

FILED  
August 24, 2018  
INDIANA UTILITY  
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF  
GIBSON WATER, INC., A NONPROFIT  
CORPORATION, FOR AUTHORITY TO  
ISSUE LONG-TERM DEBT AND FOR  
APPROVAL OF A CHANGE IN RATES  
AND CHARGES

CAUSE NO. 45080

TESTIMONY

OF

IURC  
PUBLIC'S  
EXHIBIT NO. 1  
10-5-18  
DATE REPORTER

RICHARD J. COREY - PUBLIC'S EXHIBIT NO. 1

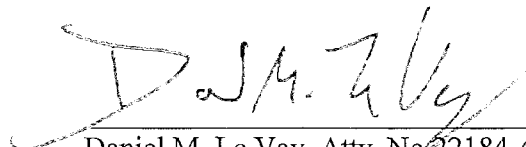
ON BEHALF OF THE

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

August 24, 2018

OFFICIAL  
EXHIBIT

Respectfully Submitted,

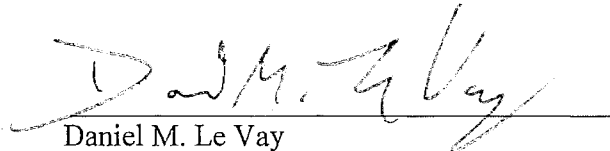


Daniel M. Le Vay, Atty. No. 22184-49  
Deputy Consumer Counselor

### CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *Office of Utility Consumer Counselor Testimony of Richard J. Corey* has been served upon the following counsel of record in the captioned proceeding by electronic service on August 24, 2018.

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**TESTIMONY OF OUCC WITNESS RICHARD J. COREY**  
**CAUSE NO. 45080**  
**GIBSON WATER, INC.**

**I. INTRODUCTION**

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

2   A:   My name is Richard J. Corey, 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 the Indiana Office of Utility Consumer Counselor ("OUCC") as a  
6       Utility Analyst in the Water/Wastewater Division. My qualifications and  
7       experience are described in Appendix A.

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

9   A:   Gibson Water, Inc. ("Gibson" or "Petitioner") requests an across the board rate  
10       increase of 17.2%. As a result of its review and analysis, the OUCC proposes a rate  
11       increase of 16.6%. The purpose of my testimony is to present the OUCC's position  
12       as reflected in the OUCC schedules I have attached to my testimony. I recommend  
13       revenue adjustments to reflect test year customer growth and propose adjustments  
14       to operating expenses to reflect the removal of non-allowed costs.

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

16   A:   I reviewed Petitioner's testimony, schedules, and workpapers. I conducted the  
17       OUCC's field audit on June 21 through 22, 2018. I reviewed Gibson's IURC  
18       Annual Reports for 2015, 2016, and 2017. I reviewed the final order from Gibson's  
19       last rate case (Cause No. 37829). I reviewed ratepayer comments submitted to the  
20       OUCC. I prepared discovery questions and reviewed Petitioner's responses.

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

2   A:   Yes. I sponsor the following schedules and attachments:

3       Schedule 1 – Comparison of Petitioner's and OUCC's Revenue Requirements

4       Schedule 2 – Comparative Balance Sheet as of August 31, 2017, December 31,  
5               2016 and December 31, 2015.

6       Schedule 3 – Comparative Income Statement for the Twelve Months Ended  
7               August 31, 2017, December 31, 2016 and December 31, 2015.

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

9       Schedule 5 – Revenue Adjustments

10      Schedule 6 – Expense Adjustments

11      Schedule 7 – Proposed Rates and Charges

12      Attachment RJC – 1 – Post Test Year Normalization Data

13      Attachment RJC – 2 – Disallowed Expenses

## **II.   PROPOSED RATE INCREASE**

14   **Q:   What level of rate increase is Petitioner requesting?**

15   A:   Petitioner proposes to increase its current rates by 17.2% to generate an additional  
16       \$318,866 of revenues. Petitioner proposes to implement the rate increase across-  
17       the-board and in a single phase.

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

19   A:   The OUCC recommends an overall across-the-board rate increase of 16.6% to  
20       produce an increase in water revenues of \$308,420 per year. Table 1 compares  
21       Gibson's overall proposed revenue requirement with the OUCC's proposal.

**Table RJC-1: Comparison of Overall Revenue Requirement**

	Per Petitioner	Per OUCC	More (Less)
Operating Expenses	\$ 1,873,401	\$ 1,870,216	\$ (3,185)
Extensions and Replacements	126,143	126,143	-
Working Capital	-	-	-
Debt Service	164,618	164,618	-
Debt Service Reserve	16,535	16,535	-
Total Revenue Requirements	2,180,697	2,177,512	(3,185)
Less:			
Interest Income	(229)	(229)	-
Net Revenue Requirements	\$ 2,180,468	\$ 2,177,283	\$ (3,185)
Less:			
Revenue at Current Rates Subject to Inc.	(1,853,607)	(1,861,243)	(7,636)
Other Revenues at Current Rates	(7,995)	(7,995)	-
Net Revenue Increase Required	318,866	\$ 308,045	(10,821)
Add: Additional IURC Fee	-	375	375
Recommended Increase	318,866	308,420	(10,446)

- 1 **Q: What are the differences between the overall revenue requirement proposed**  
2 **by Gibson and that recommended by the OUCC?**
- 3 **A:** OUCC Schedule 1, page 2 of 3, lists all differences in the OUCC's and Gibson's  
4 operating expenses. The OUCC's higher revenues at current rates subject to  
5 increase are the result of differences in the parties' normalization methodology for  
6 customer growth both during and subsequent to the end of the test year. The  
7 OUCC's lower proposed operating expenses are primarily due to additional  
8 expenses the OUCC identified as disallowed for ratemaking purposes.

### **III. REVENUE ADJUSTMENTS**

#### **A. Petitioner's Proposed Adjustments**

1    **Q:    Please explain Petitioner's adjustment to normalize *pro forma* annual**  
2        **revenues.**

3    **A:** Petitioner's normalization adjustment consists of two parts: (1) an adjustment to  
4        account for the change in the number of the utility's customers during the test year  
5        and (2) an adjustment to account for the tracking factor increase requested by  
6        Petitioner through the 30-day filing process on December 21, 2017. The tracking  
7        factor increase was necessitated by a price increase from Petitioner's sole supplier  
8        of water, the City of Evansville.

9    **Q:    How is Petitioner's adjustment to account for the change in the number of**  
10       **utility customers during the test year calculated?**

11   **A:** To determine the net additional annual bills that would result due to growth during  
12       the test year, Petitioner multiplied the increase (or decrease) in monthly test year  
13       residential, commercial, industrial, public authority, educational, agricultural and  
14       resale customers by the number of additional (or reduction of) bills that would have  
15       been invoiced had those customers been a customer for the entire year. The result  
16       is a net increase of 93 customer bills. Petitioner then multiplied the 93 additional  
17       customer bills by the residential monthly bill for 4,300 gallons at existing rates, or

1       \$33.60, to calculate a customer growth adjustment of \$3,125. (93 bills of \$33.60  
2       equals \$3,125.)

3       **Q: Do you accept Petitioner's proposed revenue adjustment for the change in the**  
4       **number of customers during the test year?**

5       A: No. The customer counts and revenue amounts used in Petitioner's calculation of  
6       its normalization adjustment includes industrial, public authority, educational  
7       agricultural, and resale customers. It is not appropriate to normalize industrial and  
8       agricultural revenues in the manner proposed by Petitioner. Industrial and  
9       agricultural customers' consumption varies widely from customer to customer and  
10      one cannot calculate growth based simply on total customer billings and  
11      consumption. The appropriate method for adjusting industrial and agricultural  
12      customer growth is to identify specific customers that were gained or lost during  
13      and after the test year and make specific adjustments related to that customer's  
14      actual or expected usage. Also, there has been no change in the number of  
15      industrial, public authority, educational and resale customers during the test year,  
16      eliminating the need to perform customer growth analysis on these groups.

17      **Q: Do you agree with Petitioner's calculating its adjustment for the 93 additional**  
18      **monthly bills by multiplying it by the residential monthly bill for 4,300 gallons**  
19      **at existing rates?**

20      A: No. A monthly bill that assumes a typical residential usage of 4,300 gallons is not  
21      representative of the various customers classes included in Petitioner's additional  
22      customer count analysis.

23      **Q: Please explain how Petitioner's adjustment for the water tracking factor was**  
24      **calculated.**

25      A: On December 21, 2017, Petitioner requested a \$.33 increase to its existing  
26      wholesale cost tracking factor of \$1.48 through the 30 day filing process. This

1 resulted in a total tracking factor of \$1.81. The OUCC completed its review of this  
2 request on January 8, 2018.

3 In calculating its adjustment Petitioner multiplied the \$.33 increase by the  
4 number of gallons sold during the test year (in thousands) or 477,870. This results  
5 in an additional \$157,697 in revenues. This amount was added to the customer  
6 normalization adjustment of \$3,125 for a total revenue normalization adjustment  
7 for both the change in the number of customers and the wholesale water tracker  
8 increase of \$160,822.

