

FILED
September 11, 2019
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
BROWN COUNTY WATER UTILITY, INC., OF)
MORGANTOWN, INDIANA, FOR (1) THE)
AUTHORITY TO INCREASE ITS RATES AND)
CHARGES FOR WATER SERVICE, (2) FOR) **CAUSE NO. 45210**
APPROVAL OF A COST OF SERVICE STUDY)
AND RATE DESIGN, AND (3) FOR APPROVAL)
OF A NEW SCHEDULE OF RATES AND)
CHARGES FOR WATER SERVICE)

SETTLEMENT TESTIMONY

OF

CARLA F. SULLIVAN - PUBLIC'S EXHIBIT NO. 1

ON BEHALF OF THE

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

September 11, 2019

Respectfully Submitted,



Scott Franson, Atty. No. 27839-49
Deputy Consumer Counselor

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *Office of Utility Consumer Counselor's Settlement Testimony of Carla F. Sullivan* has been served upon the following counsel of record in the captioned proceeding by electronic service on September 11, 2019.

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**SETTLEMENT TESTIMONY OF OUCC WITNESS CARLA SULLIVAN
CAUSE NO. 45210
BROWN COUNTY WATER UTILITY, 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: I explain how the public interest will be served if the Indiana Utility Regulatory
10 Commission ("Commission") approves the Stipulation and Settlement Agreement
11 ("Settlement") reached between Brown County Water Utility ("Petitioner" or
12 "Brown County Water"), the Town of Nashville, Indiana ("Nashville"), and the
13 OUCC (collectively called the "Settling Parties"). In the Settlement, the Settling
14 Parties have agreed to an across-the-board rate increase of 3.93%. My testimony
15 presents the agreed revenue requirement and discusses various agreed revenue and
16 operating expense adjustments.

17 **Q: Does the Settlement resolve all issues in this proceeding?**

18 A: No. The Settling Parties have agreed to bifurcate this case to separate Petitioner's
19 revenue request (Phase 1) from its rate design request (Phase 2). Therefore, the
20 Settling Parties have agreed to implement the 3.93% rate increase across-the-board

1 in Phase 1. The rate design issue will be addressed in a subsequent Phase 2 of this
2 proceeding if not dismissed by agreement of the Settling Parties.

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

4 A: Yes. I sponsor the following schedules:

5 Schedule 1 – Comparison of Revenue Requirements (page 1)
6 Comparison of Income Statement Adjustments (page 2)

7 Schedule 2 – Comparative Balance Sheet as of June 30, 2018 and December 30,
8 2016 and 2017

9 Schedule 3 – Comparative Income Statement for the twelve months ended June
10 30, 2018 and December 30, 2016 and 2017

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

12 Schedule 5 – Revenue Adjustments

13 Schedule 6 – Expense Adjustments

14 Schedule 7 – Working Capital

15 **Q: Please describe the Settlement reached by the Settling Parties?**

16 A: The Settling Parties agreed that Brown County Water should be authorized to
17 increase its rates and charges for water service to reflect a total net revenue
18 requirement of \$3,610,557. This results in an increase of 3.93% on an across-the-
19 board basis, or \$133,239 over Brown County Water's current revenue at exiting
20 rates. Table CFS-1 compares the revenue requirement proposed by Brown County
21 Water with that agreed to in the Settlement.

TABLE CFS-1: COMPARISON OF REVENUE REQUIREMENTS

	Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)
Operating Expenses	\$ 2,416,916	\$ 2,419,624	4	\$ 2,708
Extensions and Replacements	363,237	357,534	CFS	(5,703)
Working Capital	1,489	-	7	(1,489)
Debt Service	721,687	721,156	CFS	(531)
Debt Service Reserve	120,898	120,898	CFS	-
Additional Maintenance Reserve	77,862	-		(77,862)
Total Revenue Requirements	3,702,089	3,619,212		(82,877)
Revenue Required Offsets				
Interest Income	(7,105)	(7,105)	3	-
Farm Rental Income	-	(1,550)		(1,550)
Net Revenue Requirements	3,694,984	3,610,557		(84,427)
Less: Revenues at current rates subject to increase	(3,279,461)	(3,390,395)	4	(110,934)
Other revenues at current rates	(113,955)	(87,096)	4	26,859
Net Revenue Increase Required	301,568	133,066		(168,502)
Adc Additional IURC Fee	362	173		(189)
Recommended Increase	\$ 301,931	\$ 133,239		\$ (168,691)
Recommended Percentage Increase	9.21%	3.93%		-5.28%

A. Operating Revenues

1 **Q: How does the Settlement resolve the issue of operating revenues?**

2 A: Brown County Water proposed *pro forma* operating revenues at present rates of
3 \$3,393,416, a decrease of \$179,380 to test year operating revenues of \$3,572,796.
4 Through negotiations the Settling Parties agreed to *pro forma* operating revenues
5 at present rates of \$3,477,491, a decrease of \$95,305 to test year operating revenues.
6 Table CFS-2 presents a comparison of the adjustments proposed by Petitioner to
7 those agreed to by the Settling Parties.

TABLE CFS-2: OPERATING REVENUE ADJUSTMENTS

	Petitioner	Settlement	Settlement More (Less)
Normalization of Test Year Customer Growth	\$ 13,983	\$ 13,983	-
Post-test Year Growth	11,336	30,171	(18,835)
True-up from Cause No. 44648	(59,047)	-	(59,047)
Stand-by Water Fees	(135,171)	(135,171)	-
Sewer Fees	(10,481)	(10,481)	-
Sales Tax Payable Adjustment	-	6,193	(6,193)
Total	\$ (179,380)	\$ (95,305)	\$ (84,075)

1 **Q: What revenue adjustments did the Settling Parties compromise on?**

2 A: The Settling Parties compromised on post-test year customer growth, the Cause No.
3 44648 true-up, and a sale tax payable adjustment.

4 **Q: Please explain the agreed upon post-test year customer growth adjustment.**

5 A: The Settling Parties agreed to use actual growth that occurred between July 1, 2018
6 and May 31, 2019, which yielded a \$30,171 increase to operating revenues. (See
7 Attachment CFS-1.) This amount was calculated by taking the increase in
8 residential customers, multiplying by twelve months, and then multiplying by the
9 average test year residential bill. Subtracting the residential customer count at
10 6/30/2018 (5,205) from the residential customer count at 5/31/2019 (5,262) yields
11 an increase of 57 residential customers. Multiplying this customer growth by 12
12 months yields 684 additional billings. According to Petitioner's workpapers,
13 adjustment 2, the average residential bill during the test year was \$44.11. Therefore
14 the increase to operating revenues related to post-test year customer growth is
15 \$30,171 (57 x 12 x \$44.11 = \$30,171). (See Settlement Schedule 5, Adjustment No.
16 1.)

1 **Q: Please explain why the Brown County Water and the OUCC agreed Brown**
2 **County Water need not implement the revenue true-up anticipated in Cause**
3 **No. 44648.**

4 A: In Cause No. 44648, Brown County Water was required to true-up its rates in July
5 2019 to reflect actual debt service costs. On, July 1, 2019 (after Brown County
6 Water filed this case), Brown County Water filed a motion requesting that the debt
7 service true-up from Cause No. 44648 not be implemented and that the actual debt
8 service costs be reflected in this rate order. The OUCC accepted Petitioner's
9 proposal and agreed that the adjustment to the debt service revenue requirement
10 would be included in the rates being set in this case. Therefore, no revenue
11 adjustment is necessary as Petitioner never reduced its rates. (See Settlement
12 Schedule 5, Adjustment No. 2.)

13 **Q: Please explain the sales tax payable adjustment agreed to by the Settling**
14 **Parties.**

15 A: In its historical adjustment #3, Brown County Water proposed an increase to sales
16 tax payable and a decrease to water sales of \$6,193. This adjustment was intended
17 to record the payment of test year sales taxes for June 2018. Brown County Water's
18 test year is the twelve calendar months July 2017 through June 2018. However,
19 certain revenues and expenses are necessarily booked on a one month lag, including
20 water sales and the associated sales taxes. Therefore, the test year chosen by Brown
21 County Water includes water sales for the calendar months June 2017 through May
22 2018. Historical adjustment #3 records June 2018 sales taxes but the revenues and
23 associated taxes for June 2018 are not part of test year transactions and should not
24 be included in the test year. As test year water sales did not include sales taxes, no

1 reduction is necessary. (See Settlement Schedule 5, Adjustment No.3 and
2 Attachment CFS-2.)

B. Operating Expenses

3 **Q: How does the Settlement resolve the issue of operating expenses?**

4 A: Brown County Water proposed *pro forma* operating expense of \$2,416,916, a
5 decrease of \$27,841 to test year operating expense of \$2,444,757. When you
6 include the maintenance expenses Petitioner included in its proposed "Additional
7 Maintenance Reserve" revenue requirement, Petitioner proposed *pro forma*
8 operating expense of \$2,494,778 (\$2,416,916 + \$77,862) or an increase of \$50,021
9 (\$2,494,778 - \$2,444,757) to test year operating expense.

10 Through negotiations the Settling Parties agreed to *pro forma* operating
11 expense at present rates of \$2,419,624, a decrease of \$25,133 to test year operating
12 expense.

13 **Q: What expense adjustments did Petitioner and the OUCC compromise on?**

14 A: The Settling Parties agreed to adjustments for additional capital cost
15 reclassification, additional non-recurring expenses, periodic maintenance expense,
16 system delivery adjustment, billing service expense, additional 2017 accrual
17 reversal, elimination of 2016 accrual reversal, elimination of overstated operating
18 expenses, liability insurance expense, IURC fee, and amortization of Federal
19 litigation costs. Table CFS-3 presents a comparison of the adjustments proposed by
20 Petitioner to those agreed to by the Settling Parties.

TABLE CFS-3: OPERATING EXPENSE ADJUSTMENTS

	Petitioner	Settlement	Settlement More (Less)
Reclassification of Capital Cost	\$ -	\$ (13,296)	\$ (13,296)
Additional Non-Recurring Expenses	-	(6,667)	(6,667)
Periodic Maintenance Expense	4,000	56,112	52,112
System Delivery Adjustment	3,353	4,811	1,458
Billing Services Expense	291	262	(29)
Additional 2017 Accrual Reversal	-	(26,468)	(26,468)
Eliminate 2016 Accrual Reversal	-	67,289	67,289
Eliminate Overstated Operating Expenses	-	(37,774)	(37,774)
Liability Insurance Expense	8,748	17,100	8,352
IURC Fee	280	379	99
Amortization of Federal Litigation Costs	42,368	-	(42,368)
Accepted Petitioner Adjustments	(86,881)	(86,881)	-
Total Operating Expense Adjustments	\$ (27,841)	\$ (25,133)	\$ 2,708

1 **Q: Please explain the additional capital cost reclassifications agreed upon by the**
2 **Settling Parties.**

3 A: Several expense reclassifications were necessary to properly reflect test year
4 expenses and capital costs. In total, the Settlement reclassifies \$13,296 of additional
5 operating expenses to utility plant in service. All of these costs were incorrectly
6 expensed during the test year. All costs directly attributable to bringing an asset to
7 the location and condition necessary for its intended use should be capitalized. This
8 includes \$5,496 in engineering fees, \$500 to install a service line for a new
9 customer connection, and \$7,300 to replace 530' of main. All of these costs were
10 incurred on capital projects and should be capitalized rather than expensed. (See
11 Settlement Schedule 6, Adjustment No. 1, and Attachment CFS-3.)

12 **Q: What additional non-recurring expenses does the Settlement eliminate from**
13 **test year *pro forma* operating expenses?**

14 A: The Settlement eliminates \$6,667 of non-recurring test year contractor labor costs
15 incurred during the test year for emergency repairs and leaks. Brown County Water

1 recently purchased a mini-excavator to perform certain emergency repairs using
2 utility personnel. During the test year, all emergency repairs were performed by an
3 outside contractor. According to utility personnel, some repairs and leaks were not
4 being fixed as quickly as the utility would like due to contractor availability and
5 were contributing to the utility's non-revenue water problems. The utility had the
6 opportunity to purchase a mini-excavator that would allow it to perform some of
7 the repairs previously performed by a contractor, saving the utility money, and
8 repairing leaks more quickly thereby addressing the lost water issue. Therefore, the
9 test year contractor costs to perform these emergency repairs will not be a recurring
10 expense in the future and were removed from the test year by the Settlement. (See
11 Settlement Schedule 6, Adjustment No. 2.)

12 **Q: Please explain the periodic maintenance expense adjustment agreed to by the**
13 **Settling Parties.**

14 A: The Settling Parties agree to a periodic maintenance expense adjustment of
15 \$56,112. The adjustment includes funds for filter media, tank painting, well
16 inspections and cleaning, and pump maintenance. (See Settlement Schedule 6,
17 Adjustment No 3 and Attachment CFS-4.) The Settling Parties believe the
18 Settlement on periodic maintenance is a fair compromise that benefits rate payers.
19 Table CFS-4 summarizes the periodic maintenance expense adjustment.

TABLE CFS-4: PERIOD MAINTENANCE EXPENSE

Filter Media	\$ 4,000		As proposed by Petitioner
Tank Painting	71,467		As proposed by Petitioner
Well Inspections	1,250		
Well Cleaning & Pump Maintenance	35,000		Attachment CFS-4
Other Pump Maintenance	15,000		Attachment CFS-4
Pro Forma Periodic Maintenance Expense		126,717	
Less: Test Year Periodic Maintenance Expense		(70,605)	
		Adjustment - Increase (Decrease)	\$ 56,112

1 **Q: How did the Settling Parties agree to well inspection costs?**

2 A: The Settling Parties agreed that the test year well inspection invoice provided by
3 Petitioner reflected the cost to inspect three wells and not just one well as Petitioner
4 had originally assumed. Therefore, the Settling Parties agreed that the annual cost
5 of inspecting three wells would be \$1,250. (See Settlement Schedule 6 and
6 Adjustment No. 3.)

7 **Q: Does the Settlement agreement address the placement of periodic maintenance**
8 **funds into a restricted account?**

9 A: Yes. Pursuant to the final order in Cause No. 44648, Brown County Water is
10 required to place certain periodic maintenance expense funds into a restricted
11 account only to be used for the purpose of paying those specific periodic
12 maintenance costs or, when absolutely necessary, to pay debt service costs. See
13 *Paragraph D, 4 of the Settlement Agreement approved by the Nov. 18, 2015, Order*
14 *in Cause No. 44648.* The Settling Parties have agreed Brown County Water will
15 continue to place certain periodic maintenance funds into the restricted account.
16 The Settling Parties also agree Brown County Water will be required to provide an

1 annual reconciliation of this restricted account showing the funds deposited and a
2 list of the expenses paid from the account. This reconciliation report will be
3 provided as part of Brown County Water's IURC annual report.

4 **Q: Please explain how the Settlement determined the system delivery expense**
5 **adjustments.**

6 A: First, the *pro forma* cost per thousand gallons for purchased power expense
7 (\$0.3392) and chemical expense (\$0.4636) were calculated. The total increase in
8 water sales volume (5,180.6755 thousand gallons based on the Settlement's
9 customer growth adjustments) was also determined. Finally, to determine the
10 increase in purchased power (\$1,757) and chemical expense (\$2,402), the increase
11 in water sales volume was multiplied by the cost per thousand gallons. Postage
12 expense (\$551) was determined by multiplying the increased billings of 1,001 by
13 the current postage rate of \$0.55 cents. The increase in billing services expense due
14 to customer growth (\$98) was determined by multiplying the increased billings of
15 1,001 by \$.0975, the cost per billing before any price increase. In total, the
16 Settlement proposed a \$4,808 increase in *pro forma* operating expense to reflect the
17 increase in system delivery costs due to customer growth. (See Settlement Schedule
18 6, Adjustment 4.)

TABLE CFS-5: SYSTEM DELIVERY EXPENSE

	Purchased			Customer	
	Power	Chemicals	Postage	Billing	Total
Test Year Expense	\$ 185,728	\$ 269,002			
Adjustments:	1,124	(13,952)			
Pro Forma Expense	186,852	255,050			
Divided by Gallons Pumped/Purchased	550118	550118			
Cost per Thousand Gallons	0.3397	0.4636			
Cost Per Bill			0.55	0.0975	
Times Additional Gallons	5180.6755	5180.6755			
Times: Additional Bills			1001	1001	
	<u>\$ 1,760</u>	<u>\$ 2,402</u>	<u>\$ 551</u>	<u>\$ 98</u>	
		Adjustment - Increase (Decrease)			<u>\$4,811</u>

1 **Q: Please explain the Settlement terms reached for billing services expense.**

2 A: Petitioner outsources the printing of monthly service billings. In addition to the
3 increase due to growth, Petitioner expects the cost for this service to increase 4%
4 due to a test year price increase. Using the Settlement's higher projection of
5 customer growth, billing service expense will increase by \$262. (See Settlement
6 Schedule 6, Adjustment 5.)

7 **Q: Please explain the Settlement's reversal of additional 2017 year end accruals.**

8 A: While Brown County Water made an adjustment to reverse the main 2017 year end
9 accruals, there was a second set of 2017 accruals recorded with the description
10 "BookAdditionalAP_ReviewInvoicePaid2018" that did not get reversed. This
11 transaction accrued \$26,468 of operating expenses – (1) Purchased Power
12 (\$15,392), (2) Chemicals (\$10,896) and (3) Main Repairs (\$180). The invoices
13 accrued in this transaction were paid in February and March 2018 and, therefore,
14 are double-counted in test year operating expenses – once when the expense was
15 accrued in December 2017 and again when the invoice was paid in 2018. The

1 Settlement eliminates this additional 2017 accrual in order to correctly reflect these
2 expenses in *pro forma* operating expenses. (See Settlement Schedule 6, Adjustment
3 No. 6, and Attachment CFS-5.)

4 **Q: Please explain the Settlement adjustment to eliminate the 2016 year-end**
5 **accrual reversal recorded in December 2017.**

6 A: During the test year, Petitioner reversed the prior year accruals – 2016 year-end
7 accruals were reversed in December 2017. The 2016 accruals occurred prior to the
8 beginning of the test year and, therefore, test year operating expenses are
9 understated due to this accrual reversal. Settlement Schedule 6, Adjustment No. 7,
10 reflects the elimination of \$67,289 of 2016 year-end accrual reversals, an increase
11 to test year operating expenses. (See also Attachment CFS-6.)

12 **Q: Please explain the adjustment agreed to by the Settling Parties to remove**
13 **“overstated” test year expenses.**

14 A: Due to Petitioner's historical adjustment No. 16 (June 2018 Accrual), several test
15 year operating expenses include more than twelve months of expense and,
16 therefore, are overstated. As discussed earlier, certain expenses are necessarily
17 recorded on a month lag. This is true for two reasons: (1) the service or commodity
18 is billed in arrears, such as purchased power and purchased water expenses, and (2)
19 revenues are recorded on a month lag and, therefore, certain expenses are also
20 recorded on a month lag so as to match revenues and expenses appropriately. For
21 certain expenses, the test year already included twelve months of expense from
22 June 2017 through May 2018. When Petitioner accrued June 2018 invoices for
23 these expenses, it created the overstatement by adding another month of expense to
24 the test year. The Settling Parties agreed to eliminate \$37,774 of overstated

1 expenses, including adjustments to purchased water, chemicals, office equipment
2 maintenance, monitoring fees, and director's fees. All of these expenses are
3 invoiced on a monthly basis and the accrual of June 2018 added a thirteenth month
4 of expense to the test year. The Settling Parties agreed to remove the June 2017
5 expense. (See Settlement Schedule 6, Adjustment No. 8, and Attachment CFS-7.)

6 **Q: Please explain the IURC fee adjustment agreed to by the Settling Parties.**

7 A: The Settling Parties agree the current IURC fee, 0.1296408% effective July 1, 2019,
8 should be used to calculate the IURC fee adjustment. The Settling Parties agree to
9 an adjustment of \$379 based on the agreed upon *pro forma* operating revenues.
10 (See Settlement Schedule 6, Adjustment No. 9.)

11 **Q: Please explain the liability insurance adjustment.**

12 A: The Settling Parties agreed to a \$17,100 increase to test year liability insurance.
13 The primary difference between the Settlement adjustment and that proposed by
14 Brown County Water is workers' compensation insurance, which increased from
15 \$9,107 to \$19,288 per year. (See Settlement Schedule 6, Adjustment No. 10 and
16 Attachment CFS-8.)

17 **Q: What did the Settling Parties agree to regarding the costs of the Federal Case**
18 **litigation?**

19 A: The Settling Parties agreed not to include any amortization of Federal Case
20 litigation costs in the revenue requirement.

C. EXTENSIONS AND REPLACEMENTS

1 **Q: What amount of extensions and replacements (“E&R”) did the Settling Parties**
2 **agree upon?**

3 A: Brown County Water proposed E&R of \$363,237. The Settling Parties agreed to
4 E&R of \$357,534, a reduction of \$5,703. The Settling Parties agreed to base E&R
5 on an historical average of the cash-funded extensions and replacements incurred
6 during the past three years.

D. WORKING CAPITAL

7 **Q: What amount of working capital did the Settling Parties agree upon?**

8 A: Using the FERC 45-day method, Brown County Water’s working capital need
9 would be \$238,074. As of June 30, 2018, Brown County Water had current
10 available cash of \$251,039. Therefore, the Settling Parties agree no working capital
11 revenue requirement is needed. (See Settlement Schedule 7.)

