/2028	12,886.00	5,083.56	7,802.44	1,386,545.02
101 05/19/2028	12,886.00	5,055.11	7,830.89	1,378,714.13
102 06/19/2028	12,886.00	5,026.56	7,859.44	1,370,854.69
103 07/19/2028	12,886.00	4,997.91	7,888.09	1,362,966.60
104 08/19/2028	12,886.00	4,969.15	7,916.85	1,355,049.75
105 09/19/2028	12,886.00	4,940.29	7,945.71	1,347,104.04
106 10/19/2028	12,886.00	4,911.32	7,974.68	1,339,129.36
107 11/19/2028	12,886.00	4,882.24	8,003.76	1,331,125.60
108 12/19/2028	12,886.00	4,853.06	8,032.94	1,323,092.66
2028 Totals	154,632.00	60,139.52	94,492.48	
109 01/19/2029	12,886.00	4,823.78	8,062.22	1,315,030.44
110 02/19/2029	12,886.00	4,794.38	8,091.62	1,306,938.82
111 03/19/2029	12,886.00	4,764.88	8,121.12	1,298,817.70
112 04/19/2029	12,886.00	4,735.27	8,150.73	1,290,666.97

EHU RD Loan #9115

	Date	Payment	Interest	Principal	Balance
	113 05/19/2029	12,886.00	4,705.56	8,180.44	1,282,486.53
	114 06/19/2029	12,886.00	4,675.73	8,210.27	1,274,276.26
	115 07/19/2029	12,886.00	4,645.80	8,240.20	1,266,036.06
	116 08/19/2029	12,886.00	4,615.76	8,270.24	1,257,765.82
	117 09/19/2029	12,886.00	4,585.60	8,300.40	1,249,465.42
	118 10/19/2029	12,886.00	4,555.34	8,330.66	1,241,134.76
	119 11/19/2029	12,886.00	4,524.97	8,361.03	1,232,773.73
	120 12/19/2029	12,886.00	4,494.49	8,391.51	1,224,382.22
	2029 Totals	154,632.00	55,921.56	98,710.44	
	121 01/19/2030	12,886.00	4,463.89	8,422.11	1,215,960.11
	122 02/19/2030	12,886.00	4,433.19	8,452.81	1,207,507.30
	123 03/19/2030	12,886.00	4,402.37	8,483.63	1,199,023.67
	124 04/19/2030	12,886.00	4,371.44	8,514.56	1,190,509.11
	125 05/19/2030	12,886.00	4,340.40	8,545.60	1,181,963.51
	126 06/19/2030	12,886.00	4,309.24	8,576.76	1,173,386.75
	127 07/19/2030	12,886.00	4,277.97	8,608.03	1,164,778.72
	128 08/19/2030	12,886.00	4,246.59	8,639.41	1,156,139.31
	129 09/19/2030	12,886.00	4,215.09	8,670.91	1,147,468.40
	130 10/19/2030	12,886.00	4,183.48	8,702.52	1,138,765.88
	131 11/19/2030	12,886.00	4,151.75	8,734.25	1,130,031.63
	132 12/19/2030	12,886.00	4,119.91	8,766.09	1,121,265.54
	2030 Totals	154,632.00	51,515.32	103,116.68	
	133 01/19/2031	12,886.00	4,087.95	8,798.05	1,112,467.49
	134 02/19/2031	12,886.00	4,055.87	8,830.13	1,103,637.36
	135 03/19/2031	12,886.00	4,023.68	8,862.32	1,094,775.04
	136 04/19/2031	12,886.00	3,991.37	8,894.63	1,085,880.41
	137 05/19/2031	12,886.00	3,958.94	8,927.06	1,076,953.35
	138 06/19/2031	12,886.00	3,926.39	8,959.61	1,067,993.74
	139 07/19/2031	12,886.00	3,893.73	8,992.27	1,059,001.47
	140 08/19/2031	12,886.00	3,860.94	9,025.06	1,049,976.41
	141 09/19/2031	12,886.00	3,828.04	9,057.96	1,040,918.45
	142 10/19/2031	12,886.00	3,795.02	9,090.98	1,031,827.47
	143 11/19/2031	12,886.00	3,761.87	9,124.13	1,022,703.34
	144 12/19/2031	12,886.00	3,728.61	9,157.39	1,013,545.95
	2031 Totals	154,632.00	46,912.41	107,719.59	
	145 01/19/2032	12,886.00	3,695.22	9,190.78	1,004,355.17
	146 02/19/2032	12,886.00	3,661.71	9,224.29	995,130.88
	147 03/19/2032	12,886.00	3,628.08	9,257.92	985,872.96
	148 04/19/2032	12,886.00	3,594.33	9,291.67	976,581.29
	149 05/19/2032	12,886.00	3,560.45	9,325.55	967,255.74
	150 06/19/2032	12,886.00	3,526.45	9,359.55	957,896.19
	151 07/19/2032	12,886.00	3,492.33	9,393.67	948,502.52
	152 08/19/2032	12,886.00	3,458.08	9,427.92	939,074.60
	153 09/19/2032	12,886.00	3,423.71	9,462.29	929,612.31
	154 10/19/2032	12,886.00	3,389.21	9,496.79	920,115.52
	155 11/19/2032	12,886.00	3,354.59	9,531.41	910,584.11