**B. OUCC's Proposed Adjustments**

9 **Q: Do you accept Petitioner's tracking factor normalization adjustment?**

10 A: Yes.

11 **Q: What total revenue normalization adjustment does the OUCC recommend?**

12 A: The OUCC recommends a net increase of \$168,458 to test year operating revenues  
13 of \$1,700,780 which yields *pro forma* operating revenues of \$1,869,238 (OUCC  
14 Schedule 5, Adjustments Nos. 1, 2, and 3). These adjustments reflect residential  
15 and commercial customer growth during the test year as well as post-test year and  
16 are calculated based on the data provided on page 103 of Petitioner's workpapers,  
17 and information obtained during the OUCC site visit.

**1. Residential Customer Growth (Normalization)**

18 **Q: What test year residential customer growth adjustment do you propose?**

19 A: I propose an increase to test year residential operating revenues of \$2,737 per year.



1   **Q:   How did you derive that amount?**

2   A:   I divided test year residential sales of \$640,066 by the total number of test year  
3       billings (i.e., 19,644). That calculation results in an average customer bill of \$32.58  
4       per month. To determine the net additional annual bills that would result due to  
5       growth during the test year, I multiplied the increase (or decrease) in monthly test  
6       year customers by the number of additional (or reduction of) bills that would have  
7       been invoiced had that customer been a customer for the entire year. The result is  
8       a net increase of 84 customer bills. I then multiplied the 84 additional customer  
9       bills by the average test year bill of \$32.58 to calculate my residential customer  
10      growth adjustment of \$2,737. (See OUCC Schedule 5, Adjustment 1.)

11   **Q:   What post-test year residential customer growth adjustment do you propose?**

12   A:   I propose an increase to test year residential operating revenues of \$7,870 per year.

13   **Q:   How did you derive that amount?**

14   A:   During my field visit Petitioner provided me with post-test year customer count and  
15      sales data for the ten months September 2017 through June 2018. To calculate  
16      post-test year customer growth I subtracted the number of residential customers as  
17      of the end of the test year (1,644) from the number of residential customers at the  
18      end of June, 2018 (1,664) for an increase of 20 customers. I then multiplied the 20  
19      post-test year additional customers by 12 months to get the annual amount of post-  
20      test year additional billings (240). I then determined the average post-test year  
21      residential billing by dividing the post-test year residential sales for the ten months  
22      September 2017 through June 2018 (\$542,352) by the total number of post-test year  
23      customer billings for that same period (16,539) for an average post-test year billing

1 of \$32.79. Finally, I multiplied the increase in the number of post-test year  
2 residential billings by the average post-test year residential billing to derive my  
3 adjustment of \$7,870. (See OUCC Schedule 5, Adjustment 3).

## 2. Commercial Customer Growth (Normalization)

4 **Q: What test year commercial customer growth adjustment do you propose?**

5 A: I propose an increase to commercial operating revenues of \$154 per year. Using  
6 the data provided in Petitioner's workpapers, I divided test year commercial sales  
7 of \$183,338 by the total number of test year billings (1,187), resulting in an average  
8 customer bill of \$154.45 per month. To determine the net additional annual bills  
9 that would result from test year customer growth, I multiplied the increase (or  
10 decrease) in monthly test year commercial customers by the additional (or reduction  
11 of) bills that would have been invoiced had that customer been a customer for the  
12 entire year. The result was a net increase of 1 customer bill. The 1 customer bill is  
13 multiplied by the average test year bill of \$154.45 to calculate the commercial  
14 customer growth adjustment increase of \$154 (1 bill multiplied by \$154.45, the  
15 average commercial monthly bill during the test year). (See OUCC Schedule 5,  
16 Adjustment 2.)

## IV. OPERATING EXPENSE ADJUSTMENTS

17 **Q: What operating expense adjustments did Petitioner propose?**

18 A: Petitioner proposed several operating expense adjustments, including adjustments  
19 to salaries and wages, employee benefits, purchased water, insurance, contractual  
20 services, periodic maintenance, and non-recurring or capital disbursements. Total

1 operating expense adjustments proposed by Gibson resulted in an increase of  
2 \$370,423 to test year operating expenses and taxes other than income of \$1,502,978  
3 yielding *pro forma* operating expenses and taxes other than income of \$1,873,401.

4 **Q: Does the OUCC accept any of Petitioner's proposed operating expense**  
5 **adjustments?**

6 A: Yes. The OUCC accepts all of Petitioner's expense adjustments.

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

8 A: Yes. I propose a \$3,185 reduction in expense to reflect certain items that should be  
9 disallowed.

10 **Q: Please explain your adjustment to Petitioner's operating expense for**  
11 **disallowed items.**

12 A: During the audit of Petitioner's books I determined that Petitioner had paid \$3,185  
13 for various celebrations during the test year<sup>1</sup>. While the Public does not wish to  
14 discourage such activities, these costs provide no benefit to rate-payers and should  
15 not be included as an operating expense. Accordingly, these costs have been  
16 removed. See OUCC Schedule 6, Adjustment 1.

## V. EXTENSIONS AND REPLACEMENTS

17 **Q: Has Gibson requested a provision for extensions and replacements in its**  
18 **proposed revenue requirement?**

19 A: Yes. Gibson has proposed a provision of \$126,143 for extensions and  
20 replacements. The provision is based on Petitioner's average annual capital  
21 additions for the years 2014 through 2016.

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<sup>1</sup> See Attachment RJC No. 2.

1   **Q:   Does the OUCC accept Gibson's proposed extensions and replacements**  
2   **provision of \$126,143?**

3   **A:   Yes. See testimony of OUCC witness Carl Seals.**

#### **VI. DEBT SERVICE**

4   **Q:   Has Gibson requested a provision for debt service in its proposed revenue**  
5   **requirement?**

6   **A:   Yes. Gibson proposed debt service of \$164,618 for its existing and proposed bonds.**

7   **Q:   Does the OUCC accept Gibson's proposed debt service for its existing and**  
8   **proposed bonds?**

9   **A:   Yes, the OUCC accepts Petitioner's proposed debt service of \$164,618. See**  
10   **testimony of OUCC witness Edward Kaufman.**

#### **VII. DEBT SERVICE RESERVE**

11   **Q:   Has Gibson requested a provision for debt service reserve in its proposed**  
12   **revenue requirement?**

13   **A:   Yes. Gibson proposed debt service reserve of \$16,535 for its proposed bonds.**

14   **Q:   Does the OUCC accept Gibson's proposed debt service reserve?**

15   **A:   Yes, the OUCC accepts Petitioner's proposed debt service reserve of \$16,535. See**  
16   **testimony of OUCC witness Edward Kaufman.**

#### **VIII. OUCC RECOMMENDATIONS**

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

18   **A:   I recommend the Commission authorize a 16.6% increase in operating revenues,**  
19   **on an across-the-board basis, to provide Gibson the opportunity to collect**  
20   **\$2,177,283 in net revenues.**

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

22   **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 majoring in  
3       accounting. Upon graduation, I took a position as an accountant for Tousley-Bixler  
4       Construction Company for whom I worked until 1984. At that time, I began  
5       attending Indiana University School of Law. After graduating from law school in  
6       1988, I was employed by the public accounting firm of Boyd, Stamper & Leeds  
7       and participated in the preparation of compilations, audits, and corporate and  
8       individual tax returns. From 1990 to 1993, I worked for the CPA firm of Myers &  
9       Stauffer, which specializes in Medicaid accounting, consulting and rate setting.  
10      After a short tenure with the OUCC as a Principal accountant in 1993, I became  
11      Controller, Corporate Secretary, and a member of the Board of Directors of General  
12      Acceptance Corporation. I returned to the OUCC in 1998 as an Assistant Utility  
13      Consumer Counselor and represented the interests of the public before the Indiana  
14      Utility Regulatory Commission ("Commission") in a variety of Gas, Water and  
15      Telecommunications cases. I assumed my current position as a Utility Analyst with  
16      the OUCC in April of 2005. Since joining the OUCC, I have attended the NARUC  
17      Annual Regulatory Studies Program, the NARUC Utility Rate School, and other  
18      continuing educations programs. I became licensed as a Certified Public  
19      Accountant in 1983. Having left the practice of public accounting in 1993, my

1 license is currently inactive. I am also an inactive member of the Indiana Bar in  
2 good standing.

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

5 **A:** Yes. I have testified in many cases before the Commission including a number of  
6 applications by municipal, not-for-profit and investor owned water utilities for  
7 financing authority and changes to rates and charges.