E. DEBT SERVICE

12 **Q: What debt service revenue requirement did the Settling Parties agree upon?**

13 A: The Settling Parties agreed on a debt service revenue requirement of \$721,156. This
14 is based on the average debt service payments for the next five years, the life of the
15 rates being set in this case. Table CFS-6 presents the calculation of the five-year
16 average debt service revenue requirement.

Table 6: Five-Year Average Debt Service

	RD 91-01	RD 91-02	SRF	Total
2020	\$ 217,632	\$ 16,764	\$ 486,412	\$ 720,808
2021	217,632	16,764	486,332	720,728
2022	217,632	16,764	487,112	721,508
2023	217,632	16,764	486,732	721,128
2024	217,632	16,764	487,212	721,608
Total Debt Service	\$ 1,088,160	\$ 83,820	\$ 2,433,800	\$ 3,605,780
Divided by: Five Years Average Debt Service				5 \$ 721,156

F. Revenue Requirement Offsets

1 **Q: What revenue requirement offset did the Settling Parties agree upon?**

2 A: The Settling Parties agreed to total revenue requirement offsets of \$8,655, including
3 \$1,550 to reflect farm rental income Brown County Water will receive going
4 forward. In response to discovery, Brown County Water provided two farm leases
5 that were signed in 2019 and which will result in \$1,550 of annual farm rental
6 income (See Attachment CFS-9 (response to DR 9-2, including attachment).)

7 **Q: Do you believe that the Settlement is a fair, just, and reasonable solution of the**
8 **revenue requirement issues in this case?**

9 A: Yes. The Settlement represents a reasonable compromise that the Settling Parties
10 support as fair, reasonable, and beneficial to both the Utility and its customers. I
11 believe that the Settlement should be considered to be in the public interest because
12 Brown County Water will have sufficient funds to pay necessary operating
13 expenses and capital improvements. The rate payers will receive the benefit of
14 lower rates. The Settling Parties also value the certainty and speed of implementing
15 negotiated outcomes such as this.

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

2 **A: Yes.**

APPENDIX A

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

2 A: I graduated from Lipscomb University in June 1989 with a Bachelor of Science in
3 business management. I earned a Master's in Business Administration from
4 Phoenix University in 2011 and a Master's in Accounting and Financial
5 Management for the Keller Graduate School in 2014. I worked as a balance sheet
6 and Payroll accountant at for the Department of Health Services for the State of
7 Wisconsin prior to joining the OUCC April of 2019.

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

10 A: No. I have not previously testified before the Commission.

APPENDIX B

- 1 Schedule 1 – Comparison of Petitioner’s and OUCC’s Revenue Requirements
- 2 Schedule 2 – Comparative Balance Sheet as of June 30, 2018 and 2017
- 3 Schedule 3 – Comparative Income Statement for the twelve months ended June
4 30, 2018 and 2017
- 5 Schedule 4 – *Pro Forma* Net Operating Income Statement
- 6 Schedule 5 – Revenue Adjustments
- 7 Schedule 6 – Expense Adjustments
- 8 Schedule 7 – Extensions and Replacements
- 9 Schedule 8 - Proposed Rates and Charges
- 10 Attachment CFS-1 - Post-Test Year residential customer growth data provided by
11 Brown County Water in response to informal discovery
12 request.
- 13 Attachment CFS-2 - Petitioner’s workpapers for historical adjustment no. 3.
- 14 Attachment CFS-3 - Copies of invoices being reclassified to utility plant in
15 service (capital) from test year operating expenses.
- 16 Attachment CFS-4 - Pump maintenance invoices and information provided by
17 Petitioner to support periodic maintenance expense
18 adjustment included in the Settlement.
- 19 Attachment CFS-5 - General ledger listing reflecting the additional 2017 expense
20 accrual and the payment of these same invoices in early
21 2018.
- 22 Attachment CFS-6 - General ledger listing reflecting the reversal of the 2016
23 year-end accrual in December 2017.
- 24 Attachment CFS-7 - General ledger listing reflecting the twelve months of
25 operating expenses included in the test year prior to
26 Petitioner’s June 2018 expense accrual.
- 27 Attachment CFS-8 - Current liability insurance invoice used to determine
28 Settlement liability insurance expense.
- 29 Attachment CFS-9 - Copies of farm leases signed in 2019.

AFFIRMATION

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



By: Carla F. Sullivan
Cause No. 45210
Indiana Office of
Utility Consumer Counselor



Date:

Brown County Water Utility
CAUSE NUMBER 45210

**Comparison of Petitioner's and Settlement
Revenue Requirement**

	<u>Per Petitioner</u>	<u>Per Settlement</u>	<u>Sch Ref</u>	<u>Settlement More (Less)</u>
Operating Expenses	\$ 2,416,916	\$ 2,419,624	4	\$ 2,708
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Total Revenue Requirements	3,702,089	3,619,212		(82,877)
Revenue Required Offsets				
Interest Income	(7,105)	(7,105)	3	-
Farm Rental Income	-	(1,550)		(1,550)
Net Revenue Requirements	3,694,984	3,610,557		(84,427)
Less: Revenues at current rates subject to increase	(3,279,461)	(3,390,395)	4	(110,934)
Other revenues at current rates	(113,955)	(87,096)	4	26,859
Net Revenue Increase Required	301,568	133,066		(168,502)
Add: Additional IURC Fee	362	173		(189)
Recommended Increase	<u>\$ 301,931</u>	<u>\$ 133,239</u>		<u>(168,691)</u>
Recommended Percentage Increase	<u>9.21%</u>	<u>3.93%</u>		<u>-5.28%</u>

Brown County Water Utility
CAUSE NUMBER 45210

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

	<u>Per</u> <u>Petitioner</u>	<u>Per</u> <u>Settlement</u>	<u>Settlement</u> <u>More (Less)</u>
Operating Revenues			
Test Year Customer Growth	\$ 13,983	\$ 13,983	\$ -
Post-Test Year Customer Growth	11,336	30,171	18,835
Deferred True-up - CN 44968	(59,047)	-	59,047
Sales Tax Adjustment	-	6,193	6,193
Sewer Fees	(10,481)	(10,481)	-
Standby Revenues	(135,171)	(135,171)	-
Total Operating Revenues	<u>(179,380)</u>	<u>(95,305)</u>	<u>84,075</u>
O&M Expense			
Salaries and Wages	61,514	61,514	-
Employee Benefits and Pension	22,744	22,811	67
Purchased Water	-	2,937	2,937
Purchased Power	1,010	2,884	1,874
Chemicals	1,515	(11,550)	(13,065)
Maintenance	(26,168)	24,494	50,662
Engineering	-	(5,496)	(5,496)
Accounting	(23,844)	(23,844)	-
Legal	(190,504)	(184,783)	5,721
Other/Testing	-	1,595	1,595
Rental Expense	-	-	-
Transportation Expense	6,416	6,416	-
Insurance	8,748	17,100	8,352
Office Expenses	-	(5,794)	(5,794)
Dues and Fees	1,399	(378)	(1,777)
Rate Case Expense	62,000	62,000	-
Bad Debt Expense	-	-	-
Miscellaneous Expense	-	-	-
Amortization Expense	42,368	-	(42,368)
Taxes Other than Income	4,961	4,961	-
Total Operating Expenses	<u>(27,841)</u>	<u>(25,133)</u>	<u>2,708</u>
Net Operating Income	<u>\$ (151,539)</u>	<u>\$ (70,172)</u>	<u>\$ 81,367</u>

Brown County Water Utility
CAUSE NUMBER 45210

COMPARATIVE BALANCE SHEET

<u>ASSETS</u>	<u>June 30, 2018</u>	<u>December31, 2017</u>	<u>December31, 2016</u>
Utility Plant:			
Utility Plant in Service	\$ 36,377,487	\$ 36,105,003	\$ 30,878,195
Construction Work in Progress	102,063	102,063	2,752,992
Less: Accumulated Depreciation	10,051,737	9,721,737	9,290,827
Net Utility Plant in Service	<u>26,427,813</u>	<u>26,485,329</u>	<u>24,340,360</u>
Restricted Assets:			
Debt Service Fund	650,275	452,774	369,817
Debt Service Reserve	347,287	344,522	220,748
Total Restricted Assets	<u>997,562</u>	<u>797,296</u>	<u>590,565</u>
Current Assets:			
Cash	245,628	333,823	178,069
Special Deposits			
Working Funds	298		
Temporary Cash Investments	5,411	5,411	6,194
Accounts Receivable	323,945	337,270	396,533
Less: Allowance for Doubtful Accounts	(8,853)	(15,000)	(25,000)
Materials and Supplies	71,147	72,609	107,575
Prepays	16,929	25,536	25,881
Other Current Assets	-	-	-
Total Current Assets	<u>654,505</u>	<u>759,649</u>	<u>689,252</u>
Noncurrent Assets			
Certificates of Deposit	18,241	18,070	17,048
Total Non-Current Assets	<u>18,241</u>	<u>18,070</u>	<u>17,048</u>
Total Assets	<u>\$ 28,098,121</u>	<u>\$ 28,060,344</u>	<u>\$ 25,637,225</u>

Brown County Water Utility
CAUSE NUMBER 45210

COMPARATIVE BALANCE SHEET

<u>LIABILITIES</u>	<u>June 30,</u> <u>2018</u>	<u>December31,</u> <u>2017</u>	<u>December31,</u> <u>2016</u>
Equity			
Retained Earnings	9,344,398	\$ 9,340,630	\$ 9,162,900
Paid in Capital	704,662	693,161	664,661
Total Equity	<u>10,049,060</u>	<u>10,033,791</u>	<u>9,827,561</u>
Contributions in Aid of Construction	4,283,225	4,256,543	4,103,670
Long-term Debt			
Bonds Payable - SRF	6,967,617	7,144,070	3,992,016
Notes Payable - RD	4,752,803	4,887,304	4,973,675
OCRA Grant	1,028,000	1,028,000	1,028,000
Note Payable - Truck	1,343	8,990	17,399
Total Long-term Debt	<u>12,749,763</u>	<u>13,068,364</u>	<u>10,011,090</u>
Current Liabilities			
Accounts Payable	278,006	580,310	1,603,937
Current Portion of Long Term Debt	438,984	-	-
Customer Deposits	40,785	41,950	42,448
Accrued Interest	76,862	63,174	31,674
Accrued Taxes and Payroll	20,913	16,212	16,845
Miscellaneous Current & Accrued Liab.	-	-	-
Other Current Liabilities	<u>855,550</u>	<u>701,646</u>	<u>1,694,904</u>
Deferred Credits			
Deferred Revenue - Duke	66,600	-	-
Escrow - Main Extension	93,625	-	-
Total Deferred Credits	<u>160,225</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 28,097,823</u>	<u>\$ 28,060,344</u>	<u>\$ 25,637,225</u>

**Brown County Water Utility
CAUSE NUMBER 45210**

**COMPARATIVE INCOME STATEMENT
Twelve Months Ended**

	<u>June 30</u> <u>2018</u>	<u>December31</u> <u>2017</u>	<u>December31</u> <u>2016</u>
Operating Revenues			
Water Sales	\$ 3,087,532		
Residential		\$ 2,762,679	\$ 2,818,659
Commercial		236,927	112,352
Public Authority		29,681	15,634
Multi-Family		14,721	-
Sales for Resale	225,657	225,657	199,343
Late Payment Charges	26,859	26,951	27,202
Miscellaneous Service Revenues	97,577	97,723	102,239
Other Water Revenues - Standby Charge	135,171	135,171	135,171
Total Operating Revenues	<u>3,572,796</u>	<u>3,529,510</u>	<u>3,410,600</u>
Operating Expenses			
Salaries and Wages	536,199	542,684	551,118
Employee Benefits and Pension	202,996	196,602	172,900
Purchased Water	254,588	278,277	280,871
Purchased Power	185,728	192,955	221,184
Chemicals	269,002	253,844	193,607
Material and Supplies		153,283	125,816
Maintenance	272,914		
Contractual Services			
Engineering	8,623	6,918	7,884
Accounting	57,634	59,279	37,404
Legal	301,942	274,794	103,718
Other/Testing	34,488	157,586	445,865
Rental Expense	14,396	13,080	
Transportation Expense	51,310	48,797	47,253
Insurance	49,505	54,997	43,595
Office Expenses	80,065		
Dues and Fees	66,777		
Bad Debt Expense	2,922	2,922	16,554
Miscellaneous Expense	13,546	89,066	90,384
Total O&M Expense	<u>2,402,635</u>	<u>2,325,084</u>	<u>2,338,153</u>
Depreciation Expense	760,810	760,810	625,290
Payroll Taxes	42,122	42,744	45,446
Total Operating Expenses	<u>3,205,567</u>	<u>3,128,638</u>	<u>3,008,889</u>
Net Operating Income	367,229	400,872	401,711
Other Income (Expense)			
Interest Income	7,105	3,626	521
Gain (Loss) on Sale of Assets	-	(13,235)	(5,179)
Interest Expense	(305,507)	(213,533)	(159,988)
Amortization of Debt Discount and Expense	-	-	(17,956)
Total Other Income (Expense)	<u>(298,402)</u>	<u>(223,142)</u>	<u>(182,602)</u>
Net Income	<u>\$ 68,827</u>	<u>\$ 177,730</u>	<u>\$ 219,109</u>

Brown County Water Utility
CAUSE NUMBER 45210

Pro-forma Net Operating Income Statement

	Year Ended 6/30/2018	Adjustments	Sch Ref	Pro Forma Present Rates	Adjustments	Sch Ref	Pro Forma Proposed Rates
Operating Revenues							
Water Sales	\$ 3,087,532	\$ 13,983	PET	\$ 3,114,568	\$ 122,399		\$ 3,236,967
Post-Test Year Growth		30,171	5-1				
Reclassification		(23,311)	5-2				
Sales Tax Adjustment		6,193	5-3				
Sales for Resale	225,657	23,311	5-2	248,968	9,784		258,752
Late Payment Charges	26,859	-		26,859	1,056		27,915
Sewer Fees	10,481	(10,481)	PET	-			
Miscellaneous Service Revenues	87,096	-		87,096			87,096
Other Water Revenues - Standby	135,171	(135,171)	PET	-			
Total Operating Revenues	<u>3,572,796</u>	<u>(95,305)</u>		<u>3,477,491</u>	<u>133,239</u>	1	<u>3,610,730</u>
O&M Expense							
Salaries and Wages	536,199	61,514	PET	597,713			597,713
Employee Benefits and Pension	202,996	22,744	PET	225,807			225,807
		67	6-7				
Purchased Water	254,588	(13,433)	6-8	257,525			257,525
		16,370	6-7				
Purchased Power	185,728	1,760	6-4	188,612			188,612
		(15,392)	6-6				
		16,516	6-7				
Chemicals	269,002	2,402	6-4	257,452			257,452
		(10,896)	6-6				
		9,225	6-7				
		(12,281)	6-8				
Maintenance	272,914	(27,668)	PET	297,408			297,408
		(2,500)	PET				
		56,112	6-3				
		(500)	6-1				
		(7,300)	6-1				
		(6,667)	6-2				
		(180)	6-6				
		13,197	6-7				
Contractual Services							
Engineering	8,623	(5,496)	6-1	3,127			3,127
Accounting	57,634	(23,844)	PET	33,790			33,790
Legal	301,942	(190,504)	PET	117,159			117,159
		5,721	6-7				
Other/Testing	34,488	3,000	6-7	36,083			36,083
		(1,405)	6-8				
Rental Expense	14,396			14,396			14,396
Transportation Expense	51,310	6,416	PET	57,726			57,726
Insurance	49,505	17,100	6-10	66,605			66,605
Office Expenses	80,065	551	6-4	74,271			74,271
		2635	6-7				
		(8,980)	6-8				
Dues and Fees	66,777	98	6-4	66,399			66,572
		262	6-5				
		558	6-7				
		(1,675)	6-8				
		379	6-9				
Rate Case Expense	-	62,000	PET	62,000	173	1	62,000
Bad Debt Expense	2,922			2,922			2,922
Miscellaneous Expense	13,546			13,546			13,546
Depreciation Expense	760,810			760,810			760,810
Payroll Tax Expense	42,122	4,961	PET	47,083			47,083
Total Operating Expenses	<u>3,205,567</u>	<u>(25,133)</u>		<u>3,180,434</u>	<u>173</u>		<u>3,180,607</u>
Net Operating Income	<u>\$ 367,229</u>	<u>\$ (70,172)</u>		<u>\$ 297,057</u>	<u>\$ 133,066</u>		<u>\$ 430,123</u>

**Brown County Water Utility
CAUSE NUMBER 45210**

Settlement Revenue Adjustments

(1)

Post-Test Year Residential Customer Growth

To adjust residential water sales to include growth during the period July 2018 through May 2019.

Residential Customer count at 5/31/2019	5,262	
Less: Residential Customer Count at 6/30/2018	<u>5,205</u>	
Increase in Residential Customers	57	
Times Twelve months	<u>x 12</u>	
Additional Monthly Billings		684
Times: Average Monthly Bill (per Petitioner)		<u>\$ 44.11</u>
Adjustment - Increase (Decrease)		<u><u>\$30,171</u></u>

(2)

Sales for Resale Reclassification

To reclassify operating revenues to accurately reflect test year sales for resale revenues. Represents an increase to sale for resale revenues and a decrease to other water sales.

Volumetric Sales for Resale Revenues	\$ 248,968	
Standby Revenues	<u>135,171</u>	
<i>Pro Forma</i> Sale for Resale Revenues		384,139
Less: Test Year Sales for Resale Revenues		<u>(360,828)</u>
Adjustment - Increase (Decrease)		<u><u>\$ 23,311</u></u>

(3)

Sales Tax Payable Adjustment

To eliminate test year sales tax payable adjustment incorrectly recorded as a reduction to water sales. June water sales aren't recorded until July 2018 therefore no adjustment is necessary to test year water sales.

Sales Tax Paid for June 2018 Sales in July 2018	\$ (20,913)	
Less: Sales Tax Payable balance at 06/30/18	<u>14,720</u>	
Reduction to Water Sales Recorded in PET Historical Adj. #3		<u>(6,193)</u>
Adjustment - Increase (Decrease)		<u><u>\$ 6,193</u></u>

Brown County Water Utility
CAUSE NUMBER 45210

Settlement Expense Adjustments

(1)

Reclassification of Capital Costs

To eliminate test year expenses that are capital in nature, including engineering fees for capital projects and directional boring to install new service connections. Also remove out of period engineering fees.

<u>Engineering Fees:</u>	<u>Description</u>	<u>Invoice #</u>	<u>Invoice Date</u>	<u>Amount</u>	
Curry & Assoc	Main Extension	00001	06.08.18	\$ 581	
Curry & Assoc	Main Extension	1	06.08.18	1,400	
Curry & Assoc	Main Extension	00001	06.08.18	1,435	
Curry & Assoc	Main Extension	00001	06.08.18	1,106	
Strand Assoc.	Project Costs	138779	06.14.18	684	
Curry & Assoc	Out of Period Fees	1	09.16.16	290	
					\$ (5,496)
<u>New Service Installations:</u>					
Sub-Surface of Indiana	Meter Install	26639	10.13.17	500	(500)
<u>Main and Service Line Replacements</u>					
Sub-Surface of Indiana	Main Replacement (530')	27532	05.22.18	7,300	(7,300)
					<u>\$ (13,296)</u>

Adjustment - Increase (Decrease)

(2)

Additional Non-Recurring Expenses

To eliminate additional non-recurring expenses related to contractual services that will be performed with in-house personnel going forward due to purchase of mini excavator.

Test Year Contractual Services for emergency repairs (per consensus of parties)	\$ 20,000
Times: Estimated percent to be performed by utility personnel	33.33%
	<u>\$ (6,667)</u>

Adjustment - Increase (Decrease)

(3)

Periodic Maintenance Expense

To adjust test year operating expenses to reflect annual periodic maintenance expenses.

Filter Media	(Per Petitioner)	\$ 4,000	
Tank Painting	(Per Petitioner)	71,467	
Well Inspections	(Per Petitioner)	1,250	
Well Cleaning & Pump Maintenance	(Per Petitioner)	35,000	
Other Pump Maintenance	(Per Petitioner)	15,000	
			126,717
			<u>(70,605)</u>
			<u>\$ 56,112</u>

Adjustment - Increase (Decrease)

**Brown County Water Utility
CAUSE NUMBER 45210**

Settlement Expense Adjustments

(4)

System Delivery Adjustment

To increase water production costs for customer growth during and after the test year.