EHU RD Loan #9115

Date	Payment	Interest	Principal	Balance
156 12/19/2032	12,886.00	3,319.84	9,566.16	901,017.95
2032 Totals	154,632.00	42,104.00	112,528.00	
157 01/19/2033	12,886.00	3,284.96	9,601.04	891,416.91
158 02/19/2033	12,886.00	3,249.96	9,636.04	881,780.87
159 03/19/2033	12,886.00	3,214.83	9,671.17	872,109.70
160 04/19/2033	12,886.00	3,179.57	9,706.43	862,403.27
161 05/19/2033	12,886.00	3,144.18	9,741.82	852,661.45
162 06/19/2033	12,886.00	3,108.66	9,777.34	842,884.11
163 07/19/2033	12,886.00	3,073.01	9,812.99	833,071.12
164 08/19/2033	12,886.00	3,037.24	9,848.76	823,222.36
165 09/19/2033	12,886.00	3,001.33	9,884.67	813,337.69
166 10/19/2033	12,886.00	2,965.29	9,920.71	803,416.98
167 11/19/2033	12,886.00	2,929.12	9,956.88	793,460.10
168 12/19/2033	12,886.00	2,892.82	9,993.18	783,466.92
2033 Totals	154,632.00	37,080.97	117,551.03	
169 01/19/2034	12,886.00	2,856.39	10,029.61	773,437.31
170 02/19/2034	12,886.00	2,819.82	10,066.18	763,371.13
171 03/19/2034	12,886.00	2,783.12	10,102.88	753,268.25
172 04/19/2034	12,886.00	2,746.29	10,139.71	743,128.54
173 05/19/2034	12,886.00	2,709.32	10,176.68	732,951.86
174 06/19/2034	12,886.00	2,672.22	10,213.78	722,738.08
175 07/19/2034	12,886.00	2,634.98	10,251.02	712,487.06
176 08/19/2034	12,886.00	2,597.61	10,288.39	702,198.67
177 09/19/2034	12,886.00	2,560.10	10,325.90	691,872.77
178 10/19/2034	12,886.00	2,522.45	10,363.55	681,509.22
179 11/19/2034	12,886.00	2,484.67	10,401.33	671,107.89
180 12/19/2034	12,886.00	2,446.75	10,439.25	660,668.64
2034 Totals	154,632.00	31,833.72	122,798.28	
181 01/19/2035	12,886.00	2,408.69	10,477.31	650,191.33
182 02/19/2035	12,886.00	2,370.49	10,515.51	639,675.82
183 03/19/2035	12,886.00	2,332.15	10,553.85	629,121.97
184 04/19/2035	12,886.00	2,293.67	10,592.33	618,529.64
185 05/19/2035	12,886.00	2,255.06	10,630.94	607,898.70
186 06/19/2035	12,886.00	2,216.30	10,669.70	597,229.00
187 07/19/2035	12,886.00	2,177.40	10,708.60	586,520.40
188 08/19/2035	12,886.00	2,138.36	10,747.64	575,772.76
189 09/19/2035	12,886.00	2,099.17	10,786.83	564,985.93
190 10/19/2035	12,886.00	2,059.84	10,826.16	554,159.77
191 11/19/2035	12,886.00	2,020.37	10,865.63	543,294.14
192 12/19/2035	12,886.00	1,980.76	10,905.24	532,388.90
2035 Totals	154,632.00	26,352.26	128,279.74	
193 01/19/2036	12,886.00	1,941.00	10,945.00	521,443.90
194 02/19/2036	12,886.00	1,901.10	10,984.90	510,459.00
195 03/19/2036	12,886.00	1,861.05	11,024.95	499,434.05
196 04/19/2036	12,886.00	1,820.85	11,065.15	488,368.90

EHU RD Loan #9115

	Date	Payment	Interest	Principal	Balance
197	05/19/2036	12,886.00	1,780.51	11,105.49	477,263.41
198	06/19/2036	12,886.00	1,740.02	11,145.98	466,117.43
199	07/19/2036	12,886.00	1,699.39	11,186.61	454,930.82
200	08/19/2036	12,886.00	1,658.60	11,227.40	443,703.42
201	09/19/2036	12,886.00	1,617.67	11,268.33	432,435.09
202	10/19/2036	12,886.00	1,576.59	11,309.41	421,125.68
203	11/19/2036	12,886.00	1,535.35	11,350.65	409,775.03
204	12/19/2036	12,886.00	1,493.97	11,392.03	398,383.00
2036 Totals		154,632.00	20,626.10	134,005.90	
205	01/19/2037	12,886.00	1,452.44	11,433.56	386,949.44
206	02/19/2037	12,886.00	1,410.75	11,475.25	375,474.19
207	03/19/2037	12,886.00	1,368.92	11,517.08	363,957.11
208	04/19/2037	12,886.00	1,326.93	11,559.07	352,398.04
209	05/19/2037	12,886.00	1,284.78	11,601.22	340,796.82
210	06/19/2037	12,886.00	1,242.49	11,643.51	329,153.31
211	07/19/2037	12,886.00	1,200.04	11,685.96	317,467.35
212	08/19/2037	12,886.00	1,157.43	11,728.57	305,738.78
213	09/19/2037	12,886.00	1,114.67	11,771.33	293,967.45
214	10/19/2037	12,886.00	1,071.76	11,814.24	282,153.21
215	11/19/2037	12,886.00	1,028.68	11,857.32	270,295.89
216	12/19/2037	12,886.00	985.45	11,900.55	258,395.34
2037 Totals		154,632.00	14,644.34	139,987.66	
217	01/19/2038	12,886.00	942.07	11,943.93	246,451.41
218	02/19/2038	12,886.00	898.52	11,987.48	234,463.93
219	03/19/2038	12,886.00	854.82	12,031.18	222,432.75
220	04/19/2038	12,886.00	810.95	12,075.05	210,357.70
221	05/19/2038	12,886.00	766.93	12,119.07	198,238.63
222	06/19/2038	12,886.00	722.75	12,163.25	186,075.38
223	07/19/2038	12,886.00	678.40	12,207.60	173,867.78
224	08/19/2038	12,886.00	633.89	12,252.11	161,615.67
225	09/19/2038	12,886.00	589.22	12,296.78	149,318.89
226	10/19/2038	12,886.00	544.39	12,341.61	136,977.28
227	11/19/2038	12,886.00	499.40	12,386.60	124,590.68
228	12/19/2038	12,886.00	454.24	12,431.76	112,158.92
2038 Totals		154,632.00	8,395.58	146,236.42	
229	01/19/2039	12,886.00	408.91	12,477.09	99,681.83
230	02/19/2039	12,886.00	363.42	12,522.58	87,159.25
231	03/19/2039	12,886.00	317.77	12,568.23	74,591.02
232	04/19/2039	12,886.00	271.95	12,614.05	61,976.97
233	05/19/2039	12,886.00	225.96	12,660.04	49,316.93
234	06/19/2039	12,886.00	179.80	12,706.20	36,610.73
235	07/19/2039	12,886.00	133.48	12,752.52	23,858.21
236	08/19/2039	12,886.00	86.98	12,799.02	11,059.19
237	09/19/2039	11,099.51	40.32	11,059.19	0.00
2039 Totals		114,187.51	2,028.59	112,158.92	