**GIBSON WATER, INC.**  
**CAUSE NUMBER 45080**

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Operating Expenses	\$ 1,873,401	\$ 1,870,216	4	\$ (3,185)
Extensions and Replacements	126,143	126,143	Pet	-
Working Capital	-	-		-
Debt Service	164,618	164,618	Pet	-
Debt Service Reserve	16,535	16,535	Pet	-
Total Revenue Requirements	2,180,697	2,177,512		(3,185)
Less: Interest Income	(229)	(229)	Pet	-
Other Income				-
Add: Other Expenses				-
Net Revenue Requirements	2,180,468	2,177,283		(3,185)
Less: Revenues at current rates subject to increase	(1,853,607)	(1,861,243)	4	(7,636)
Other revenues at current rates	(7,995)	(7,995)	4	-
Net Revenue Increase Required	318,866	308,045		(10,821)
Add: Additional IURC Fee	-	375		375
				-
Recommended Increase	<u>\$ 318,866</u>	<u>\$ 308,420</u>		<u>\$ (10,446)</u>
Recommended Percentage Increase	<u>17.2%</u>	<u>16.6%</u>		<u>-0.65%</u>

<u>Current Rate for 5,000 Gallons</u>	<u>Proposed</u>		<u>OUCC More (Less)</u>
	<u>Petitioner</u>	<u>OUCC</u>	
Current Rate = \$38.98	\$ 45.68	\$ 45.43	\$ (0.25)

**GIBSON WATER, INC.**  
**CAUSE NUMBER 45080**

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Operating Revenues			
Tracking Factor Increase (#50109)	\$ 157,697	\$ 157,697	\$ -
Residential Test Year Normalization	3,125	2,737	(388)
Residential Post Test Year Growth	-	7,870	7,870
Commercial Test Year Normalization	-	154	154
Total Operating Revenues	<u>160,822</u>	<u>168,458</u>	<u>7,636</u>
O&M Expense			
Salaries and Wages	11,072	11,072	-
Employee Benefits	1,082	1,082	-
Purchased Water	308,061	308,061	-
Insurance	2,307	2,307	-
Contractual Services	334	334	-
Periodic Maintenance	48,335	48,335	-
Capital or Non-Recurring Items	(768)	(768)	-
Disallowed Items	-	(3,185)	(3,185)
Total Operating Expenses	<u>370,423</u>	<u>367,238</u>	<u>(3,185)</u>
Net Operating Income	<u>\$ (209,601)</u>	<u>\$ (198,780)</u>	<u>\$ 10,821</u>



**GIBSON WATER, INC.**  
**CAUSE NUMBER 45080**

**COMPARATIVE BALANCE SHEET**

As of:

<u>ASSETS</u>	<u>8/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
Non-Current Assets:			
Utility Plant in Service	\$ 16,816,067	\$ 16,783,925	\$ 16,669,837
Less: Accumulated Depreciation	(5,760,969)	(5,570,753)	(5,285,427)
Net Utility Plant in Service	<u>11,055,098</u>	<u>11,213,172</u>	<u>11,384,410</u>
Other Assets:			
Deferred Tank Painting Expense	<u>1,197,050</u>	<u>1,197,050</u>	<u>806,160</u>
Total Restricted Assets	<u>1,197,050</u>	<u>1,197,050</u>	<u>806,160</u>
Current Assets:			
Operating Cash	591,879	594,214	478,980
Accounts Receivable - Customer (net)	135,287	141,086	114,423
Accounts Receivable - other	-	-	13,109
Customer Deposits	300	-	-
Inventory - Materials and Supplies	17,265	11,797	32,949
Prepaid Expenses	<u>21,015</u>	<u>17,614</u>	<u>9,491</u>
Total Current Assets	<u>765,746</u>	<u>764,711</u>	<u>648,952</u>
Total Assets	<u>\$ 13,017,894</u>	<u>\$ 13,174,933</u>	<u>\$ 12,839,522</u>

**GIBSON WATER, INC.**  
**CAUSE NUMBER 45080**

**COMPARATIVE BALANCE SHEET**

As of:

<u>LIABILITIES</u>	<u>8/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>
Net Assets:			
Restricted			
Unrestricted	12,684,273	12,573,423	12,663,290
Total Net Assets	<u>12,684,273</u>	<u>12,573,423</u>	<u>12,663,290</u>
Contributions in Aid of Construction	-	-	-
Non-Current Liabilities			
Contracts Payable - Less Current Portion	318,340	299,418	-
Note Payable - Less Current Portion	-	-	22,715
Total Long-term Debt	<u>318,340</u>	<u>299,418</u>	<u>22,715</u>
Current Liabilities			
Accounts Payable	-	132,521	111,276
Payroll Liabilities	5,617	5,617	4,707
Note Payable - Current Portion	-	-	35,940
Sales Tax Payable	6,083	-	-
Contracts Payable	-	161,768	-
Customer Deposits	300	-	-
Unclaimed Membership Refunds	3,281	2,186	1,594
Total Current Liabilities	<u>15,281</u>	<u>302,092</u>	<u>153,517</u>
Total Liabilities	<u>\$ 13,017,894</u>	<u>\$ 13,174,933</u>	<u>\$ 12,839,522</u>

GIBSON WATER, INC.  
CAUSE NUMBER 45080

COMPARATIVE INCOME STATEMENT  
For the Twelve Months Ended:

	8/31/2017	12/31/2016	12/31/2015
Operating Revenues			
Metered Sales			
Residential	\$ 641,832	\$ 608,507	568,317
Commercial	181,270	182,040	177,433
Industrial	689,653	620,793	555,501
Public Authorities	11,375	9,858	7,552
Agricultural	36,282	38,869	34,800
Sales for Resale	109,693	90,643	88,435
Fire Protection Service Charge	22,680	22,680	22,680
Miscellaneous Income	7,995	8,121	6,659
Total Operating Revenues	<u>1,700,780</u>	<u>1,581,511</u>	<u>1,461,377</u>
Operating Expenses			
Salaries and Wages	326,246	318,009	307,602
Employee Benefits	137,537	145,539	158,855
Purchased Water	755,254	676,125	645,984
Purchased Power	40,876	36,678	37,769
Insurance	23,621	27,101	27,206
Contractual Services	43,136	68,645	50,219
Materials and Supplies	29,564	32,128	23,395
Transportation	12,066	9,023	12,115
Periodic maintenance	106,006	70,296	69,268
Bad Debt Expense	795	795	66
Miscellaneous Expense	27,877	25,005	26,468
Total O&M Expense	<u>1,502,978</u>	<u>1,409,344</u>	<u>1,358,947</u>
Depreciation Expense	<u>81,333</u>	<u>80,045</u>	<u>78,442</u>
Total Operating Expenses	<u>1,584,311</u>	<u>1,489,389</u>	<u>1,437,389</u>
Net Operating Income	116,469	92,122	23,988
Other Income (Expense)			
Interest Income	229	-	-
Total Other Income (Expense)	<u>229</u>	<u>-</u>	<u>-</u>
Net Income	<u>\$ 116,698</u>	<u>\$ 92,122</u>	<u>\$ 23,988</u>

GIBSON WATER, INC.  
CAUSE NUMBER 45080

*Pro-forma* Net Operating Income Statement

	Year Ended 8/31/2017	Adjustments	Sch Ref	<i>Pro-forma</i> Present Rates	Adjustments	Sch Ref	<i>Pro-Forma</i> Proposed Rates
Operating Revenues							
Metered Sales							
Residential	\$ 641,832	\$ 157,697	Pet	\$ 810,136	\$ 134,245	1	\$ 944,381
		2,737	5-1				
		7,870	5-3				
Commercial	181,270	154	5-2	181,424	30,063	1	211,487
Industrial	689,653			689,653	114,280	1	803,933
Public Authorities	11,375			11,375	1,885	1	13,260
Agricultural	36,282			36,282	6,012	1	42,294
Sales for Resale	109,693			109,693	18,177	1	127,870
Fire Protection Service Charge	22,680			22,680	3,758	1	26,438
Miscellaneous Income	7,995			7,995	-		7,995
Total Operating Revenues	<u>1,700,780</u>	<u>168,458</u>		<u>1,869,238</u>	<u>308,420</u>		<u>2,177,658</u>
O&M Expense	1,502,978			1,870,216			1,870,216
Salaries and Wages		11,072	Pet				
Employee Benefits		1,082	Pet				
Purchased Water		308,061	Pet				
Insurance		2,307	Pet				
Contractual Services		334	Pet				
Periodic Maintenance		48,335	Pet				
Capital or Non-Recurring Items		(768)	Pet				
Disallowed Items		(3,185)	6-1				
Depreciation Expense	81,333	-		81,333			81,333
Taxes Other than Income (IURC Fee)	-	-		-	375	1	375
Total Operating Expenses	<u>1,584,311</u>	<u>367,238</u>		<u>1,951,549</u>	<u>375</u>		<u>1,951,924</u>
Net Operating Income	<u>\$ 116,469</u>	<u>\$ (198,780)</u>		<u>\$ (82,311)</u>	<u>\$ 308,045</u>		<u>\$ 225,734</u>

Gibson Water  
CAUSE NUMBER 45080

Revenue Adjustments  
(1)

Residential Revenue Normalization

To adjust operating revenues to reflect the increase in customers during the test year period.