	<u>Purchased Power</u>	<u>Chemicals</u>	<u>Postage</u>	<u>Customer Billing</u>
Test Year Expense	\$ 185,728	\$ 269,002		
Adjustments:	1,124	(13,952)		
<i>Pro Forma</i> Expense	<u>186,852</u>	<u>255,050</u>		
Divided by Gallons Pumped/Purchased	<u>550,118</u>	<u>550,118</u>		
Cost per Thousand Gallons	\$ 0.3397	\$ 0.4636		
Cost Per Bill			\$ 0.55	0.0975
Times Additional Gallons	5,180.6755	5,180.6755		
Times: Additional Bills			<u>1,001</u>	<u>1,001</u>
	<u>\$ 1,760</u>	<u>\$ 2,402</u>	<u>\$ 551</u>	<u>\$ 98</u>
Adjustment - Increase (Decrease)				<u>\$ 4,811</u>

	(A) * (B)	(A) Average Monthly Consumption	(B) Billings
Test Year Growth	<u>Consumption</u>	<u>Consumption</u>	<u>Billings</u>
Residential Test Year (PET)	1,640.6335	5.1755 *	317
Residential Post-Test Year	<u>3,540.0420</u>	<u>5.1755 *</u>	<u>684</u>
	<u>5,180.6755</u>		<u>1,001</u>
" Average Monthly Usage - Test Year per Petitioner		3.420	
Divide by water loss factor (per Petitioner)		<u>33.92%</u>	
		<u>5.1755</u>	

(5)

Billing Services Expense

To increase test year billing services expense for price increase.

Billing Service Expense - Test year	\$ 6,447
Increase due to growth	<u>98</u>
<i>Pro Forma</i> Billing Service Expense before fee increase	6,545
Times: Expected Increase in Billing Service fee	<u>4.0%</u>
Adjustment - Increase (Decrease)	
	<u>\$ 262</u>

Brown County Water Utility
CAUSE NUMBER 45210

Settlement Expense Adjustments

(6)

Additional 2017 Accrual Reversal

To reverse additional A/P accruals recorded in December 2017 with the transaction description "BookAdditionalAP_ReviewInvoicePaid2018." The invoices accrued in this transaction were paid in February and March 2018 and, therefore, are double counted in test year operating expenses.

6155-0001	SCI REMC	Purchased Power	CK #9284	\$ 15,392
6183-0001	Water Solutions	Chemicals	CK #9287	8,006
6183-0001	Water Solutions	Chemicals	CK #9287	2,890
6356-0001	Fleetwood Excavating	Main Repair	CK #9383	<u>180</u>
Adjustment - Increase (Decrease)				<u>\$ (26,468)</u>

(7)

2016 Accrual Reversal

Petitioner records current year accruals in December of each calendar year. Petitioner does not reverse these accruals until December of the following calendar year. During the test year, in December 2017, Petitioner reversed its 2016 accruals and recorded 2017 accruals. The 2017 accruals were reversed and 2018 accruals were recorded as of June 2018. (See Petitioner's workpapers "45210_BCWU_workpapers_04122019__3") However, the 2016 accrual reversal has not yet been eliminated.

6041.0001	Uniforms	67
6101.0002	Purchased Water	16,370
6155.0001	Purchased Power	16,251
06158-0002	Chemicals	9,225
6183.0001	Office Heat	265
6206.0001	Meter Maintenance	908
06207-0001	Miscellaneous Office Expense	296
06208-0005	Postage	2,037
06208-0007	Billing Outsource Fees	558
06338-0001	Attorney Fees	5,721
6353.0001	Monitoring (Water Testing) Fees	3,000
6356.0001	Water Main Repairs-Material	11,789
06356-0005	Plant Maint - Backhoe	500
6758.0002	Office Maintenance	<u>302</u>
Adjustment - Increase (Decrease)		<u>\$ 67,289</u>

Note: No adjustment was made to liability insurance expense even though there was a 2016 accrual for this expense. Because *pro forma* liability insurance is based on current premium invoices less test year expense, it was not necessary to eliminate the 2016 accrual reversal. Doing so would change the liability insurance adjustment amount by the same amount and the adjustments would offset. In other words, an increase to liability insurance expense in this adjustment would simply reduce the amount of the *pro forma* liability insurance adjustment by the same amount.

Brown County Water Utility
CAUSE NUMBER 45210

Settlement Expense Adjustments

(8)

Eliminate Overstated Operating Expenses

Adjustment to *pro forma* operating expenses to remove overstated expenses, primarily due to June 2018 Accrual adjustment made by Petitioner. An adjustment is necessary to purchased water, monitoring fees, director fees, and office equipment maintenance to ensure only 12 months of expense are included in *pro forma* operating expenses. An adjustment is necessary to Office Equipment Maintenance to eliminate the July 2017 annual renewal fee as the 2018 renewal fee was included in the June 2018 accrual.

Citizens' Water	Monthly Water Invoice	Jul-17	Purchased Water	(13,433)
Culligan Water	Monthly Chemical Invoice	Jul-17	Chemicals	(22)
Water Solutions Unlim.	Monthly Chemical Invoice	Jul-17	Chemicals	(3,065)
Brenntag	Monthly Chemical Invoice	Jul-17	Chemicals	(9,194)
United Systems & Software	Annual Renewal Fee	Jul-17	Office Equip Maint	(7,500)
United Systems & Software	Monthly Cloud Back-up	Jul-17	Office Equip Maint	(1,480)
Element Materials Tech.	Monthly Fees	Jul-17	Monitoring Fees	(1,405)
Director Fees	Monthly Fees	Jul-17	Director Fees	<u>(1,675)</u>
Adjustment - Increase (Decrease)				<u>\$ (37,774)</u>

(9)

IURC Fee

To reflect *pro forma* IURC fees based on pro forma water revenues.

Water Operating Revenues (excluding sales for resale)	\$ 3,114,568
Times: 2019 IURC Fee Rate	0.001296408
<i>Pro Forma</i> IURC Fees	\$ 4,038
Less: Test Year IURC Fees	<u>(3,659)</u>
Adjustment - Increase (Decrease)	
<u>\$ 379</u>	

(10)

Liability Insurance

To adjust test year liability insurance expense to reflect current insurance premiums billed opt Petitioner.

Casualty Insurance Package	\$ 45,672
Add: Estimates per PET	607
Vacuum Machine	688
Skid Steer	<u>688</u>
	\$ 46,967
Workers' Compensation Insurance	19,288
Surety Bond	250
Road cut Bond	<u>100</u>
<i>Pro Forma</i> Liability Insurance Expense	\$ 66,605
Less: Test Year Liability Insurance Expense	<u>(49,505)</u>
Adjustment - Increase (Decrease)	
<u>\$ 17,100</u>	

Brown County Water Utility
CAUSE NUMBER 45210

Working Capital

Operation & Maintenance Expense	\$ 2,419,624
Less: Purchased Water	(257,525)
Purchased Power	<u>(188,612)</u>
Adjusted Operation & Maintenance Expense	1,973,487
Times: 45 Day Factor	<u>0.125</u>
Working Capital Revenue Requirement	246,686
Less: Cash on Hand at 6/30/2018	<u>(251,039)</u>
Net Working Capital Revenue Requirement	-
Divide by: Amortization Period (Years)	<u>5</u>
Annual Working Capital Revenue Requirement	<u><u>\$ -</u></u>

Cash on Hand at 06/30/2018:

Cash	\$ 245,628
Temporary Current Cash Investments	5,411
	<u>\$ 251,039</u>

Q-8-1 Please state the number of residential customers by month for the period July 2018 through May 2019.

Response:

July 2018 – 5,211
August 2018 – 5,221
Sept 2018 – 5,225
Oct 2018 – 5,235
Nov 2018 – 5,240
Dec 2018 – 5,248
Jan 2019 – 5,247
Feb 2019 – 5,255
Mar 2019 – 5,253
Apr 2019 – 5,250
May 2019 – 5,262

Indiana Department of Revenue - INtax

45210_BCWU_workpapers_04122019_3

Payment Confirmation

Adjustment 3 Historical

BROWN COUNTY WATER UT INCORPORATED

Tax Type: Sales ([View Due Dates](#)) Location Address: 5130 N STATE ROAD 135, MORGANTOWN, ...
State Tax ID: 0001085875-001 Current Filing Frequency: Early Filer

Your payment has been submitted. Do not forget to file a return with this payment. [Print this page](#) for your records.

Payment locator number:	18Z0023051030
Payment amount:	\$20,913.43
Tax type:	Sales
Location:	001
Account period:	6/1/2018 - 6/30/2018
Payment submitted by:	Christy Schmidt
Payment submitted on:	Monday, July 2, 2018 9:37 AM
Payment may be modified until:	Wednesday, July 18, 2018 3:45 PM
Date withdrawn from your financial institution:	Thursday, July 19, 2018
Postmark date:	Thursday, July 19, 2018

You need to file your return for this tax period.

[File a Return](#)

In addition to making this payment, you also must file a tax return for this period. If you have not filed a return for this period, click on the File a Return button. If you do not submit a return, the department will issue a bill based on the best information available.

If you have any questions or comments regarding this transaction, please contact Customer Service for assistance.

Customer Service
Indiana Department of Revenue

Customer Service: [\(317\) 233-8729](tel:(317)233-8729)

Hours of Operation:
Monday – Friday
8:00 a.m. – 4:30 p.m. Eastern Time

You may also contact us 24 hours a day, 7 days a week through your secure mailbox by clicking the Messages menu option from within INtax. We will respond to electronic requests at our earliest availability within the working hours listed above.

Provide Feedback

Share a few words with us about your experience with INtax, <http://www.in.gov/dor/4537.htm>.

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Authorized Signature Schmidt, Christy
I declare under penalties of perjury that this is a true, correct and complete voucher.

Date 7/2/2018 Phone # 0

BROWN COUNTY WATER UT INCORPORATED

Taxpayer ID Number 0001085875-001
Filing Status Early Filer (EFT)
For Tax Period 6/1/2018 - 6/30/2018
Due on or Before 7/20/2018

S

Exemptions/Deductions.....	2.	41031.15
Taxable Sales (line 1 - 2)	3.	298763.28
Total Tax Due (7% of line 3)	4.	20913.43
Collection Allowance.....	5.	0.00
Use Tax Due (7% X Purchases).....	6.	0.00
Interest Due (Line 4 + Line 6 X Int Rate)* ..	7.	0.00
<small>*The 2018 Annual Interest Rate is 3%.</small>		
Penalty Due	8.	0.00
Payment Previously Made (EFT)	9.	20913.43
Amount Due (Add Lines 4 + 6 + 7 + 8 minus 5 & 9).....	10.	0.00

Sales Tax Payable - Balance at 06/30/2018	(14,720.15)
Historical Adjustment No. 3	(6,193.28)
Sales Tax Payable Balance - Adjusted	(20,913.43)



CURRY & ASSOCIATES, INC.
CONSULTING ENGINEERS & ARCHITECTS

Curry & Associates, Inc.
110 Commerce Drive
Danville, IN 46122
317-745-6995

Brown County Water Utility, Inc.
5130 North S.R 135
Morgantown, IN 46160
Ellen Masteller

Invoice number 00001
Date 06/08/2018

Project **BCWU Upper Oak Ridge Water Main Extension**

Design and permitting for Upper Oak Ridge. 830 L.F. of water main @ \$0.70 per L.F. = \$581.00

Invoice total **581.00**

NOI Date 1/5/2016

RECEIVED

DATE: 6-11-18
6318-01
Engineering Fee

PAID

CK# NO.: 9766
AMOUNT: 4,522.00
DATE: 6-13-18



CURRY & ASSOCIATES, INC.
CONSULTING ENGINEERS & ARCHITECTS

Curry & Associates, Inc.
110 Commerce Drive
Danville, IN 46122
317-745-6995

Brown County Water Utility, Inc.
5130 North S.R 135
Morgantown, IN 46160
Ellen Masteller

Invoice number 1
Date 06/08/2018

Project **BCWU Three Notch Road Water Main Extension**

Design and permitting for Three Notch Road Water Main Extension. 2,000 L.F. of water main at \$0.70 per foot = \$1,400.

Invoice total **1,400.00**

NOI Date 6/14/2016

RECEIVED

DATE:

6-11-18
6318-01
Engineering Fees



CURRY & ASSOCIATES, INC.

CONSULTING ENGINEERS & ARCHITECTS

Curry & Associates, Inc.

110 Commerce Drive
Danville, IN 46122
317-745-6995

Brown County Water Utility, Inc.
5130 North S.R 135
Morgantown, IN 46160
Ellen Masteller

Invoice number 00001
Date 06/08/2018

Project **BCWU Ogle Road Water Main Extension**

Water main extension for Ogle Road. 2,050 L.F. @ \$0.70 per L.F. = 1,435.00

Invoice total **1,435.00**

NOI Submitted 2/8/2017

RECEIVED

DATE: 6-11-18

6318-01
Engineering Fee



CURRY & ASSOCIATES, INC.
CONSULTING ENGINEERS & ARCHITECTS

Curry & Associates, Inc.
110 Commerce Drive
Danville, IN 46122
317-745-6995

Brown County Water Utility, Inc.
5130 North S.R 135
Morgantown, IN 46160
Ellen Masteller

Invoice number 00001
Date 06/08/2018

Project **BCWU Pine Tree Lane Water Main Extension**

Pine Tree Lane Water Main Extension. 1,580 L.F. @ \$0.70 per L.F. = \$1,580.00

Invoice total **1,106.00**

NOI Date 11/2/2017

RECEIVED

DATE: 6-11-18

U318-01
Engineering Fee



CURRY & ASSOCIATES, INC.
CONSULTING ENGINEERS & ARCHITECTS

Curry & Associates, Inc.
110 Commerce Drive
Danville, IN 46122
317-745-6995

12-18-17
#L318-01
Engineering Fees

Brown County Water Utility, Inc.
5130 North S.R 135
Morgantown, IN 46160
Ellen Masteller

Invoice number 1
Date 09/16/2016

Project BCWU On Call Engineering Services

On Call Engineering Services: INDOT coordination and planning for projects along State Road 135 (Leah Cosgrove, PE, 10/26/2016 through 4/20/2016). Annual Meeting, and work related to painting of the recarbonation tanks.

INDOT Preliminary Coordination and Planning

Professional Fees

	Hours	Rate	Billed Amount
Project Engineer, P.E. Leah M. Cosgrove Billable Time	35.50	125.00	4,437.50
WTP Recarb Tank Painting Professional Fees			
Principal Engineer Lori A. Young Billable Time	8.00	145.00	1,160.00
Administration Janet S. Curry Billable Time	3.00	60.00	180.00
Phase subtotal			1,340.00

CK# NO.: 9173
PAID AMOUNT: 6,067.50
DATE: 12-19-17

Annual Meeting

Professional Fees

	Hours	Rate	Billed Amount
Principal Engineer Lori A. Young Billable Time	2.00	145.00	290.00

Invoice total **6,067.50**



Strand Associates, Inc.
629 Washington Street
Columbus, IN 47201
(812) 372-9911

Invoice

RECEIVED

DATE: 6-19-18

#6318-01
Engineering

Brown County Water Utility
5130 N SR 135
Morgantown, IN 46160-8898

June 14, 2018
Project No: 4207.060
Invoice No: 0138779

Project: 4207.060 Document Reproduction

Document reproduction as per verbal request from Brown County Water Utility
Professional Services from Beginning of Project through June 8, 2018
Professional Personnel

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
ENGINEER	1.50	170.35	255.53
	3.00	93.59	280.77
TECHNICIAN	.25	120.52	30.13
ADMINISTRATIVE	.75	89.24	66.93
	<u>5.50</u>		<u>633.36</u>

Total Labor 633.36

Total Expenses 50.64

Total this Invoice \$684.00

Total Billings to Date 684.00

PAID
CHK# NO.: 9867
AMOUNT: 684.00
DATE: 7-11-18

10-13-17
#

Sub-Surface of Indiana, Inc.

7225 W. 700 S.
Morgantown, IN 46160
812-597-4195

BILLED TO: Brown County Water Utility, Co.
5130 N State Road 135
Morgantown, IN 46160

INVOICE #: 26639

INVOICE DATE: 10/13/2017

PROJECT NAME: Carmel Ridge & Cottonwood

DATE COMPLETED: 10/12/2017

WORK ORDER #: _____

INSPECTOR: _____

DESCRIPTION	QTY.	RATE	AMOUNT
Directional Bore & Install 80 ft. of 3/4" Pipe <i># 6200-01 Meter Maint.</i>	80.00	7.50	600.00
PAID CHK NO.: 9007 AMOUNT: 1,100 ⁰⁰ DATE: 11-1-17			
Balance Due			\$600.00

All accounts are due thirty (30) days from the invoice date. A 1 1/2% interest charge per month will be added to past due account(s). This computes at an annual rate of 18%

Sub-Surface of Indiana Inc

7225 W. 700 S.
Morgantown, IN 46160
(812) 597-4195

BILLED TO: Brown County Water Utility, Co
5130 N State Road 135
Morgantown, IN 46160

INVOICE #: 27532

INVOICE DATE: 5/22/2018

PROJECT NAME: Plum Creek Rd

DATE COMPLETED: 4/25/2018

WORK ORDER #:

INSPECTOR:

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
DB	Directional Bore & Install 530' of 2" cts, dig up the water main, & install 2" pvc onto the cts	1.00	7,300.00	7,300.00

RECEIVED

DATE:

5-25-18

#6356-01

Main Repair

Balance Due \$ 7,300.00

20
21
22
23
24

WELL CLEANING & WELL PUMP MAINTENANCE. The Settling Parties agreed to the
OUCC's recommendation and adjustment for well and well pump maintenance. Petitioner has
seven (7) wells to maintain. During the test year Petitioner's Well Number 3 was cleaned,
redeveloped and the pump was pulled and repaired at a cost of \$20,639. With seven (7) wells, the
total cost for well cleaning and well pump maintenance is approximately \$147,000 (7 wells at

Excerpt from Callahan settlement testimony in
Cause 44648

4

7 wells were in service during 44648. BCW will
have 5 wells in service after 3 are taken out of
service as indicated in our response to DR-7-8.
5 wells x \$21,000 per well = \$105,000 amortized
over 3 years = \$35,000

1 \$21,000 per well). The OUCC recommended that the \$147,000 cost be amortized over three (3)
2 years at an annual cost of \$49,000. Petitioner agrees with the OUCC's recommendation and has
3 reduced the *pro-forma* cost of well cleaning and well pump maintenance to \$49,000 per year.
4 Petitioner had originally proposed the annual cost of \$77,000. Subtracting the test year expense
5 of \$20,639 from the *pro-forma* well cleaning and well pump maintenance of \$49,000 as proposed
6 by the OUCC, results in a revised adjustment of \$28,361 and not \$56,361 as originally proposed
7 by Petitioner. Petitioner's proposed revenue requirement has been reduced by \$28,000. This
8 adjustment is presented on Schedule 5, Adjustment No. 5-3.