EHU RD Loan #9115

Date	Payment	Interest	Principal	Balance
Grand Totals	3,052,195.51	1,010,425.95	2,041,769.56	

HU RD Loan # 9116

Rate Period : Monthly

Nominal Annual Rate : 4.250 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	12/28/2019	101,335.74	1		
2 Payment	01/28/2020	1,372.00	2	Monthly	02/28/2020
3 Payment	03/05/2020	15,531.70	1		
4 Payment	03/28/2020	1,372.00	12	Monthly	02/28/2021
5 Payment	03/05/2021	15,000.00	1		
6 Payment	03/28/2021	1,372.00	12	Monthly	02/28/2022
7 Payment	03/05/2022	15,000.00	1		
8 Payment	03/28/2022	1,372.00	12	Monthly	02/28/2023
9 Payment	03/05/2023	10,583.74	1		

AMORTIZATION SCHEDULE - U.S. Rule (no compounding)

	Date	Payment	Interest	Principal	Balance
Loan	12/28/2019				101,335.74
2019 Totals		0.00	0.00	0.00	
1	01/28/2020	1,372.00	358.90	1,013.10	100,322.64
2	02/28/2020	1,372.00	355.31	1,016.69	99,305.95
3	03/05/2020	15,531.70	69.38	15,462.32	83,843.63
4	03/28/2020	1,372.00	224.54	1,147.46	82,696.17
5	04/28/2020	1,372.00	292.88	1,079.12	81,617.05
6	05/28/2020	1,372.00	289.06	1,082.94	80,534.11
7	06/28/2020	1,372.00	285.22	1,086.78	79,447.33
8	07/28/2020	1,372.00	281.38	1,090.62	78,356.71
9	08/28/2020	1,372.00	277.51	1,094.49	77,262.22
10	09/28/2020	1,372.00	273.64	1,098.36	76,163.86
11	10/28/2020	1,372.00	269.75	1,102.25	75,061.61
12	11/28/2020	1,372.00	265.84	1,106.16	73,955.45
13	12/28/2020	1,372.00	261.93	1,110.07	72,845.38
2020 Totals		31,995.70	3,505.34	28,490.36	
14	01/28/2021	1,372.00	257.99	1,114.01	71,731.37
15	02/28/2021	1,372.00	254.05	1,117.95	70,613.42
16	03/05/2021	15,000.00	41.11	14,958.89	55,654.53
17	03/28/2021	1,372.00	149.05	1,222.95	54,431.58
18	04/28/2021	1,372.00	192.78	1,179.22	53,252.36
19	05/28/2021	1,372.00	188.60	1,183.40	52,068.96
20	06/28/2021	1,372.00	184.41	1,187.59	50,881.37
21	07/28/2021	1,372.00	180.20	1,191.80	49,689.57
22	08/28/2021	1,372.00	175.98	1,196.02	48,493.55
23	09/28/2021	1,372.00	171.75	1,200.25	47,293.30
24	10/28/2021	1,372.00	167.50	1,204.50	46,088.80

HU RD Loan # 9116

Date	Payment	Interest	Principal	Balance
25 11/28/2021	1,372.00	163.23	1,208.77	44,880.03
26 12/28/2021	1,372.00	158.95	1,213.05	43,666.98
2021 Totals	31,464.00	2,285.60	29,178.40	
27 01/28/2022	1,372.00	154.65	1,217.35	42,449.63
28 02/28/2022	1,372.00	150.34	1,221.66	41,227.97
29 03/05/2022	15,000.00	24.00	14,976.00	26,251.97
30 03/28/2022	1,372.00	70.30	1,301.70	24,950.27
31 04/28/2022	1,372.00	88.37	1,283.63	23,666.64
32 05/28/2022	1,372.00	83.82	1,288.18	22,378.46
33 06/28/2022	1,372.00	79.26	1,292.74	21,085.72
34 07/28/2022	1,372.00	74.68	1,297.32	19,788.40
35 08/28/2022	1,372.00	70.08	1,301.92	18,486.48
36 09/28/2022	1,372.00	65.47	1,306.53	17,179.95
37 10/28/2022	1,372.00	60.85	1,311.15	15,868.80
38 11/28/2022	1,372.00	56.20	1,315.80	14,553.00
39 12/28/2022	1,372.00	51.54	1,320.46	13,232.54
2022 Totals	31,464.00	1,029.56	30,434.44	
40 01/28/2023	1,372.00	46.87	1,325.13	11,907.41
41 02/28/2023	1,372.00	42.17	1,329.83	10,577.58
42 03/05/2023	10,583.74	6.16	10,577.58	0.00
2023 Totals	13,327.74	95.20	13,232.54	
Grand Totals	108,251.44	6,915.70	101,335.74	

EHU RD Loan #9111

Compound Period : Monthly

Nominal Annual Rate : 6.000 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	12/07/2019	820,501.60	1		
2 Payment	01/07/2020	8,583.00	130	Monthly	10/07/2030
3 Payment	11/07/2030	2,879.06	1		

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	12/07/2019				820,501.60
2019 Totals		0.00	0.00	0.00	
1	01/07/2020	8,583.00	4,102.51	4,480.49	816,021.11
2	02/07/2020	8,583.00	4,080.11	4,502.89	811,518.22
3	03/07/2020	8,583.00	4,057.59	4,525.41	806,992.81
4	04/07/2020	8,583.00	4,034.96	4,548.04	802,444.77
5	05/07/2020	8,583.00	4,012.22	4,570.78	797,873.99
6	06/07/2020	8,583.00	3,989.37	4,593.63	793,280.36
7	07/07/2020	8,583.00	3,966.40	4,616.60	788,663.76
8	08/07/2020	8,583.00	3,943.32	4,639.68	784,024.08
9	09/07/2020	8,583.00	3,920.12	4,662.88	779,361.20
10	10/07/2020	8,583.00	3,896.81	4,686.19	774,675.01
11	11/07/2020	8,583.00	3,873.38	4,709.62	769,965.39
12	12/07/2020	8,583.00	3,849.83	4,733.17	765,232.22
2020 Totals		102,996.00	47,726.62	55,269.38	
13	01/07/2021	8,583.00	3,826.16	4,756.84	760,475.38
14	02/07/2021	8,583.00	3,802.38	4,780.62	755,694.76
15	03/07/2021	8,583.00	3,778.47	4,804.53	750,890.23
16	04/07/2021	8,583.00	3,754.45	4,828.55	746,061.68
17	05/07/2021	8,583.00	3,730.31	4,852.69	741,208.99
18	06/07/2021	8,583.00	3,706.04	4,876.96	736,332.03
19	07/07/2021	8,583.00	3,681.66	4,901.34	731,430.69
20	08/07/2021	8,583.00	3,657.15	4,925.85	726,504.84
21	09/07/2021	8,583.00	3,632.52	4,950.48	721,554.36
22	10/07/2021	8,583.00	3,607.77	4,975.23	716,579.13
23	11/07/2021	8,583.00	3,582.90	5,000.10	711,579.03
24	12/07/2021	8,583.00	3,557.90	5,025.10	706,553.93
2021 Totals		102,996.00	44,317.71	58,678.29	
25	01/07/2022	8,583.00	3,532.77	5,050.23	701,503.70
26	02/07/2022	8,583.00	3,507.52	5,075.48	696,428.22
27	03/07/2022	8,583.00	3,482.14	5,100.86	691,327.36
28	04/07/2022	8,583.00	3,456.64	5,126.36	686,201.00

EHU RD Loan #9111

	Date	Payment	Interest	Principal	Balance
	29 05/07/2022	8,583.00	3,431.01	5,151.99	681,049.01
	30 06/07/2022	8,583.00	3,405.25	5,177.75	675,871.26
	31 07/07/2022	8,583.00	3,379.36	5,203.64	670,667.62
	32 08/07/2022	8,583.00	3,353.34	5,229.66	665,437.96
	33 09/07/2022	8,583.00	3,327.19	5,255.81	660,182.15
	34 10/07/2022	8,583.00	3,300.91	5,282.09	654,900.06
	35 11/07/2022	8,583.00	3,274.50	5,308.50	649,591.56
	36 12/07/2022	8,583.00	3,247.96	5,335.04	644,256.52
2022 Totals		102,996.00	40,698.59	62,297.41	
	37 01/07/2023	8,583.00	3,221.28	5,361.72	638,894.80
	38 02/07/2023	8,583.00	3,194.47	5,388.53	633,506.27
	39 03/07/2023	8,583.00	3,167.53	5,415.47	628,090.80
	40 04/07/2023	8,583.00	3,140.45	5,442.55	622,648.25
	41 05/07/2023	8,583.00	3,113.24	5,469.76	617,178.49
	42 06/07/2023	8,583.00	3,085.89	5,497.11	611,681.38
	43 07/07/2023	8,583.00	3,058.41	5,524.59	606,156.79
	44 08/07/2023	8,583.00	3,030.78	5,552.22	600,604.57
	45 09/07/2023	8,583.00	3,003.02	5,579.98	595,024.59
	46 10/07/2023	8,583.00	2,975.12	5,607.88	589,416.71
	47 11/07/2023	8,583.00	2,947.08	5,635.92	583,780.79
	48 12/07/2023	8,583.00	2,918.90	5,664.10	578,116.69
2023 Totals		102,996.00	36,856.17	66,139.83	
	49 01/07/2024	8,583.00	2,890.58	5,692.42	572,424.27
	50 02/07/2024	8,583.00	2,862.12	5,720.88	566,703.39
	51 03/07/2024	8,583.00	2,833.52	5,749.48	560,953.91
	52 04/07/2024	8,583.00	2,804.77	5,778.23	555,175.68
	53 05/07/2024	8,583.00	2,775.88	5,807.12	549,368.56
	54 06/07/2024	8,583.00	2,746.84	5,836.16	543,532.40
	55 07/07/2024	8,583.00	2,717.66	5,865.34	537,667.06
	56 08/07/2024	8,583.00	2,688.34	5,894.66	531,772.40
	57 09/07/2024	8,583.00	2,658.86	5,924.14	525,848.26
	58 10/07/2024	8,583.00	2,629.24	5,953.76	519,894.50
	59 11/07/2024	8,583.00	2,599.47	5,983.53	513,910.97
	60 12/07/2024	8,583.00	2,569.55	6,013.45	507,897.52
2024 Totals		102,996.00	32,776.83	70,219.17	
	61 01/07/2025	8,583.00	2,539.49	6,043.51	501,854.01
	62 02/07/2025	8,583.00	2,509.27	6,073.73	495,780.28
	63 03/07/2025	8,583.00	2,478.90	6,104.10	489,676.18
	64 04/07/2025	8,583.00	2,448.38	6,134.62	483,541.56
	65 05/07/2025	8,583.00	2,417.71	6,165.29	477,376.27
	66 06/07/2025	8,583.00	2,386.88	6,196.12	471,180.15
	67 07/07/2025	8,583.00	2,355.90	6,227.10	464,953.05
	68 08/07/2025	8,583.00	2,324.77	6,258.23	458,694.82
	69 09/07/2025	8,583.00	2,293.47	6,289.53	452,405.29
	70 10/07/2025	8,583.00	2,262.03	6,320.97	446,084.32
	71 11/07/2025	8,583.00	2,230.42	6,352.58	439,731.74

EHU RD Loan #9111

Date	Payment	Interest	Principal	Balance
72 12/07/2025	8,583.00	2,198.66	6,384.34	433,347.40
2025 Totals	102,996.00	28,445.88	74,550.12	
73 01/07/2026	8,583.00	2,166.74	6,416.26	426,931.14
74 02/07/2026	8,583.00	2,134.66	6,448.34	420,482.80
75 03/07/2026	8,583.00	2,102.41	6,480.59	414,002.21
76 04/07/2026	8,583.00	2,070.01	6,512.99	407,489.22
77 05/07/2026	8,583.00	2,037.45	6,545.55	400,943.67
78 06/07/2026	8,583.00	2,004.72	6,578.28	394,365.39
79 07/07/2026	8,583.00	1,971.83	6,611.17	387,754.22
80 08/07/2026	8,583.00	1,938.77	6,644.23	381,109.99
81 09/07/2026	8,583.00	1,905.55	6,677.45	374,432.54
82 10/07/2026	8,583.00	1,872.16	6,710.84	367,721.70
83 11/07/2026	8,583.00	1,838.61	6,744.39	360,977.31
84 12/07/2026	8,583.00	1,804.89	6,778.11	354,199.20
2026 Totals	102,996.00	23,847.80	79,148.20	
85 01/07/2027	8,583.00	1,771.00	6,812.00	347,387.20
86 02/07/2027	8,583.00	1,736.94	6,846.06	340,541.14
87 03/07/2027	8,583.00	1,702.71	6,880.29	333,660.85
88 04/07/2027	8,583.00	1,668.30	6,914.70	326,746.15
89 05/07/2027	8,583.00	1,633.73	6,949.27	319,796.88
90 06/07/2027	8,583.00	1,598.98	6,984.02	312,812.86
91 07/07/2027	8,583.00	1,564.06	7,018.94	305,793.92
92 08/07/2027	8,583.00	1,528.97	7,054.03	298,739.89
93 09/07/2027	8,583.00	1,493.70	7,089.30	291,650.59
94 10/07/2027	8,583.00	1,458.25	7,124.75	284,525.84
95 11/07/2027	8,583.00	1,422.63	7,160.37	277,365.47
96 12/07/2027	8,583.00	1,386.83	7,196.17	270,169.30
2027 Totals	102,996.00	18,966.10	84,029.90	
97 01/07/2028	8,583.00	1,350.85	7,232.15	262,937.15
98 02/07/2028	8,583.00	1,314.69	7,268.31	255,668.84
99 03/07/2028	8,583.00	1,278.34	7,304.66	248,364.18
100 04/07/2028	8,583.00	1,241.82	7,341.18	241,023.00
101 05/07/2028	8,583.00	1,205.12	7,377.88	233,645.12
102 06/07/2028	8,583.00	1,168.23	7,414.77	226,230.35
103 07/07/2028	8,583.00	1,131.15	7,451.85	218,778.50
104 08/07/2028	8,583.00	1,093.89	7,489.11	211,289.39
105 09/07/2028	8,583.00	1,056.45	7,526.55	203,762.84
106 10/07/2028	8,583.00	1,018.81	7,564.19	196,198.65
107 11/07/2028	8,583.00	980.99	7,602.01	188,596.64
108 12/07/2028	8,583.00	942.98	7,640.02	180,956.62
2028 Totals	102,996.00	13,783.32	89,212.68	
109 01/07/2029	8,583.00	904.78	7,678.22	173,278.40
110 02/07/2029	8,583.00	866.39	7,716.61	165,561.79
111 03/07/2029	8,583.00	827.81	7,755.19	157,806.60
112 04/07/2029	8,583.00	789.03	7,793.97	150,012.63

EHU RD Loan #9111

Date	Payment	Interest	Principal	Balance
113 05/07/2029	8,583.00	750.06	7,832.94	142,179.69
114 06/07/2029	8,583.00	710.90	7,872.10	134,307.59
115 07/07/2029	8,583.00	671.54	7,911.46	126,396.13
116 08/07/2029	8,583.00	631.98	7,951.02	118,445.11
117 09/07/2029	8,583.00	592.23	7,990.77	110,454.34
118 10/07/2029	8,583.00	552.27	8,030.73	102,423.61
119 11/07/2029	8,583.00	512.12	8,070.88	94,352.73
120 12/07/2029	8,583.00	471.76	8,111.24	86,241.49
2029 Totals	102,996.00	8,280.87	94,715.13	
121 01/07/2030	8,583.00	431.21	8,151.79	78,089.70
122 02/07/2030	8,583.00	390.45	8,192.55	69,897.15
123 03/07/2030	8,583.00	349.49	8,233.51	61,663.64
124 04/07/2030	8,583.00	308.32	8,274.68	53,388.96
125 05/07/2030	8,583.00	266.94	8,316.06	45,072.90
126 06/07/2030	8,583.00	225.36	8,357.64	36,715.26
127 07/07/2030	8,583.00	183.58	8,399.42	28,315.84
128 08/07/2030	8,583.00	141.58	8,441.42	19,874.42
129 09/07/2030	8,583.00	99.37	8,483.63	11,390.79
130 10/07/2030	8,583.00	56.95	8,526.05	2,864.74
131 11/07/2030	2,879.06	14.32	2,864.74	0.00
2030 Totals	88,709.06	2,467.57	86,241.49	
Grand Totals	1,118,669.06	298,167.46	820,501.60	

Green Co Capital Lease

Compound Period : Monthly

Nominal Annual Rate : 1.998 %

CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	10/31/2013	10,868.82	1		
2 Payment	11/30/2013	0.00	62	Monthly	12/31/2018
3 Payment	01/08/2019	6,400.00	1		
4 Payment	03/06/2019	200.00	1		
5 Payment	04/01/2019	100.00	1		
6 Payment	05/06/2019	100.00	1		
7 Payment	06/03/2019	100.00	1		
8 Payment	07/01/2019	100.00	1		
9 Payment	08/01/2019	100.00	1		
10 Payment	09/03/2019	100.00	1		
11 Payment	10/01/2019	100.00	1		
12 Payment	11/19/2019	100.00	1		
13 Payment	12/03/2019	100.00	1		
14 Payment	01/03/2020	100.00	48	Monthly	12/03/2023
15 Payment	01/03/2024	42.98	1		

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	10/31/2013				10,868.82
1	11/30/2013	0.00	18.10	18.10-	10,886.92
2	12/31/2013	0.00	18.13	18.13-	10,905.05
2013 Totals		0.00	36.23	36.23-	
3	01/31/2014	0.00	18.16	18.16-	10,923.21
4	02/28/2014	0.00	18.19	18.19-	10,941.40
5	03/31/2014	0.00	18.22	18.22-	10,959.62
6	04/30/2014	0.00	18.25	18.25-	10,977.87
7	05/31/2014	0.00	18.28	18.28-	10,996.15
8	06/30/2014	0.00	18.31	18.31-	11,014.46
9	07/31/2014	0.00	18.34	18.34-	11,032.80
10	08/31/2014	0.00	18.37	18.37-	11,051.17
11	09/30/2014	0.00	18.40	18.40-	11,069.57
12	10/31/2014	0.00	18.43	18.43-	11,088.00
13	11/30/2014	0.00	18.46	18.46-	11,106.46
14	12/31/2014	0.00	18.49	18.49-	11,124.95
2014 Totals		0.00	219.90	219.90-	
15	01/31/2015	0.00	18.52	18.52-	11,143.47
16	02/28/2015	0.00	18.55	18.55-	11,162.02
17	03/31/2015	0.00	18.58	18.58-	11,180.60
18	04/30/2015	0.00	18.62	18.62-	11,199.22

Green Co Capital Lease

	Date	Payment	Interest	Principal	Balance
	19 05/31/2015	0.00	18.65	18.65-	11,217.87
	20 06/30/2015	0.00	18.68	18.68-	11,236.55
	21 07/31/2015	0.00	18.71	18.71-	11,255.26
	22 08/31/2015	0.00	18.74	18.74-	11,274.00
	23 09/30/2015	0.00	18.77	18.77-	11,292.77
	24 10/31/2015	0.00	18.80	18.80-	11,311.57
	25 11/30/2015	0.00	18.83	18.83-	11,330.40
	26 12/31/2015	0.00	18.87	18.87-	11,349.27
	2015 Totals	0.00	224.32	224.32-	
	27 01/31/2016	0.00	18.90	18.90-	11,368.17
	28 02/29/2016	0.00	18.93	18.93-	11,387.10
	29 03/31/2016	0.00	18.96	18.96-	11,406.06
	30 04/30/2016	0.00	18.99	18.99-	11,425.05
	31 05/31/2016	0.00	19.02	19.02-	11,444.07
	32 06/30/2016	0.00	19.05	19.05-	11,463.12
	33 07/31/2016	0.00	19.09	19.09-	11,482.21
	34 08/31/2016	0.00	19.12	19.12-	11,501.33
	35 09/30/2016	0.00	19.15	19.15-	11,520.48
	36 10/31/2016	0.00	19.18	19.18-	11,539.66
	37 11/30/2016	0.00	19.21	19.21-	11,558.87
	38 12/31/2016	0.00	19.25	19.25-	11,578.12
	2016 Totals	0.00	228.85	228.85-	
	39 01/31/2017	0.00	19.28	19.28-	11,597.40
	40 02/28/2017	0.00	19.31	19.31-	11,616.71
	41 03/31/2017	0.00	19.34	19.34-	11,636.05
	42 04/30/2017	0.00	19.37	19.37-	11,655.42
	43 05/31/2017	0.00	19.41	19.41-	11,674.83
	44 06/30/2017	0.00	19.44	19.44-	11,694.27
	45 07/31/2017	0.00	19.47	19.47-	11,713.74
	46 08/31/2017	0.00	19.50	19.50-	11,733.24
	47 09/30/2017	0.00	19.54	19.54-	11,752.78
	48 10/31/2017	0.00	19.57	19.57-	11,772.35
	49 11/30/2017	0.00	19.60	19.60-	11,791.95
	50 12/31/2017	0.00	19.63	19.63-	11,811.58
	2017 Totals	0.00	233.46	233.46-	
	51 01/31/2018	0.00	19.67	19.67-	11,831.25
	52 02/28/2018	0.00	19.70	19.70-	11,850.95
	53 03/31/2018	0.00	19.73	19.73-	11,870.68
	54 04/30/2018	0.00	19.76	19.76-	11,890.44
	55 05/31/2018	0.00	19.80	19.80-	11,910.24
	56 06/30/2018	0.00	19.83	19.83-	11,930.07
	57 07/31/2018	0.00	19.86	19.86-	11,949.93
	58 08/31/2018	0.00	19.90	19.90-	11,969.83
	59 09/30/2018	0.00	19.93	19.93-	11,989.76
	60 10/31/2018	0.00	19.96	19.96-	12,009.72
	61 11/30/2018	0.00	20.00	20.00-	12,029.72

Green Co Capital Lease

Date	Payment	Interest	Principal	Balance
62 12/31/2018	0.00	20.03	20.03-	12,049.75
2018 Totals	0.00	238.17	238.17-	
63 01/08/2019	6,400.00	5.28	6,394.72	5,655.03
64 03/06/2019	200.00	18.41	181.59	5,473.44
65 04/01/2019	100.00	7.79	92.21	5,381.23
66 05/06/2019	100.00	10.44	89.56	5,291.67
67 06/03/2019	100.00	8.11	91.89	5,199.78
68 07/01/2019	100.00	7.97	92.03	5,107.75
69 08/01/2019	100.00	8.50	91.50	5,016.25
70 09/03/2019	100.00	8.90	91.10	4,925.15
71 10/01/2019	100.00	7.55	92.45	4,832.70
72 11/19/2019	100.00	12.82	87.18	4,745.52
73 12/03/2019	100.00	3.64	96.36	4,649.16
2019 Totals	7,500.00	99.41	7,400.59	agrees to G/L #2300
74 01/03/2020	100.00	7.74	92.26	4,556.90
75 02/03/2020	100.00	7.59	92.41	4,464.49
76 03/03/2020	100.00	7.43	92.57	4,371.92
77 04/03/2020	100.00	7.28	92.72	4,279.20
78 05/03/2020	100.00	7.12	92.88	4,186.32
79 06/03/2020	100.00	6.97	93.03	4,093.29
80 07/03/2020	100.00	6.82	93.18	4,000.11
81 08/03/2020	100.00	6.66	93.34	3,906.77
82 09/03/2020	100.00	6.50	93.50	3,813.27
83 10/03/2020	100.00	6.35	93.65	3,719.62
84 11/03/2020	100.00	6.19	93.81	3,625.81
85 12/03/2020	100.00	6.04	93.96	3,531.85
2020 Totals	1,200.00	82.69	1,117.31	
86 01/03/2021	100.00	5.88	94.12	3,437.73
87 02/03/2021	100.00	5.72	94.28	3,343.45
88 03/03/2021	100.00	5.57	94.43	3,249.02
89 04/03/2021	100.00	5.41	94.59	3,154.43
90 05/03/2021	100.00	5.25	94.75	3,059.68
91 06/03/2021	100.00	5.09	94.91	2,964.77
92 07/03/2021	100.00	4.94	95.06	2,869.71
93 08/03/2021	100.00	4.78	95.22	2,774.49
94 09/03/2021	100.00	4.62	95.38	2,679.11
95 10/03/2021	100.00	4.46	95.54	2,583.57
96 11/03/2021	100.00	4.30	95.70	2,487.87
97 12/03/2021	100.00	4.14	95.86	2,392.01
2021 Totals	1,200.00	60.16	1,139.84	
98 01/03/2022	100.00	3.98	96.02	2,295.99
99 02/03/2022	100.00	3.82	96.18	2,199.81
100 03/03/2022	100.00	3.66	96.34	2,103.47
101 04/03/2022	100.00	3.50	96.50	2,006.97
102 05/03/2022	100.00	3.34	96.66	1,910.31

Green Co Capital Lease

Date	Payment	Interest	Principal	Balance
103 06/03/2022	100.00	3.18	96.82	1,813.49
104 07/03/2022	100.00	3.02	96.98	1,716.51
105 08/03/2022	100.00	2.86	97.14	1,619.37
106 09/03/2022	100.00	2.70	97.30	1,522.07
107 10/03/2022	100.00	2.53	97.47	1,424.60
108 11/03/2022	100.00	2.37	97.63	1,326.97
109 12/03/2022	100.00	2.21	97.79	1,229.18
2022 Totals	1,200.00	37.17	1,162.83	
110 01/03/2023	100.00	2.05	97.95	1,131.23
111 02/03/2023	100.00	1.88	98.12	1,033.11
112 03/03/2023	100.00	1.72	98.28	934.83
113 04/03/2023	100.00	1.56	98.44	836.39
114 05/03/2023	100.00	1.39	98.61	737.78
115 06/03/2023	100.00	1.23	98.77	639.01
116 07/03/2023	100.00	1.06	98.94	540.07
117 08/03/2023	100.00	0.90	99.10	440.97
118 09/03/2023	100.00	0.73	99.27	341.70
119 10/03/2023	100.00	0.57	99.43	242.27
120 11/03/2023	100.00	0.40	99.60	142.67
121 12/03/2023	100.00	0.24	99.76	42.91
2023 Totals	1,200.00	13.73	1,186.27	
122 01/03/2024	42.98	0.07	42.91	0.00
2024 Totals	42.98	0.07	42.91	
Grand Totals	12,342.98	1,474.16	10,868.82	

response shall be provided within a reasonable time after such information or document is acquired or becomes known to Petitioner.

F. This set of data requests requires supplemental or amended responses to the extent required by Ind. Trial Rule 26(E). In addition, these requests shall be deemed to be continuing requests for supplemental responses pursuant to Ind. Trial Rule 26(E)(3).

II. Data Request.

Q-6-1: Please advise if any government assistance has been received during 2020 related to stimulus programs in response to the pandemic. If any PPP loans have been received, please state the amount borrowed, the interest rate, how the funds have been used, and advise if any of the amount has been forgiven. To the extent it not been forgiven, please explain why it has not been forgiven.

Q-6-2: Please provide invoices and/or proof of payment for any substantial PPE expenses due to the Covid-19 pandemic.

Q-6-3: Please advise if Eastern Height has waived any fees during 2020. Please state the amount of disconnection fee's, reconnection fee's, and late fees charged and collected by month for 2019 and 2020. Please advise if Eastern Heights has reinstated any fees, and if so which fees and at what time.

Q-6-4: Schedule 9 in the Application refers to a Capital Lease in the amount of \$1,200 per year for years 1-4 and \$400 in year 5. Please explain this line item. Please provide a copy of the contract creating the capital lease. Please explain what is being leased and describe the terms including whether there are any balloon payments.

Q-6-1 Response
EHU Rate Study

Eastern Heights received \$184,300 in PPP Loan funding in May 2020. The loan carries an interest rate of 1%. The entirety of this loan funding was used for payroll. Eastern Heights Utilities anticipates the loan being forgiven in full. As of 12/3/2020, the utility has not yet filed for PPP loan forgiveness.

STATE OF INDIANA
INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
EASTERN HEIGHTS UTILITIES INC. FOR A) **CAUSE NO. 45435-U**
NEW SCHEDULE OF RATES AND)
CHARGES.)
)

CONSUMER COMMENTS

SUBMITTED TO THE OFFICE OF UTILITY CONSUMER COUNSELOR
BY
CUSTOMERS OF THIS UTILITY

PUBLIC'S EXHIBIT NO. 4

January 6, 2021

From: [Spicer, Kathleen G](#)
To: [UCC Consumer Info](#)
Subject: concerns
Date: Saturday, October 24, 2020 1:25:08 PM

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

I would like to express my opposition to Eastern Heights Utilities, Inc. proposal to increase water rates by 32.38%.

This appears to be a terrible time to request a raise because of the Covid epidemic with so many people out of work. Also we are retired.

We are not opposed to a 2% increase but no more.

Paul and Kathi Spicer

From: [Redden, Emily E.](#)
To: [UCC Consumer Info](#)
Subject: Eastern heights 32.58% increase
Date: Monday, October 12, 2020 8:55:07 PM

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OUC

As a customer of EHU, inc., I'm concerned about the proposed rate increase. It is too high.

The letter I received states that the rates have not been increased in 15 years. It is irresponsible of the water company to not review rates on a more frequent basis.

Additionally, in the times of COVID hardships, it is poor timing.

Furthermore, the letter was silent on the intended use of the funds.

Therefore, a rate increase of this magnitude is not appropriate. Customers should not have to pay for the irresponsible actions of the company.

Thank you

Emily

Sent from my iPhone

From: noreply@formstack.com
To: [UCC Consumer Info](#)
Subject: Eastern Heights Utilities
Date: Friday, October 02, 2020 3:37:42 PM

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Formstack Submission For: [OUCC_Contact_2361](#)

Submitted at 10/02/20 3:37 PM

Title:	Mr.
Name:	Paul Pearson
Email:	mimiscruiser2@gmail.com
Address:	2810 Pottawatomie rd Bloomfield, IN 47424
Telephone (Best number to reach you between 8:00 am and 4:30 pm, Eastern Time, Monday through Friday)::	(812) 876-8428
Type of phone::	Home
If you do not have telephone service,:	
If providing comments on a specific case, please indicate the cause number and/or name of utility::	
Your Comments::	Eastern heights utilities water is full of lime and is discolored before you decide to give them a raise I think it

needs to be checked.

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Formstack, 11671 Lantern Road, Suite 300, Fishers, IN 46038

From: [Tim Burks](#)
To: [UCC Consumer Info](#)
Subject: Eastern Heights Utilities Inc
Date: Monday, October 05, 2020 4:07:52 PM

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

Hello

I Believe Indiana utility regulatory commission needs to look into this I think a 32.58% increase is too much all at once I think Indiana utility repertory commission really needs to look in the financials and make sure this big of an increase is needed all at once. A confirmation of this email will be appreciated.

Sent from my iPhone

From: [georgia flinn](#)
To: [UCC Consumer Info](#)
Subject: Eastern Heights Utilities, Inc. Rate Increase
Date: Monday, October 05, 2020 8:23:34 PM

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

Eastern Heights Utilities has proposed a 32.58% hike for water to its customers. Even though they have not assessed a hike for 15 years, to place such a burden on its customers does not seem appropriate. A more agreeable and fair assessment would have been a smaller repetitive hike over the 15 years so that the customers who received those services during the 15 years helped bear the burden of the increase. Someone like myself, who has only received water from Eastern Heights in the last two years, will be paying a fee that was not appropriated over the years. Since seems like a sign of more management practice. Water was not available at my home until the state took my source of water and I had to connect to Eastern. I don't know of any commodity that has increased 32.58% over the last 15 years. Certainly not my paycheck. Even though this increase may amount to \$6 or \$7 dollars, it would be best, in my opinion, to assess a 2% increase every other year to allow adjustments to the family budget. Thank you for your time.
Georgia Flinn
Sent from [Mail](#) for Windows 10

From: [Paul Ferguson](#)
To: [UCC Consumer Info](#)
Subject: Eastern Heights Utilities, Inc.
Date: Friday, October 16, 2020 4:44:52 PM

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To whom it may concern,

I received a letter from Eastern Heights Utilities informing me of the proposed water increases. After reading the letter I am a bit concerned that the water increase is so large, 33%! I am not one to usually complain, but I feel that is a large increase at one time and very unexpected. I have no complaints that there needs to be an increase. However, increasing our bills by one third is a large increase. Not sure if the increase is for future infrastructure or not, but I would hope that there will be some explanation as to why such a large increase is necessary at this time. The only explanation was that there has not been an increase for 15 years. I am sorry to say that is not the customers issue. That should have been caught way before now that they need to have reasonable increases along the way. Having said that, I would hope that the increase could be done over a few years instead of all at once. There are alot of families that this will impact who will have a difficult time with such an increase.

--

In Christ,
Fr. Paul
Pastor

Our Lady Of Hope Catholic Church
315 NE 3rd Street
Washington, Indiana 47501

From: [Vince Savage](#)
To: [UCC Consumer Info](#)
Subject: Eastern Heights Utilities
Date: Sunday, January 03, 2021 7:01:04 PM

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To Whom It May Concern:

When I read of the proposed rate increase by Eastern Heights Utilities (EHU), my reaction was one of shock and dismay. How could these people expect customers to absorb a rate hike of nearly one third in the midst of a deadly pandemic, during the worst economic downturn since the Great Depression. Record numbers of people are unemployed and relying on food banks to feed their families. Any hopes I might have had for understanding and compassion from the EHU board dissolved during a brief phone conversation with the board president. Referring to the proposed rate increase, Mr. McArtor said to me, "If you don't like it, I guess you can just go without water!"

After gathering more information about the finances of EHU, I have concluded that their present request for such a sizable increase is likely due to a lack of careful and continual fiscal monitoring. Surely they did not arrive at this quandary overnight. In fact, it appears they have been operating "in the red" for several years. I have to ask myself, who (if anyone) is taking fiscal responsibility in this organization?

It is my hope that the IURC, in considering EHU's request, will take the issues I have mentioned into account. Please keep in mind that even though EHU rates may be lower than many, the counties they serve are part of a notoriously and historically very depressed economic part of the state. I am also wondering if EHU has explored and exhausted other remedies, such as state and federal grants and loans, community foundation grants, and bond issues? Do the board members receive stipends for their service? If so, have they considered reducing their own remuneration, rather than expecting the financial burden of keeping the utility solvent to be borne only by the consumers?

Sincerely,
Valerie Savage

From: noreply@formstack.com
To: [UCC Consumer Info](#)
Subject: Eastern Heights
Date: Monday, October 05, 2020 12:03:37 AM

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Formstack Submission For: [OUCC_Contact_2361](#)

Submitted at 10/05/20 12:03 AM

Title:	Mr.
Name:	Kevin BURCH
Email:	kbhdcowoy@yahoo.com
Address:	772 s. Strauser rd Springville, IN 47462
Telephone (Best number to reach you between 8:00 am and 4:30 pm, Eastern Time, Monday through Friday)::	(812) 361-9656
Type of phone::	Mobile
If you do not have telephone service,:	
If providing comments on a specific case, please indicate the cause number and/or name of utility::	Eastern Heights Utilities, Inc.

Your Comments::

a 32.58% increase is crazy at this time with everything going on. People can not pay bills now. Hopefully a smaller increase every 5 years is more practical for everyone. Many elderly like my mom are struggling now. Hopefully you will be VERY understanding on our needs also.
Thanks Kevin

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Formstack, 11671 Lantern Road, Suite 300, Fishers, IN 46038

From: noreply@formstack.com
To: [UCC Consumer Info](#)
Subject: OUCG_Contact_2361
Date: Tuesday, October 06, 2020 11:34:41 AM

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Formstack Submission For: [OUCG_Contact_2361](#)

Submitted at 10/06/20 11:34 AM

Title:	Mrs.
Name:	Julie Shirley
Email:	dsfence@blumarble.net
Address:	7721 N. Britton Rd. Solsberry, IN 47459
Telephone (Best number to reach you between 8:00 am and 4:30 pm, Eastern Time, Monday through Friday)::	(812) 876-1145
Type of phone::	Home
If you do not have telephone service,:	
If providing comments on a specific case, please indicate the cause number and/or name of utility::	Eastern Heights Utilities Indiana Code8-1-2-61-.5 No cause number listed

Your Comments::

They are wanting to raise our water rates 32.58%. I'm just curious if they are charging for the sand that is clogging up our chlorine filter. My neighbors are having big issues with this. I oppose this increase!

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Formstack, 11671 Lantern Road, Suite 300, Fishers, IN 46038

From: [Linda Pearson](#)
To: [UCC Consumer Info](#)
Subject: This is conserving eastern heights utilities,our water needs to be checked out,it is full of lime and is undrinkable sometimes it is discovered.can you have this checked.thanks
Date: Friday, October 02, 2020 3:32:09 PM

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Sent from my iPad