Month	Number of Residential Customers	Increase/ (Decrease) in # Bills	Multiplier	Additional Monthly Bills
Sep-16	1631			
Oct	1637	6	1	6
Nov	1637	0	2	0
Dec	1636	(1)	3	(3)
Jan-17	1638	2	4	8
Feb	1633	(5)	5	(25)
Mar	1632	(1)	6	(6)
Apr	1633	1	7	7
May	1638	5	8	40
Jun	1641	3	9	27
Jul	1644	3	10	30
Aug	1644	0	11	0
	<u>19,644</u>			
		Number of Additional Bills		84
		Times: Average Bill		<u>\$ 32.58</u>
		Adjustment Increase (Decrease)		<u>2,737</u>
Test Year Residential Sales		\$ 640,066		
Divided by 12 months total customers		<u>19,644</u>		
		<u>\$ 32.58</u>		

(2)

Commercial Revenue Normalization

To adjust operating revenues to reflect the increase in customers during the test year period.

Month	Number of Residential Customers	Increase/ (Decrease) in # Bills	Multiplier	Additional Monthly Bills
Sep-16	98			
Oct	98	0	1	0
Nov	99	1	2	2
Dec	99	0	3	0
Jan-17	99	0	4	0
Feb	99	0	5	0
Mar	99	0	6	0
Apr	99	0	7	0
May	99	0	8	0
Jun	100	1	9	9
Jul	99	(1)	10	(10)
Aug	99	0	11	0
	<u>1,187</u>			
		Number of Additional Bills		1
		Times: Average Bill		<u>\$ 154.45</u>
		Adjustment Increase (Decrease)		<u>154</u>
Test Year Residential Sales		\$ 183,338		
Divided by 12 months total customers		<u>1,187</u>		
		<u>\$ 154.45</u>		

Gibson Water  
CAUSE NUMBER 45080

Revenue Adjustments  
(3)

Post Test year Residential Revenue Normalization

To adjust operating revenues to reflect the increase in customers during the post test year period.

Number of Residential Customer al of June, 2018		\$	1,664
Number of Residential Customers at End of Test Year			<u>1,644</u>
Additional Customers			20
Times 12 Bills to annualize			<u>12</u>
Additional Monthly Bills			240
Post Test Year Residential Sales	\$	542,352	
Divided by 10 months total customers		<u>16,539</u>	
Average Post Test year Bill			<u>32.79</u>
Adjustment Increase (Decrease)		\$	<u>7,870</u>

GIBSON WATER, INC.  
CAUSE NUMBER 45080

Expense Adjustments

(1)

Disallowed Items

To eliminate certain disallowed items.

<u>Description</u>	<u>Amount</u>
Christmas Party Gifts	\$ (745)
Company Christmas Party	(1,632)
Officers Dinner	(554)
Annual Dinner Gifts	<u>\$ (254)</u>
	<u>\$ (3,185)</u>

GIBSON WATER, INC.  
CAUSE NUMBER 45080

Current and Proposed Rates and Charges

<u>Consumption Per Month</u>			<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUC Proposed</u>	<u>OUC More (Less)</u>
First	2,000 Gallons		\$ 7.97	\$ 9.34	\$ 9.29	\$ (0.05)
Next	5,000 Gallons		7.68	9.00	8.95	(0.05)
Next	18,000 Gallons		7.38	8.65	8.60	(0.05)
Next	75,000 Gallons		7.09	8.31	8.26	(0.05)
Next	100,000 Gallons		5.33	6.25	6.21	(0.04)
Next	300,000 Gallons		3.57	4.18	4.16	(0.02)
Over	500,000 Gallons		2.98	3.49	3.47	(0.02)
<u>Minimum Charge</u>						
		<u>Gallons Allowed</u>				
5/8 and 3/4 Inch Meter	2,000		\$ 15.94	\$ 18.68	\$ 18.58	\$ (0.10)
1 Inch Meter	3,400		26.69	31.28	31.11	(0.17)
1 1/2 Inch Meter	6,900		53.57	62.78	62.44	(0.34)
2 Inch Meter	11,315		86.18	101.00	100.44	(0.56)
3 Inch Meter	21,630		162.31	190.23	189.15	(1.08)
4 Inch Meter	37,000		272.26	319.10	317.25	(1.85)
6 Inch Meter	75,890		547.99	642.28	638.48	(3.80)
<u>Sale for Resale</u>						
Haubstade Municipal Water			\$ 2.696	\$ 3.16	\$ 3.14	\$ (0.02)
Toyota Motor Manufacturing, Indiana, Inc.			2.70	3.16	3.15	(0.01)



# Gibson Water, Inc. Cause No. 45080

## Attachment RJC No. 1

### Post Test Year Normalization Data

	<u>Sept 2017</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>January, 2018</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Total</u>
Pumpage (Gallons) (00's omitted)													
Water Customer Count													
Residential	1,649	1,649	1,652	1,654	1,653	1,652	1,654	1,654	1,658	1,664			16,539
Commercial	99	100	100	101	101	100	100	99	99	99			998

	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Count	<u>1,748</u>	<u>1,749</u>	<u>1,752</u>	<u>1,755</u>	<u>1,754</u>	<u>1,752</u>	<u>1,754</u>	<u>1,753</u>	<u>1,757</u>	<u>1,763</u>	-	-	<u>17,537</u>

	<u>Sept 2017</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>January, 2018</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Total</u>
Billings - Water													
Residential	61,704.55	52,174.51	51,481.08	49,809.92	54,554.83	54,489.33	48,585.17	50,685.24	44,483.10	74,384.66			542,352
Commercial	17,028.26	17,213.16	18,431.15	15,104.47	15,324.47	13,370.64	14,184.08	15,388.63	16,252.61	17,531.49			159,829

	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Billings	<u>78,732.81</u>	<u>69,387.67</u>	<u>69,912.23</u>	<u>64,914.39</u>	<u>69,879.30</u>	<u>67,859.97</u>	<u>62,769.25</u>	<u>66,073.87</u>	<u>60,735.71</u>	<u>91,916.15</u>	-	-	<u>702,181.35</u>

SEPT 2017

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BILLING SUMMARY REPORT

TOTAL WATER BILLED	179888.80	TOTAL BILLED - ALL SERVICES	185823.51
TOTAL WATER TAXABLE	84780.63	TOTAL TAX BILLED (ALL CHARGES)	5934.71
TOTAL WATER TAX BILLED	5934.71		
TOTAL WATER CUSTOMERS TAXABLE	1756	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	95108.17	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

104.6304

NORMAL WATER	179888.80
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	TRACK FACT
RESIDENTIAL	61634.45	0.00	0.00	0.00
COMMERCIAL	17012.98	0.00	0.00	0.00
INDUSTRIAL	75695.44	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	1962.54	0.00	0.00	0.00
AGRICULTURAL	2865.21	0.00	0.00	0.00
RESALE	20702.90	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	179888.80	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	80038
COMMERCIAL	27885
INDUSTRIAL	311430
PUBLIC AUTH.	4
EDUCATIONAL	3889
AGRICULTURAL	4225
RESALE	87354
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	514825

CUST COUNT	WATER
RESIDENTIAL	1646
COMMERCIAL	98
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1776

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	167.83	TOTAL BILLED - ALL SERVICES	179.58
TOTAL WATER TAXABLE	167.83	TOTAL TAX BILLED (ALL CHARGES)	11.75
TOTAL WATER TAX BILLED	11.75		
TOTAL WATER CUSTOMERS TAXABLE	5	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL 35.9160

NORMAL WATER 167.83  
WATER TRACKING 0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	70.10	0.00	0.00	0.00
COMMERCIAL	15.28	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	82.45	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	167.83	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	53
COMMERCIAL	1
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	1
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	55

CUST COUNT	WATER
RESIDENTIAL	3
COMMERCIAL	1
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	1
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	5

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	151690.90	TOTAL BILLED - ALL SERVICES	156899.91
TOTAL WATER TAXABLE	74412.27	TOTAL TAX BILLED (ALL CHARGES)	5209.01
TOTAL WATER TAX BILLED	5209.01		
TOTAL WATER CUSTOMERS TAXABLE	1750	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	77278.63	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

88.6440

NORMAL WATER  
WATER TRACKING

151690.90  
0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	51904.26	0.00	0.00	0.00
COMMERCIAL	17213.16	0.00	0.00	0.00
INDUSTRIAL	67739.94	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	1533.24	0.00	0.00	0.00
AGRICULTURAL	2359.56	0.00	0.00	0.00
REALE	10925.46	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	151690.90	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	65862
COMMERCIAL	28536
INDUSTRIAL	278093
PUBLIC AUTH.	3
EDUCATIONAL	2569
AGRICULTURAL	2999
REALE	46099
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	424161

CUST COUNT	WATER
RESIDENTIAL	1638
COMMERCIAL	100
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
REALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1770