Other Pump Maintenance

BROWN COUNTY WATER UTILITY, INC. PUMP MAINTENANCE EXPENSES 2017		
DATE	VENDOR	AMOUNT
6/6	Berry Electric, Inc.	\$3,800.00
8/24	Berry Electric, Inc.	\$512.33
10/17	Berry Electric, Inc.	\$2,175.00
11/1	Berry Electric, Inc.	\$110.00
11/13	Berry Electric, Inc.	\$417.63
TOTAL		\$7,014.96

BROWN COUNTY WATER UTILITY, INC.		
PUMP MAINTENCE EXPENSES		
2018		
DATE	VENDOR	AMOUNT
24-Jan	Utility Service Company	\$1,310.00
2-Mar	Warford Silgas	\$320.36
18-Jun	Warford Silgas	\$117.21
18-Oct	Warford Silgas	\$110.60
18-Dec	Warford Silgas	\$156.15
13-Nov	Joe Hindershot (pit lid)	\$225.00
2/7/	Berry Electric, Inc.	\$198.00
4/25	Berry Electric, Inc.	\$195.00
6/28	Berry Electric, Inc.	\$305.00
8/8	B.L. Anderson Co., Inc.	\$231.00
7/25	Bastin & Logan	\$2,351.61
8/1	Orkin (Spurgon Booster)	\$75.00
7/27	Orkin (Spurgon Booster)	\$250.00
9/18	Berry Electric, Inc.	\$195.00
9/11	Berry Electric, Inc.	\$737.00
9/11	Berry Electric, Inc.	\$365.00
9/12	Orkin (Spurgon Booster)	\$75.00
10/1	Orkin (Spurgon Booster)	\$75.00
10/31	Orkin (Spurgon Booster)	\$250.00
11/14	Bastin & Logan	\$1,687.32
11/14	Orkin (Spurgon Booster)	\$75.00
12/12	Berry Electric, Inc.	\$1,168.50
12/12	GenSetService, LLC	\$525.00
TOTAL		\$10,997.75

BROWN COUNTY WATER UTILITY, INC.		
PUMP MAINTENCE EXPENSES		
2019		
DATE	VENDOR	AMOUNT
1/29	Warford Silgas	\$99.30
2/4	Warford Silgas	\$153.09
5/24	Warford Silgas	\$213.15
8/8	B.L. Anderson Co., Inc.	\$231.00
1/7	Orkin	\$2.98
8/1	Berry Electric, Inc.	\$594.00
5/9	B.L. Anderson Co., Inc.	\$569.95
5/28	Utility Supply Company	\$90.54
3/28	Utility Supply Company	\$852.21
9/11	Berry Electric, Inc.	\$365.00
3/14	Bastin & Logan	\$987.78
3/14	Bastin & Logan	\$2,469.00
8/8	Bastin & Logan	\$2,381.00
TOTAL		\$9,009.00

Transaction Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Posted Date	Posted By	Type	Amount
12/31/17	02000-0000	AP - Unprocessed Invoices	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	-26,467.93
12/31/17	06155-0001	Power	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	15,392.23
12/31/17	06183-0001	Chemicals	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	8,005.70
12/31/17	06183-0001	Chemicals	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	2,890.00
12/31/17	06356-0001	Main Repair Expense	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	180.00

Transaction Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Posted Date	Posted By	Type	Amount Reconc.
07/05/17	06155-0001	Power	00040 Void Vch 5215 Duke Energy	AP Void Vch	AP	07/10/17	cschmidt	G	-815.74
07/05/17	06155-0001	Power	00040 5215 Duke Energy	CK# 8602	AP	07/10/17	cschmidt	G	815.74
07/05/17	06155-0001	Power	00062 5210 Jackson County REMC	CK# 8603	AP	07/10/17	cschmidt	G	543.41
07/05/17	06155-0001	Power	00040 5226 Duke Energy	CK# 8613	AP	07/10/17	cschmidt	G	317.04
07/12/17	06155-0001	Power	00040 5252 Duke Energy	CK# 8621	AP	08/07/17	cschmidt	G	38.61
07/18/17	06155-0001	Power	00102 5280 SCI REMC	CK# 8662	AP	08/07/17	cschmidt	G	15,515.20
07/26/17	06155-0001	Power	00102 5315 SCI REMC	CK# 8680	AP	08/07/17	cschmidt	G	361.00
08/09/17	06155-0001	Power	00040 5377 Duke Energy	CK# 8731	AP	09/07/17	cschmidt	G	361.94
08/09/17	06155-0001	Power	00062 5385 Jackson County REMC	CK# 8740	AP	09/07/17	cschmidt	G	500.15
08/15/17	06155-0001	Power	00102 5410 SCI REMC	CK# 8765	AP	09/07/17	cschmidt	G	12,672.75
08/30/17	06155-0001	Power	00102 5484 SCI REMC	CK# 8810	AP	09/07/17	cschmidt	G	430.00
09/06/17	06155-0001	Power	00040 5493 Duke Energy	CK# 8818	AP	09/07/17	cschmidt	G	38.25
09/13/17	06155-0001	Power	00040 5548 Duke Energy	CK# 8839	AP	10/03/17	cschmidt	G	298.98
09/13/17	06155-0001	Power	00062 5549 Jackson County REMC	CK# 8844	AP	10/03/17	cschmidt	G	576.82
09/19/17	06155-0001	Power	00102 5563 SCI REMC	CK# 8870	AP	10/03/17	cschmidt	G	14,721.20
09/27/17	06155-0001	Power	00102 5591 SCI REMC	CK# 8903	AP	10/03/17	cschmidt	G	383.00
10/10/17	06155-0001	Power	00040 5633 Duke Energy	CK# 8928	AP	11/02/17	cschmidt	G	37.61
10/10/17	06155-0001	Power	00040 5632 Duke Energy	CK# 8929	AP	11/02/17	cschmidt	G	280.55
10/10/17	06155-0001	Power	00062 5634 Jackson County REMC	CK# 8931	AP	11/02/17	cschmidt	G	512.10
10/17/17	06155-0001	Power	00102 5681 SCI REMC	CK# 8963	AP	11/02/17	cschmidt	G	13,620.97
11/01/17	06155-0001	Power	00102 5727 SCI REMC	CK# 9005	AP	11/02/17	cschmidt	G	421.00
11/08/17	06155-0001	Power	00040 5764 Duke Energy	CK# 9027	AP	12/11/17	cschmidt	G	275.99
11/08/17	06155-0001	Power	00062 5758 Jackson County REMC	CK# 9030	AP	12/11/17	cschmidt	G	582.34
11/21/17	06155-0001	Power	00102 5830 SCI REMC	CK# 9075	AP	12/11/17	cschmidt	G	14,784.09
11/29/17	06155-0001	Power	00102 5845 SCI REMC	CK# 9093	AP	12/11/17	cschmidt	G	410.00
12/06/17	06155-0001	Power	00040 5863 Duke Energy	CK# 9106	AP	12/11/17	cschmidt	G	44.75
12/06/17	06155-0001	Power	00062 5865 Jackson County REMC	CK# 9108	AP	12/11/17	cschmidt	G	504.52
12/13/17	06155-0001	Power	00040 5899 Duke Energy	CK# 9135	AP	01/08/18	cschmidt	G	201.56
12/13/17	06155-0001	Power	00102 5929 SCI REMC	CK# 9152	AP	01/08/18	cschmidt	G	15,618.09
12/27/17	06155-0001	Power	00102 5969 SCI REMC	CK# 9199	AP	01/08/18	cschmidt	G	403.00
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-532.21
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-254.63
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-16.58
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-15,447.94
12/31/17	06155-0001	Power	To record CY AP		GJETRX	04/10/18	emasteller	G	763.67
12/31/17	06155-0001	Power	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	15,392.23
01/03/18	06155-0001	Power	00040 5992 Duke Energy	CK# 9216	AP	01/08/18	cschmidt	G	41.17
01/10/18	06155-0001	Power	00040 6020 Duke Energy	CK# 9240	AP	02/07/18	cschmidt	G	212.05
01/10/18	06155-0001	Power	00062 6024 Jackson County REMC	CK# 9249	AP	02/07/18	cschmidt	G	510.45
01/16/18	06155-0001	Power	00102 6074 SCI REMC	CK# 9284	AP	02/07/18	cschmidt	G	15,392.23
01/31/18	06155-0001	Power	00102 6114 SCI REMC	CK# 9354	AP	02/07/18	cschmidt	G	554.00
02/07/18	06155-0001	Power	00040 6128 Duke Energy	CK# 9373	AP	03/07/18	cschmidt	G	247.75
02/07/18	06155-0001	Power	00040 6144 Duke Energy	CK# 9373	AP	03/07/18	cschmidt	G	47.11
02/07/18	06155-0001	Power	00062 6149 Jackson County REMC	CK# 9380	AP	03/07/18	cschmidt	G	671.80
02/20/18	06155-0001	Power	00102 6237 SCI REMC	CK# 9430	AP	03/07/18	cschmidt	G	532.00
02/20/18	06155-0001	Power	00102 6227 SCI REMC	CK# 9431	AP	03/07/18	cschmidt	G	16,610.37
03/07/18	06155-0001	Power	00040 6302 Duke Energy	CK# 9478	AP	03/07/18	cschmidt	G	43.31
03/07/18	06155-0001	Power	00062 6282 Jackson County REMC	CK# 9484	AP	03/07/18	cschmidt	G	644.18
03/12/18	06155-0001	Power	00040 6325 Duke Energy	CK# 9498	AP	04/09/18	cschmidt	G	232.80
03/20/18	06155-0001	Power	00102 6360 SCI REMC	CK# 9528	AP	04/09/18	cschmidt	G	451.00
03/20/18	06155-0001	Power	00102 6359 SCI REMC	CK# 9528	AP	04/09/18	cschmidt	G	13,940.12
04/04/18	06155-0001	Power	00040 6405 Duke Energy	CK# 9567	AP	04/10/18	emasteller	G	35.44
04/11/18	06155-0001	Power	00040 6444 Duke Energy	CK# 9588	AP	05/02/18	cschmidt	G	241.70
04/11/18	06155-0001	Power	00062 6437 Jackson County REMC	CK# 9594	AP	05/02/18	cschmidt	G	538.63
04/11/18	06155-0001	Power	00102 6465 SCI REMC	CK# 9601	AP	05/02/18	cschmidt	G	11,933.12
04/25/18	06155-0001	Power	00102 6501 SCI REMC	CK# 9648	AP	05/02/18	cschmidt	G	461.00
05/09/18	06155-0001	Power	00062 6546 Jackson County REMC	CK# 9679	AP	05/18/18	cschmidt	G	527.79

05/15/18	06155-0001	Power	00040 6594 Duke Energy	CK# 9695	AP	05/18/18	cschmidt	G	267.29
05/15/18	06155-0001	Power	00102 6614 SCI REMC	CK# 9711	AP	05/18/18	cschmidt	G	16,115.01
05/30/18	06155-0001	Power	00102 6641 SCI REMC	CK# 9747	AP	06/07/18	cschmidt	G	416.00
06/13/18	06155-0001	Power	00040 6703 Duke Energy	CK# 9771	AP	07/10/18	cschmidt	G	491.64
06/13/18	06155-0001	Power	00040 6704 Duke Energy	CK# 9771	AP	07/10/18	cschmidt	G	59.80
06/13/18	06155-0001	Power	00040 6705 Duke Energy	CK# 9771	AP	07/10/18	cschmidt	G	28.25
06/13/18	06155-0001	Power	00062 6706 Jackson County REMC	CK# 9778	AP	07/10/18	cschmidt	G	535.18
06/19/18	06155-0001	Power	00102 6744 SCI REMC	CK# 9815	AP	07/10/18	cschmidt	G	15,665.45
06/27/18	06155-0001	Power	00102 6779 SCI REMC	CK# 9833	AP	07/10/18	cschmidt	G	445.30

Transaction Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Posted Date	Posted By	Type	Amount Reconc.
07/12/17	06183-0001	Chemicals	00037 5242 Culligan	CK# 8620	AP	08/07/17	cschmidt	G	21.99
07/18/17	06183-0001	Chemicals	00018 5299 Brenntag Mid-South, Inc.	CK# 8648	AP	08/07/17	cschmidt	G	-1,600.00
07/18/17	06183-0001	Chemicals	00018 5279 Brenntag Mid-South, Inc.	CK# 8648	AP	08/07/17	cschmidt	G	10,794.10
07/18/17	06183-0001	Chemicals	157 5289 Water Solutions Unlimited	CK# 8668	AP	08/07/17	cschmidt	G	3,065.00
07/26/17	06183-0001	Chemicals	00122 5331 Wedron Silica Company	CK# 8690	AP	08/07/17	cschmidt	G	3,790.98
08/02/17	06183-0001	Chemicals	00018 5353 Brenntag Mid-South, Inc.	CK# 8692	AP	08/07/17	cschmidt	G	10,863.23
08/02/17	06183-0001	Chemicals	00018 5354 Brenntag Mid-South, Inc.	CK# 8692	AP	08/07/17	cschmidt	G	1,712.50
08/02/17	06183-0001	Chemicals	209 5356 Prairie Transportation	CK# 8707	AP	08/07/17	cschmidt	G	791.00
08/09/17	06183-0001	Chemicals	00018 5372 Brenntag Mid-South, Inc.	CK# 8722	AP	09/07/17	cschmidt	G	2,531.25
08/09/17	06183-0001	Chemicals	00018 5373 Brenntag Mid-South, Inc.	CK# 8722	AP	09/07/17	cschmidt	G	-800.00
08/09/17	06183-0001	Chemicals	00018 5374 Brenntag Mid-South, Inc.	CK# 8722	AP	09/07/17	cschmidt	G	10,798.79
08/09/17	06183-0001	Chemicals	00037 5402 Culligan	CK# 8725	AP	09/07/17	cschmidt	G	21.99
08/09/17	06183-0001	Chemicals	00051 5386 Hach Company	CK# 8735	AP	09/07/17	cschmidt	G	180.00
08/09/17	06183-0001	Chemicals	00051 5388 Hach Company	CK# 8735	AP	09/07/17	cschmidt	G	580.84
08/30/17	06183-0001	Chemicals	213 5487 Sutton-Garten Company	CK# 8811	AP	09/07/17	cschmidt	G	2,240.00
09/13/17	06183-0001	Chemicals	00018 5543 Brenntag Mid-South, Inc.	CK# 8828	AP	10/03/17	cschmidt	G	10,779.17
09/13/17	06183-0001	Chemicals	00018 5544 Brenntag Mid-South, Inc.	CK# 8828	AP	10/03/17	cschmidt	G	-1,300.00
09/13/17	06183-0001	Chemicals	00018 5545 Brenntag Mid-South, Inc.	CK# 8828	AP	10/03/17	cschmidt	G	2,528.75
09/13/17	06183-0001	Chemicals	00037 5515 Culligan	CK# 8834	AP	10/03/17	cschmidt	G	23.99
09/19/17	06183-0001	Chemicals	00018 5558 Brenntag Mid-South, Inc.	CK# 8909	AP	10/03/17	cschmidt	G	11,342.06
09/27/17	06183-0001	Chemicals	00018 Void Vch 5596 Brenntag Mid-South,	AP Void Vch	AP	10/03/17	cschmidt	G	-11,342.06
09/27/17	06183-0001	Chemicals	00018 5596 Brenntag Mid-South, Inc.	CK# 8880	AP	10/03/17	cschmidt	G	11,342.06
10/10/17	06183-0001	Chemicals	00018 5651 Brenntag Mid-South, Inc.	CK# 8922	AP	11/02/17	cschmidt	G	12,666.80
10/17/17	06183-0001	Chemicals	00018 5662 Brenntag Mid-South, Inc.	CK# 8946	AP	11/02/17	cschmidt	G	2,587.50
10/17/17	06183-0001	Chemicals	00018 5663 Brenntag Mid-South, Inc.	CK# 8946	AP	11/02/17	cschmidt	G	-1,800.00
10/17/17	06183-0001	Chemicals	00037 5675 Culligan	CK# 8953	AP	11/02/17	cschmidt	G	23.99
11/01/17	06183-0001	Chemicals	00018 5726 Brenntag Mid-South, Inc.	CK# 8994	AP	11/02/17	cschmidt	G	11,552.91
11/08/17	06183-0001	Chemicals	00018 5757 Brenntag Mid-South, Inc.	CK# 9016	AP	12/11/17	cschmidt	G	11,578.27
11/08/17	06183-0001	Chemicals	00018 5760 Brenntag Mid-South, Inc.	CK# 9016	AP	12/11/17	cschmidt	G	2,592.50
11/08/17	06183-0001	Chemicals	00018 5761 Brenntag Mid-South, Inc.	CK# 9016	AP	12/11/17	cschmidt	G	-1,500.00
11/15/17	06183-0001	Chemicals	00037 5805 Culligan	CK# 9050	AP	12/11/17	cschmidt	G	23.99
12/06/17	06183-0001	Chemicals	213 5875 Sutton-Garten Company	CK# 9113	AP	12/11/17	cschmidt	G	2,432.00
12/06/17	06183-0001	Chemicals	157 5876 Water Solutions Unlimited	CK# 9114	AP	12/11/17	cschmidt	G	7,993.00
12/13/17	06183-0001	Chemicals	00018 5897 Brenntag Mid-South, Inc.	CK# 9122	AP	01/08/18	cschmidt	G	2,592.50
12/13/17	06183-0001	Chemicals	00018 5898 Brenntag Mid-South, Inc.	CK# 9122	AP	01/08/18	cschmidt	G	-1,200.00
12/13/17	06183-0001	Chemicals	00037 5914 Culligan	CK# 9129	AP	01/08/18	cschmidt	G	23.99
12/13/17	06183-0001	Chemicals	00051 5922 Hach Company	CK# 9139	AP	01/08/18	cschmidt	G	518.21
12/19/17	06183-0001	Chemicals	157 5949 Water Solutions Unlimited	CK# 9185	AP	01/08/18	cschmidt	G	7,802.50
12/31/17	06183-0001	Chemicals	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-21.99
12/31/17	06183-0001	Chemicals	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-9,202.59
12/31/17	06183-0001	Chemicals	To record CY AP		GJETRX	04/10/18	emasteller	G	19,948.29
12/31/17	06183-0001	Chemicals	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	8,005.70
12/31/17	06183-0001	Chemicals	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	2,890.00
01/03/18	06183-0001	Chemicals	157 5984 Water Solutions Unlimited	CK# 9225	AP	01/08/18	cschmidt	G	8,031.10
01/10/18	06183-0001	Chemicals	00018 6017 Brenntag Mid-South, Inc.	CK# 9229	AP	02/07/18	cschmidt	G	2,597.50
01/10/18	06183-0001	Chemicals	00018 6018 Brenntag Mid-South, Inc.	CK# 9229	AP	02/07/18	cschmidt	G	-1,600.00
01/10/18	06183-0001	Chemicals	00037 6054 Culligan	CK# 9235	AP	02/07/18	cschmidt	G	23.99
01/16/18	06183-0001	Chemicals	157 6077 Water Solutions Unlimited	CK# 9287	AP	02/07/18	cschmidt	G	2,890.00
01/16/18	06183-0001	Chemicals	157 6083 Water Solutions Unlimited	CK# 9287	AP	02/07/18	cschmidt	G	8,005.70
01/31/18	06183-0001	Chemicals	157 6118 Water Solutions Unlimited	CK# 9357	AP	02/07/18	cschmidt	G	7,967.60
02/07/18	06183-0001	Chemicals	00037 6155 Culligan	CK# 9368	AP	03/07/18	cschmidt	G	23.99
02/07/18	06183-0001	Chemicals	00018 6174 Brenntag Mid-South, Inc.	Draft 1/12/1	AP	03/07/18	cschmidt	G	-1,200.00
02/07/18	06183-0001	Chemicals	00018 6173 Brenntag Mid-South, Inc.	Draft 2/6/18	AP	03/07/18	cschmidt	G	2,156.20
02/14/18	06183-0001	Chemicals	157 6204 Water Solutions Unlimited	CK# 9420	AP	03/07/18	cschmidt	G	7,923.15
02/28/18	06183-0001	Chemicals	00018 Void Vch 6262 Brenntag Mid-South,	AP Void Vch	AP	07/10/18	cschmidt	G	1,200.00
02/28/18	06183-0001	Chemicals	00018 6259 Brenntag Mid-South, Inc.	CK# 9441	AP	03/07/18	cschmidt	G	2,676.50
02/28/18	06183-0001	Chemicals	00018 6260 Brenntag Mid-South, Inc.	CK# 9441	AP	03/07/18	cschmidt	G	-1,500.00

Transaction Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Posted Date	Posted By	Type	Amount Reconc.
02/28/18	06183-0001	Chemicals	00018 6261 Brenntag Mid-South, Inc.	CK# 9441	AP	03/07/18	cschmidt	G	2,199.32
02/28/18	06183-0001	Chemicals	157 6253 Water Solutions Unlimited	CK# 9459	AP	03/07/18	cschmidt	G	7,967.60
02/28/18	06183-0001	Chemicals	00018 6262 Brenntag Mid-South, Inc.	CK# 9517	AP	03/07/18	cschmidt	G	-1,200.00
03/07/18	06183-0001	Chemicals	00037 6287 Culligan	CK# 9472	AP	03/07/18	cschmidt	G	23.99
03/07/18	06183-0001	Chemicals	213 6301 Sutton-Garten Company	CK# 9488	AP	03/07/18	cschmidt	G	2,695.78
03/12/18	06183-0001	Chemicals	157 6322 Water Solutions Unlimited	CK# 9513	AP	04/09/18	cschmidt	G	7,961.25
03/20/18	06183-0001	Chemicals	00051 6345 Hach Company	CK# 9523	AP	04/09/18	cschmidt	G	516.84
03/20/18	06183-0001	Chemicals	00018 6347 Brenntag Mid-South, Inc.	CK# 9540	AP	04/09/18	cschmidt	G	2,676.50
03/20/18	06183-0001	Chemicals	00018 6348 Brenntag Mid-South, Inc.	CK# 9540	AP	04/09/18	cschmidt	G	-1,600.00
03/28/18	06183-0001	Chemicals	157 6375 Water Solutions Unlimited	CK# 9560	AP	04/09/18	cschmidt	G	7,821.55
04/11/18	06183-0001	Chemicals	00018 6441 Brenntag Mid-South, Inc.	CK# 9577	AP	05/02/18	cschmidt	G	2,351.30
04/11/18	06183-0001	Chemicals	00018 6442 Brenntag Mid-South, Inc.	CK# 9577	AP	05/02/18	cschmidt	G	-1,400.00
04/11/18	06183-0001	Chemicals	00037 6427 Culligan	CK# 9582	AP	05/02/18	cschmidt	G	23.99
04/11/18	06183-0001	Chemicals	157 6458 Water Solutions Unlimited	CK# 9609	AP	05/02/18	cschmidt	G	7,986.65
04/17/18	06183-0001	Chemicals	157 6482 Water Solutions Unlimited	CK# 9630	AP	05/02/18	cschmidt	G	7,732.65
05/09/18	06183-0001	Chemicals	00018 6547 Brenntag Mid-South, Inc.	CK# 9668	AP	05/18/18	cschmidt	G	2,743.75
05/09/18	06183-0001	Chemicals	00018 6548 Brenntag Mid-South, Inc.	CK# 9668	AP	05/18/18	cschmidt	G	-1,400.00
05/09/18	06183-0001	Chemicals	00037 6540 Culligan	CK# 9671	AP	05/18/18	cschmidt	G	23.99
05/09/18	06183-0001	Chemicals	157 6549 Water Solutions Unlimited	CK# 9684	AP	05/18/18	cschmidt	G	7,796.15
05/13/18	06183-0001	Chemicals	157 6680 Water Solutions Unlimited	CK# 9796	AP	07/10/18	cschmidt	G	8,077.90
05/23/18	06183-0001	Chemicals	213 6631 Sutton-Garten Company	CK# 9731	AP	05/29/18	cschmidt	G	2,644.26
05/23/18	06183-0001	Chemicals	157 6627 Water Solutions Unlimited	CK# 9737	AP	05/29/18	cschmidt	G	7,846.95
06/13/18	06183-0001	Chemicals	00018 6678 Brenntag Mid-South, Inc.	CK# 9762	AP	07/10/18	cschmidt	G	2,568.00
06/13/18	06183-0001	Chemicals	00018 6679 Brenntag Mid-South, Inc.	CK# 9762	AP	07/10/18	cschmidt	G	-1,600.00
06/13/18	06183-0001	Chemicals	00037 6727 Culligan	CK# 9765	AP	07/10/18	cschmidt	G	23.99
06/27/18	06183-0001	Chemicals	157 6781 Water Solutions Unlimited	CK# 9839	AP	07/10/18	cschmidt	G	8,103.30