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	270.25	TOTAL BILLED - ALL SERVICES	289.18
TOTAL WATER TAXABLE	270.25	TOTAL TAX BILLED (ALL CHARGES)	18.93
TOTAL WATER TAX BILLED	18.93		
TOTAL WATER CUSTOMERS TAXABLE	11	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL 26.2891

NORMAL WATER 270.25  
WATER TRACKING 0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	270.25	0.00	0.00	0.00
COMMERCIAL	0.00	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	270.25	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	249
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	249

CUST COUNT	WATER
RESIDENTIAL	11
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	11

11/15/2017 09:15:48

# BILLING SUMMARY REPORT

TOTAL WATER BILLED	143870.48	TOTAL BILLED - ALL SERVICES	149,373.36 149133.73
TOTAL WATER TAXABLE	75188.07	TOTAL TAX BILLED (ALL CHARGES)	5263.25
TOTAL WATER TAX BILLED	5263.25		
TOTAL WATER CUSTOMERS TAXABLE	1753	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	68682.41	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

84.1138

NORMAL WATER 143870.48  
WATER TRACKING 0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL 51,481.08	51257.13	0.00	0.00	0.00
COMMERCIAL	18431.15	0.00	0.00	0.00
INDUSTRIAL	61850.48	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	1922.81	0.00	0.00	0.00
AGRICULTURAL	1275.29	0.00	0.00	0.00
REALE	9118.34	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL* 144,094.43	143870.48	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	65113
COMMERCIAL	31247
INDUSTRIAL	252746
PUBLIC AUTH.	3
EDUCATIONAL	2937
AGRICULTURAL	1164
REALE	38474
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	391684

5263.25  
15.68 finals  
5278.93

75413.28 Tx  
68682.41 NT  
144,095.69

CUST COUNT	WATER
RESIDENTIAL	1641
COMMERCIAL	100
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
REALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1773

*Finals*

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**BILLING SUMMARY REPORT**

TOTAL WATER BILLED	223.95	TOTAL BILLED - ALL SERVICES	239.63
TOTAL WATER TAXABLE	223.95	TOTAL TAX BILLED (ALL CHARGES)	15.68
TOTAL WATER TAX BILLED	15.68		
TOTAL WATER CUSTOMERS TAXABLE	11	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

21.7845

NORMAL WATER	223.95
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	223.95	0.00	0.00	0.00
COMMERCIAL	0.00	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	223.95	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	166
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	166

CUST COUNT	WATER
RESIDENTIAL	11
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	11



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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	132951.66	TOTAL BILLED - ALL SERVICES	137905.27
TOTAL WATER TAXABLE	70767.39	TOTAL TAX BILLED (ALL CHARGES)	4953.61
TOTAL WATER TAX BILLED	4953.61		
TOTAL WATER CUSTOMERS TAXABLE	1759	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	62184.27	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL	77.5184		
		NORMAL WATER	132951.66
		WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	49088.33	0.00	0.00	0.00
COMMERCIAL	15104.47	0.00	0.00	0.00
INDUSTRIAL	56923.10	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	340.31	0.00	0.00	0.00
AGRICULTURAL	3014.53	0.00	0.00	0.00
RESALE	8465.64	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	132951.66	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	61758
COMMERCIAL	24593
INDUSTRIAL	232300
PUBLIC AUTH.	3
EDUCATIONAL	246
AGRICULTURAL	4958
RESALE	35720
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	359578

CUST COUNT	WATER
RESIDENTIAL	1646
COMMERCIAL	101
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1779

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	721.59	TOTAL BILLED - ALL SERVICES	772.10
TOTAL WATER TAXABLE	721.59	TOTAL TAX BILLED (ALL CHARGES)	50.51
TOTAL WATER TAX BILLED	50.51		
TOTAL WATER CUSTOMERS TAXABLE	8	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL	96.5125		
		NORMAL WATER	721.59
		WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	721.59	0.00	0.00	0.00
COMMERCIAL	0.00	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	721.59	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	962
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	962

CUST COUNT	WATER
RESIDENTIAL	8
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	8

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	133883.23	TOTAL BILLED - ALL SERVICES	139072.89
TOTAL WATER TAXABLE	74141.18	TOTAL TAX BILLED (ALL CHARGES)	5189.66
TOTAL WATER TAX BILLED	5189.66		
TOTAL WATER CUSTOMERS TAXABLE	1758	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	59742.05	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

78.2187

NORMAL WATER  
WATER TRACKING

133883.23  
0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	TRACK FACT
RESIDENTIAL	54392.13	0.00	0.00	0.00
COMMERCIAL	15309.19	0.00	0.00	0.00
INDUSTRIAL	53256.96	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	247.35	0.00	0.00	0.00
AGRICULTURAL	1361.73	0.00	0.00	0.00
RESALE	9300.59	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	133883.23	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	70255
COMMERCIAL	24563
INDUSTRIAL	217148
PUBLIC AUTH.	3
EDUCATIONAL	73
AGRICULTURAL	1341
RESALE	39243
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	352626

CUST COUNT	WATER
RESIDENTIAL	1646
COMMERCIAL	100
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1778

Finals

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BILLING SUMMARY REPORT

TOTAL WATER BILLED	177.98	TOTAL BILLED - ALL SERVICES	190.44
TOTAL WATER TAXABLE	177.98	TOTAL TAX BILLED (ALL CHARGES)	12.46
TOTAL WATER TAX BILLED	12.46		
TOTAL WATER CUSTOMERS TAXABLE	8	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

23.8050

NORMAL WATER	177.98
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	162.70	0.00	0.00	0.00
COMMERCIAL	15.28	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	177.98	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	159
COMMERCIAL	1
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	160

CUST COUNT	WATER
RESIDENTIAL	7
COMMERCIAL	1
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	8

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	139276.61	TOTAL BILLED - ALL SERVICES	144403.31
TOTAL WATER TAXABLE	73239.05	TOTAL TAX BILLED (ALL CHARGES)	5126.70
TOTAL WATER TAX BILLED	5126.70		
TOTAL WATER CUSTOMERS TAXABLE	1756	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	66037.56	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

## AVERAGE BILL

81.3082

NORMAL WATER	139276.61
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	54367.09	0.00	0.00	0.00
COMMERCIAL	13370.64	0.00	0.00	0.00
INDUSTRIAL	59742.94	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	247.35	0.00	0.00	0.00
AGRICULTURAL	2316.62	0.00	0.00	0.00
RESALE	9216.69	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	139276.61	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	69715
COMMERCIAL	19891
INDUSTRIAL	244560
PUBLIC AUTH.	4
EDUCATIONAL	89
AGRICULTURAL	2902
RESALE	38889
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	376050

CUST COUNT	WATER
RESIDENTIAL	1644
COMMERCIAL	100
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1776

*Finals*

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**BILLING SUMMARY REPORT**

TOTAL WATER BILLED	122.24	TOTAL BILLED - ALL SERVICES	130.80
TOTAL WATER TAXABLE	122.24	TOTAL TAX BILLED (ALL CHARGES)	8.56
TOTAL WATER TAX BILLED	8.56		
TOTAL WATER CUSTOMERS TAXABLE	8	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

16.3500

NORMAL WATER	122.24
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	122.24	0.00	0.00	0.00
COMMERCIAL	0.00	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	122.24	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	65
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	65

CUST COUNT	WATER
RESIDENTIAL	8
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	8

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	126965.51	TOTAL BILLED - ALL SERVICES	131748.82
TOTAL WATER TAXABLE	68331.85	TOTAL TAX BILLED (ALL CHARGES)	4783.31
TOTAL WATER TAX BILLED	4783.31		
TOTAL WATER CUSTOMERS TAXABLE	1753	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	58633.66	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

74.3084

NORMAL WATER	126965.51
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	48304.79	0.00	0.00	0.00
COMMERCIAL	14143.23	0.00	0.00	0.00
INDUSTRIAL	54653.62	0.00	0.00	0.00
PUBLIC AUTH.	15.28	0.00	0.00	0.00
EDUCATIONAL	247.35	0.00	0.00	0.00
AGRICULTURAL	1845.41	0.00	0.00	0.00
RESALE	7755.83	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	126965.51	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	60866
COMMERCIAL	21389
INDUSTRIAL	221779
PUBLIC AUTH.	4
EDUCATIONAL	87
AGRICULTURAL	2064
RESALE	32725
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	338914

CUST COUNT	WATER
RESIDENTIAL	1643
COMMERCIAL	98
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1773

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	318.66	TOTAL BILLED - ALL SERVICES	340.96
TOTAL WATER TAXABLE	318.66	TOTAL TAX BILLED (ALL CHARGES)	22.30
TOTAL WATER TAX BILLED	22.30		
TOTAL WATER CUSTOMERS TAXABLE	13	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

26.2277

NORMAL WATER	318.66
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	277.81	0.00	0.00	0.00
COMMERCIAL	40.85	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	318.66	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	257
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	257

CUST COUNT	WATER
RESIDENTIAL	11
COMMERCIAL	2
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	13



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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	150022.45	TOTAL BILLED - ALL SERVICES	155130.83
TOTAL WATER TAXABLE	72950.70	TOTAL TAX BILLED (ALL CHARGES)	5108.38
TOTAL WATER/HYDRA/SPRIN TAX BILLED	5108.38		
TOTAL WATER CUSTOMERS TAXABLE	1760	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	77071.75	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

87.1522

NORMAL WATER	150022.45
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	50591.72	0.00	0.00	0.00
COMMERCIAL	15388.63	0.00	0.00	0.00
INDUSTRIAL	72722.49	0.00	0.00	0.00
PUBLIC AUTH.	15.94	0.00	0.00	0.00
EDUCATIONAL	316.76	0.00	0.00	0.00
AGRICULTURAL	1162.69	0.00	0.00	0.00
RESALE	9824.22	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	150022.45	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	60877
COMMERCIAL	22618
INDUSTRIAL	261195
PUBLIC AUTH.	10
EDUCATIONAL	285
AGRICULTURAL	966
RESALE	36386
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	382337

CUST COUNT	WATER
RESIDENTIAL	1649
COMMERCIAL	99
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1780

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	93.52	TOTAL BILLED - ALL SERVICES	100.08
TOTAL WATER TAXABLE	93.52	TOTAL TAX BILLED (ALL CHARGES)	6.56
TOTAL WATER/HYDRA/SPRIN TAX BILLED	6.56		
TOTAL WATER CUSTOMERS TAXABLE	5	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

20.0160

NORMAL WATER	93.52
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	93.52	0.00	0.00	0.00
COMMERCIAL	0.00	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	93.52	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	58
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	58

CUST COUNT	WATER
RESIDENTIAL	5
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	5

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	138200.73	TOTAL BILLED - ALL SERVICES	165362.93
TOTAL WATER TAXABLE	63995.05	TOTAL TAX BILLED (ALL CHARGES)	4482.20
TOTAL WATER/HYDRA/SPRIN TAX BILLED	4482.20		
TOTAL WATER CUSTOMERS TAXABLE	1762	TOTAL HYDRA CHARGES	22680.00
TOTAL WATER NON-TAXABLE	74205.68	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

## AVERAGE BILL

91.8683

NORMAL WATER  
WATER TRACKING

138200.73  
0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	44336.96	0.00	14900.00	0.00
COMMERCIAL	16252.61	0.00	7780.00	0.00
INDUSTRIAL	66703.19	0.00	0.00	0.00
PUBLIC AUTH.	15.94	0.00	0.00	0.00
EDUCATIONAL	258.57	0.00	0.00	0.00
AGRICULTURAL	1431.59	0.00	0.00	0.00
RESALE	9201.87	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	138200.73	0.00	22680.00	0.00

CONSUMP	WATER
RESIDENTIAL	51545
COMMERCIAL	25297
INDUSTRIAL	241733
PUBLIC AUTH.	13
EDUCATIONAL	92
AGRICULTURAL	1365
RESALE	34081
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	354126

CUST COUNT	WATER
RESIDENTIAL	1651
COMMERCIAL	99
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1782

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	146.14	TOTAL BILLED - ALL SERVICES	156.39
TOTAL WATER TAXABLE	146.14	TOTAL TAX BILLED (ALL CHARGES)	10.25
TOTAL WATER/HYDRA/SPRIN TAX BILLED	10.25		
TOTAL WATER CUSTOMERS TAXABLE	7	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL	22.3414		
		NORMAL WATER	146.14
		WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	146.14	0.00	0.00	0.00
COMMERCIAL	0.00	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	146.14	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	128
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	128

CUST COUNT	WATER
RESIDENTIAL	7
COMMERCIAL	0
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	7

*Finals*

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# BILLING SUMMARY REPORT

TOTAL WATER BILLED	394.68	TOTAL BILLED - ALL SERVICES	422.32
TOTAL WATER TAXABLE	394.68	TOTAL TAX BILLED (ALL CHARGES)	27.64
TOTAL WATER/HYDRA/SPRIN TAX BILLED	27.64		
TOTAL WATER CUSTOMERS TAXABLE	13	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	0.00	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	0		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

32.4862

NORMAL WATER	394.68
WATER TRACKING	0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	333.70	0.00	0.00	0.00
COMMERCIAL	60.98	0.00	0.00	0.00
INDUSTRIAL	0.00	0.00	0.00	0.00
PUBLIC AUTH.	0.00	0.00	0.00	0.00
EDUCATIONAL	0.00	0.00	0.00	0.00
AGRICULTURAL	0.00	0.00	0.00	0.00
RESALE	0.00	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	394.68	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	316
COMMERCIAL	79
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	395

CUST COUNT	WATER
RESIDENTIAL	12
COMMERCIAL	1
INDUSTRIAL	0
PUBLIC AUTH.	0
EDUCATIONAL	0
AGRICULTURAL	0
RESALE	0
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	13

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06/15/2018 12:04:24

# BILLING SUMMARY REPORT

TOTAL WATER BILLED	188136.51	TOTAL BILLED - ALL SERVICES	194959.86
TOTAL WATER TAXABLE	97457.59	TOTAL TAX BILLED (ALL CHARGES)	6823.35
TOTAL WATER/HYDRA/SPRIN TAX BILLED	6823.35		
TOTAL WATER CUSTOMERS TAXABLE	1762	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	90678.92	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL

109.4051

NORMAL WATER  
WATER TRACKING

188136.51  
0.00

CHARGES	WATER	WATER TRACK FACT	WATER HYD/SPK	N/A TRACK FACT
RESIDENTIAL	74050.96	0.00	0.00	0.00
COMMERCIAL	17470.51	0.00	0.00	0.00
INDUSTRIAL	81986.40	0.00	0.00	0.00
PUBLIC AUTH.	41.28	0.00	0.00	0.00
EDUCATIONAL	1485.00	0.00	0.00	0.00
AGRICULTURAL	2087.98	0.00	0.00	0.00
RESALE	11014.38	0.00	0.00	0.00
PRIVATE FIRE	0.00	0.00	0.00	0.00
CHURCH	0.00	0.00	0.00	0.00
*TOTAL*	188136.51	0.00	0.00	0.00

CONSUMP	WATER
RESIDENTIAL	93258
COMMERCIAL	27081
INDUSTRIAL	296030
PUBLIC AUTH.	53
EDUCATIONAL	2171
AGRICULTURAL	2499
RESALE	40794
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	461886

CUST COUNT	WATER
RESIDENTIAL	1652
COMMERCIAL	98
INDUSTRIAL	5
PUBLIC AUTH.	1
EDUCATIONAL	3
AGRICULTURAL	22
RESALE	1
PRIVATE FIRE	0
CHURCH	0
*TOTAL*	1782

Gibson Water, Inc.  
Cause No. 45080

Attachment  
RJC No. 2

Disallowed  
Items

(1)	11/30/2016		CJ	CHRISTMAS PARTY GIFTS	745.08
(2)	12/31/2016		DISB	COMPANY CHRISTMAS PARTY	1,631.84
(3)	3/14/2017	14482	3/14/2017 DISB	OFFICERS DINNER	554.10
(4)	3/31/2017		DISB	ANNUAL DINNER GIFTS	254.13



(1)

# LTD Commodities®

PQ Box 740  
Deerfield, IL 60015  
Phone 847-295-6058 Fax 847-236-3599  
www.ltdcommodities.com

## Duplicate Invoice

**BILL TO:**  
Stephenie Stunkel  
Gibson Water Inc  
517 E 1250 S  
Haubstadt IN 47639-8710

**SHIP TO:**  
Stephenie Stunkel  
Gibson Water Inc  
517 E 1250 S  
Haubstadt IN 47639-8710

Internal Document # 3055000951  
Transaction Date 10/07/2016  
Customer # 103619688  
Order Confirmation # 101630474279