Transaction Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Posted Date	Posted By	Type	Amount
07/12/17	06356-0001	Main Repair Expense	00121 5239 Warfords Gas & Electric	CK# 8634	AP	08/07/17	cschmidt	G	7,446.00
07/18/17	06356-0001	Main Repair Expense	00109 5277 Sub Surface of Indiana	CK# 8664	AP	08/07/17	cschmidt	G	607.50
07/26/17	06356-0001	Main Repair Expense	00103 5314 Shelby Materials Inc	CK# 8681	AP	08/07/17	cschmidt	G	94.56
07/26/17	06356-0001	Main Repair Expense	00109 5328 Sub Surface of Indiana	CK# 8683	AP	08/07/17	cschmidt	G	607.50
08/02/17	06356-0001	Main Repair Expense	235 5357 Jack Todd Paving, Inc	CK# 8703	AP	08/07/17	cschmidt	G	800.00
08/02/17	06356-0001	Main Repair Expense	00103 5363 Shelby Materials Inc	CK# 8710	AP	08/07/17	cschmidt	G	68.41
08/09/17	06356-0001	Main Repair Expense	474 5397 B H Electric & Supply	CK# 8720	AP	09/07/17	cschmidt	G	131.40
08/15/17	06356-0001	Main Repair Expense	474 5412 B H Electric & Supply	CK# 8754	AP	09/07/17	cschmidt	G	131.40
08/15/17	06356-0001	Main Repair Expense	00014 5408 Bear Hardware	CK# 8755	AP	09/07/17	cschmidt	G	11.17
08/15/17	06356-0001	Main Repair Expense	00103 5411 Shelby Materials Inc	CK# 8766	AP	09/07/17	cschmidt	G	23.04
08/23/17	06356-0001	Main Repair Expense	235 5463 Jack Todd Paving, Inc	CK# 8777	AP	09/07/17	cschmidt	G	1,250.00
08/23/17	06356-0001	Main Repair Expense	00121 5466 Warfords Gas & Electric	CK# 8794	AP	09/07/17	cschmidt	G	1,828.00
08/30/17	06356-0001	Main Repair Expense	480 5477 Bill Smith	CK# 8799	AP	09/07/17	cschmidt	G	400.00
09/06/17	06356-0001	Main Repair Expense	478 5500 Treedom Tree Service	CK# 8822	AP	09/07/17	cschmidt	G	1,700.00
09/13/17	06356-0001	Main Repair Expense	00014 5516 Bear Hardware	CK# 8826	AP	10/03/17	cschmidt	G	21.96
09/13/17	06356-0001	Main Repair Expense	00121 5524 Warfords Gas & Electric	CK# 8860	AP	10/03/17	cschmidt	G	2,945.00
10/10/17	06356-0001	Main Repair Expense	00109 5649 Sub Surface of Indiana	CK# 8937	AP	11/02/17	cschmidt	G	2,580.00
10/10/17	06356-0001	Main Repair Expense	00121 5652 Warfords Gas & Electric	CK# 8940	AP	11/02/17	cschmidt	G	3,109.00
10/17/17	06356-0001	Main Repair Expense	00014 5673 Bear Hardware	CK# 8945	AP	11/02/17	cschmidt	G	9.28
10/17/17	06356-0001	Main Repair Expense	00041 5668 Dunn's Hardware	CK# 8954	AP	11/02/17	cschmidt	G	64.93
10/17/17	06356-0001	Main Repair Expense	00109 5664 Sub Surface of Indiana	CK# 8965	AP	11/02/17	cschmidt	G	1,915.00
10/25/17	06356-0001	Main Repair Expense	145 5690 Jerry Fleetwood Excavatin	CK# 8978	AP	11/02/17	cschmidt	G	679.44
11/08/17	06356-0001	Main Repair Expense	00096 5772 PNC Bank	CK# 9036	AP	12/11/17	cschmidt	G	639.45
11/15/17	06356-0001	Main Repair Expense	00109 5814 Sub Surface of Indiana	CK# 9061	AP	12/11/17	cschmidt	G	1,025.00
11/15/17	06356-0001	Main Repair Expense	00118 5813 Utility Supply Co Inc	CK# 9063	AP	12/11/17	cschmidt	G	1,551.95
11/15/17	06356-0001	Main Repair Expense	00121 5803 Warfords Gas & Electric	CK# 9064	AP	12/11/17	cschmidt	G	4,327.00
11/21/17	06356-0001	Main Repair Expense	00118 5825 Utility Supply Co Inc	CK# 9080	AP	12/11/17	cschmidt	G	1,915.38
11/29/17	06356-0001	Main Repair Expense	00103 5848 Shelby Materials Inc	CK# 9094	AP	12/11/17	cschmidt	G	41.05
12/13/17	06356-0001	Main Repair Expense	00121 5925 Warfords Gas & Electric	CK# 9157	AP	01/08/18	cschmidt	G	2,608.00
12/19/17	06356-0001	Main Repair Expense	145 5948 Jerry Fleetwood Excavatin	CK# 9175	AP	01/08/18	cschmidt	G	162.24
12/31/17	06356-0001	Main Repair Expense	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-1,274.00
12/31/17	06356-0001	Main Repair Expense	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-1,085.00
12/31/17	06356-0001	Main Repair Expense	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-9,430.00
12/31/17	06356-0001	Main Repair Expense	To record CY AP		GJETRX	04/10/18	emasteller	G	858.60
12/31/17	06356-0001	Main Repair Expense	To adj inventory to actual		GJETRX	04/10/18	emasteller	G	177,285.98
12/31/17	06356-0001	Main Repair Expense	CapitalInventUsed4MetersetsChangeouts		GJETRX	04/10/18	emasteller	G	-83,271.97
12/31/17	06356-0001	Main Repair Expense	CapitalInventUsed4MetersetsChangeouts		GJETRX	04/10/18	emasteller	G	-100,453.16
12/31/17	06356-0001	Main Repair Expense	BookAdditionalAP_ReviewInvoicePaid2018		GJETRX	04/10/18	emasteller	G	180.00
01/10/18	06356-0001	Main Repair Expense	00109 6023 Sub Surface of Indiana	CK# 9263	AP	02/07/18	cschmidt	G	850.00
01/10/18	06356-0001	Main Repair Expense	00118 6022 Utility Supply Co Inc	CK# 9266	AP	02/07/18	cschmidt	G	8.60
01/10/18	06356-0001	Main Repair Expense	00121 6051 Warfords Gas & Electric	CK# 9268	AP	02/07/18	cschmidt	G	864.00
01/31/18	06356-0001	Main Repair Expense	145 6113 Jerry Fleetwood Excavatin	CK# 9350	AP	02/07/18	cschmidt	G	315.00
01/31/18	06356-0001	Main Repair Expense	00118 6110 Utility Supply Co Inc	CK# 9358	AP	02/07/18	cschmidt	G	386.99
02/07/18	06356-0001	Main Repair Expense	145 6159 Jerry Fleetwood Excavatin	CK# 9383	AP	03/07/18	cschmidt	G	180.00
02/07/18	06356-0001	Main Repair Expense	00109 6172 Sub Surface of Indiana	CK# 9389	AP	03/07/18	cschmidt	G	1,620.00
02/07/18	06356-0001	Main Repair Expense	00109 6146 Sub Surface of Indiana	CK# 9389	AP	03/07/18	cschmidt	G	3,000.00
02/07/18	06356-0001	Main Repair Expense	00118 6141 Utility Supply Co Inc	CK# 9392	AP	03/07/18	cschmidt	G	277.59
02/14/18	06356-0001	Main Repair Expense	00014 6215 Bear Hardware	CK# 9399	AP	03/07/18	cschmidt	G	32.94
02/28/18	06356-0001	Main Repair Expense	145 6255 Jerry Fleetwood Excavatin	CK# 9453	AP	03/07/18	cschmidt	G	1,080.00
03/07/18	06356-0001	Main Repair Expense	00014 6290 Bear Hardware	CK# 9463	AP	03/07/18	cschmidt	G	47.92
03/12/18	06356-0001	Main Repair Expense	00109 6319 Sub Surface of Indiana	CK# 9510	AP	04/09/18	cschmidt	G	1,325.00
03/20/18	06356-0001	Main Repair Expense	00118 6344 Utility Supply Co Inc	CK# 9531	AP	04/09/18	cschmidt	G	858.67
03/28/18	06356-0001	Main Repair Expense	145 6385 Jerry Fleetwood Excavatin	CK# 9549	AP	04/09/18	cschmidt	G	810.00
03/28/18	06356-0001	Main Repair Expense	00109 6380 Sub Surface of Indiana	CK# 9555	AP	04/09/18	cschmidt	G	1,819.50
04/11/18	06356-0001	Main Repair Expense	00014 6466 Bear Hardware	CK# 9575	AP	05/02/18	cschmidt	G	9.18

Transaction						Posted		Type	Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By		
04/11/18	06356-0001	Main Repair Expense	145 6431 Jerry Fleetwood Excavatin	CK# 9597	AP	05/02/18	cschmidt	G	1,530.00
04/11/18	06356-0001	Main Repair Expense	00109 6448 Sub Surface of Indiana	CK# 9604	AP	05/02/18	cschmidt	G	825.00
04/11/18	06356-0001	Main Repair Expense	00109 6449 Sub Surface of Indiana	CK# 9604	AP	05/02/18	cschmidt	G	450.00
04/11/18	06356-0001	Main Repair Expense	00121 6435 Warfords Gas & Electric	CK# 9608	AP	05/02/18	cschmidt	G	328.00
04/17/18	06356-0001	Main Repair Expense	00120 6473 Wallers Meter Inc	CK# 9629	AP	05/02/18	cschmidt	G	121.92
05/15/18	06356-0001	Main Repair Expense	00118 6602 Utility Supply Co Inc	CK# 9715	AP	05/18/18	cschmidt	G	-216.00
05/23/18	06356-0001	Main Repair Expense	145 6632 Jerry Fleetwood Excavatin	CK# 9728	AP	05/29/18	cschmidt	G	405.00
05/30/18	06356-0001	Main Repair Expense	00121 6653 Warfords Gas & Electric	CK# 9748	AP	06/07/18	cschmidt	G	3,960.00
06/13/18	06356-0001	Main Repair Expense	00014 6735 Bear Hardware	CK# 9760	AP	07/10/18	cschmidt	G	37.85
06/13/18	06356-0001	Main Repair Expense	00109 6686 Sub Surface of Indiana	CK# 9792	AP	07/10/18	cschmidt	G	7,300.00
06/13/18	06356-0001	Main Repair Expense	00109 6687 Sub Surface of Indiana	CK# 9792	AP	07/10/18	cschmidt	G	825.00
06/13/18	06356-0001	Main Repair Expense	00118 6709 Utility Supply Co Inc	CK# 9793	AP	07/10/18	cschmidt	G	807.76
06/27/18	06356-0001	Main Repair Expense	00109 6771 Sub Surface of Indiana	CK# 9835	AP	07/10/18	cschmidt	G	750.00
06/27/18	06356-0001	Main Repair Expense	00109 6772 Sub Surface of Indiana	CK# 9835	AP	07/10/18	cschmidt	G	875.00
06/27/18	06356-0001	Main Repair Expense	00109 6773 Sub Surface of Indiana	CK# 9835	AP	07/10/18	cschmidt	G	2,500.00
06/30/18	06356-0001	Main Repair Expense	To record Warfords June Inventory		GJETRX	07/10/18	cschmidt	G	1,668.78
06/30/18	06356-0001	Main Repair Expense	to record warfords inventory for May		GJETRX	07/10/18	cschmidt	G	1,369.93
06/30/18	06356-0001	Main Repair Expense	to record BCW inventory used thru june		GJETRX	07/10/18	cschmidt	G	13,173.48

Transaction						Posted		Type	Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By		
12/31/17	06041-0001	Uniforms	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-67.41
12/31/17	06101-0002	Purchased Water	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-16,370.47
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-532.21
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-254.63
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-16.58
12/31/17	06155-0001	Power	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-15,447.94
12/31/17	06158-0002	Office Heat	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-264.83
12/31/17	06183-0001	Chemicals	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-21.99
12/31/17	06183-0001	Chemicals	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-9,202.59
12/31/17	06206-0001	Meter Maintenance	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-908.00
12/31/17	06207-0001	Misc Office Expenses	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-296.15
12/31/17	06208-0005	Postage	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-2,036.57
12/31/17	06208-0007	Billing Outsource Fees	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-558.13
12/31/17	06338-0001	Attorney Fees	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-5,721.04
12/31/17	06353-0001	Monitoring Fees	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-3,000.00
12/31/17	06356-0001	Main Repair Expense	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-1,274.00
12/31/17	06356-0001	Main Repair Expense	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-1,085.00
12/31/17	06356-0001	Main Repair Expense	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-9,430.00
12/31/17	06356-0005	Plant Maint - Backhoe	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-500.00
12/31/17	06758-0002	Office Maintenance	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-301.96

Note: No adjustment was made to liability insurance expense even though there was a 2016 accrual for this expense. Because *pro forma* liability insurance is based on current premium invoices less test year expense, it was not necessary to eliminate the 2016 accrual reversal. Doing so would change the liability insurance adjustment amount by the same amount and the adjustments would offset. In other words, an increase to liability insurance expense in this adjustment would simply reduce the amount of the *pro forma* liability insurance adjustment by the same amount.

Transaction							Posted		Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By	Type	
07/18/17	06101-0002	Purchased Water	00033 5302 Citizens Energy Group	CK# 8655	AP	08/07/17	cschmidt	G	13,432.90
08/15/17	06101-0002	Purchased Water	00033 5433 Citizens Energy Group	CK# 8759	AP	09/07/17	cschmidt	G	6,764.94
09/13/17	06101-0002	Purchased Water	00033 5527 Citizens Energy Group	CK# 8832	AP	10/03/17	cschmidt	G	7,491.20
10/17/17	06101-0002	Purchased Water	00033 5680 Citizens Energy Group	CK# 8952	AP	11/02/17	cschmidt	G	8,872.23
11/25/17	06101-0002	Purchased Water	00033 5801 Citizens Energy Group	CK# 9049	AP	12/11/17	cschmidt	G	6,121.18
12/13/17	06101-0002	Purchased Water	00033 5924 Citizens Energy Group	CK# 9128	AP	01/08/18	cschmidt	G	6,952.01
01/16/18	06101-0002	Purchased Water	00033 6072 Citizens Energy Group	CK# 9276	AP	02/07/18	cschmidt	G	7,095.06
02/14/18	06101-0002	Purchased Water	00033 6203 Citizens Energy Group	CK# 9405	AP	03/07/18	cschmidt	G	8,074.41
03/20/18	06101-0002	Purchased Water	00033 6358 Citizens Energy Group	CK# 9521	AP	04/09/18	cschmidt	G	10,033.13
04/17/18	06101-0002	Purchased Water	00033 6489 Citizens Energy Group	CK# 9616	AP	05/02/18	cschmidt	G	10,539.31
05/15/18	06101-0002	Purchased Water	00033 6611 Citizens Energy Group	CK# 9693	AP	05/18/18	cschmidt	G	10,396.26
06/19/18	06101-0002	Purchased Water	00033 6761 Citizens Energy Group	CK# 9808	AP	07/10/18	cschmidt	G	13,516.74

Transaction						Posted			Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By	Type	
07/12/17	06183-0001	Chemicals	00037 5242 Culligan	CK# 8620	AP	08/07/17	cschmidt	G	21.99
08/09/17	06183-0001	Chemicals	00037 5402 Culligan	CK# 8725	AP	09/07/17	cschmidt	G	21.99
09/13/17	06183-0001	Chemicals	00037 5515 Culligan	CK# 8834	AP	10/03/17	cschmidt	G	23.99
10/17/17	06183-0001	Chemicals	00037 5675 Culligan	CK# 8953	AP	11/02/17	cschmidt	G	23.99
11/15/17	06183-0001	Chemicals	00037 5805 Culligan	CK# 9050	AP	12/11/17	cschmidt	G	23.99
12/13/17	06183-0001	Chemicals	00037 5914 Culligan	CK# 9129	AP	01/08/18	cschmidt	G	23.99
01/10/18	06183-0001	Chemicals	00037 6054 Culligan	CK# 9235	AP	02/07/18	cschmidt	G	23.99
02/07/18	06183-0001	Chemicals	00037 6155 Culligan	CK# 9368	AP	03/07/18	cschmidt	G	23.99
03/07/18	06183-0001	Chemicals	00037 6287 Culligan	CK# 9472	AP	03/07/18	cschmidt	G	23.99
04/11/18	06183-0001	Chemicals	00037 6427 Culligan	CK# 9582	AP	05/02/18	cschmidt	G	23.99
05/09/18	06183-0001	Chemicals	00037 6540 Culligan	CK# 9671	AP	05/18/18	cschmidt	G	23.99
06/13/18	06183-0001	Chemicals	00037 6727 Culligan	CK# 9765	AP	07/10/18	cschmidt	G	23.99

Transaction							Posted			
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By	Type	Amount	
07/18/17	06183-0001	Chemicals	00018 5299 Brenntag Mid-South, Inc.	CK# 8648	AP	08/07/17	cschmidt	G	-1,600.00	
07/18/17	06183-0001	Chemicals	00018 5279 Brenntag Mid-South, Inc.	CK# 8648	AP	08/07/17	cschmidt	G	10,794.10	
08/02/17	06183-0001	Chemicals	00018 5353 Brenntag Mid-South, Inc.	CK# 8692	AP	08/07/17	cschmidt	G	10,863.23	
08/02/17	06183-0001	Chemicals	00018 5354 Brenntag Mid-South, Inc.	CK# 8692	AP	08/07/17	cschmidt	G	1,712.50	
08/09/17	06183-0001	Chemicals	00018 5372 Brenntag Mid-South, Inc.	CK# 8722	AP	09/07/17	cschmidt	G	2,531.25	
08/09/17	06183-0001	Chemicals	00018 5373 Brenntag Mid-South, Inc.	CK# 8722	AP	09/07/17	cschmidt	G	-800.00	
08/09/17	06183-0001	Chemicals	00018 5374 Brenntag Mid-South, Inc.	CK# 8722	AP	09/07/17	cschmidt	G	10,798.79	
09/13/17	06183-0001	Chemicals	00018 5543 Brenntag Mid-South, Inc.	CK# 8828	AP	10/03/17	cschmidt	G	10,779.17	
09/13/17	06183-0001	Chemicals	00018 5544 Brenntag Mid-South, Inc.	CK# 8828	AP	10/03/17	cschmidt	G	-1,300.00	
09/13/17	06183-0001	Chemicals	00018 5545 Brenntag Mid-South, Inc.	CK# 8828	AP	10/03/17	cschmidt	G	2,528.75	
09/19/17	06183-0001	Chemicals	00018 5558 Brenntag Mid-South, Inc.	CK# 8909	AP	10/03/17	cschmidt	G	11,342.06	
09/27/17	06183-0001	Chemicals	00018 Void Vch 5596 Brenntag Mid-South,	AP Void Vch	AP	10/03/17	cschmidt	G	-11,342.06	
09/27/17	06183-0001	Chemicals	00018 5596 Brenntag Mid-South, Inc.	CK# 8880	AP	10/03/17	cschmidt	G	11,342.06	
10/10/17	06183-0001	Chemicals	00018 5651 Brenntag Mid-South, Inc.	CK# 8922	AP	11/02/17	cschmidt	G	12,666.80	
10/17/17	06183-0001	Chemicals	00018 5662 Brenntag Mid-South, Inc.	CK# 8946	AP	11/02/17	cschmidt	G	2,587.50	
10/17/17	06183-0001	Chemicals	00018 5663 Brenntag Mid-South, Inc.	CK# 8946	AP	11/02/17	cschmidt	G	-1,800.00	
11/01/17	06183-0001	Chemicals	00018 5726 Brenntag Mid-South, Inc.	CK# 8994	AP	11/02/17	cschmidt	G	11,552.91	
11/08/17	06183-0001	Chemicals	00018 5757 Brenntag Mid-South, Inc.	CK# 9016	AP	12/11/17	cschmidt	G	11,578.27	
11/08/17	06183-0001	Chemicals	00018 5760 Brenntag Mid-South, Inc.	CK# 9016	AP	12/11/17	cschmidt	G	2,592.50	
11/08/17	06183-0001	Chemicals	00018 5761 Brenntag Mid-South, Inc.	CK# 9016	AP	12/11/17	cschmidt	G	-1,500.00	
12/13/17	06183-0001	Chemicals	00018 5897 Brenntag Mid-South, Inc.	CK# 9122	AP	01/08/18	cschmidt	G	2,592.50	
12/13/17	06183-0001	Chemicals	00018 5898 Brenntag Mid-South, Inc.	CK# 9122	AP	01/08/18	cschmidt	G	-1,200.00	
01/10/18	06183-0001	Chemicals	00018 6017 Brenntag Mid-South, Inc.	CK# 9229	AP	02/07/18	cschmidt	G	2,597.50	
01/10/18	06183-0001	Chemicals	00018 6018 Brenntag Mid-South, Inc.	CK# 9229	AP	02/07/18	cschmidt	G	-1,600.00	
02/07/18	06183-0001	Chemicals	00018 6174 Brenntag Mid-South, Inc.	Draft 1/12/1	AP	03/07/18	cschmidt	G	-1,200.00	
02/07/18	06183-0001	Chemicals	00018 6173 Brenntag Mid-South, Inc.	Draft 2/6/18	AP	03/07/18	cschmidt	G	2,156.20	
02/28/18	06183-0001	Chemicals	00018 Void Vch 6262 Brenntag Mid-South,	AP Void Vch	AP	07/10/18	cschmidt	G	1,200.00	
02/28/18	06183-0001	Chemicals	00018 6259 Brenntag Mid-South, Inc.	CK# 9441	AP	03/07/18	cschmidt	G	2,676.50	
02/28/18	06183-0001	Chemicals	00018 6260 Brenntag Mid-South, Inc.	CK# 9441	AP	03/07/18	cschmidt	G	-1,500.00	
02/28/18	06183-0001	Chemicals	00018 6261 Brenntag Mid-South, Inc.	CK# 9441	AP	03/07/18	cschmidt	G	2,199.32	
02/28/18	06183-0001	Chemicals	00018 6262 Brenntag Mid-South, Inc.	CK# 9517	AP	03/07/18	cschmidt	G	-1,200.00	
03/20/18	06183-0001	Chemicals	00018 6347 Brenntag Mid-South, Inc.	CK# 9540	AP	04/09/18	cschmidt	G	2,676.50	
03/20/18	06183-0001	Chemicals	00018 6348 Brenntag Mid-South, Inc.	CK# 9540	AP	04/09/18	cschmidt	G	-1,600.00	
04/11/18	06183-0001	Chemicals	00018 6441 Brenntag Mid-South, Inc.	CK# 9577	AP	05/02/18	cschmidt	G	2,351.30	
04/11/18	06183-0001	Chemicals	00018 6442 Brenntag Mid-South, Inc.	CK# 9577	AP	05/02/18	cschmidt	G	-1,400.00	
05/09/18	06183-0001	Chemicals	00018 6547 Brenntag Mid-South, Inc.	CK# 9668	AP	05/18/18	cschmidt	G	2,743.75	
05/09/18	06183-0001	Chemicals	00018 6548 Brenntag Mid-South, Inc.	CK# 9668	AP	05/18/18	cschmidt	G	-1,400.00	
06/13/18	06183-0001	Chemicals	00018 6678 Brenntag Mid-South, Inc.	CK# 9762	AP	07/10/18	cschmidt	G	2,568.00	
06/13/18	06183-0001	Chemicals	00018 6679 Brenntag Mid-South, Inc.	CK# 9762	AP	07/10/18	cschmidt	G	-1,600.00	

Transaction							Posted		Type	Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By			
07/18/17	06183-0001	Chemicals	157 5289 Water Solutions Unlimited	CK# 8668	AP	08/07/17	cschmidt	G	3,065.00	
12/06/17	06183-0001	Chemicals	157 5876 Water Solutions Unlimited	CK# 9114	AP	12/11/17	cschmidt	G	7,993.00	
12/19/17	06183-0001	Chemicals	157 5949 Water Solutions Unlimited	CK# 9185	AP	01/08/18	cschmidt	G	7,802.50	
01/03/18	06183-0001	Chemicals	157 5984 Water Solutions Unlimited	CK# 9225	AP	01/08/18	cschmidt	G	8,031.10	
01/16/18	06183-0001	Chemicals	157 6077 Water Solutions Unlimited	CK# 9287	AP	02/07/18	cschmidt	G	2,890.00	
01/16/18	06183-0001	Chemicals	157 6083 Water Solutions Unlimited	CK# 9287	AP	02/07/18	cschmidt	G	8,005.70	
01/31/18	06183-0001	Chemicals	157 6118 Water Solutions Unlimited	CK# 9357	AP	02/07/18	cschmidt	G	7,967.60	
02/14/18	06183-0001	Chemicals	157 6204 Water Solutions Unlimited	CK# 9420	AP	03/07/18	cschmidt	G	7,923.15	
02/28/18	06183-0001	Chemicals	157 6253 Water Solutions Unlimited	CK# 9459	AP	03/07/18	cschmidt	G	7,967.60	
03/12/18	06183-0001	Chemicals	157 6322 Water Solutions Unlimited	CK# 9513	AP	04/09/18	cschmidt	G	7,961.25	
03/28/18	06183-0001	Chemicals	157 6375 Water Solutions Unlimited	CK# 9560	AP	04/09/18	cschmidt	G	7,821.55	
04/11/18	06183-0001	Chemicals	157 6458 Water Solutions Unlimited	CK# 9609	AP	05/02/18	cschmidt	G	7,986.65	
04/17/18	06183-0001	Chemicals	157 6482 Water Solutions Unlimited	CK# 9630	AP	05/02/18	cschmidt	G	7,732.65	
05/09/18	06183-0001	Chemicals	157 6549 Water Solutions Unlimited	CK# 9684	AP	05/18/18	cschmidt	G	7,796.15	
05/13/18	06183-0001	Chemicals	157 6680 Water Solutions Unlimited	CK# 9796	AP	07/10/18	cschmidt	G	8,077.90	
05/23/18	06183-0001	Chemicals	157 6627 Water Solutions Unlimited	CK# 9737	AP	05/29/18	cschmidt	G	7,846.95	
06/27/18	06183-0001	Chemicals	157 6781 Water Solutions Unlimited	CK# 9839	AP	07/10/18	cschmidt	G	8,103.30	

Transaction						Posted		Type	Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By		
07/12/17	06758-0001	Office Equip/Software Maintenance	00116 5244 United Systems & Software	CK# 8632	AP	08/07/17	cschmidt	G	7,500.00
07/12/17	06758-0001	Office Equip/Software Maintenance	00116 5246 United Systems & Software	CK# 8632	AP	08/07/17	cschmidt	G	1,480.00
07/18/17	06758-0001	Office Equip/Software Maintenance	00116 5298 United Systems & Software	CK# 8665	AP	08/07/17	cschmidt	G	900.00
08/09/17	06758-0001	Office Equip/Software Maintenance	00116 5403 United Systems & Software	CK# 8749	AP	09/07/17	cschmidt	G	1,480.00
09/13/17	06758-0001	Office Equip/Software Maintenance	00116 5511 United Systems & Software	CK# 8857	AP	10/03/17	cschmidt	G	1,480.00
10/17/17	06758-0001	Office Equip/Software Maintenance	00116 5677 United Systems & Software	CK# 8966	AP	11/02/17	cschmidt	G	1,480.00
11/01/17	06758-0001	Office Equip/Software Maintenance	00116 5738 United Systems & Software	CK# 9010	AP	11/02/17	cschmidt	G	175.00
11/15/17	06758-0001	Office Equip/Software Maintenance	00116 5797 United Systems & Software	CK# 9062	AP	12/11/17	cschmidt	G	1,480.00
12/13/17	06758-0001	Office Equip/Software Maintenance	00116 5912 United Systems & Software	CK# 9155	AP	01/08/18	cschmidt	G	1,480.00
02/07/18	06758-0001	Office Equip/Software Maintenance	00116 6158 United Systems & Software	CK# 9391	AP	03/07/18	cschmidt	G	1,480.00
03/07/18	06758-0001	Office Equip/Software Maintenance	00116 6288 United Systems & Software	CK# 9489	AP	03/07/18	cschmidt	G	1,480.00
03/07/18	06758-0001	Office Equip/Software Maintenance	00116 6289 United Systems & Software	CK# 9489	AP	03/07/18	cschmidt	G	1,495.00
04/11/18	06758-0001	Office Equip/Software Maintenance	00116 6429 United Systems & Software	CK# 9606	AP	05/02/18	cschmidt	G	1,480.00
05/15/18	06758-0001	Office Equip/Software Maintenance	00116 6598 United Systems & Software	CK# 9714	AP	05/18/18	cschmidt	G	1,480.00
06/06/18	06758-0001	Office Equip/Software Maintenance	00116 6657 United Systems & Software	CK# 9756	AP	06/07/18	cschmidt	G	1,480.00
06/06/18	06758-0001	Office Equip/Software Maintenance	00116 6660 United Systems & Software	CK# 9756	AP	06/07/18	cschmidt	G	410.00

Transaction						Posted		Type	Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By		
07/18/17	06353-0001	Monitoring Fees	00105 5278 Element Materials Technol	CK# 8656	AP	08/07/17	cschmidt	G	1,405.00
08/15/17	06353-0001	Monitoring Fees	00105 5419 Element Materials Technol	CK# 8760	AP	09/07/17	cschmidt	G	1,115.00
09/19/17	06353-0001	Monitoring Fees	00105 5562 Element Materials Technol	CK# 8867	AP	10/03/17	cschmidt	G	1,790.00
10/25/17	06353-0001	Monitoring Fees	00105 5689 Element Materials Technol	CK# 8975	AP	11/02/17	cschmidt	G	590.00
11/21/17	06353-0001	Monitoring Fees	00105 5819 Element Materials Technol	CK# 9070	AP	12/11/17	cschmidt	G	1,505.00
12/27/17	06353-0001	Monitoring Fees	00105 5966 Element Materials Technol	CK# 9192	AP	01/08/18	cschmidt	G	1,250.00
12/31/17	06353-0001	Monitoring Fees	Reverse PY AP		GJETRX	04/10/18	emasteller	G	-3,000.00
12/31/17	06353-0001	Monitoring Fees	To record CY AP		GJETRX	04/10/18	emasteller	G	455.00
01/16/18	06353-0001	Monitoring Fees	00105 6080 Element Materials Technol	CK# 9277	AP	02/07/18	cschmidt	G	455.00
02/20/18	06353-0001	Monitoring Fees	00105 6225 Element Materials Technol	CK# 9427	AP	03/07/18	cschmidt	G	893.00
02/20/18	06353-0001	Monitoring Fees	222 6231 Lee Rodgers	CK# 9428	AP	03/07/18	cschmidt	G	3,000.00
03/28/18	06353-0001	Monitoring Fees	00105 6373 Element Materials Technol	CK# 9546	AP	04/09/18	cschmidt	G	1,450.00
04/17/18	06353-0001	Monitoring Fees	00105 6477 Element Materials Technol	CK# 9618	AP	05/02/18	cschmidt	G	655.00
05/23/18	06353-0001	Monitoring Fees	00105 6624 Element Materials Technol	CK# 9726	AP	05/29/18	cschmidt	G	495.00
06/27/18	06353-0001	Monitoring Fees	00105 6763 Element Materials Technol	CK# 9828	AP	07/10/18	cschmidt	G	1,500.00

Transaction						Posted				
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By	Type	Amount	
07/12/17	06208-0002	Directors Reimbursements	00124 5255 Ben H. Phillips	CK# 8638	AP	08/07/17	cschmidt	G	50.00	
07/12/17	06208-0002	Directors Reimbursements	00126 5256 David Weddle	CK# 8640	AP	08/07/17	cschmidt	G	50.00	
07/14/17	06208-0002	Directors Reimbursements	00124 5266 Ben H. Phillips	CK# 8638	AP	08/07/17	cschmidt	G	200.00	
07/14/17	06208-0002	Directors Reimbursements	00125 5268 Dan L. Huesman	CK# 8639	AP	08/07/17	cschmidt	G	200.00	
07/14/17	06208-0002	Directors Reimbursements	00125 5259 Dan L. Huesman	CK# 8639	AP	08/07/17	cschmidt	G	50.00	
07/14/17	06208-0002	Directors Reimbursements	149 5260 Delbert Cooper	CK# 8641	AP	08/07/17	cschmidt	G	50.00	
07/14/17	06208-0002	Directors Reimbursements	149 5269 Delbert Cooper	CK# 8641	AP	08/07/17	cschmidt	G	200.00	
07/14/17	06208-0002	Directors Reimbursements	141 5262 Donald E. Poynter	CK# 8642	AP	08/07/17	cschmidt	G	50.00	
07/14/17	06208-0002	Directors Reimbursements	141 5265 Donald E. Poynter	CK# 8642	AP	08/07/17	cschmidt	G	100.00	
07/14/17	06208-0002	Directors Reimbursements	148 5271 James K. McDonald	CK# 8643	AP	08/07/17	cschmidt	G	100.00	
07/14/17	06208-0002	Directors Reimbursements	00127 5261 Jim Ackerman	CK# 8644	AP	08/07/17	cschmidt	G	50.00	
07/14/17	06208-0002	Directors Reimbursements	00127 5263 Jim Ackerman	CK# 8644	AP	08/07/17	cschmidt	G	100.00	
07/14/17	06208-0002	Directors Reimbursements	00125 5264 Dan L. Huesman	CK# 8639	AP	08/07/17	cschmidt	G	100.00	
07/14/17	06208-0002	Directors Reimbursements	00126 5267 David Weddle	CK# 8640	AP	08/07/17	cschmidt	G	200.00	
07/14/17	06208-0002	Directors Reimbursements	00127 5270 Jim Ackerman	CK# 8644	AP	08/07/17	cschmidt	G	75.00	
07/14/17	06208-0002	Directors Reimbursements	141 5272 Donald E. Poynter	CK# 8642	AP	08/07/17	cschmidt	G	100.00	
08/09/17	06208-0002	Directors Reimbursements	00124 5378 Ben H. Phillips	CK# 8721	AP	09/07/17	cschmidt	G	200.00	
08/09/17	06208-0002	Directors Reimbursements	00125 5380 Dan L. Huesman	CK# 8726	AP	09/07/17	cschmidt	G	200.00	
08/09/17	06208-0002	Directors Reimbursements	00126 5379 David Weddle	CK# 8728	AP	09/07/17	cschmidt	G	200.00	
08/09/17	06208-0002	Directors Reimbursements	149 5381 Delbert Cooper	CK# 8729	AP	09/07/17	cschmidt	G	200.00	
08/09/17	06208-0002	Directors Reimbursements	141 5384 Donald E. Poynter	CK# 8730	AP	09/07/17	cschmidt	G	75.00	
08/09/17	06208-0002	Directors Reimbursements	148 5383 James K. McDonald	CK# 8742	AP	09/07/17	cschmidt	G	150.00	
08/09/17	06208-0002	Directors Reimbursements	00127 5382 Jim Ackerman	CK# 8743	AP	09/07/17	cschmidt	G	150.00	
09/13/17	06208-0002	Directors Reimbursements	00124 5529 Ben H. Phillips	CK# 8827	AP	10/03/17	cschmidt	G	200.00	
09/13/17	06208-0002	Directors Reimbursements	00124 5536 Ben H. Phillips	CK# 8827	AP	10/03/17	cschmidt	G	50.00	
09/13/17	06208-0002	Directors Reimbursements	00125 5538 Dan L. Huesman	CK# 8835	AP	10/03/17	cschmidt	G	50.00	
09/13/17	06208-0002	Directors Reimbursements	00125 5531 Dan L. Huesman	CK# 8835	AP	10/03/17	cschmidt	G	200.00	
09/13/17	06208-0002	Directors Reimbursements	00126 5530 David Weddle	CK# 8836	AP	10/03/17	cschmidt	G	200.00	
09/13/17	06208-0002	Directors Reimbursements	00126 5537 David Weddle	CK# 8836	AP	10/03/17	cschmidt	G	50.00	
09/13/17	06208-0002	Directors Reimbursements	149 5539 Delbert Cooper	CK# 8837	AP	10/03/17	cschmidt	G	50.00	
09/13/17	06208-0002	Directors Reimbursements	149 5532 Delbert Cooper	CK# 8837	AP	10/03/17	cschmidt	G	200.00	
09/13/17	06208-0002	Directors Reimbursements	141 5535 Donald E. Poynter	CK# 8838	AP	10/03/17	cschmidt	G	100.00	
09/13/17	06208-0002	Directors Reimbursements	141 5541 Donald E. Poynter	CK# 8838	AP	10/03/17	cschmidt	G	50.00	
09/13/17	06208-0002	Directors Reimbursements	148 5534 James K. McDonald	CK# 8845	AP	10/03/17	cschmidt	G	100.00	
09/13/17	06208-0002	Directors Reimbursements	00127 5540 Jim Ackerman	CK# 8846	AP	10/03/17	cschmidt	G	50.00	
09/13/17	06208-0002	Directors Reimbursements	00127 5533 Jim Ackerman	CK# 8846	AP	10/03/17	cschmidt	G	75.00	
10/10/17	06208-0002	Directors Reimbursements	00124 5645 Ben H. Phillips	CK# 8921	AP	11/02/17	cschmidt	G	50.00	
10/10/17	06208-0002	Directors Reimbursements	00124 5637 Ben H. Phillips	CK# 8921	AP	11/02/17	cschmidt	G	200.00	
10/10/17	06208-0002	Directors Reimbursements	00125 5639 Dan L. Huesman	CK# 8924	AP	11/02/17	cschmidt	G	200.00	
10/10/17	06208-0002	Directors Reimbursements	00126 5638 David Weddle	CK# 8925	AP	11/02/17	cschmidt	G	200.00	
10/10/17	06208-0002	Directors Reimbursements	149 5643 Delbert Cooper	CK# 8926	AP	11/02/17	cschmidt	G	50.00	
10/10/17	06208-0002	Directors Reimbursements	149 5644 Delbert Cooper	CK# 8926	AP	11/02/17	cschmidt	G	200.00	
10/10/17	06208-0002	Directors Reimbursements	141 5642 Donald E. Poynter	CK# 8927	AP	11/02/17	cschmidt	G	150.00	
10/10/17	06208-0002	Directors Reimbursements	148 5641 James K. McDonald	CK# 8933	AP	11/02/17	cschmidt	G	150.00	
10/10/17	06208-0002	Directors Reimbursements	00127 5640 Jim Ackerman	CK# 8934	AP	11/02/17	cschmidt	G	150.00	
11/08/17	06208-0002	Directors Reimbursements	00124 5783 Ben H. Phillips	CK# 9015	AP	12/11/17	cschmidt	G	50.00	
11/08/17	06208-0002	Directors Reimbursements	00124 5774 Ben H. Phillips	CK# 9015	AP	12/11/17	cschmidt	G	200.00	
11/08/17	06208-0002	Directors Reimbursements	00124 5776 Ben H. Phillips	CK# 9015	AP	12/11/17	cschmidt	G	200.00	
11/08/17	06208-0002	Directors Reimbursements	00125 5784 Dan L. Huesman	CK# 9023	AP	12/11/17	cschmidt	G	50.00	
11/08/17	06208-0002	Directors Reimbursements	00125 5778 Dan L. Huesman	CK# 9023	AP	12/11/17	cschmidt	G	200.00	
11/08/17	06208-0002	Directors Reimbursements	149 5779 Delbert Cooper	CK# 9025	AP	12/11/17	cschmidt	G	200.00	
11/08/17	06208-0002	Directors Reimbursements	149 5785 Delbert Cooper	CK# 9025	AP	12/11/17	cschmidt	G	50.00	
11/08/17	06208-0002	Directors Reimbursements	149 5775 Delbert Cooper	CK# 9025	AP	12/11/17	cschmidt	G	200.00	
11/08/17	06208-0002	Directors Reimbursements	141 5782 Donald E. Poynter	CK# 9026	AP	12/11/17	cschmidt	G	150.00	
11/08/17	06208-0002	Directors Reimbursements	141 5788 Donald E. Poynter	CK# 9026	AP	12/11/17	cschmidt	G	50.00	

Transaction						Posted		Type	Amount
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By		
11/08/17	06208-0002	Directors Reimbursements	148 5787 James K. McDonald	CK# 9032	AP	12/11/17	cschmidt	G	50.00
11/08/17	06208-0002	Directors Reimbursements	148 5781 James K. McDonald	CK# 9032	AP	12/11/17	cschmidt	G	150.00
11/08/17	06208-0002	Directors Reimbursements	00127 5780 Jim Ackerman	CK# 9034	AP	12/11/17	cschmidt	G	150.00
11/08/17	06208-0002	Directors Reimbursements	00127 5786 Jim Ackerman	CK# 9034	AP	12/11/17	cschmidt	G	50.00
11/08/17	06208-0002	Directors Reimbursements	00126 5789 David Weddle	CK# 9040	AP	12/11/17	cschmidt	G	50.00
11/08/17	06208-0002	Directors Reimbursements	00126 5777 David Weddle	CK# 9040	AP	12/11/17	cschmidt	G	200.00
11/21/17	06208-0002	Directors Reimbursements	to correct GL entry for Mileage		GJETRX	12/12/17	cschmidt	G	-135.36
11/21/17	06208-0002	Directors Reimbursements	149 5820 Delbert Cooper	CK# 9069	AP	12/11/17	cschmidt	G	135.36
12/13/17	06208-0002	Directors Reimbursements	00124 5930 Ben H. Phillips	CK# 9159	AP	01/08/18	cschmidt	G	50.00
12/13/17	06208-0002	Directors Reimbursements	00124 5889 Ben H. Phillips	CK# 9159	AP	01/08/18	cschmidt	G	200.00
12/13/17	06208-0002	Directors Reimbursements	00125 5891 Dan L. Huesman	CK# 9160	AP	01/08/18	cschmidt	G	200.00
12/13/17	06208-0002	Directors Reimbursements	00126 5890 David Weddle	CK# 9161	AP	01/08/18	cschmidt	G	200.00
12/13/17	06208-0002	Directors Reimbursements	00126 5931 David Weddle	CK# 9161	AP	01/08/18	cschmidt	G	50.00
12/13/17	06208-0002	Directors Reimbursements	149 5892 Delbert Cooper	CK# 9162	AP	01/08/18	cschmidt	G	200.00
12/13/17	06208-0002	Directors Reimbursements	141 5895 Donald E. Poynter	CK# 9163	AP	01/08/18	cschmidt	G	150.00
12/13/17	06208-0002	Directors Reimbursements	148 5894 James K. McDonald	CK# 9164	AP	01/08/18	cschmidt	G	150.00
12/13/17	06208-0002	Directors Reimbursements	00127 5893 Jim Ackerman	CK# 9169	AP	01/08/18	cschmidt	G	75.00
12/13/17	06208-0002	Directors Reimbursements	00125 5932 Dan L. Huesman	CK# 9160	AP	01/08/18	cschmidt	G	50.00
12/13/17	06208-0002	Directors Reimbursements	149 5933 Delbert Cooper	CK# 9162	AP	01/08/18	cschmidt	G	50.00
12/13/17	06208-0002	Directors Reimbursements	00127 5934 Jim Ackerman	CK# 9169	AP	01/08/18	cschmidt	G	50.00
12/13/17	06208-0002	Directors Reimbursements	148 5935 James K. McDonald	CK# 9164	AP	01/08/18	cschmidt	G	50.00
12/13/17	06208-0002	Directors Reimbursements	141 5936 Donald E. Poynter	CK# 9163	AP	01/08/18	cschmidt	G	50.00
12/31/17	06208-0002	Directors Reimbursements	To record CY AP		GJETRX	04/10/18	emasteller	G	1,600.00
01/10/18	06208-0002	Directors Reimbursements	00124 6025 Ben H. Phillips	CK# 9228	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	00124 6031 Ben H. Phillips	CK# 9228	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	00124 6034 Ben H. Phillips	CK# 9228	AP	02/07/18	cschmidt	G	200.00
01/10/18	06208-0002	Directors Reimbursements	00125 6036 Dan L. Huesman	CK# 9236	AP	02/07/18	cschmidt	G	200.00
01/10/18	06208-0002	Directors Reimbursements	00126 6035 David Weddle	CK# 9237	AP	02/07/18	cschmidt	G	200.00
01/10/18	06208-0002	Directors Reimbursements	00126 6032 David Weddle	CK# 9237	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	00126 6026 David Weddle	CK# 9237	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	149 6027 Delbert Cooper	CK# 9238	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	149 6037 Delbert Cooper	CK# 9238	AP	02/07/18	cschmidt	G	200.00
01/10/18	06208-0002	Directors Reimbursements	141 6033 Donald E. Poynter	CK# 9239	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	141 6040 Donald E. Poynter	CK# 9239	AP	02/07/18	cschmidt	G	150.00
01/10/18	06208-0002	Directors Reimbursements	141 6028 Donald E. Poynter	CK# 9239	AP	02/07/18	cschmidt	G	50.00
01/10/18	06208-0002	Directors Reimbursements	148 6039 James K. McDonald	CK# 9250	AP	02/07/18	cschmidt	G	150.00
01/10/18	06208-0002	Directors Reimbursements	00127 6038 Jim Ackerman	CK# 9251	AP	02/07/18	cschmidt	G	150.00
02/06/18	06208-0002	Directors Reimbursements	00124 6293 Ben H. Phillips	CK# 9464	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	148 Void Vch 6169 James K. McDonald	AP Void Vch	AP	03/07/18	cschmidt	G	-100.00
02/07/18	06208-0002	Directors Reimbursements	141 Void Vch 6170 Donald E. Poynter	AP Void Vch	AP	03/07/18	cschmidt	G	-100.00
02/07/18	06208-0002	Directors Reimbursements	00124 6129 Ben H. Phillips	CK# 9361	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	00124 6130 Ben H. Phillips	CK# 9361	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	00124 6164 Ben H. Phillips	CK# 9361	AP	03/07/18	cschmidt	G	200.00
02/07/18	06208-0002	Directors Reimbursements	00125 6166 Dan L. Huesman	CK# 9369	AP	03/07/18	cschmidt	G	200.00
02/07/18	06208-0002	Directors Reimbursements	00125 6132 Dan L. Huesman	CK# 9369	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	00126 6165 David Weddle	CK# 9370	AP	03/07/18	cschmidt	G	200.00
02/07/18	06208-0002	Directors Reimbursements	00126 6131 David Weddle	CK# 9370	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	149 6167 Delbert Cooper	CK# 9371	AP	03/07/18	cschmidt	G	200.00
02/07/18	06208-0002	Directors Reimbursements	149 6133 Delbert Cooper	CK# 9371	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	141 6170 Donald E. Poynter	CK# 9372	AP	03/07/18	cschmidt	G	100.00
02/07/18	06208-0002	Directors Reimbursements	148 6169 James K. McDonald	CK# 9382	AP	03/07/18	cschmidt	G	100.00
02/07/18	06208-0002	Directors Reimbursements	00127 6168 Jim Ackerman	CK# 9384	AP	03/07/18	cschmidt	G	75.00
02/07/18	06208-0002	Directors Reimbursements	00127 6134 Jim Ackerman	CK# 9384	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	141 6136 Donald E. Poynter	CK# 9395	AP	03/07/18	cschmidt	G	50.00
02/07/18	06208-0002	Directors Reimbursements	141 6181 Donald E. Poynter	CK# 9395	AP	03/07/18	cschmidt	G	150.00

Transaction						Posted				
Date	Account Number	Account Name	Transaction Description	Reference Number	Source	Date	Posted By	Type	Amount	
02/07/18	06208-0002	Directors Reimbursements	148 6180 James K. McDonald	CK# 9396	AP	03/07/18	cschmidt	G	150.00	
02/07/18	06208-0002	Directors Reimbursements	148 6135 James K. McDonald	CK# 9396	AP	03/07/18	cschmidt	G	50.00	
03/07/18	06208-0002	Directors Reimbursements	00124 6294 Ben H. Phillips	CK# 9464	AP	03/07/18	cschmidt	G	200.00	
03/07/18	06208-0002	Directors Reimbursements	00125 6296 Dan L. Huesman	CK# 9473	AP	03/07/18	cschmidt	G	200.00	
03/07/18	06208-0002	Directors Reimbursements	00126 6295 David Weddle	CK# 9474	AP	03/07/18	cschmidt	G	200.00	
03/07/18	06208-0002	Directors Reimbursements	149 6297 Delbert Cooper	CK# 9475	AP	03/07/18	cschmidt	G	200.00	
03/07/18	06208-0002	Directors Reimbursements	141 6300 Donald E. Poynter	CK# 9477	AP	03/07/18	cschmidt	G	150.00	
03/07/18	06208-0002	Directors Reimbursements	148 6299 James K. McDonald	CK# 9486	AP	03/07/18	cschmidt	G	150.00	
03/07/18	06208-0002	Directors Reimbursements	00127 6298 Jim Ackerman	CK# 9487	AP	03/07/18	cschmidt	G	150.00	
04/06/18	06208-0002	Directors Reimbursements	00124 6552 Ben H. Phillips	CK# 9667	AP	05/18/18	cschmidt	G	50.00	
04/11/18	06208-0002	Directors Reimbursements	00124 6459 Ben H. Phillips	CK# 9576	AP	05/02/18	cschmidt	G	300.00	
04/11/18	06208-0002	Directors Reimbursements	00124 6451 Ben H. Phillips	CK# 9576	AP	05/02/18	cschmidt	G	200.00	
04/11/18	06208-0002	Directors Reimbursements	00125 6453 Dan L. Huesman	CK# 9583	AP	05/02/18	cschmidt	G	200.00	
04/11/18	06208-0002	Directors Reimbursements	00125 6461 Dan L. Huesman	CK# 9583	AP	05/02/18	cschmidt	G	300.00	
04/11/18	06208-0002	Directors Reimbursements	00126 6452 David Weddle	CK# 9584	AP	05/02/18	cschmidt	G	200.00	
04/11/18	06208-0002	Directors Reimbursements	149 6454 Delbert Cooper	CK# 9585	AP	05/02/18	cschmidt	G	200.00	
04/11/18	06208-0002	Directors Reimbursements	149 6460 Delbert Cooper	CK# 9585	AP	05/02/18	cschmidt	G	300.00	
04/11/18	06208-0002	Directors Reimbursements	141 6456 Donald E. Poynter	CK# 9587	AP	05/02/18	cschmidt	G	150.00	
04/11/18	06208-0002	Directors Reimbursements	141 6462 Donald E. Poynter	CK# 9587	AP	05/02/18	cschmidt	G	300.00	
04/11/18	06208-0002	Directors Reimbursements	148 6455 James K. McDonald	CK# 9596	AP	05/02/18	cschmidt	G	150.00	
04/17/18	06208-0002	Directors Reimbursements	148 6566 James K. McDonald	CK# 9685	AP	05/18/18	cschmidt	G	150.00	
04/30/18	06208-0002	Directors Reimbursements	148 Void Vch 6558 James K. McDonald	AP Void Vch	AP	05/18/18	cschmidt	G	-50.00	
04/30/18	06208-0002	Directors Reimbursements	149 6556 Delbert Cooper	CK# 9674	AP	05/18/18	cschmidt	G	50.00	
04/30/18	06208-0002	Directors Reimbursements	148 6558 James K. McDonald	CK# 9702	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00124 6568 Ben H. Phillips	CK# 9667	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00124 6553 Ben H. Phillips	CK# 9667	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00124 6560 Ben H. Phillips	CK# 9667	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00124 6561 Ben H. Phillips	CK# 9667	AP	05/18/18	cschmidt	G	200.00	
05/09/18	06208-0002	Directors Reimbursements	00125 6563 Dan L. Huesman	CK# 9672	AP	05/18/18	cschmidt	G	200.00	
05/09/18	06208-0002	Directors Reimbursements	00125 6554 Dan L. Huesman	CK# 9672	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00125 6570 Dan L. Huesman	CK# 9672	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00126 6569 David Weddle	CK# 9673	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00126 6557 David Weddle	CK# 9673	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00126 6562 David Weddle	CK# 9673	AP	05/18/18	cschmidt	G	200.00	
05/09/18	06208-0002	Directors Reimbursements	149 6564 Delbert Cooper	CK# 9674	AP	05/18/18	cschmidt	G	200.00	
05/09/18	06208-0002	Directors Reimbursements	149 6571 Delbert Cooper	CK# 9674	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	141 6574 Donald E. Poynter	CK# 9675	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	141 6567 Donald E. Poynter	CK# 9675	AP	05/18/18	cschmidt	G	150.00	
05/09/18	06208-0002	Directors Reimbursements	141 6559 Donald E. Poynter	CK# 9675	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	00127 6572 Jim Ackerman	CK# 9681	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	506 6575 Roger Hickey	CK# 9682	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	506 6555 Roger Hickey	CK# 9682	AP	05/18/18	cschmidt	G	50.00	
05/09/18	06208-0002	Directors Reimbursements	506 6565 Roger Hickey	CK# 9682	AP	05/18/18	cschmidt	G	150.00	
05/09/18	06208-0002	Directors Reimbursements	148 6573 James K. McDonald	CK# 9685	AP	05/18/18	cschmidt	G	50.00	
06/13/18	06208-0002	Directors Reimbursements	00124 6693 Ben H. Phillips	CK# 9761	AP	07/10/18	cschmidt	G	50.00	
06/13/18	06208-0002	Directors Reimbursements	00124 6695 Ben H. Phillips	CK# 9761	AP	07/10/18	cschmidt	G	200.00	
06/13/18	06208-0002	Directors Reimbursements	00125 6696 Dan L. Huesman	CK# 9767	AP	07/10/18	cschmidt	G	200.00	
06/13/18	06208-0002	Directors Reimbursements	00126 6699 David Weddle	CK# 9768	AP	07/10/18	cschmidt	G	150.00	
06/13/18	06208-0002	Directors Reimbursements	149 6698 Delbert Cooper	CK# 9769	AP	07/10/18	cschmidt	G	200.00	
06/13/18	06208-0002	Directors Reimbursements	141 6701 Donald E. Poynter	CK# 9770	AP	07/10/18	cschmidt	G	150.00	
06/13/18	06208-0002	Directors Reimbursements	141 6694 Donald E. Poynter	CK# 9770	AP	07/10/18	cschmidt	G	50.00	
06/13/18	06208-0002	Directors Reimbursements	148 6700 James K. McDonald	CK# 9780	AP	07/10/18	cschmidt	G	150.00	
06/13/18	06208-0002	Directors Reimbursements	506 6697 Roger Hickey	CK# 9787	AP	07/10/18	cschmidt	G	200.00	
06/14/18	06208-0002	Directors Reimbursements	00124 6738 Ben H. Phillips	CK# 9801	AP	07/10/18	cschmidt	G	50.00	



The Cincinnati Insurance Company
The Cincinnati Casualty Company
The Cincinnati Indemnity Company

Policy Number: EWC 027 95 20-04

Effective Date: 10-01-2018

Named Insured: BROWN COUNTY WATER UTILITY INC

For professional advice and policy questions or changes, please contact your local independent agency:

WOLFERICH INSURANCE GROUP, LLC
33 W 10TH STREET STE 802
ANDERSON, IN 46016-1435

765-400-5594

Dear Policyholder:

Thank you

Thank you for trusting The Cincinnati Insurance Companies with your workers' compensation coverage. We recognize that locally based independent agents have the working knowledge to help you choose the right insurance company for your needs. Together with your local independent insurance agency, we are committed to providing you with the highest level of service.

Please review your enclosed policy information to verify your coverage details, as well as deductibles and coverage amounts. Should your needs change, your agent is available to review and update your policy.

Please promptly report claims

To report a workers' compensation claim, please call Cincinnati Insurance directly, any time day or night, using our toll-free Claims Reporting Center line at **877-242-2544**. Please have claim-related information ready - including your policy number, injured employee information, type and cause of injury and any treatment specifics - so our associates can expedite your claim.

For information about minimizing and controlling your workers' compensation exposures and costs, you may request a Claims Kit from your local independent agency.

Sincerely,

Steve Spray
Senior Vice President - Commercial Lines



The Cincinnati Casualty Company

A Stock Insurance Company

Headquarters: 6200 S. Gilmore Road, Fairfield, OH 45014-5141
Mailing address: P.O. Box 145496, Cincinnati, OH 45250-5496
www.cinfin.com ■ 513-870-2000

WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY INFORMATION PAGE

Policy No.	Policy Period	Previous Policy No.	Billing Method
	From To		
EWC 027 95 20-04	10-01-2018 10-01-2019	EWC0279520-03	AGENCY BILL
Agency	Carrier	Risk ID No.	Entity
13-407	22241	130491464	CORPORATION

Agent

WOLFERICH INSURANCE GROUP, LLC
33 W 10TH STREET STE 802
ANDERSON, IN 46016-1435

1. Named Insured and Address
BROWN COUNTY WATER UTILITY INC
5130 N STATE ROAD 135
MORGANTOWN, IN 46160-8898

2. The Policy Period is from 10-01-2018 to 10-01-2019 12:01 am. The Standard Time at the insured's Mailing address.
3. A. Workers Compensation Insurance: Part ONE of the policy applies to the Workers Compensation Law of the states listed here: IN
- B. Employers Liability Insurance: Part TWO of the policy applies to work in each state listed in Item 3A. The limits of our liability under Part TWO are:
- | | | |
|---------------------------|-------------------|---------------|
| Bodily Injury by Accident | \$ <u>500,000</u> | each accident |
| Bodily Injury by Disease | \$ <u>500,000</u> | each employee |
| Bodily Injury by Disease | \$ <u>500,000</u> | policy limit |
- C. Other States Insurance: Part THREE of the policy applies to all states except North Dakota, Ohio, Washington, Wyoming, and States Designated in Item 3A of the information page and Alaska
- D. This policy includes these endorsements and schedules:
REFER TO ENDORSEMENT SCHEDULE
4. The premium for this policy will be determined by our Manual of Rules, Classifications, Rates, and Rating Plans. All information required below is subject to verification and change by audit.

08-17-2018 13:57

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SEE EXTENSION OF INFORMATION PAGE

Minimum Premium \$ 1,074

Estimated Annual Premium \$ 19,181

Deposit Premium \$ 19,181

*See Schedule Attached Taxes / Assessments \$ 109

Total Premium Due \$ 19,290

08-17-2018 13:57

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EXTENSION OF INFORMATION PAGE
Name and Location Schedule

Loc. No.	Insured No.	Name / Address
001	001	BROWN COUNTY WATER UTILITY INC 5130 N STATE ROAD 135 MORGANTOWN, IN 46160-8898

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
002	001	BROWN COUNTY WATER UTILITY INC CARMEL RISGE RD MORGANTOWN, IN 46160-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
003	001	BROWN COUNTY WATER UTILITY INC SPEARVILLE RD TRAFALGAR, IN 46181-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
004	001	BROWN COUNTY WATER UTILITY INC MAHALESVILLE ROAD WATER MORGANTOWN, IN 46160-

Federal Employee ID No. 23-7108111 Entity CORPORATION

08-17-2018 13:57

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EXTENSION OF INFORMATION PAGE
Name and Location Schedule

Loc. No.	Insured No.	Name / Address
005	001	BROWN COUNTY WATER UTILITY INC RAILROAD ROAD MORGAN SITY WELL MORGANTOWN, IN 46160-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
006	001	BROWN COUNTY WATER UTILITY INC NORTH SHORE DRIVE UNIONVILLE, IN 47468-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
007	001	BROWN COUNTY WATER UTILITY INC S/S OF LANAM RIDGE / WATER TOWER NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
008	001	BROWN COUNTY WATER UTILITY INC SR 135 S-SLEMAR HILL-STANDPIPE NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

08-17-2018 13:57

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EXTENSION OF INFORMATION PAGE
Name and Location Schedule

Loc. No.	Insured No.	Name / Address
009	001	BROWN COUNTY WATER UTILITY INC GRANDVIEW-JOHN BUTLER ROAD COLUMBUS, IN 47201-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
010	001	BROWN COUNTY WATER UTILITY INC SR 135 S BOOSTER STATION 1978 NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
011	001	BROWN COUNTY WATER UTILITY INC SR 135 & SR 48 BOOSTER STATION NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
012	001	BROWN COUNTY WATER UTILITY INC HAPPY HOLLOW CAMP SEC 5 TWP WATER TRT 1978 NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

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EXTENSION OF INFORMATION PAGE
Name and Location Schedule

Loc. No.	Insured No.	Name / Address
013	001	BROWN COUNTY WATER UTILITY INC MARY HOLMES RD SPICER WATER TRAFALGER, IN 46181-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
014	001	BROWN COUNTY WATER UTILITY INC EAST FREEMAN RIDGE ROAD WATER NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
015	001	BROWN COUNTY WATER UTILITY INC 3300 STATE ROAD 46 E NASHVILLE, IN 47448-8688

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
016	001	BROWN COUNTY WATER UTILITY INC MT LIBERTY ROAD BOOSTER STATION NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

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EXTENSION OF INFORMATION PAGE
Name and Location Schedule

Loc. No.	Insured No.	Name / Address
017	001	BROWN COUNTY WATER UTILITY INC MT NEBO ROAD BOOSTER STATION FREETOWN, IN 47235-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
018	001	BROWN COUNTY WATER UTILITY INC BITTERSWEET ROAD & GATESVILLE NASHVILLE, IN 47448-

Federal Employee ID No. 23-7108111 Entity CORPORATION

Loc. No.	Insured No.	Name / Address
019	001	BROWN COUNTY WATER UTILITY INC CARMEL RIDGE LANE COTTONWOOD MORGANTOWN, IN 46160-

Federal Employee ID No. 23-7108111 Entity CORPORATION

08-17-2018 13:57

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EXTENSION OF INFORMATION PAGE
Installment Schedule

QUARTERLY

Date	Premium	Taxes / Assessments	Installment
10-01-2018	\$4,796	\$27	\$4,823
01-01-2019	\$4,795	\$28	\$4,823
04-01-2019	\$4,795	\$27	\$4,822
07-01-2019	\$4,795	\$27	\$4,822

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EXTENSION OF INFORMATION PAGE
Taxes / Assessments Schedule

Taxes / Assessments	Rate / Percentage	Premium
IN SECOND INJURY FUND SURCHARGE	0.57%	\$109

Total Taxes / Assessments \$109

INDIANA SECOND INJURY FUND SURCHARGE IS NON-REFUNDABLE,
EXCEPT FOR FLAT CANCELLATIONS.

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EXTENSION OF INFORMATION PAGE
4. Classification of Operations
State: IN

Loc. No.	Code No.	Classification Description	Premium Basis Total Estimated Annual Remuneration	Rate per \$100 of Remuneration	Estimated Annual Premium
001	7520	WATERWORKS OPERATION & DRIVERS 10-01-2018 TO 10-01-2019	314,782	2.900	9,129
001	8810	CLERICAL OFFICE EMPLOYEES NOC 10-01-2018 TO 10-01-2019	200,859	0.160	321
				Manual Premium	\$ 9,450
9807		EMPLOYERS LIABILITY INCREASED LIMITS 10-01-2018 TO 10-01-2019		0.0080	76
9898		EXPERIENCE MODIFICATION 10-01-2018 TO 10-01-2019		1.6600	6,287
9889		SCHEDULE MODIFICATION 10-01-2018 TO 10-01-2019		1.2500	3,953
0063		PREMIUM DISCOUNT 10-01-2018 TO 10-01-2019		0.0450	-889
				State Premium	\$ 18,877
0900		EXPENSE CONSTANT 10-01-2018 TO 10-01-2019			160
9740		TERRORISM 10-01-2018 TO 10-01-2019		0.0080	41

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9741 CATASTROPHE (OTHER THAN
CERTIFIED ACTS OF TERRORISM)

0.0200

10-01-2018 TO 10-01-2019

State Total Estimated Premium \$ 19,181

08-17-2018 13:57

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EXTENSION OF INFORMATION PAGE
3D. Endorsement Schedule

State	Form No.	Form Title
	WC 98 06 06 A	WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY QUICK REFERENCE
US	WC 00 00 00 C	WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY
	WC 98 06 04	NOTICE TO POLICYHOLDERS
US	WC 00 04 06 A	PREMIUM DISCOUNT ENDORSEMENT
US	WC 00 04 14	NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT
US	WC 00 04 19	PREMIUM DUE DATE ENDORSEMENT
US	WC 00 04 21 D	CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM) PREMIUM ENDORSEMENT
US	WC 00 04 22 B	TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT
US	WC 00 04 25	WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY EXPERIENCE RATING MODIFICATION FACTOR REVISION ENDORSEMENT
	WC 99 06 00 A	SIGNATURE ENDORSEMENT

Countersigned this day of ,

Authorized Representative

08-17-2018 13:57

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LEASE

Lease made this 23rd day of Jan., 2019, between **BROWN COUNTY WATER UTILITY, INC.**, herein referred to as Lessor and **JOSEPH M. DALLAS**, herein referred to as Lessee.

Lessor hereby lets to Lessee for the term commencing April, 2019, and ending _____, that certain tract of land situated in the County of Morgan, State of Indiana, more particularly described as follows:

Part of the Southwest quarter of Section 27, Township 11 North, Range 2 East of the Second Principal Meridian described as follows:

Beginning at a point that is 819.72 feet East of and 728.69 feet North of the Southwest corner of the said quarter Section; thence North 712.42 feet; thence North 81 degrees 30 minutes East 27.06 feet; thence North 66 degrees 30 minutes East 147.84 feet; thence North 55 degrees 00 minutes East 165.00 feet; thence North 44 degrees 00 minutes East 147.42 feet; thence South 984.69 feet; thence West 400.00 feet to the Point of Beginning containing 7.52 acres more or less subject to all legal rights of way and easements.

ARTICLE ONE

Lessees shall deliver to Lessor, as rent for the land the sum of One Hundred Dollars (\$100.00) per acre per year for a total of Seven Hundred Fifty Dollars (\$750.000) on or before the 30th day of April of each year, in addition to the right of easement heretofore delivered to Lessor herein.

Lessor shall have the right to renegotiate the per acre price for the farming activities on a yearly basis.

ARTICLE TWO

Lessees shall furnish all farming equipment necessary to properly farm the land and shall use the land only for agricultural purposes.

ARTICLE THREE

Lessor shall have the right to terminate this Lease agreement upon one (1) year's advance notice should the Lessor determine that any portion or all the said real estate was necessary for the maintenance, operation or preservation of the purposes of the Lessor. Termination of said lease as to any portion of the described land shall be based on bona fide needs of the utility and shall not be unreasonable or arbitrary.

ARTICLE FOUR

Lessees agree that if he fails to observe or perform any of the conditions or covenants on their part to be observed or performed and such default continues for ten (10) days, Lessor shall have the right to declare the lease terminated and upon so declaring Lessor shall have the right forthwith to re-enter and repossess the premises. Lessee shall pay and discharge all costs, attorney fees, and expenses arising from and enforcing any covenant or forfeiture hereon.

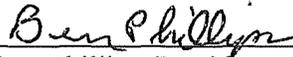
IN WITNESS WHEREOF, the parties have executed this lease the day and year first
written above.

LESSOR

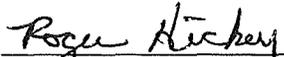
LESSEE

BROWN COUNTY WATER
UTILITY, INC.


Joseph M. Dallas

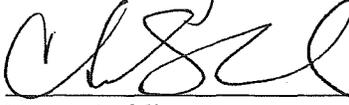
By: 
Ben Phillips, President

Attest:


Roger Hickey, Secretary

Subscribed to and sworn to before me this 19th day of February, 2019.




Notary Public
Residing in Brown County, IN

BOOK 219 PAGE 322

RIGHT OF WAY EASEMENT

KNOW ALL MEN BY THESE PRESENTS, that Joseph R. Dallas and Norma Dallas, Husband and Wife, hereinafter called GRANTORS, in consideration of One Dollars (\$1.00) and other good and valuable consideration including but not limited to the execution of a farm lease agreement for 7.52 acres of even date paid by BROWN COUNTY WATER UTILITY, INC., hereinafter called GRANTEE, the receipt and sufficiency of which is hereby acknowledged, does hereby grant, bargain, sell, transfer, and convey to said GRANTEE, its successors and assigns a perpetual easement with the right to erect, construct, install, and lay and thereafter use, operate, inspect, repair, maintain, replace, and remove one (1) domestic, commercial or industrial water pipe over and across the following land owned by GRANTOR in Morgan County, State of Indiana, to-wit:

Permanent Easement: A strip 20.0 feet in width laying 10.0 feet on each side of the following described Center-line:

Part of the Southwest Quarter of Section 27 Township 11 North Range 2 East of the Second Principal Meridian.

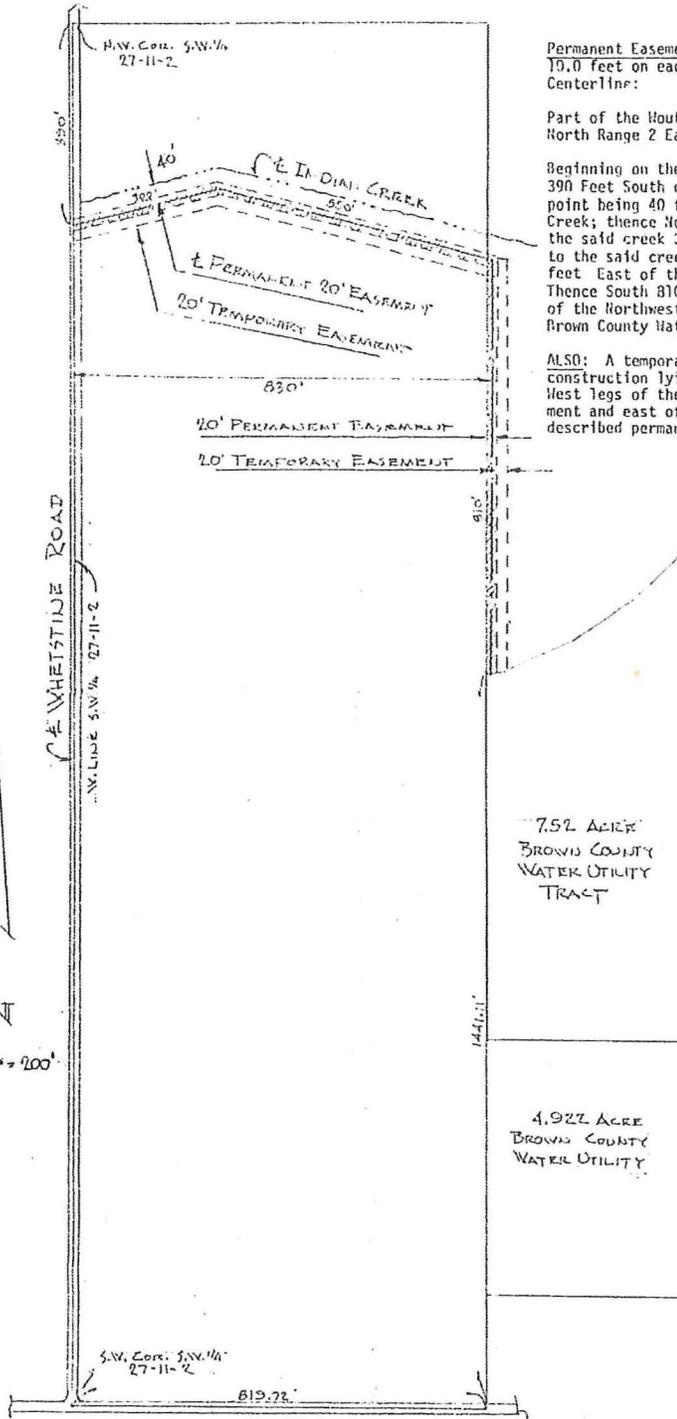
Beginning on the West line of the said Quarter Section 390 feet South of the Northwest corner thereof, said point being 40 feet South of the Center of Indian Creek; thence Northeasterly parallel to the center of the said creek 300 feet; thence Southeasterly parallel to the said creek 550 feet to a point that is 830 feet East of the West line of the said Quarter Section; Thence South 810 feet to a point that is 10.0 feet East of the Northwest corner of a 7.52 Acre tract owned by Brown County Water Utility, Inc.

ALSO: A temporary easement to be used during initial construction lying adjacent to and south of the East-West legs of the above described 20 foot permanent easement and east of the North-South leg of the above described permanent easement.

together with the right of ingress and egress over GRANTORS' adjacent lands for the purpose for which the above-mentioned rights are granted. The easement hereby granted shall not exceed twenty feet in width, the center line thereof to be located across said land as follows: If possible to be adjacent to the road abutting the front of the GRANTORS said real estate as presently located.

The consideration recited herein shall constitute payment in full for all damages sustained by GRANTORS, by reason of the installation of the structures referred to herein and the GRANTEE, will maintain such.

DALLAS
 TO
 BROWN COUNTY WATER UTILITY, INC.



Permanent Easement: A strip 20.0 feet in width laying 10.0 feet on each side of the following described Centerline:

Part of the Northwest Quarter of Section 27 Township 11 North Range 2 East of the Second Principal Meridian.

Beginning on the West line of the said Quarter Section 390 Feet South of the Northwest corner thereof, said point being 40 feet South of the Center of Indian Creek; thence Northeasterly parallel to the center of the said creek 300 feet; thence Southeasterly parallel to the said creek 550 feet to a point that is 830 feet East of the West line of the said Quarter Section; Thence South 810 feet to a point that is 10.0 feet East of the Northwest corner of a 7.52 Acre tract owned by Brown County Water Utility, Inc.

ALSO: A temporary easement to be used during initial construction lying adjacent to and south of the East-West legs of the above described 20 foot permanent easement and east of the North-South leg of the above described permanent easement.

RECEIVED
 FOR RECORD
 JUN 1 12 40 PM '81

CLARENCE J. [Signature]
 CLERK OF
 MORGAN COUNTY

SCALE: 1" = 200'

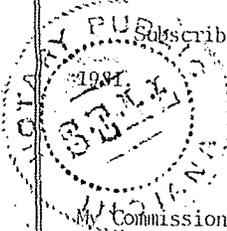
BOOK 219 PAGE 223

casement in a state of good repair and efficiency so that no unreasonable damages will result from its use to GRANTORS' premises. This Agreement together with other provisions of this grant shall constitute running with the land for the benefit of the GRANTEE, its successors and assigns. The GRANTORS covenant that they are the owners of the above-described lands and that said lands are free and clear of all encumbrances and liens except those recorded and indexed and now appearing upon the records in the Offices of the Recorder, Auditor, Treasurer, Sheriff, and Clerk of the Circuit Court of Morgan County, State of Indiana.

IN WITNESS WHEREOF, the said GRANTORS have executed this instrument this 19th day of May, 1981.

Joseph R. Dallas
Joseph R. Dallas

Norma Dallas
Norma Dallas



Subscribed and sworn to before me this 19th day of May,

Kay E. Bloomer
Kay E. Bloomer, NOTARY PUBLIC
Resident of Johnson County, Indiana

My Commission Expires:
March 13, 1984

Prepared by G. Michael Loveall, Attorney At Law
150 N. Main Street
Franklin, IN 46131

AGREEMENT OF LEASE

THIS AGREEMENT OF LEASE entered into this 1st day of January, 2019, by and between and **BROWN COUNTY WATER UTILITY, INC.**, Lessor, hereafter referred to as Brown County Water, and **JOHN F. ZUPANCIC III**, Lessee, hereafter referred to as Zupancic; and

WITNESSETH THAT:

I.

Demised Acreage

Upon the covenants, terms and conditions therein stated, Brown County Water does hereby lease and let unto Zupancic, and Zupancic does hereby lease and hire of Brown County Water the following farm land situated in Morgan County, Indiana. Said real estate, hereafter referred to as acreage, is commonly known as Railroad Road, Martinsville, IN 46151, and more particularly described as follows, to-wit:

See attached Schedule A.

Zupancic agrees to utilize said demised acreage solely for crop farming and will conduct said farming activities in a responsible and reasonable manner so as to preserve the demised acreage. Said agreement shall be subject to the provisions of Article VI below.

Zupancic also agrees that he will allow a two hundred (200) foot radius setback from the center of each of the wells on the property that cannot be farmed. Brown County Water, and not Zupancic, will be responsible for the upkeep of the property in this 200 foot radius area.

II.

Term

The term of this lease shall commence on the 1st day of January, 2019, and shall continue for a period of one (1) year thereafter up to and including December 31, 2019 at 11:59 o'clock P.M., E.S.T.

III.

Rental

Zupancic shall pay to Brown County Water as yearly rental the sum of One Hundred Dollars (\$100.00) per acre per year cash rent during the term of this lease for eight (8) acres of tillable land for a total of Eight Hundred Dollars (\$800.00) per year. Said yearly rental shall be payable on or before April 1, 2019. Zupancic shall pay said rent to Brown County Water at 5130 N State Road 135, Morgantown, Indiana 46160, or to any other person or entity at such other place that Brown County Water may from time to time designate in writing to Zupancic.

IV.

Subletting and Assignment

Zupancic may sublet the acreage for farming purposes only. It is understood that with such subletting, Zupancic remains liable for the performance of the acreage and covenants herein along with the payment of the rent.

V.

Notices

All notices hereunder shall be in writing and shall be sent by certified mail. If intended for Brown County Water, addressed to Brown County Water at 5130 N State Road 135, Morgantown, Indiana 46160; and if intended for Zupancic, addressed to them at 5282 S Haasetown Road, Morgantown, Indiana 46160; provided either party thereto may designate a

different address by written notice similarly given. All notices sent as aforesaid shall be and be deemed to have been given on the date of the mailing thereof.

VI.

Zupancic's Default

Failure of Zupancic to perform any provision of this lease shall not be a default of Zupancic hereunder unless Zupancic shall fail to cure the same within ten (10) days after receipt of written notice from Brown County Water specifying the nature of such failure; or if the same cannot be cured within ten (10) days, Zupancic shall be excused from default if Zupancic shall have commenced curing the same within such ten (10) day period and shall thereafter proceed therewith with reasonable diligence and in good faith. It is understood, however, with regard to rent that Zupancic shall be in default if Zupancic fails to pay rent within five (5) days after written notice from Brown County Water.

VII.

Loss or Damage by Fire

In the event the acreage shall be destroyed or damaged by reason of fire or other casualty through no fault of Zupancic, its employees, agents or assigns, or by act of God, then this lease shall terminate, at the discretion of Zupancic.

During any period of restoration of the acreage as a result of fire or other casualty through no fault of Zupancic, its employees, agents or assigns, rent shall abate pro rata during any period that all or part of the acreage is untillable, dangerous or unfit for use, but Zupancic shall commence the payment of rent within fifteen (15) days after the acreage have been restored.

It is understood by Brown County Water and Zupancic that each will obtain from their respective fire and casualty carrier a waiver of their particular company's subrogation rights against the other and shall send to the other proof of such company's waiver.

VIII.

Right of Entry

Zupancic agrees that Brown County Water, his agents, employees or other representatives shall have the right to enter upon said acreage for the purpose of examining the same and conducting any and all reasonable activities associated with the operations of a rural waters enterprise.

IX.

Public Liability Insurance

Zupancic shall indemnify and save Brown County Water harmless from any and all liability, damage, expenses, suits, claims or judgments for injury to persons or property on the acreage arising from the negligence of Zupancic, its agents, employees or customers.

Zupancic further promises and agrees to submit to Brown County Water, for Brown County Water' approval, proof of insurance coverage regarding public liability and the limits of said insurance coverage for bodily injury shall be at least Five Hundred Thousand Dollars (\$500,000.00) per person or One Million Dollars (\$1,000,000.00) per any one accident. Zupancic agrees to list Brown County Water as an additional insured under the liability policy.

X.

Miscellaneous

It is understood that in the event Zupancic vacates the acreage upon termination of the lease or otherwise, that Zupancic shall return the acreage in as good a condition as said acreage was at the beginning of the lease term, ordinary wear and tear, acts of God and casualty loss

through no negligence of Zupancic excepted. In the event Zupancic shall fail to return the acreage as specified immediately above, then Brown County Water may restore the acreage to such good condition and Zupancic shall pay the costs thereof upon demand.

In the event that Zupancic enters into any agreement among all of its creditors concerning the payment of Zupancic's debts, or in the event Zupancic files a receivership petition in any state court, or in the event a bankruptcy petition is filed by Zupancic or filed against Zupancic, then in any of those events Brown County Water may terminate and cancel this lease at his option.

The defaulting of any covenants or promises in this lease shall pay all reasonable attorney's fees and out-of-pocket expenses of the prevailing party incurred in enforcing any of the obligations of the defaulting party, its assigns, under this lease, or in any litigation or negotiation in which the party without fault becomes involved through or on account of this lease.

In the event that any governmental body condemns a substantial part of said acreage, which taking by eminent domain materially affects Zupancic business, then Zupancic has the option to terminate this lease within a period of thirty (30) days after the actual taking. In the event Zupancic terminates said lease by reason of such taking, then Zupancic will not be entitled to any monetary damages occasioned by said taking. In the event Zupancic does not terminate, then Zupancic shall not be entitled to any damage.

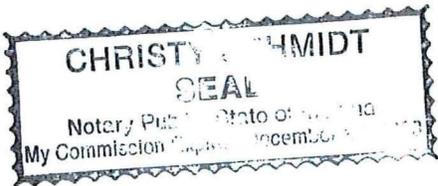
The covenants, promises and conditions herein shall be binding upon the heirs, assigns, legatees and other legal representative of the parties hereto.

STATE OF INDIANA)
)
COUNTY OF Brown) SS:

Before me, a Notary Public in and for said County and State, personally appeared John F. Zupancic III, who acknowledged the execution of the foregoing Agreement of Lease as his free and voluntary act and deed.

Witness my hand and Notarial Seal this 29th day of March, 2019.

My Commission Expires:



Christy Schmidt

Signature of Notary Public

Christy Schmidt

Printed Name of Notary Public

Brown

County of Residence

EXHIBIT A

An area of 11.01 acres, of permanently restricted use, completely surrounding Well Site #1 and Well Site #2 and described as follows:

Part of the Southeast Quarter of Section 28, Township 11 North, Range 2 East of the Second Principal Meridian, described as follows:

Commencing at the Northeast corner of the said quarter section; thence South 88 degrees 53 minutes 15 seconds West on and along the North line thereof 1650.00 feet to a point on the owner's East property line that is 78.8 feet South of the centerline of the county road; thence South 0 degrees 29 minutes 30 seconds West on and along the said East property line 171.2 feet to the POINT OF BEGINNING OF THIS DESCRIBED TRACT; thence South 0 degrees 29 minutes 30 seconds West 500.00 feet; thence South 88 degrees 59 minutes West parallel to the said centerline 960.00 feet; thence North 0 degrees 29 minutes 30 seconds East 500.00 feet; thence North 88 degrees 59 minutes East 960.00 feet to the Point of Beginning, containing 11.01 acres more or less.

NOTE: Well Site #1 and Well Site #2 as used in this Lease and the Warranty Deed to Brown County Water Utility, Inc., are known as Well Site #3 and Well Site #4 in DNR documents.

General Operating Acct.

Brown County Water Utility
General Operating Account
131 Main Street
Jefferson, IN 47130-8848
317-886-1111

2019
03/29/19

4-1-2019

800.00
80000

PHONE BANK

PNC Bank

PNC 2014 B... 46160-9332

JOHN F. ZUPANCIC III 03-69
MARIE ZUPANCIC
FARM ACCOUNT
5282 S HAASETOWN RD. PH. 812-597-1029
JEFFERSON, IN 46160-9332

DATE 3-29-19
15104



PAY TO THE ORDER OF Brown County Water Utility \$ 800.00
Eight hundred dollars 00/100

First Merchants Bank
www.firstmerchants.com

FIRST SENIOR CHECKING

Marie Zupancic

MEMO
⑆0749008571930022357⑈

FOR YOUR PROTECTION, CHECKS ARE WATERMARKED INCLUDING THE SECURITY SQUARE AND HEAVY HEAT SENSITIVE INK. DETAILS OUR WEBSITE.