Ship Date 10/06/2016  
Terms Net 10 Days  
F.O.B Point BANNOCKBURN

LINE	ITEM	DESCRIPTION	QTY	UNIT PRICE	EXT. PRICE	TAX	SHIPPING	LINE TOTAL
10	DISCONTI	Sets of 3 Gourmet Dip Mixes Southwest	1	\$ 4.98	\$ 4.98	\$ 0.00	\$ 0.00	\$ 4.98
20	DISCONTI	Sunglass Cleaner Paisley	1	\$ 5.98	\$ 5.98	\$ 0.00	\$ 0.00	\$ 5.98
30	DISCONTI	Sunglass Cleaner Bright Aztec	1	\$ 5.98	\$ 5.98	\$ 0.00	\$ 0.00	\$ 5.98
40	DISCONTI	Frozen Big Book w/Stickr	3	\$ 3.48	\$ 10.44	\$ 0.00	\$ 0.00	\$ 10.44
50	DISCONTI	Tools	1	\$ 10.48	\$ 10.48	\$ 0.00	\$ 0.00	\$ 10.48
60	DISCONTI	Stay Fresh Food Storage	1	\$ 4.85	\$ 4.85	\$ 0.00	\$ 0.00	\$ 4.85
70	DISCONTI	Burlap Treat Bag Set-Christmas	1	\$ 5.95	\$ 5.95	\$ 0.00	\$ 0.00	\$ 5.95
80	DISCONTI	Warm Comforts Soap Trio	15	\$ 7.98	\$ 119.70	\$ 0.00	\$ 0.00	\$ 119.70
90	HDW-SNM	Rounded Window Panes Snowman	10	\$ 7.98	\$ 79.80	\$ 0.00	\$ 0.00	\$ 79.80
100	HWS	Snowman Square Window Pane	12	\$ 7.98	\$ 95.76	\$ 0.00	\$ 0.00	\$ 95.76
110	H4M-HLS	10-pc. Holiday Kitchen Towels Holiday	2	\$ 6.98	\$ 13.96	\$ 0.00	\$ 0.00	\$ 13.96
120	H4M-SWF	10-pc. Holiday Kitchen Towels Snowflakes	2	\$ 6.98	\$ 13.96	\$ 0.00	\$ 0.00	\$ 13.96
130	H4M-TRE	10-pc. Holiday Kitchen Towels Trees	2	\$ 6.98	\$ 13.96	\$ 0.00	\$ 0.00	\$ 13.96
140	DISCONTI	Plush Decor Girl	18	\$ 9.98	\$ 179.64	\$ 0.00	\$ 0.00	\$ 179.64
150	DISCONTI	Plush Decor Boy	18	\$ 9.98	\$ 179.64	\$ 0.00	\$ 0.00	\$ 179.64

MERCHANDISE SUBTOTAL \$ 745.08  
SALES TAX \$ 0.00  
SHIPPING \$ 0.00  
TOTAL DUE \$ 745.08


*This does not reflect any payments, credits or returns that may have been applied.*

(1)

LTD Commodities LLC  
Stephenie Stunkel

Invoice #  
Internal Document # 3055000951  
Transaction Date: 10/07/2016

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==

LTD Commodities <sup>®</sup>		Phone: 847-295-6058	
<b>CUSTOMER #</b>	103619688	<b>TOTAL AMOUNT DUE</b>	\$ 745.08
<b>DATE:</b>	10/07/2016	<b>AMOUNT ENCLOSED</b>	
<b>BILL TO:</b> Stephenie Stunkel Gibson Water Inc 517 E 1250 S Haubstadt IN 47639-8710			
Pay this bill online at: <a href="http://www.ltdcommodities.com">www.ltdcommodities.com</a> Click on: 		OR Return this portion with payment to: PO Box 740 Deerfield, IL 60015	
		OR Pay this bill by phone: 847-295-6058 Mon-Fri 7AM-11PM CT	
PAYMENT COPY			

*This does not reflect any payments, credits or returns that may have been applied.*

(2)

Bank of America

GIBSON WATER INC  
4339 9300 2422 6791  
November 10, 2016 - December 09, 2016  
Page 3 of 4

Cardholder Activity Summary						
Account Number	Credit Limit	Total Activity	Payments and Other Credits	Balance Transfer Activity	Cash Advance Activity	Purchases and Other Charges
STUNKEL, STEPHENIE 4339 9312 3931 4974	11,500	1,798.37	0.00	0.00	0.00	1,798.37
Fees Charged						
						0.00

### Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
GIBSON WATER INC Account Number: 5791				
11/18	11/18	Payments and Other Credits BA ELECTRONIC PAYMENT TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD	32373400000847000009082	- 1,102.92 -\$1,102.92

JENKINS, ROY S  
Account Number: 4639

11/18	11/17	Purchases and Other Charges WW GRAINGER 877-2022594 PA <i>pump house</i> TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD	24755426323123231932207	93.55 \$93.55
-------	-------	--	-------------------------	------------------

JR, ALFRED COOPER  
Account Number: 4876

11/17	11/16	Purchases and Other Charges SONNICKS #742 EVANSVILLE IN	24427336321720022281354	63.99
11/25	11/23	LOWES #00630 EVANSVILLE IN	24692166328000969939914	10.67
12/01	11/30	WAL-MART #1783 PRINCETON IN	24226386336091002541949	18.06
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$82.72

STUNKEL, STEPHENIE  
Account Number: 4974

11/21	11/18	Purchases and Other Charges AT&T PREMIER EBIL WWW.ATT.COM TX	24493986323799426094182	219.63
11/30	11/29	WAL-MART #1783 PRINCETON IN	24226386335091004247256	137.55
12/01	11/30	WSC Windstream Pmt&Fee 800-347-1991 AR	24692166335000304725391	18.95
12/05	12/02	HAUB STEAKHOUSE HAUBSTADT IN	24269796338500907861091	1122.24
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$1,798.37

### Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.49% V	\$0.00	\$0.00
CASH	24.49% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

### Important Message

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit [bankofamerica.com/businesschipcard](http://bankofamerica.com/businesschipcard).

Redeem your WorldPoints rewards for holiday gift cards!

Take advantage of special gift card offers available this holiday season and redeem your points today (redemptions start at 2,500 points). To view your redemption options, please visit your online banking account, click on the Rewards tab, then select "Redeem WorldPoints."

### WorldPoints Rewards for Business Summary

Beginning Balance	11,656.99	Monthly Bonus	.00
Earned	1,974.64	Transferred In	.00
Redeemed	.00	Transferred Out	.00
Adjustments	.00	Ending Balance	13,631.63

Redeem your points for cash, gift cards and travel  
by calling 1.800.673.1044, or visit [bankofamerica.com/business](http://bankofamerica.com/business)

Haub House  
101 E. Haub St.  
812-768-6462

Guest Check Party of 35  
Table D1 Ticket 12000  
Server : three SERVER8  
08:18 PM Date 12/02/16

25	Hors D'oeuvres-6 (ea @ 5.20)	130.00
2	Orona (ea @ 5.50)	11.00
1	Gl Moscato	6.00
3	Gl Raymond Merl (ea @ 5.50)	16.50
1	Miller Lite Bottle	3.50
5	Bud Light Bottl (ea @ 3.50)	17.50
3	Tea (ea @ 2.50)	7.50
3	Ultra Bottle (ea @ 3.50)	10.50
4	Long Island Tea (ea @ 7.75)	31.00
2	Jack Daniels (ea @ 5.75)	11.50
1	Mt. Dew	2.50
2	Gl Lambrusco (ea @ 4.25)	8.50
3	Bud Light Glass (ea @ 3.50)	10.50
1	Large Prime	27.00
5	NY Strip (ea @ 34.00)	170.00
	Melt Bleu Cheese	.85
	Melt Bleu Cheese	.85
1	Grilled Salmon	19.00
5	Half Straw Spin (ea @ 3.00)	15.00
4	Land + Sea (ea @ 45.00)	180.00
2	8oz Filet Mign (ea @ 23.95)	47.90
2	Broccoli++	
	Hollandaise	.60
3	Ribeye (ea @ 38.00)	114.00
4	Twice Baked Pot (ea @ 1.99)	7.96
6	Twice Baked Pot (ea @ 5.25)	42.00
1	Baked Potato	4.00
2	Asparagus (ea @ 5.50)	11.00
	Hollandi---	

1	Sauteed Onions	3.75
1	French Fries	4.00
2	Bud Bottle (ea @ 3.50)	7.00
4	Turtle Cheeseca (ea @ 6.40)	25.60
3	Straw Short Cak (ea @ 6.50)	19.50
2	Crem Brule Chez (ea @ 4.95)	9.90
1	Keylime Pie	5.95
3	Bread Pudding (ea @ 5.95)	17.85
2	Decadent Choc C (ea @ 6.00)	12.00
2	Grass hopper (ea @ 6.50)	13.00
1	Straw Spinach Sal++	4.50
1	Apple Sauce+	
1	Pork Chops EB	14.00
	Lobster Tail 2	44.00
1	Amar .to Ice	6.50
1	Coffee	2.50
1	Pecan Pie	5.50

Sub Total : 1107.66

Sales Tax : 77.54

Check Total \$1185.20

15% tip is 177.78

18% tip is 213.34

20% tip is 237.04

22% tip is 260.74

Have you made your Holiday  
Reservations?  
Now is the time.  
Thank You for Dining with Us!

Haub House  
101 E. Haub St.  
812-768-6462

Table D1 Ticket 12000

Server : three  
Register Name : SERVER8

08:33 PM 12/02/2016  
Card # xxxx-xxxx-xxxx-4974 Exp XX-XX  
Visa Auth. # : 07171G STEPHENIE STUNKEL

Charge Amount

1185.20

Tip Amount

237.04

Total Amount

1422.24

Customer Copy

(2)

See back of receipt for your chance  
to win \$1000

ID #: 7K09B2H9JUT

**Walmart**   
Save money. Live better.

( 812 ) 386 - 6620  
MANAGER JADON PAYNE  
2700 W BROADWAY ST  
PRINCETON IN 47670  
ST# 01703 OP# 005770 TEN 03 TR# 01213  
PAT/SLD TISS 075803403449 2.96 X  
25CT UNIT IS 075803403449 0.97 X  
25CT UNIT IS 075803403449 0.97 X  
25CT UNIT IS 075803403449 0.97 X  
06 CUD 7CTUP 007162353231 5.90 X  
06 CUD 7CTUP 007162353231 5.90 X  
06 CUD 7CTUP 007162353231 5.90 X  
06 CUD 7CTUP 007162353231 5.90 X  
HILBLD CURL 009106914522 0.97 X  
HILBLD CURL 009106914522 0.97 X  
BHTA XL BAG 074759932206 F 0.90 X  
KISS CANDYCH 003400016174 F 9.90 X  
DOVE BAR 004000050060 F 9.90 X  
DOVE BAR 004000050060 F 9.90 X  
BHTA XL BAG 074759932206 F 0.90 X  
SWEET STRIPE 004142074902 F 5.00 X  
TRUFFLE BAG 000954201740 F 5.94 X  
TRUFFLE BAG 000954201740 F 5.94 X  
TRUFFLE BAG 000954201740 F 5.94 X  
CANDY CANES 004142006102 F 1.00 X  
RSP KISSES 003400012914 F 9.90 X  
REESE ASST 003400047004 F 6.90 X  
REESE ASST 003400047004 F 6.90 X  
CANDY CANES 004142006102 F 1.00 X  
SUBTOTAL 120.55  
TAX 1 7.000 % 9.00  
TOTAL 137.55  
VISA FEND 137.55  
\*\*\* FISC FISC FISC FISC S

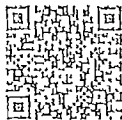
ACCOUNT #  
APPROVAL # 054438  
REF # 633400424725  
TRANS ID - 586334016765209  
VALIDATION - 4747  
PAYMENT SERVICE - E  
TERMINAL # SC010213

11/29/16 16:41:31  
CHANGE DUE 0.00  
# ITEMS SOLD 24  
TEN 7446 6776 8679 6023 2671 1




11/29/16 16:41:31  
\*\*\*CUSTOMER COPY\*\*\*

Store receipts on your phone. Walmart P  
ay.



See back of receipt for your chance  
to win \$1000

ID #: 7K09BPM9KWP

**Walmart**   
Save money. Live better.

( 812 ) 386 - 6620  
MANAGER JADON PAYNE  
2700 W BROADWAY ST  
PRINCETON IN 47670  
ST# 01783 OP# 009049 TEN 49 TR# 02213  
SNOWMAN 072112908638 0.97 X  
SANTA 072112908639 0.97 X  
GV MTN TRAIL 007874201828 F 4.98 X  
GV MTN TRAIL 007874201828 F 4.98 X  
GV MTN TRAIL 007874201828 F 4.98 X  
SUBTOTAL 16.88  
TAX 1 7.000 % 1.18  
TOTAL 18.06  
VISA FEND 18.06  
\*\*\* FISC FISC FISC FISC

VISA CREDIT  
APPROVAL # 031546  
REF # 633500254194  
TRANS ID - 386335678247479  
VALIDATION - 8XSC  
PAYMENT SERVICE - E

ATD A0000000031010  
TC 66C13E2A85DE7024  
TERMINAL # SC011110  
\*NO SIGNATURE REQUIRED

11/30/16 12:50:30  
CHANGE DUE 0.00  
# ITEMS SOLD 5  
TEN 5714 1153 5305 8840 2146



11/30/16 12:50:30  
\*\*\*CUSTOMER COPY\*\*\*

Store receipts on your phone. Walmart P  
ay.



(2)

Schnucks 742  
600 E Boonville New Harmony Road  
Evansville, IN 47725  
(812) 464-3500

Customer Copy

Purchase \$ 53.99  
VISA #6XXXXXXXXXX4876  
Auth # 066576 Exp Date \*\*/\*\*  
Lane # 06 Cashier # 376  
11/16/16 12:57 Ref/Seq # 066255  
Mch=316534 Term=001 IC=CC  
EPS Sequence # 066255

THANK YOU FOR  
SHOPPING WITH US!

548258 11-16-16 12:58P 376/06/0742

WELCOME TO SCHNUCKS

The Friendlier!  
Stores in Town

GENUINE HAM SALAD	1	5.14
JET-MIN 24PK 500ML MUD	1	4.
HOT PIMENTO SPINACH 16OZ	1	4.99
CHICKEN SALAD	1	5.09
BUNNY HOT & COLD MEAT B	1	1.98
BUNNY HOT MEAT	1	1.98
GOUR MAC N CHES	1	6.15
GOUR CHOC LINDT	1	6.15
LOFTHOUSE WHISK	1	3.19
LI SHICKERDODOL	1	3.19
COKE CLASSIC 12PK	1	5.19
COKE DI 12PK	1	5.19

\*\*\*\*\* Sale Subtotal\*\*\* 53.99

SALES TAX-III 0.73

\*\*\*\*\* Total Sale\*\*\* 53.99

Account No.:\*\*\*\*\*4876

Appr No.:006657

\*\*\* CREDIT CARD

53.99

Your Cashier:SELF CHECKOUT

Enter to WIN

\$50 Schnucks Gift Card

Six winners every month

Take our survey at

TellSchnucks.com

Respond by 11/21/2016

Must Be 18 to Participate

See Manager For Details

10 9692-2272-5525

Thank You for shopping with us!

548258 11-16-16 12:58P 376/06/0742

(3)

12653 S. 200 E  
Haubstadt, IN 47639  
Phone: (812) 867-3216

February 20, 2017

Gibson Water Inc  
Attn: Stephanie Stunkel  
517 E 1260 S  
Haubstadt, IN 47639

DESCRIPTION

AMOUNT

Date: February 15, 2017

Ticket # 006233, 006237

Dinners	305.95
Drinks	99.10
Desserts	31.25

SUBTOTAL \$ 436.30

Make all checks payable to Log Inn. If you have any  
questions concerning this invoice, please call (812) 867-3216

TAX 30.54

TIP 87.26

THANK YOU FOR YOUR BUSINESS!

TOTAL \$ 554.10

GIBSON WATER INC  
4339 9300 2422 5791  
February 10, 2017 - March 09, 2017

Page 3 of 4

Account Number	Total Activity	Payments and Other Credits	Balance Transfer Activity	Cash Advance Activity	Purchases and Other Charges	Fees Charged
<b>Credit Limit</b>						
JR, ALFRED COOPER 4339 9314 0499 4876						
500	254.13	0.00	0.00	0.00	254.13	0.00
STUNKEL, STEPHENIE 4339 9312 3931 4974						
11,500	299.41	0.00	0.00	0.00	299.41	0.00

Posting Date	Transaction Date	Description	Reference Number	Amount
		GIBSON WATER INC Account Number: 5791		
03/08	03/08	Payments and Other Credits BA ELECTRONIC PAYMENT	06773400000847000016525	- 1,188.30
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,188.30

BUTCHER, AARON Account Number: 2684				
02/13	02/10	Purchases and Other Charges CIRCLE J FRANCISCO IN	24299107042001546017089	11.67
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$11.67

JENKINS, ROY S Account Number: 1639				
02/13	02/10	Payments and Other Credits MENARDS PRINCETON IN PRINCETON IN	74445007042100203037065	- 4.27
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$4.27
02/13	02/09	Purchases and Other Charges MENARDS PRINCETON IN PRINCETON IN	24445007041100173134781	21.69
02/13	02/09	MENARDS PRINCETON IN PRINCETON IN	24445007041100173134864	8.01
02/15	02/13	MENARDS PRINCETON IN PRINCETON IN	24445007045100150453796	10.73
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$40.43

JR, ALFRED COOPER Account Number: 4876				
02/17	02/15	Purchases and Other Charges TEELS SEVEN CS PRINCETON IN	24760627047414602238030	254.13
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$254.13

STUNKEL, STEPHENIE Account Number: 4974				
02/27	02/25	Purchases and Other Charges AT&T-BILL PAYMENT 800-331-0500 TX	24493987056083054360236	280.46
03/02	03/02	WSC-Windstream PmtFees 800-347-1991 AR	24692157061000618427450	18.95
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$299.41

Help make tax time easier by downloading your credit card statement. Sign in to Online Banking at [www.gibsonwater.com](#). You can download and save your report as an Excel file or PDF.

**CREDIT CARD**  
Sale

Account Number: 4339 9300 2422 5791  
Cardholder: JR, ALFRED COOPER  
Card Number: 4339 9314 0499 4876  
Exp. Date: 02/13 - 02/15  
Cardholder Name: JR, ALFRED COOPER  
Cardholder Address: 4339 9300 2422 5791  
Cardholder Phone: 4339 9314 0499 4876  
Cardholder Email: jr.cooper@gibsonwater.com

(4)

Off  
d  
Part  
Set

620



**AFFIRMATION**

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

R J Corey  
By: Richard J. Corey  
Cause No. 45080  
Indiana Office of  
Utility Consumer Counselor

8-24-18  
Date: