FILED December 3, 2019 INDIANA UTILITY REGULATORY COMMISSION

#### STATE OF INDIANA

OFFICIAL

EXHIBITS

#### INDIANA UTILITY REGULATORY COMMISSION

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PETITION OF THE CITY OF MARTINSVILLE, INDIANA, FOR AUTHORITY TO ISSUE BONDS, NOTES, OR OTHER OBLIGATIONS, FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR WATER SERVICE, AND FOR APPROVAL OF NEW SCHEDULES OF WATER RATES AND CHARGES.

CAUSE NO. 45262

SETTLEMENT TESTIMONY

IURC PUBLIC'S EXHIBIT NO.

OF

#### MARGARET A. STULL - PUBLIC'S EXHIBIT NO. 4

#### **ON BEHALF OF THE**

#### INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

December 3, 2019

Respectfully submitted,

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

#### **CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing Office of Utility Consumer Counselor

Settlement Testimony of Margaret A. Stull has been served upon the following counsel of record

in the captioned proceeding by electronic service on December 3, 2019.

Nicholas K. Kile Hillary J. Close Lauren M. Box **BARNES & THORNBURG LLP** 11 South Meridian Street Indianapolis, Indiana 46204 Email: <u>nicholas.kile@btlaw.com</u> <u>hillary.close@btlaw.com</u> <u>lbox@btlaw.com</u>

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Deputy Consumer Counselor

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#### SETTLEMENT TESTIMONY OF OUCC WITNESS MARGARET A. STULL CAUSE NO. 45262 <u>CITY OF MARTINSVILLE</u>

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#### I. <u>INTRODUCTION</u>

1	Q:	Please state your name and business address.
2	A:	My name is Margaret A. Stull, and my business address is 115 W. Washington St.,
3		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 Chief Technical Advisor in the Water/Wastewater Division. My qualifications are
7		set forth in Appendix "A."
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 the City of Martinsville's ("Martinsville" or
12		"Petitioner") and the OUCC (collectively called the "Settling Parties"). In
13		Martinsville's case-in-chief, it requested an overall rate increase of 19.77% to be
14		implemented in three phases. In the Settlement, the Settling Parties have agreed to
15		an overall across-the-board increase of 14.30% to be implemented in the same
16		manner. My testimony presents the agreed revenue requirement and discloses
17		various agreed revenue and operating expense adjustments. I also discuss the
18		Settling Parties agreement regarding debt service and debt service reserve, both
19		subject to true-up following Martinsville's bond closing date.

1	Q:	Do you sponsor any schedules or attachments?
2	A:	Yes. I sponsor the following schedules:
3 4 5		Schedule 1 – Comparison of Overall Revenue Requirement (page 1) Comparison of Phased Revenue Requirement (page 2) Comparison of Income Statement Adjustment (page 3)
6 7		Schedule 2 – Comparative Balance Sheet as of December 31, 2018, 2017, and 2016
8 9		Schedule 3 – Comparative Income Statement for the twelve months ended December 31, 2018, 2017, and 2016
10		Schedule 4-Pro Forma Net Operating Income Statement
11		Schedule 5 – Revenue Adjustments
12		Schedule 6 – Expense Adjustments
13		Schedule 7 – Depreciation Expense
14		Schedule 8 – Payment in Lieu of Property Taxes
15		Schedule 9 – Working Capital
16		Schedule 10 – Proposed Tariff

#### II. <u>SETTLEMENT</u>

#### 17 Q: Please describe the Settlement reached by the Settling Parties?

18A:The Settling Parties agreed that Martinsville should be authorized to increase its19rates and charges for water service to reflect an overall net revenue requirement of20\$2,869,274. This results in an overall increase of 14.30% on an across-the-board21basis, or \$346,783 over Martinsville's current revenue at exiting rates. The increase22in rates will take place in three steps or phases: (1) 6.28% in Phase 1 for an increase23in revenues of \$152,316 to take effect January 1, 2021; (2) 3.16% in Phase 2 for an24increase in revenues of \$81,523 to take effect January 1, 2022; and (3) 4.25% in

Phase 3 for an increase in revenues of \$112,944 to take effect January 1, 2023. Table MAS-1 compares the overall revenue requirement proposed by Martinsville with that agreed to in the Settlement.

#### **TABLE MAS-1: COMPARISON OF OVERALL REVENUE REQUIREMENT**

	Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)
Operating Expenses	\$ 1,447,076	\$ 1,387,216	4	\$ (59,860)
Sales Tax Expense	116,407		4	(116,407)
Utility Receipts Tax	36,999	36,999	4	0
Depreciation Expense	282,982	282,051	7	(931)
Payment in Lieu of Property Taxes	173,640	162,490	8	(11,150)
Working Capital	187,108	-	9	(187,108)
Debt Service	888,422	886,786	PET	(1,636)
Debt Service Reserve	-	117,921		117,921
Total Revenue Requirements	3,132,634	2,873,463		(259,171)
Revenue Required Offsets				an a
Interest Income	(4,189)	(4,189)	3	-
Net Revenue Requirements	3,128,445	2,869,274		(259,171)
Less Revenues at current rates subject to increase	(2,534,502)	(2,424,954)	4	109,548
Other revenues at current rates	(99,852)	(103,084)	4	(3,232)
Net Revenue Increase Required	494,091	341,236	and and the second s	(152,855)
Additional Utility Receipts Tax	6,979	5,548		(1,431)
Recommended Increase	\$ 501,070	\$ 346,784		\$ (154,286)
Recommended Percentage Increase	19.77%	14.30%		-5.47%

4 Q: Does the Settlement include any non-revenue requirement terms?

A: Yes. The Settling Parties agreed Martinsville will establish a restricted tank
maintenance account and would pre-fund this account with \$140,000 of its cash on
hand. Upon implementation of Phase 1 rates, Martinsville will begin depositing
\$35,359 annually into this account. The Settling Parties also agreed Martinsville
will develop a tank maintenance program, as described in the AWWA Standard
G200 Sections 4.3.1.3 and 4.3.1.4, within six (6) months of issuance of the final

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order in this Cause. Martinsville will provide a copy of this tank maintenance program to the Commission and the OUCC.

3 The Settling Parties also agreed Martinsville will establish a restricted 4 capital improvement account and, upon implementation of Phase 1 rates, begin 5 depositing no less than an amount equal to the annual depreciation expense 6 included in Martinsville's revenue requirement in this Cause (\$141,025 in Phase 1; 7 \$211,538 in Phase 2; and \$282,051 in Phase 3 and thereafter). Martinsville will also 8 provide notice to the Commission and the OUCC when it has completed its asset 9 management plan. Further, to the extent the Environmental Protection Agency 10 ("EPA") pays the costs of replacing filter media, the \$125,000 provided in the 11 revenue requirement for this expense shall also be deposited into the restricted 12 capital improvement fund to be used to replace aging infrastructure or other capital 13 improvement needs.

Finally, the Settling Parties agreed Martinsville will submit annual reports to the Commission and the OUCC describing its capital improvements funded through its restricted capital improvement account. Martinsville will also submit annual reports describing its periodic maintenance expenditures for well cleaning, pump repairs, GAC media replacement, tank cleaning, and tank painting.

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# Q: Are there any accounting related non-revenue requirement terms included in the Settlement?

A: Yes. The Settling Parties have agreed Martinsville will account for its water utility
using the proprietary (enterprise) fund accounting methodology. Martinsville has
agreed to implement this change in accounting methodology prior to filing its next

1 rate case but no later than January 1, 2021. In conjunction with this requirement, 2 Martinsville will review and be aware of the various guidelines and accounts 3 included in the NARUC Uniform System of Accounts ("USoA") and, to the extent possible, use this as a template to set up new accounts needed for its proprietary 4 5 fund accounting system. Martinsville will also create a document showing how its 6 account designations relate to the NARUC USoA. Finally, with the implementation of proprietary fund accounting, Martinsville will stop recording sales tax receipts 7 8 and disbursements as revenues and expenses. Instead, it shall appropriately record 9 these as debits and credits to a sales tax liability account.

# 10Q:Are there any other non-revenue requirement terms included in the11Settlement?

A: Yes. The Settling Parties agreed that within sixty (60) days of a final order being
issued in this Cause, Martinsville will make a 30-day filing to add to its authorized
tariff a tap fee with a boring charge.

- 15 A. Operating Revenues
- 16 Q: How does the Settlement resolve the issue of *pro forma* operating revenues?

17 A: Martinsville proposed *pro forma* operating revenues at present rates of \$2,634,354,

18 which is a decrease of  $122,088^1$  to its test year operating revenues of 2,756,442.

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Through negotiations the Settling Parties agreed to pro forma operating revenues

<sup>&</sup>lt;sup>1</sup> Petitioner's Attachment KS-1, page 3 of 17, reflects *pro forma* operating revenues at present rates of \$2,627,650 and a decrease of \$128,793. This differs from the amounts reflected above by \$6,704 and represents "adjustments" included in Petitioner's Forecasted Statement of Income at Present Rates that are not actually excluded from Petitioner's calculation of rates. These adjustments are (1) tank water (\$5,314) and (2) tampering fees (\$1,390).

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at present rates of \$2,528,039, which is a decrease of \$228,403 to test year operating revenues. Table MAS-2 compares the adjustments proposed by Martinsville to those agreed to by the Settling Parties.

	Petitioner	Settlement	Settlement More (Less)
Test Year Operting Revenues	\$ 2,756,442	\$ 2,756,442	<b>\$</b> -
Sales Tax Revenues	الله	(114,637)	(114,637)
Late Payment Fees	(5,090)		5,090
Other Operating Revenues	(116,998)	(113,766)	3,232
N The second secon second second secon	(122,088)	(228,403)	(106,315)
Pro Forma Operating Revenues	\$ 2,634,354	\$ 2,528,039	\$ (106,315)

#### Table MAS-2: Comparison of Operating Revenue Adjustments

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4	Q:	What revenue adjustments did the Settling Parties compromise on?
5	A:	The Settling Parties compromised on late payment fees and other operating
6		revenues. The Settling Parties also agreed to remove sales tax "revenues" from pro
7		forma operating revenues. The Settling Parties agreed to remove both the sales tax
8		revenues and sales tax expenses recorded during the test year.
9 10	Q:	Please explain why it is appropriate to remove test year sales tax 'revenues" and sales tax "expenses."
11	A:	Martinsville collects sales taxes from its customers and pays these sales taxes to the
12		State of Indiana. As such, sales tax is neither Petitioner's revenue nor Petitioner's
13		expense, and it should not be included in its revenue requirement or reflected in its
14		operating expenses. During the test year, Petitioner recorded \$114,637 of sales tax
15		revenues. (See Settlement Schedule 5, Adjustment No. 1.)

# 1Q:Why is it appropriate to not remove late payment fees from pro forma2operating revenues as Petitioner had proposed?

3 А; Late payment fees are not charged to every customer every month and are therefore 4 included with other "non-recurring" fees in Martinsville's authorized tariff. 5 However, just because a fee is not charged to every customer each month does not 6 mean that the associated revenues are "non-recurring" for ratemaking purposes. 7 Unless Petitioner intends to discontinue charging late payment fees, it will continue 8 to recover these revenues and they should be included in the determination of the 9 appropriate rate increase. Petitioner agreed to this change as part of the global 10 settlement.

#### 11 Q: Please explain the agreed upon adjustment to other operating revenues

A: Martinsville removed all test year "reimbursements" recorded as other operating
revenues. The OUCC considered some of the transactions recorded to this account
are not reimbursements and should be included in *pro for*ma operating revenues.
These revenues include reconnection fees (\$640) and a tap fee with boring costs
(\$2,500). (See Settlement Schedule 5, Adjustment No. 2.) Martinsville agreed to
the OUCC's position as part of the Settlement Agreement.

#### B. **Operating Expenses**

#### 18 Q: How does the settlement resolve the issue of operating expenses?

A: Martinsville proposed overall *pro forma* operating expense of \$1,563,482, a
 decrease of \$541,529 to test year operating expense of \$2,105,011.<sup>2</sup> (See

<sup>&</sup>lt;sup>2</sup> Petitioner included capital expenditures of \$567,969 in its test year operating expenses and then removed them with an adjustment. Excluding this adjustment yields an <u>increase</u> of \$26,440 to test year operating expenses of \$1,537,042.

Attachment MAS-1.) The Settling Parties agreed to *pro forma* operating expenses
 of \$1,387,216, a decrease of \$118,911<sup>3</sup> to test year operating expense of
 \$1,537,042.

#### 4 Q: Which of Petitioner's proposed expense adjustments were affected by the 5 Settlement Agreement?

A: The Settling Parties accepted Martinsville's adjustment to health insurance,
materials and supplies, and engineering contractual services. The Settling Parties
also agreed to adjustments for salaries and wages, FICA and Medicare, PERF,
accounting and legal contractual services, other contractual services, miscellaneous
expense, and elimination of test year sales tax expense. Table MAS-3 compares the
adjustments proposed by Petitioner to those agreed to by the Settling Parties.

	Р	etitioner	Se	ettlement		ettlement ore (Less)
Salaries and Wages	\$	13,667	\$	22,526	\$	8,859
FICA		2,328		1,397		(931)
Medicare		544		327		(217)
Health Insurance		36,192		36,192		-
PERF		4,205		2,523		(1,682)
Meatrials and Supplies		(50,384)		(50,383)		1
Contractual Services						
Engineering		(3,505)		(3,505)		-
Accounting		-		(49,689)		(49,689)
Legal		-		(1,367)		(1,367)
Other		-		160,359		160,359
Miscellaneous		(80,323)		(86,019)		(5,696)
50/50 Allocaiton of Shared Expenses		(33,532)		(34,866)		(1,334)
3% CPI Adjustment		137,248		-		(137,248)
Sales tax Expense		-		(116,406)		(116,406)
Total Operating Expense Adjustments	\$	26,440	\$	(118,911)	\$	(145,351)
					1000	

#### Table MAS-3: Comparison of Operating Expense Adjustments

<sup>&</sup>lt;sup>3</sup> Includes the adjustment to remove \$116,406 of sales tax expense recorded during the test year.

#### 1. Labor and Employee Benefits

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1 2	Q:	Please explain the Settling Parties' agreement with respect to Petitioner's salary and wages expense adjustment.
3	A:	The Settling Parties agreed to accept Martinsville's proposed increase to add one
4		employee and its proposed decrease to eliminate a portion of test year overtime. In
5		addition, the Settling Parties agreed to an adjustment to reflect a 2% wage increase
6		that occurred during calendar year 2019, which is the 12-month adjustment period
7		in this rate case. The 2% increase is based on the average wage increase for 2019
8		according to the union contract (Attachment MAS-2). (See Settlement Schedule 6,
9		Adjustment No. 1.)

#### Table MAS-4: Agreed Salary and Wage Adjustment

New Employee	\$ 37,544
Overtime Elimiatnion	(23,877)
2% Pay Increase	8,859
Increase to Salaries & Wages	\$ 22,526

10 Please explain the agreement with respect to Petitioner's payroll tax expense. **Q**: 11 A: Because the Settlement Parties agreed to increase salaries and wages, payroll taxes will also increase. The Settling Parties agreed to an increase in FICA equal to 6.20% 12 13 of the \$22,526 net increase to salaries and wages or an increase of \$1,397. The 14 Settling Parties also agreed to an increase in Medicare equal to 1.45% of the same 15 amount or an increase of \$327. (See Settlement Schedule 6, Adjustment No. 2.) 16 **Q**: Please explain the agreed PERF expense adjustment.

- 17 A: Because the Settlement Parties agreed to increase salaries and wages, payroll taxes
- 18 will also increase. The Settling Parties agreed to an increase in PERF equal to

- 1 11.20% of the \$22,526 net increase to salaries and wages or an increase of \$2,523.
- 2

#### 2. Contractual Services

(See Settlement Schedule 6, Adjustment No. 3.)

#### 3 **Q**: Please explain the agreed accounting and legal contractual service expense 4 adjustments. 5 A: The Settling Parties agreed to accept Martinsville's proposed adjustment to 6 capitalize test year engineering fees of \$3,505. In addition, the Settling Parties 7 agreed to remove test year accounting (\$49,689) and legal (\$1,367) fees related to 8 rate case expense (Attachment MAS-3). These costs are included in the borrowing 9 amount (soft costs) and, therefore, including these expenses in the revenue 10 requirement would double count these costs. (See Settlement Schedule 6, 11 Adjustment No. 4.) 12 Please explain the other agreed contractual services expense adjustments. **Q**: 13 The Settling Parties agreed to two other contractual service expense adjustments: A: 14 (1) annual tank painting expense and (2) filter media replacement. **Periodic Maintenance – Tank Painting** 15 **Q**: Please explain the agreed periodic maintenance expense adjustment. 16 As no tank painting expenses were incurred during the test year, the Settling Parties A: 17 agreed to include an adjustment to reflect the annual cost of tank painting (\$35,359). 18 The amount agreed upon was calculated by taking the amount of tank painting 19 expenses allowed in Petitioner's last rate case (Cause No. 44153) and increasing it 20 by inflation of 3% per year through 2019, the adjustment period in this Cause. (See 21 Settlement Schedule 6, Adjustment No. 5.)

- Q: Does the Settlement agreement require Martinsville to place periodic maintenance funds into a restricted account?
   A: Yes. As discussed previously in my testimony, the Settling Parties agreed Martinsville will establish a restricted tank painting account and each year deposit
   \$35,359. This ensures funds will be available for Martinsville to repaint its tanks.
  - Filter Media Replacement
- 6 Q: Please explain the agreed filter media replacement expense adjustment.

7 A: Martinsville proposed \$125,000 for filter media replacement in Phase 1 but 8 removed this expense in Phase 2 to reflect the payment of these costs by the EPA 9 going forward. It is uncertain precisely when the EPA will begin paying for filter 10 media replacement (Attachment MAS-4). Because it certainly will not occur before 11 the end of the adjustment period, the Settling Parties agreed to include filter media 12 replacement as a revenue requirement in all phases provided that once EPA begins 13 paying for Martinsville's filter media replacement, Martinsville will place the 14 amount of funds included in rates for filter media replacement into its restricted 15 capital improvement fund to be used to replace aging infrastructure or other capital 16 improvement needs.

#### 3. Miscellaneous Expense

#### 17 Q: Please explain the agreed miscellaneous expense adjustments.

A: The Settling Parties agreed to accept Martinsville's proposed adjustment to remove
 \$81,656 related to the one-time reimbursement to the Rainy Day Fund for I-69
 project. This transaction should not have been recorded as an expense and has been
 removed from the revenue requirement. The Settling Parties also agreed to remove

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- 1 \$5,696 of non-allowed test year expenses primarily related to Petitioner's holiday party (Attachment MAS-5). (See Settlement Schedule 6, Adjustment No. 6.)
  - 2

#### 4. Sales Tax Expense

#### 3 Q: Please explain the agreed sales tax expense adjustment.

4 A: As noted above, the Settling Parties agreed to remove both the sales tax revenues 5 and sales tax expenses recorded during the test year. Martinsville collects sales 6 taxes from its customers and remits these sales taxes to the State of Indiana. As 7 such, sales tax is not a revenue or an expense for Petitioner and should not be 8 included in its revenue requirement. During the test year, Petitioner recorded 9 \$116,406 of sales tax expense. (See Settlement Schedule 6, Adjustment No. 7.)

#### C. Depreciation Expense

#### 10 **Q**: How does the Settlement affect depreciation expense?

11 A: Martinsville proposed a depreciation expense revenue requirement of \$141,491 in 12 Phase 1 and \$282,981 in Phase 2 and thereafter. This represents a phase-in of 13 Martinsville's depreciation expense revenue requirement -50% in Phase 1 and the 14 remaining 50% in Phase 2. The Settling Parties agreed on a depreciation expense 15 revenue requirement of \$141,025 in Phase 1, \$211,538 in Phase 2, and \$282,051 in 16 Phase 3. This represents a phase-in of Martinsville's depreciation expense revenue 17 requirement -50% in Phase 1, 25% in Phase 2, and the remaining 25% in Phase 3. 18 The overall agreed depreciation expense is \$930 less than Martinsville's proposal 19 due to the removal of land and land rights from the depreciable plant balance 20 (Attachment MAS-6). (See Settlement Schedule 7.)

# D. <u>Payments in Lieu of Property Taxes</u>

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1	Q:	How does the Settlement affect payments in lieu of property taxes?
2	A:	Martinsville proposed an annual revenue requirement of \$86,820 in Phase 2 and
3	e succession and the second	\$173,641 in Phase 3 for payments in lieu of property taxes ("PILT"). This
4		represents a phase-in of Martinsville's PILT revenue requirement – 50% in Phase
5		2 and the remaining 50% in Phase 3. The Settling Parties agreed on a PILT revenue
6		requirement of \$81,245 in Phase 1, \$121,867 in Phase 2, and \$162,490 in Phase 3.
7		This represents a phase-in of the PILT revenue requirement $-50\%$ in Phase 1, 25%
8		in Phase 2, and the remaining 25% in Phase 3. (See Settlement Schedule 8.)
9 10	Q:	How does the agreed PILT revenue requirement agreed differ from that proposed by Martinsville?
11	A:	The difference between the agreed PILT and Martinsville's proposed PILT is the
12		calculation of net utility plant in service. More specifically, the determination of
13		accumulated depreciation used in the determination of net utility plant in service.
14		Martinsville based its proposed PILT on the \$11,310,628 of net depreciated value
15		reflected in the City's Capital Asset Listing (Attachment MAS-7), which reflected
16		utility plant in service of \$14,149,055 reduced by accumulated depreciation of
17		\$2,838,427. The utility plant in service amount ties to the amount reflected in
18		Martinsville's 2018 IURC annual report, but the accumulated depreciation amount
19		does not. My analysis indicated this was due to errors in depreciation expense
20		amounts reflected in Martinsville's annual reports from 2005 through 2018.

1 2	Q:	How did the Settling Parties agree to determine the net utility plant in service to be used in the determination of PILT?
3	A:	The Settling Parties agreed to recalculate accumulated depreciation from 2005
4		through 2018 using the appropriate depreciation expense for ratemaking purposes
5		(Attachment MAS-8). This recalculation yielded accumulated depreciation through
6		12/31/2018 of \$3,282,712. To this amount, the Settling Parties agreed to add 2019
7		depreciation expense of \$282,051 for total accumulated depreciation of \$3,564,763
8		and net utility plant in service of \$10,584,292.
	Е. <u>М</u>	orking Capital
9	Q:	How does the Settlement address working capital?
10	A:	Martinsville proposed an annual revenue requirement of \$187,108 for working
11		capital. The Settling Parties agreed no working capital revenue requirement was
12		necessary due to Martinsville's cash on hand. (See Settlement Schedule 9.)
	F. <u>D</u>	ebt Issuance and Debt Service
13	Q:	How does the Settlement address Martinsville's proposed debt issuance?
14	A:	The Settling Parties agreed Martinsville's proposed debt financing of \$6,200,000
15		should be approved. With these funds, Martinsville will, among other things,
16		replace two of its three wells. The Settling Parties agreed Martinsville will apply
17		any difference between the estimated cost of replacing the three wells and the actual
18		cost of replacing two will be applied to additional water main replacement projects.
19	Q:	How does the Settlement address Debt Service?
20	A:	Martinsville proposed an annual debt service revenue requirement of \$888,422. The
21		Settling Parties agreed on a debt service revenue requirement of \$886,786. This

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reduction of \$1,636 is due to the difference between the 2019 and 2020 debt service

	Series 2018	New Debt	Total
2021	\$ 749,426	\$ 136,746	\$ 886,172
2022	749,625	136,746	886,371
2023	750,425	136,746	887,171
2024	750,625	136,746	887,371
2025	750,100	136,746	886,846
an a	\$ 3,750,201	\$ 683,730	\$ 4,433,931
Divide by 5 Years	5 11 522 (11 - 1272) (11	5	5
	\$ 750,040	\$ 136,746	\$ 886,786

#### Table 5: Debt Service Revenue Requirement

3 Q: Does the Settlement include any other debt related terms?

4 A: Yes. The Settling Parties agreed to a debt true-up once the debt has been incurred.
5 The precise interest rate and annual debt service will not be known until
6 Martinsville's debt is issued; therefore, Martinsville's rates should be trued-up to
7 reflect the actual cost of its debt.

#### 8 Q: What are the debt true-up terms included in the Settlement?

9 A: The Settling Parties agreed Martinsville will file a report within thirty (30) days of 10 closing on its long term debt issuance explaining the terms of the new loan, the 11 amount of debt service reserve and an itemized account of all issuance costs. The 12 report should include a revised tariff and amortization schedule. The OUCC will 13 have fourteen (14) days in which to object to the true-up report. If there is no 14 objection to the true-up report and the annual debt service payment on the SRF 15 Bonds differs from the originally estimated total of \$136,746, Martinsville will file

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1 with the IURC a revised tariff adjusting the rates to include the final amount of 2 annual interest payments on the SRF Bonds. However, if the actual terms of the 3 financing are such that the debt payment is less than \$136,746 per annum, 4 Martinsville need not file a revised tariff if the OUCC states in writing that it 5 considers the difference to be immaterial for purposes of revising Martinsville's 6 rates. If the cost of the debt is more than \$136,746 per annum, Martinsville may, in 7 its sole discretion, elect not to file a revised tariff reflecting a higher interest 8 payment for the State Revolving Fund Bonds.

#### G. <u>Debt Service Reserve</u>

#### 9 Q: Does the Settlement provide for Debt Service Reserve?

10 A: Yes. Martinsville proposed no annual debt service reserve revenue requirement for 11 its proposed debt issuance, but if Martinsville borrows from the SRF, as it intends 12 to do, it will be required to fund a reserve equal to its maximum principal and 13 interest payment over a five year period. The Settling Parties agreed on a debt 14 service reserve revenue requirement of \$117,921.<sup>4</sup>

#### 15 Q: Does the Settlement include any restrictions on debt service reserve?

A: Yes. If Martinsville spends any funds from its debt service reserves for any reason
other than to make the last payment on its current or proposed debt issuances,
Martinsville is required to provide a report to the Commission and the OUCC
within five (5) business days of the transaction. The report should state how much

<sup>&</sup>lt;sup>4</sup> The maximum estimated principal and interest payment for Martinsville's proposed debt issuance is \$589,605 and occurs in 2029. Petitioner has five years to fund this reserve resulting in an annual debt service reserve requirement of \$117,921.

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1	Martinsville spent from its debt service reserve, explain why it spent funds from its
2	debt service reserve, provide a cite to any applicable loan documents that allow it
3	to spend funds from its debt service reserve, describe its plans to replenish its debt
 4	service reserve, and explain any cost-cutting activities it has implemented to
5	forestall spending funds from its debt service reserve.

#### 6 Q: Do you believe the Settlement is a fair, just, and reasonable solution of the 7 revenue requirement issues in this Cause?

A: Yes. The Settlement represents a reasonable compromise that the Settling Parties
support as fair, reasonable, and beneficial to both the utility and its customers. I
believe the Settlement is in the public interest because Martinsville will have
sufficient funds to pay necessary operating expenses and capital improvements.
The rate payers will receive the benefit of lower rates. The Settling Parties also
value the certainty and speed of implementing negotiated outcomes such as this.

- 14 Q: Does this conclude your testimony?
- 15 A: Yes.

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### APPENDIX A

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1	Q:	Please describe your educational background and experience.
2	A:	I graduated from the University of Houston at Clear Lake City in August 1982 with
3		a Bachelor of Science degree in Accounting. From 1982 to 1985, I held the position
4		of Gas Pipeline Accountant at Seagull Energy in Houston, Texas. From 1985 to
5		2001, I worked for Enron in various positions of increasing responsibility and
6		authority. I began in gas pipeline accounting, was promoted to a position in
7		financial reporting and planning, for both the gas pipeline group and the
8		international group, and finally was promoted to a position providing accounting
9		support for infrastructure projects in Central and South America. In 2002, I moved
10		to Indiana, where I held non-utility accounting positions in Indianapolis. In August
11		2003, I accepted my current position with the OUCC. In 2011, I was promoted to
12		Senior Utility Analyst. In 2018, I was promoted to Chief Technical Advisor.
13		Since joining the OUCC I have attended the National Association of
14		Regulatory Utility Commissioners ("NARUC") Eastern Utility Rate School in
15		Clearwater Beach, Florida, and the Institute of Public Utilities' Advanced
16		Regulatory Studies Program in East Lansing, Michigan. I have also attended several
17		American Water Works Association and Indiana Rural Water Association
18		conferences as well as the National Association of Utility Consumer Advocates
19		("NASUCA") Water Committee Forums. I have participated in the NASUCA
20		Water Committee and the NASUCA Tax and Accounting Committee. In March

Public's Exhibit No. 4 Cause No. 45262 Page 2 of 2

- 2016 I was appointed chair of the NASUCA Tax and Accounting Committee and 1 will be reappointed to an additional two-year term in November 2019. 2 Have you previously testified before the Indiana Utility Regulatory 3 **Q**: 4 **Commission?** 5 Yes. I have testified before the Commission as an accounting witness in various A: 6 causes involving water, wastewater, electric, and gas utilities. 7 Have you held any professional licenses? **Q**: Yes. I passed the CPA exam in 1984 and was licensed as a CPA in the State of 8 A:
  - 9 Texas until I moved to Indiana in 2002.

#### **AFFIRMATION**

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

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By: Margaret A. Stull Cause No. 45262 Indiana Office of Utility Consumer Counselor

19 03 Date:

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#### Comparison of Petitioner's and Settlement's Overall Revenue Requirements

	]	Per Petitioner	S	Per ettlement	Sch Ref	Settlement More (Less)
Operating Expenses	\$	1,447,076	\$	1,387,216	4	\$ (59,860)
Sales Tax Expense		116,407		-	4	(116,407)
Utility Receipts Tax		36,999		36,999	4	-
Depreciation Expense		282,982		282,051	7	(931)
Payment in Lieu of Taxes		173,640		162,490	8	(11,150)
Working Capital		187,108		-	9	(187,108)
Debt Service		888,422		886,786	MAS	(1,636)
Debt Service Reserve		_		117,921	MAS	117,921
Total Revenue Requirements Revenue Requirement Offsets:		3,132,634		2,873,463		(259,171)
Interest Income		(4,189)		(4,189)	3	_
Pro forma Net Revenue Requirements		3,128,445		2,869,274		(259,171)
Less: Revenues at current rates subject to increase		(2,534,502)		(2,424,954)	4	109,548
Other revenues at current rates		(99,852)		(103,085)	4	(3,233)
Net Revenue Increase Required		494,091		341,235		(152,856)
Additional Utility Receipts Tax		6,979		5,548		(1,431)
Recommended Increase	\$	501,070	\$	346,783		\$ (154,287)
Recommended Percentage Increase		19.77%		14.30%		-5.47%

		Settlement				
Current Rate for 5,000 Gallons	Pe	titioner	Set	ttlement	<u>Mor</u>	<u>e (Less)</u>
Current Rate = \$29.64	\$	35.50	\$	33.88	\$	(1.62)

#### Settlement Schedule 1 Page 2 of 3

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

4

#### Comparison of Petitioner's and Settlement's Phased Revenue Requirements

		PHASE 1				PHASE	2			PHASE	3	
	Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)	Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)	Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)
Operating Expenses Sales Tax Utilities Receipt Tax Depreciation Expense Payment in Lieu of Taxes Working Capital Debt Service Debt Service	\$ 1,478,685 116,406 36,999 141,491 - 187,108 888,422 -	\$ 1,418,131 - 36,999 141,025 81,245 - 886,786 	4 4 7 8 9 MAS MAS	\$ (60,554) (116,406) - (466) 81,245 (187,108) (1,636) 117,921	\$ 1,401,537 116,406 39,956 282,982 86,820 187,108 888,422	\$ 1,387,215 - 39,436 211,538 121,867 - 886,786 	4 4 7 8 9 MAS MAS	\$ (14,322) (116,406) (520) (71,444) 35,047 (187,108) (1,636) 117,921	\$ 1,447,076 116,407 42,101 282,982 173,640 187,108 888,422	\$ 1,387,216 - 40,740 282,051 162,490 - 886,786 117,921	4 4 7 8 9 MAS MAS	\$ (59,860) (116,407) (1,361) (931) (11,150) (187,108) (1,636) 117,921
Total Revenue Requirements Revenue Requirement Offsets: Interest Income	2,849,111 (4,189)	2,682,107	3	(167,004)	3,003,231 (4,189)	2,764,763	3	(238,468)	3,137,736 (4,189)	2,877,204	3	(260,532)
Pro forma Net Revenue Requirements Less: Revenues at current rates subject to increase Other revenues at current rates	2,844,922 (2,534,502) (99,852)	2,677,918 (2,424,954) (103,085)	4 4	(167,004) 109,548 (3,233)	2,999,042 (2,748,027) (99,852)	2,760,574 (2,577,270) (103,085)	4 4	(238,468) 170,757 (3,233)	3,133,547 (2,901,336) (99,852)	2,873,015 (2,658,793) (103,085)	4	(260,532) 242,543 (3,233)
Net Revenue Increase Required Additional Utility Receipts Tax Recommended Increase	210,568 2,957 \$ 213,525 (2,634,354)	149,879 2,437 \$ 152,316		(60,689) (520) \$ (61,209)	151,163 2,146 \$ 153,309	80,219 1,304 \$ 81,523		(70,944) (842) \$ (71,786)	132,359 1,878 \$ 134,237	111,137 1,807 \$ 112,944		(21,222) (71) \$ (21,293)
Recommended Percentage Increase	8.42%	6.28%		-2.14%	5.58%	3.16%		-2.42%	4.63%	4.25%		-0.38%
Current Rate for 5,000 Gallons	P1 Petitioner	Settlement		Settlement More (Less)	Prop Petitioner	Settlement		Settlement More (Less)	Pro Petitioner	Settlement		Settlement More (Less)
Current Rate = \$29.64	\$ 32.14	\$ 31.50		\$ (0.64)	\$ 33.93	\$ 32.50		\$ (1.43)	\$ 35.50	\$ 33.88		\$ (1.62)

Settlement Schedule 1 Page 3 of 3

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

3

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

		PHASE 1			PHASE 2			PHASE 3	
	Per	Per	Settlement	Per	Per	Settlement	Per	Per	Settlement
	Petitioner	Settlement	More (Less)	Petitioner	Settlement	More (Less)	Petitioner	Settlement	More (Less)
Water Sales									
Residential	s -	s -	\$ -	s -	s -	s -	s -	s -	s -
Commercial	· .	•		1° -	-	-	· .	* .	· _
Sales Tax		(114,637)							
Fire Protection	- I	-	-	-	-	-	I -	-	-
Late Payment Fees	(5,090)	-	5,090	I .	-	-	-	-	-
Miscellaneous Services Revenues	-	-	-	-	-	-	-	-	-
Other Water Revenues									
Other Revenues	(116,999)	(113,766)	3,233	· -	-	-	-	-	-
Tampering Fees	-	-	-	-	-	-	1 -	-	-
Total Operating Revenues	(122,089)	(228,403)	8,323	-	-	-	-	-	-
O&M Expense									
Salaries and Wages	13,667	22,526	8,859		-	-		-	-
FICA	2,328	1,397	(931)		-	- )	J -	-	-
Medicare	544	327	(217)	-	-	-	-	-	-
Employee Pensions and Benefits									
Health Insurance	36,192	36,192	-	-	-	- )	- 1	-	-
PERF	4,205	2,523	(1,682)	-	-	-	-	-	-
Materials and Supplies	(50,384)	(50,383)	1	(125,000)	-	125,000	-	-	-
Contractual Services									
Engineering	(3,505)	(3,505)	-		-	-	-	-	-
Accounting	-	(49,689)	(49,689)		-	-	-	-	-
Legal	-	(1,367)	(1,367)	-	-	-		-	-
Other	125,000	160,359	35,359	-	-	-	-	-	-
Miscellaneous	(80,323)	(86,019)	(5,696)	-	-	-	-	-	-
50 / 50 Expense Adjustment	(33,532)	(34,866)	(1,334)	-	-	-	- 1	-	-
3% CPI Adjustment	43,857	-	(43,857)	47,853	-	(47,853)	45,538	-	(45,538)
Capital Projects	(567,969)	-	567,969	-	-				
Depreciation Expense	141,491	141,025	(466)	141,491	70,513	(70,978)		70,513	70,513
Taxes Other than Income	-	(116,406)	(116,406)	-	-	-	-	-	-
Total Operating Expenses	(368,429)	22,114	390,543	64,344	70,513	6,169	45,538	70,513	24,975
Net Operating Income	\$ 246,340	\$ (250,517)	\$ (282.220)	\$ (64,344)	\$ (70,513)	\$ (6,169)	\$ (45.529)	¢ (70.512)	\$ (24.975)
iver Operating income		\$ (250,517)	\$ (382,220)	\$ (64,344)	\$ (70,513)	\$ (6,169)	\$ (45,538)	\$ (70,513)	\$ (24,975)
				L					

#### COMPARATIVE BALANCE SHEET As of December 31,

ASSETS	2018	2017	2016
Utility Plant:			
Utility Plant in Service	\$ 14,149,055	\$ 13,694,702	\$ 13,676,701
Construction Work in Progress			
Less: Accumulated Depreciation	(3,925,115)	(2,976,006)	(2,639,853)
Net Utility Plant in Service	10,223,940	10,718,696	11,036,848
Other Property & Investment			
Bond & Interest	31,193	1,240,171	1,230,253
Improvement	15,254	15,254	15,254
Total Other Property	46,447	1,255,425	1,245,507
Current Assets:			
Cash and Cash Equivalents	1,525,368	1,326,703	635,705
Clearing Account	117,524	115,319	294,759
Customer Deposits	126,950	126,200	136,368
Accounts Receivable	662,782	641,568	649,160
Materials and Supplies	-	-	-
Prepaid	-	-	-
Other Current Assets	-	-	-
Total Current Assets	2,432,624	2,209,790	1,715,992
Deferred Debits			
Unamortized Debt Discount and Expense Other Deferred Debits	149,663	68,824	82,471
Total Deferred Debits	149,663	68,824	82,471
Total Assets	\$ 12,852,674	\$ 14,252,735	\$ 14,080,818

#### COMPARATIVE BALANCE SHEET As of December 31,

LIABILITIES	2018	2017	2016
Equity			
Retained Earnings	\$ 6,762,580	\$ 6,861,574	\$ 6,009,820
Paid in Capital		_	
Total Equity	6,762,580	6,861,574	6,009,820
Contributions in Aid of Construction	291,005	291,005	291,005
Long-term Debt			
Refinancing Revenue Bonds of 2018	4,620,000	-	-
Bonds Payable - Series B	-	5,867,000	6,487,000
Notes Payable	-	-	-
Total Long-term Debt	4,620,000	5,867,000	6,487,000
Current Liabilities			
Accounts Payable	141,000	142,500	143,500
Interfund Loan - Sewer	588,965	569,500	569,500
Interfund Loan - Due to Sewage Works	320,091	285,091	285,091
Customer Deposits	126,950	126,200	136,368
Accrued Taxes	2,083	2,206	39,498
Accrued Interest		107,659	119,036
Other Current Liabilities	1,179,089	1,233,156	1,292,993
Total Liabilities	\$ 12,852,674	\$ 14,252,735	\$ 14,080,818

#### COMPARATIVE INCOME STATEMENT Tweleve Months Ending December 31,

	2018	2017	2016
Operating Revenues			
Water Sales	\$1,988,920	\$2,341,454	\$1,829,310
Fire Protection	545,582	165,504	520,721
Sales to Irrigation Customers	-	2,398	30,504
Late Payment Fees	5,090	1,560	12,804
Miscellaneous Services Revenue	98,462	57,445	44,743
Rents from Water Property	-	-	59,056
Other Water Revenues	118,389	6,834	-
Total Operating Revenues	2,756,443	2,575,195	2,497,138
Operating Expenses			
Salaries and Wages	459,592	392,374	379,056
Employee Pensions & Benefits	350,696	229,446	234,689
Purchased Power	98,225	100,140	92,456
Chemicals	11,402	,	,
Materials and Supplies	213,979	85,608	103,642
Contractual Services		,	-
Engineering	3,505	4,101	-
Accounting	57,062	43,308	85,677
Legal	2,867	-	3,188
Other	29,318	184,795	221,582
Rents	-	-	-
Transportation Expenses	10,989	-	-
Liability Insurance	22,823	31,566	30,664
Regulatory Commission Expense	-	-	_
Bad Debt Expense	-	-	-
Miscellaneous	160,178	82,673	2,993
Total O&M Expense	1,420,636	1,154,011	1,153,947
1			
Depreciation Expense	-	336,154	336,153
Amortization Expense	-	-	-
Taxes Other Than Income Tax	153,405	-	
Total Operating Expenses	1,574,041	1,490,165	1,490,100
Net Operating Income	1,182,402	1,085,030	1,007,038
Other Income (Expense)			
Interest Income	4,189	1,396	596
Gain (Loss) on Sale of Assets	-	-	-
Loan Repayments	14,465	-	-
Refunds	(4,405)	-	-
Interest Expense - Bond	(86,248)	(221,025)	(227,703)
Amortization of Debt Discount and Expense	-	(13,647)	(13,647)
Total Other Income (Expense)	(71,999)	(233,276)	(240,754)
Extraordinary Income			147,697
Net Income	\$1,110,403	\$ 851,754	\$ 766,284

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#### Martinsville Municipal Water Utility CAUSE NUMBER 45262 Phase 1 Pro forma Net Operating Income Statement

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Operating Revenues         Interval         Interval <thinterval< th="">         Interval         Interval<th></th><th>Year Ended 12/31/2018</th><th>Adjustments</th><th>Sch Ref</th><th><i>Pro forma</i> Present Rates</th><th>Adjustments</th><th>Sch Ref</th><th>Phase 1 Proposed Rates</th></thinterval<>		Year Ended 12/31/2018	Adjustments	Sch Ref	<i>Pro forma</i> Present Rates	Adjustments	Sch Ref	Phase 1 Proposed Rates
Water Sales         I,163,998         I,163,998         T3,113         I         1,237,111           Commercial         687,407         687,407         43,177         I         730,584           Other Water Sales         22,877         22,877         1,437         I         24,314           Sales Tax         114,637         (114,637)         5-1         -         -         -           Fire Protection         545,582         545,582         342,269         1         579,881           Late Payment Fees         5,314         5,314         5,314         3,347         34,272         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,273         34,283         36,305         36,015	Operating Revenues	12/51/2018	Aujustinents			Aujustinents	<u></u>	Katts
Commercial         687,407         687,407         43,177         1         730,584           Other Water Sales         22,877         1,437         1         24,314           Sales Tax         114,637         (114,637)         5-1         -         -           Late Payment Fees         5,090         5,090         320         1         5,114           System Development Charge         34,272         34,272         34,272         34,272         34,272           Water Tap Fees         38,605         38,605         38,605         38,605         38,605           Reconnect Fees         20,271         20,271         20,271         20,271         20,271           Other Water Revenues         116,999         (113,766)         5-2         3,233         3,233           Tampering Fees         1,390         2,23,771         PET         451,832         451,832           Other Revenues         2,756,442         (228,403)         2,252,039         152,316         1         2,660,355           Medicare         5,741         327         6-2         25,942         451,832         451,832           FICA         44,545         1,397         6-2         25,942         25,942 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		1,163,998			1,163,998	73,113	1	1,237,111
	Commercial	687,407			687,407	43,177	1	730,584
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		22,877			22,877	1,437	1	24,314
	Sales Tax	114,637	(114,637)	5-1	-			-
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$		545,582			545,582	34,269	1	579,851
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		5,090			5,090	320	1	5,410
System Development Charge $34,272$ $34,272$ $34,272$ $34,272$ $34,272$ Water Tap Fees $38,605$ $38,605$ $38,605$ $38,605$ Reconnect Fees $20,271$ $20,271$ $20,271$ $20,271$ Other Revenues $116,999$ $(113,766)$ $5-2$ $3,233$ $3,233$ Total Operating Revenues $2,756,442$ $(228,403)$ $2,528,039$ $152,316$ $1$ $2,680,355$ O&M Expense         (23,877)         PET $451,832$ $451,832$ $451,832$ FICA $24,545$ $1,397$ $6-2$ $25,942$ $25,942$ $25,942$ Medicare $5,741$ $327$ $6-2$ $25,942$ $26,942$ Medicare $273,555$ $36,192$ PET $30,915$ $30,915$ Health Insurance Adjustment $273,555$ $36,192$ PET $30,915$ $30,915$ Puchsaed Power $98,225$ $98,225$ $98,225$ $98,225$ $98,225$ Chemicals $11,402$ <								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	System Development Charge							
Other Water Revenues         116,999         (113,766)         5-2         3,233         3,233           Tampering Fees         1,390         1,390         1,390         1,390           Total Operating Revenues         2,756,442         (228,403)         2,528,039         152,316         1         2,680,355           O&M Expense         (6,704)         (23,877)         PET         451,832         451,832         451,832           Calk Expense         (23,877)         PET         (23,877)         PET         (23,877)         961         (23,877)         (25,942)         25,942         25,942         (25,942)         (25,942)         (25,942)         (25,942)         (23,877)         (23,877)         (23,877)         (23,877)         (23,877)         (23,877)         (23,974)         (30,917)         (30,917)         (30,917)         (30,917)         (30,917)         (30,915)         (30,916)         (30,915)         (30,915)         (30,915) </td <td>Water Tap Fees</td> <td>38,605</td> <td></td> <td></td> <td>38,605</td> <td></td> <td></td> <td>38,605</td>	Water Tap Fees	38,605			38,605			38,605
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Reconnect Fees	20,271			20,271			20,271
Tampering Fees         1,390         1,390         1,390           Total Operating Revenues $2,756,442$ (228,403) $2,528,039$ $152,316$ 1 $2,680,355$ O&M Expense         (23,877)         PET $451,832$ $451,832$ $451,832$ Salaries and Wages $429,306$ $37,544$ PET $451,832$ $451,832$ Medicare $5,741$ $327$ $6-2$ $6,068$ $6,068$ Employee Pensions and Benefits $1,402$ PET $309,747$ $309,747$ $309,747$ Health Insurance Adjustment $27,555$ $36,192$ PET $30,915$ $30,915$ $30,915$ Purchased Power $98,225$ $98,235$ $163,596$ $163,596$ </td <td>Other Water Revenues</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Other Water Revenues							
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Other Revenues	116,999	(113,766)	5-2	3,233			3,233
(6,704)         (6,704)           Salaries and Wages         429,306         37,544         PET         451,832         451,832           Salaries and Wages         429,306         37,544         PET         451,832         451,832           FICA         24,545         1,397         6-2         25,942         25,942           Medicare         5,741         327         6-2         6,068         6,068           Employce Pensions and Benefits         1         309,747         309,747         309,747           PERF Adjustment         46,226         2,523         6-3         48,749         48,749           Union Pension         30,915         30,915         30,915         30,915         30,915           Purchased Power         98,225         98,225         98,8225         98,8225         98,8225           Contractual Services         11,402         11,402         11,402         11,402           Contractual Services         35,505         (3,505)         PET         -         -           Engineering         3,505         (3,505)         PET         -         -         -           Accounting         57,062         (49,689)         6-4         7,373	Tampering Fees	1,390			1,390			1,390
O&M Expense         429,306         37,544         PET         451,832         451,832         451,832           Salaries and Wages         429,306         37,544         PET         451,832         451,832         451,832           FICA         24,545         1,397         6-2         25,942         25,942           Medicare         5,741         327         6-2         6,068         6,068           Employce Pensions and Benefits         1         1         309,747         309,747         309,747           PERF Adjustment         26,226         2,523         6-3         48,749         48,749           Union Pension         30,915         30,915         30,915         30,915         30,915           Purchased Power         98,225         98,225         98,225         98,225         98,225           Comtractual Services         11,402         11,402         11,402         11,402         11,402           Materials and Supplies         213,979         (50,383)         PET         -         -         -           Legal         2,867         (1,367)         6-4         1,500         1,500         1,500           Other         29,318         35,359         6-5	Total Operating Revenues	2,756,442	(228,403)		2,528,039	152,316	1 -	2,680,355
Salaries and Wages         429,306         37,544         PET         451,832         451,832 $(23,877)$ PET $(23,877)$ PET $(23,877)$ PET $(23,877)$ PET $(23,877)$ PET $(23,877)$ $(25,942)$ $(25,942)$ $(25,942)$ Medicare $(5,741)$ $327$ $6-2$ $(25,942)$ $(25,942)$ $(25,942)$ Medicare $(23,877)$ $(25,22)$ $6-2$ $(25,942)$ $(25,942)$ $(25,942)$ Health Insurance Adjustment $(273,555)$ $36,192$ PET $309,747$ $309,747$ PERF Adjustment $46,226$ $(2,523)$ $6-3$ $48,749$ $48,749$ Union Pension $30,915$ $30,915$ $30,915$ $30,915$ $30,915$ $30,915$ $30,915$ Purchased Power $98,225$ $98,225$ $98,225$ $98,225$ $98,225$ Charical and Supplies $213,979$ $(50,383)$ PET $ -$ Accounting $57,056$ $(3,505)$ PET					4		-	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Salaries and Wages	429,306		PET	451,832			451,832
$\begin{array}{c c c c c c c c c c c c c c c c c c c $				PET				
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			8,859	6-1				
Employee Pensions and Benefits         73,555 $36,192$ PET $309,747$ $309,747$ PERF Adjustment $46,226$ $2,523$ $6-3$ $48,749$ $48,749$ Union Pension $30,915$ $30,915$ $30,915$ $30,915$ $30,915$ Purchased Power $98,225$ $98,225$ $98,225$ $98,225$ Chemicals $11,402$ $11,402$ $11,402$ $11,402$ Materials and Supplies $213,979$ $(50,383)$ PET $ -$ Accounting $57,062$ $(49,689)$ $6-4$ $7,373$ $7,373$ Legal $2,867$ $(1,367)$ $6-4$ $1,500$ $15,00$ Other $29,318$ $35,359$ $6-5$ $189,677$ $189,677$ Transportation Expenses $10,989$ $10,989$ $10,989$ $10,989$ Liability Insurance $22,823$ $22,823$ $22,823$ $22,823$ Regulatory Commission Expense $   -$ Bad	FICA	24,545	1,397		25,942			25,942
Health Insurance Adjustment273,555 $36,192$ PET $309,747$ $309,747$ PERF Adjustment $46,226$ $2,523$ $6-3$ $48,749$ $48,749$ Union Pension $30,915$ $30,915$ $30,915$ Purchased Power $98,225$ $98,225$ $98,225$ Chemicals $11,402$ $11,402$ $11,402$ Materials and Supplies $213,979$ $(50,383)$ PET $163,596$ Contractual Services $  -$ Engineering $3,505$ $(3,505)$ PET $-$ Accounting $57,062$ $(49,689)$ $6-4$ $7,373$ $7,373$ Legal $2,867$ $(1,367)$ $6-4$ $1,500$ $1,500$ Other $29,318$ $35,359$ $6-5$ $189,677$ $189,677$ Transportation Expenses $10,989$ $10,989$ $10,989$ $10,989$ Liability Insurance $22,2823$ $22,823$ $22,823$ Regulatory Commission Expense $  -$ Miscellaneous $160,178$ $(80,323)$ PET $74,159$ $50/50$ Expense Adjustment $(34,866)$ PET $(34,866)$ $(34,866)$ Depreciation Expense $   -$ Taxes Other than Income $153,405$ $(116,406)$ $6-7$ $36,999$ $39,436$ Utilities Receipt Tax $   -$ Total Operating Expenses $1,574,041$ $22,114$ $1,596,155$ $2,437$ $1,598,592$		5,741	327	6-2	6,068			6,068
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Employee Pensions and Benefits							
Union Pension         30,915         30,915         30,915         30,915           Purchased Power         98,225         98,225         98,225         98,225           Chemicals         11,402         11,402         11,402         11,402           Materials and Supplies         213,979         (50,383)         PET         163,596         163,596           Contractual Services         Engineering         3,505         (3,505)         PET         -         -           Accounting         57,062         (49,689)         6-4         7,373         7,373         1,500           Other         29,318         35,359         6-5         189,677         189,677         189,677           Icegal         2,867         (1,367)         6-4         1,500         10,989         10,989           Liability Insurance         22,823         22,823         22,823         22,823         22,823           Regulatory Commission Expense         -         -         -         -         -           Miscellaneous         160,178         (80,323)         PET         74,159         74,159         74,159           50 / 50 Expense Adjustment         (34,866)         PET         (34,866)         (34,866)<	Health Insurance Adjustment	273,555	36,192		309,747			,
Purchased Power98,22599,22599,225Chemicals11,40211,40211,402Materials and Supplies213,979(50,383)PET163,596Contractual Services163,596163,596Engineering3,505(3,505)PET-Accounting57,062(49,689)6-47,3737,373Legal2,867(1,367)6-41,5001,500Other29,31835,3596-5189,677189,677Transportation Expenses10,98910,98910,98910,989Liability Insurance22,82322,82322,823Regulatory Commission ExpenseMiscellaneous160,178(80,323)PET74,15970 / 50Expense7axes Other than Income153,405(116,406)6-736,999Utilities Receipt Tax2,43712,4371Total Operating Expenses1,574,04122,1141,596,1552,4371,598,592	PERF Adjustment	46,226	2,523	6-3	48,749			48,749
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Purchased Power	98,225			98,225			
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Materials and Supplies	213,979	(50,383)	PET	163,596			163,596
$\begin{array}{c c c c c c c c c c c c c c c c c c c $								
Legal       2,867       (1,367)       6-4       1,500       1,500         Other       29,318       35,359       6-5       189,677       189,677         Rents       -       -       -       -         Transportation Expenses       10,989       10,989       10,989         Liability Insurance       22,823       22,823       22,823         Regulatory Commission Expense       -       -       -         Bad Debt Expense       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         Correctation Expense       -       -       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         Operation Expense       -       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       -       -       -       -       -         Total Operating Expenses       1,574,041       22,114       1,596,155       2,437       1,598,592		3,505	,	PET	-			-
Other         29,318         35,359         6-5         189,677         189,677           Rents         -	Accounting				· · · ·			,
Image: Rents       - <t< td=""><td></td><td>2,867</td><td>(1,367)</td><td></td><td>1,500</td><td></td><td></td><td>1,500</td></t<>		2,867	(1,367)		1,500			1,500
Rents       -       -       -       -       -         Transportation Expenses       10,989       10,989       10,989       10,989         Liability Insurance       22,823       22,823       22,823         Regulatory Commission Expense       -       -       -         Bad Debt Expense       -       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)         Depreciation Expense       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       -       -       -       -       -         Total Operating Expenses       1,574,041       22,114       1,596,155       2,437       1,598,592	Other	29,318			189,677			189,677
Transportation Expenses       10,989       10,989       10,989         Liability Insurance       22,823       22,823       22,823         Regulatory Commission Expense       -       -       -         Bad Debt Expense       -       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)         Depreciation Expense       -       -       -       -         Traxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       -       -       -       -       -         Total Operating Expenses       1,574,041       22,114       1,596,155       2,437       1,598,592			125,000	PET				
Liability Insurance       22,823       22,823       22,823         Regulatory Commission Expense       -       -       -         Bad Debt Expense       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159         50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)         Depreciation Expense       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       -       -       -       -       -         Total Operating Expenses       1,574,041       22,114       1,596,155       2,437       1,598,592								-
Regulatory Commission Expense       -       -       -         Bad Debt Expense       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)         Depreciation Expense       -       141,025       141,025       141,025         Amortization Expense       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax	· ·							
Bad Debt Expense       -       -       -       -         Miscellaneous       160,178       (80,323)       PET       74,159       74,159         50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)         Depreciation Expense       -       141,025       141,025       141,025         Amortization Expense       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       -       -       -       -       -         Total Operating Expenses       1,574,041       22,114       1,596,155       2,437       1,598,592	-	22,823			22,823			22,823
Miscellaneous       160,178       (80,323)       PET       74,159       74,159         50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)       (34,866)         Depreciation Expense       -       141,025       141,025       141,025         Amortization Expense       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       -       -       -       -       -         Total Operating Expenses       1,574,041       22,114       1,596,155       2,437       1,598,592		-			-			-
(5,696)       6-6         50 / 50 Expense Adjustment       (34,866)         Depreciation Expense       -         Amortization Expense       -         Taxes Other than Income       153,405         Utilities Receipt Tax       -         Total Operating Expenses       1,574,041         22,114       1,596,155         2,437       1,598,592		-			-			-
50 / 50 Expense Adjustment       (34,866)       PET       (34,866)       (34,866)         Depreciation Expense       -       141,025       141,025       141,025         Amortization Expense       -       -       -       -         Taxes Other than Income       153,405       (116,406)       6-7       36,999       39,436         Utilities Receipt Tax       2,437       1       1,596,155       2,437       1,598,592	Miscellaneous	160,178	,		74,159			74,159
Depreciation Expense         -         141,025         141,025         141,025           Amortization Expense         -	50 / 50 Expense Adjustment				(34,866)			(34,866)
Amortization Expense       -	* *				,			
Taxes Other than Income         153,405         (116,406)         6-7         36,999         39,436           Utilities Receipt Tax         2,437         1           Total Operating Expenses         1,574,041         22,114         1,596,155         2,437         1,598,592		-	141,025		141,025			141,025
Utilities Receipt Tax         2,437         1           Total Operating Expenses         1,574,041         22,114         1,596,155         2,437         1,598,592		-	-	67	-			-
Total Operating Expenses         1,574,041         22,114         1,596,155         2,437         1,598,592		153,405	(110,400)	0-/	30,999	2 127	1	39,436
	· · ·						-	
Net Operating Income         1,182,401         (250,517)         931,884         149,879         1,081,763	Total Operating Expenses	1,574,041	22,114		1,596,155	2,437	-	
	Net Operating Income	1,182,401	(250,517)		931,884	149,879	=	1,081,763

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#### Martinsville Municipal Water Utility CAUSE NUMBER Phase 2 Pro forma Net Operating Income Statement

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	Phase 1 Proposed Rates	A diustmonts	Sch Ref	-Phase 2 Present Rates	Adjustments	Sch Ref	Phase 2 Proposed Rates
Operating Revenues	Nates	Adjustments	<u></u>	Kates	Adjustments	<u></u>	Nates
Water Sales							
Residential	\$ 1,237,111			\$ 1,237,111	\$ 39,132		1,276,243
Commercial	730,584			730,584	23,109		753,693
Industrial	24,314			24,314	769		25,083
Sales Tax	,			,			
Fire Protection	579,851			579,851	18,342		598,193
Late Payment Fees	5,410			5,410	171		5,581
Miscellaneous Services Revenues	5,110			5,110	1/1		0,001
Tank Water	5,314			5,314			5,314
	,			· · ·			
System Development Charge	34,272			34,272			34,272
Water Tap Fees	38,605			38,605			38,605
Reconnect Fees	20,271			20,271			20,271
Other Water Revenues	2 2 2 2			2 0 0 0			2 0 2 2
Other Revenues	3,233			3,233			3,233
Tampering Fees	1,390			1,390			1,390
Total Operating Revenues	2,680,355	-		2,680,355	81,523		2,761,878
O&M Expense							
Salaries and Wages	451,832			451,832			451,832
FICA	25,942			25,942			25,942
Medicare	6,068			6,068			6,068
Employee Pensions and Benefits	-			-			_
Health Insurance Adjustment	309,747			309,747			309,747
PERF Adjustment	48,749			48,749			48,749
Purchased Power	98,225			98,225			98,225
Chemicals	11,402			11,402			11,402
Materials and Supplies	163,596			163,596			163,596
Contractual Services	,						
Engineering	-			-			-
Accounting	7,373			7,373			7,373
Legal	1,500			1,500			1,500
Other	189,677			189,677			189,677
Rents				-			-
Transportation Expenses	10,989			10,989			10,989
Liability Insurance	22,823			22,823			22,823
Regulatory Commission Expense	,=						,
Bad Debt Expense	_			-			_
Miscellaneous	74,159			74,159			74,159
50 / 50 Expense Adjustment	(34,866)			(34,866)			(34,866)
Depreciation Expense	141,025	70,513		211,538			211,538
Amortization Expense	-			-			-
Taxes Other than Income	39,436			39,436	1,304	1	40,740
Utilities Receipt Tax	-			-	-		-
Total Operating Expenses	1,567,677	70,513		1,638,190	1,304		1,639,494
Net Operating Income	\$ 1,112,678	\$ (70,513)		\$ 1,042,165	\$ 80,219		1,122,384

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#### Martinsville Municipal Water Utility CAUSE NUMBER Phase 3 Pro forma Net Operating Income Statement

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	Phase 2 Proposed Rates	Adjustments	Sch Ref	Phase 3 Present Rates	Adjustments	Sch Ref	Phase 3 Proposed Rates
Operating Revenues	Kates	Adjustments	<u> </u>	Kates	Adjustments	<u></u> .	Kates
Water Sales							
Residential	\$ 1,276,243			\$ 1,276,243	\$ 54,215		1,330,458
Commercial	753,693			753,693	32,016		785,709
Industrial	25,083			25,083	1,066		26,149
Sales Tax	25,005			25,005	1,000		20,149
Fire Protection	598,193			598,193	25,411		623,604
Late Payment Fees	5,581			5,581	23,411		5,818
Miscellaneous Services Revenues	5,501			5,501	251		5,010
	5 214			5 214			5 214
Tank Water	5,314			5,314			5,314
System Development Charge	34,272			34,272			34,272
Water Tap Fees	38,605			38,605			38,605
Reconnect Fees	20,271			20,271			20,271
Other Water Revenues	2 0 0 0			2 0 0 0			2 0 0 0
Other Revenues	3,233			3,233			3,233
Tampering Fees	1,390			1,390			1,390
Total Operating Revenues	2,761,878	-		2,761,878	112,944		2,874,823
						-	
O&M Expense							
Salaries and Wages	451,832			451,832			451,832
Overtime Adjustment							-
FICA Adjustment	25,942			25,942			25,942
Medicare Adjustment	6,068			6,068			6,068
Employee Pensions and Benefits	-			-			-
Health Insurance Adjustment	309,747			309,747			309,747
PERF Adjustment	48,749			48,749			48,749
Purchased Power	98,225			98,225			98,225
Chemicals	11,402			11,402			11,402
Materials and Supplies	163,596			163,596			163,596
Contractual Services							-
Engineering	-			-			-
Accounting	7,373			7,373			7,373
Legal	1,500			1,500			1,500
Other	189,677			189,677			189,677
Rents	-			-			-
Transportation Expenses	10,989			10,989			10,989
Liability Insurance	22,823			22,823			22,823
Regulatory Commission Expense	,						,
Bad Debt Expense	-			-			-
Miscellaneous	74,159			74,159			74,159
50 / 50 Expense Adjustment	(34,866)			(34,866)			(34,866)
Depreciation Expense	211,538	70,513		282,051			282,051
Amortization Expense	-			-			-
Taxes Other than Income	40,740			40,740	1,807	1	42,547
Utilities Receipt Tax							
Total Operating Expenses	1,639,494	70,513		1,710,007	1,807	-	1,711,814
Net Operating Income	\$ 1,122,384	\$ (70,513)		\$ 1,051,871	\$ 111,137	-	1,163,009

Settlement Schedule 5 Page 1 of 1

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

#### Settlement Revenue Adjustments

(1)

<u>Sales Tax</u>

To eliminate sales tax included in operating revenue in error.

Account 501-353 000

# \$ 114,637.00

\$ (114,637)

#### (2) Miscellaneous Revenues

**Adjustment Increase (Decrease)** 

To eliminate non-revenue reimbursements booked to Operating Revenue during the test year.

2018 WATER REFUNDING BOND	2,452
2018 WATER REFUNDING BOND	3,309
BOND PROCEEDS	75,420
DEPOSITED IN ERROR-WILL BE PUT INTO METER DEPOSIT	120
MORGAN INS. GROUP - WORKER'S COMP REFUND	1,499
PAYMENT FOR TEMP. LOAN	5,000
REIMB. FOR PENALTY & INTEREST FOR SALES TAX 11/17	981
REPAY - TOOK OUT OF WRONG ACCT \$10000 - TEMP LOAN MAY-JULY	25,000
WIRE TRANSFER FEE	(15)

Adjustment Increase (Decrease)

\$ (113,766)

Settlement Schedule 6 Page 1 of 2

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

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#### Settlement Expense Adjustments

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(1) Selevies & Wesser				
Salaries & Wages To adjust labor cost to include 2019 pay increase.				
To adjust labor cost to morade 2019 pay morease.				
Test year salaries & wages	\$	429,306		
New employee		37,544		
Overtime adjustment		(23,877)		
Adjusted salaries & wages		442,973		
Times: 2% Wage increase		2.00%		
Adjustment Increase (Decrease)			\$	8,859
(2)				
Payroll Taxes				
To adjust payroll taxes for 2% pay increase				
New employee	\$	37,544		
Overtime adjustment	,	(23,877)		
2% Pay increase (See Adjustment 1)		8,859		
Total Salary & Wage increase		22,526		
Times FICA Rate		6.20%		
			\$	1,397
Total Salary & Wage Increase		22,526		
Times Medicare Rate	t <del></del>	1.45%		327
				521
Adjustment Increase (Decrease)			\$	1,724
(3) DED E				
<u><b>PERF</b></u> To adjust employee benefits PERF due to one new employee				
$T_{\rm eff} = 1.0 \pm 1.000$ MJ $\sim 1.0000$ (0.000 Å l'estamont 2)		22.526		
Total Salary & Wage Increase (See Adjustment 2) Times PERF Rate		22,526 11.20%		
TIMES FERT Rate	<u>k</u>	11.20/0		
Adjustment Increase (Decrease)				2,523

Schedule 1 Schedule 6 Page 2 of 2 Martinsville Municipal Water Utility **CAUSE NUMBER 45262 Settlement Expense Adjustments** (4) **Contractual Services** To adjust operating expenses Contractual Services, to eliminate non-recurring charges from test year expense. Accounting invoices from Reedy Financial for charges of "Utility (49,689)\$ Projects as directed by clients, bond ordinances, rate studies, and developer/commercial Rates" Legal - two invoices from Barnes & Thornburg, LLP for legal (1, 367)services in connection with "IURC 2018 WATER BOND ISSUE **Adjustment Increase (Decrease)** \$ (51,056) (5) **Periodic Maintenance** To adjust Contractual Services to reflect annual tank maintenance expense. 28,750 2012 Tank Painting CN 44153 \$ 2013 + 3% Inflation Rate 29,613 2014 + 3% Inflation Rate 30,501 2015 + 3% Inflation Rate 31,416 2016 + 3% Inflation Rate 32,358 2017 + 3% Inflation Rate 33,329 2018 + 3% Inflation Rate 34,329 + 3% Inflation Rate 35,359 2019 35,359 **Adjustment Increase (Decrease)** \$ (6) **Miscellaneous Expense** To adjust Miscellaneous Expense to exclude disallowed cost Christmas party expense - Costumes, food, table setting, room rent. \$ 5,696 **Adjustment Increase (Decrease)** \$ (5,696) (7) Sales Tax Expense To remove test year sales tax expense recorded in error. Acct 501-674 000 116406

Adjustment Increase (Decrease)

\$ (116,406)

Settlement Schedule 7 Page 1 of 1

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

## **Depreciation Expense**

	Phase 1	Phase 2	Phase 3
Utility Plant in Service at 12/31/2018	\$ 14,149,055	\$ 14,149,055	\$ 14,149,055
Less: Land and Land Rights	(46,502)	(46,502)	(46,502)
Depreciable Plant Balance	14,102,553	14,102,553	14,102,553
Times: Composite Depreciation Rate	2.00%	2.00%	2.00%
Pro Forma Depreciation Expense	282,051	282,051	282,051
Deferred Depreciation	(141,026)	(70,513)	-
Depreciation Expense Revenue Requirement	\$ 141,025	\$ 211,538	\$ 282,051

Settlement Schedule 8 Page 1 of 1

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

### Payments in Lieu of Property Tax

	Phase 1	Phase 2	Phase 3
Utility Plant in Service at 12/31/2018	\$ 14,149,055	\$ 14,149,055	\$ 14,149,055
Less: Plant Located Outside City Limits	-	-	-
Pro Forma Utility Plant in Service	14,149,055	14,149,055	14,149,055
Adjusted Accumulated Depreciation at 12/31/2018	3,282,712	3,282,712	3,282,712
Add: Depreciation Expense for 2019	282,051	282,051	282,051
Less: Plant Located Outside City Limits	-	-	-
Pro Forma Accumulated Depreciation	\$ 3,564,763	\$ 3,564,763	\$ 3,564,763
Net Utility Plant in Service	\$ 10,584,292	\$ 10,584,292	\$ 10,584,292
Taxable Net Book Value	105,843	105,843	105,843
City's Tax Rate per Petitioner	1.5352	1.5352	1.5352
Pro Forma Payment in Lieu of Property Tax	\$ 162,490	\$ 162,490	\$ 162,490
Deferred PILT	(81,245)	(40,623)	-
PILT Revenue Requirement	\$ 81,245	\$ 121,867	\$ 162,490

	UPIS Balance w/o land	Depreciation @ 2%	
Beginning Balance 12/31/2004			2,496,641
2005	7,295,418	145,908	2,642,549
2006	7,426,446	148,529	2,791,078
2007	7,732,396	154,648	2,945,726
2008	15,004,276	300,086	3,245,812
2009	15,316,216	306,324	3,552,136
2010	15,372,588	307,452	3,859,588
2011	15,417,755	308,355	4,167,943
2012	15,417,757	308,355	4,476,298
2013	15,676,283	313,526	4,789,824
2014	15,714,053	314,281	5,104,105
2015	15,714,053	314,281	5,418,386
2016	13,623,090	272,462	5,690,848
2016		(2,963,009) <sup>(A)</sup>	2,727,839
2017	13,641,091	272,822	3,000,661
Ending Balance 12/31/2018	14,102,553	282,051	3,282,712

<sup>(A)</sup> Removal Costs per 2016 IURC Annual Report.

Settlement Schedule 9 Page 1 of 1

### Martinsville Municipal Water Utility CAUSE NUMBER 45262

### Working Capital

	Per Petitioner	Per Settlement	Settlement More (Less)
Operation & Maintenance Expense	\$ 1,595,091	\$1,418,131	\$ (176,960)
Less: Purchased Water	-	-	-
Purchased Power	(98,225)	(98,225)	-
			<b>-</b>
Adjusted Operation & Maintenance Expense	1,496,866	1,319,906	(176,960)
Times: 45 Day Factor	0.125	0.125	-
Working Capital Revenue Requirement	187,108	164,988	(22,120)
Less: Cash on Hand		1,525,368	1,525,368
Net Working Capital Revenue Requirement	187,108	-	(187,108)
Divide by: Amortization Period (Years)	1	5	4
Annual Working Capital Revenue Requirement	\$ 187,108	<u>\$                                    </u>	\$ (187,108)

Settlement Schedule 10 Page 1 of 1 

#### Martinsville Municipal Water Utility CAUSE NUMBER 45262

\$

#### Current and Proposed Rates and Charges

		PHASE 1			PHASE 2			PHASE 3	
	Per	Per	Settlement	Per	Per	Settlement	Per	Per	Settlement
Current	Petitioner	Settlement	More (Less)	Petitioner	Settlement	More (Less)	Petitioner	Settlement	More (Less)
	\$ 10.56	\$ 10.35	\$ (0.21)	\$ 11.15	\$ 10.68	· · ·			\$ (0.54)
10.15	11.01	10.79		11.62	11.13	× /			(0.56)
11.44	12.40	12.16		13.10	12.54	× /	13.70		(0.63)
13.31	14.43	14.15		15.24	14.60	× /	15.94		(0.72)
18.41	19.96	19.57				· · · ·			(1.00)
55.66	60.35	59.16	( )			· · · ·			(3.04)
69.59	75.45	73.96				· · · ·			(3.81)
101.77	110.34	108.16	(2.18)	116.50	111.58	(4.92)	121.89	116.32	(5.57)
138.81	150.50	147.53	(2.97)	158.90	152.19	(6.71)	166.25	158.66	(7.59)
allons)									
\$ 3.980	\$ 4.315	\$ 4.230	\$ (0.085)	\$ 4.556	\$ 4.364	\$ (0.192)	\$ 4.767	\$ 4.549	\$ (0.218)
3,490	3,784	3,709	(0.075)	3.995	3.826	(0.169)	4.180	3.989	(0.191)
2.830	3.068	3.008	· /	3.239	3.103	(0.136)	3,389	3.235	(0.154)
2.590	2.808	2.753	(0.055)	2.965	2.840	(0.125)	3.102	2.961	(0.141)
\$ 722.26	\$ 783.11	\$ 767.62	\$ (15.49)	\$ 826.80	\$ 791.88	\$ (34.92)	\$ 865.05	\$ 825.53	\$ (39.52)
\$ 1,208.69	\$ 1,310.52	\$ 1,284.60	\$ (25.92)	\$ 1,383.63	\$ 1,325.19	\$ (58.44)	\$ 1,447.66	\$ 1,381.51	\$ (66.15)
\$ 7.81	\$ 8.47	\$ 8.30	\$ (0.17)	\$ 8.94	\$ 8.56	\$ (0.38)	\$ 9.35	\$ 8.92	\$ (0.43)
19.53	21.18	20.76	(0.42)	22.36	21.42	(0.94)	23.39	22.33	(1.06)
39.05	42.34	41.50	(0.84)	44.70	42.81	(1.89)	46.77	44.63	(2.14)
62.54	67.81	66.47	(1.34)	71.59	68.57	(3.02)	74.90	71.48	(3.42)
136.77	148.29	145.36	(2.93)	156.57	149.95	(6.62)	163.81	156.32	(7.49)
234.44	254.19	249.16	(5.03)	268.37	257.03	(11.34)	280.79	267.95	(12.84)
	\$ 9.74 10.15 11.44 13.31 18.41 55.66 69.59 101.77 138.81 allons) \$ 3.980 3.490 2.830 2.830 2.590 \$ 722.26 \$ 1,208.69 \$ 7.81 19.53 39.05 62.54 136.77	Current         Petitioner           \$ 9.74         \$ 10.56           10.15         11.01           11.44         12.40           13.31         14.43           18.41         19.96           55.66         60.35           69.59         75.45           101.77         110.34           138.81         150.50           allons)         \$ 3.980         \$ 4.315           3.490         3.784           2.830         3.068           2.590         2.808           \$ 722.26         \$ 783.11           \$ 1,208.69         \$ 1,310.52           \$ 7.81         \$ 8.47           19.53         21.18           39.05         42.34           62.54         67.81           136.77         148.29	Per         Per         Per           \$ 9.74         \$ 10.56         \$ 10.35           10.15         11.01         10.79           11.44         12.40         12.16           13.31         14.43         14.15           18.41         19.96         19.57           55.66         60.35         59.16           69.59         75.45         73.96           101.77         110.34         108.16           138.81         150.50         147.53           allons)         \$ 4.315         \$ 4.230           \$ 3.980         \$ 4.315         \$ 4.230           3.490         3.784         3.709           2.830         3.068         3.008           2.590         2.808         2.753           \$ 722.26         \$ 783.11         \$ 767.62           \$ 1,208.69         \$ 1,310.52         \$ 1,284.60           \$ 7.81         \$ 8.47         \$ 8.30           19.53         21.18         20.76           39.05         42.34         41.50           62.54         67.81         66.47           136.77         148.29         145.36	$\begin{tabular}{ c c c c c c c } \hline Per & Per & Settlement \\ \hline Petitioner & Settlement & More (Less) \\ \hline \$ 9.74 & $10.56 & $10.35 & $(0.21) \\ 10.15 & 11.01 & 10.79 & (0.22) \\ 11.44 & 12.40 & 12.16 & (0.24) \\ 13.31 & 14.43 & 14.15 & (0.28) \\ 18.41 & 19.96 & 19.57 & (0.39) \\ 55.66 & 60.35 & 59.16 & (1.19) \\ 69.59 & 75.45 & 73.96 & (1.49) \\ 101.77 & 110.34 & 108.16 & (2.18) \\ 138.81 & 150.50 & 147.53 & (2.97) \\ allons) & $3.980 & $4.315 & $4.230 & $(0.085) \\ 3.490 & 3.784 & 3.709 & (0.075) \\ 2.830 & 3.068 & 3.008 & (0.060) \\ 2.590 & 2.808 & 2.753 & (0.055) \\ $$722.26 & $783.11 & $767.62 & $(15.49) \\ $$1,208.69 & $1,310.52 & $1,284.60 & $(25.92) \\ $$7.81 & $8.47 & $8.30 & $(0.17) \\ 19.53 & 21.18 & 20.76 & (0.42) \\ 39.05 & 42.34 & 41.50 & (0.84) \\ 62.54 & 67.81 & 66.47 & (1.34) \\ 136.77 & 148.29 & 145.36 & (2.93) \\ \hline \end{tabular}$	Per CurrentPer PetitionerSettlement More (Less)Per Petitioner $\$$ 9.74 $\$$ 10.56 $\$$ 10.35 $\$$ $0.21$ ) $11.01$ $\$$ $\$$ $\$$ 9.74 $\$$ 10.56 $\$$ 10.35 $\$$ $0.21$ ) $11.01$ $\$$ $\$$ $10.15$ 11.0110.79 $(0.22)$ $11.62$ $11.62$ $11.44$ 12.4012.16 $(0.24)$ $13.10$ $13.31$ 14.4314.15 $(0.28)$ $15.24$ $18.41$ 19.9619.57 $(0.39)$ $21.07$ $69.59$ 75.4573.96 $(1.49)$ $79.66$ $101.77$ $110.34$ $108.16$ $(2.18)$ $116.50$ $138.81$ $150.50$ $147.53$ $(2.97)$ $158.90$ allons) $\$$ $3.980$ $\$$ $4.315$ $\$$ $4.230$ $\$$ $\$$ $3.980$ $\$$ $4.315$ $\$$ $4.230$ $\$$ $(0.085)$ $3.490$ $3.784$ $3.709$ $(0.075)$ $3.995$ $2.830$ $3.068$ $3.008$ $(0.060)$ $3.239$ $2.590$ $2.808$ $2.753$ $(0.055)$ $\$$ $\$$ $1,208.69$ $\$$ $1,310.52$ $\$$ $1,284.60$ $$$ $(25.92)$ $\$$ $\$$ $1,208.69$ $\$$ $1.310.52$ $\$$ $1,284.60$ $$$ $(25.92)$ $\$$ $\$$ $\$$ $1,20.76$ $(0.42)$ $2.36$ $4.75$ $4.75$ $2.36$ $39.05$ $42.34$ $41.50$	CurrentPer PetitionerSettlement More (Less)Per PetitionerPer Settlement\$ 9.74 10.15\$ 10.56 11.01\$ 10.35 11.01\$ (0.21) (0.22)\$ 11.15 11.62\$ 10.68 11.6211.44 13.3112.40 12.4012.16 (0.24)(0.24) 13.10\$ 11.62 13.1011.13 12.5418.41 69.5919.57 75.45(0.39) 75.4521.07 70.039)21.07 20.1955.66 60.35 69.5960.35 75.4559.16 73.96(1.49) 79.6676.30 76.30101.77 101.34108.16 3.784(2.18) 3.709116.50 (1.49)111.58 79.66allons) \$ 3.980 2.590\$ 4.315 2.808\$ 4.230 2.753\$ (0.085) (0.075)\$ 4.556 3.995 3.826 3.239\$ 722.26\$ 783.11 3.11 2.1310.52\$ 1,284.60 3.008\$ (25.92) (0.055)\$ 1,383.63 2.965\$ 1,325.19 	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$

OUCC Attachment MAS-1 Cause No. 45262 Page 1 of 1

### Settlement Attachment MAS-1 Page 1 of 1

### Martinsville Municipal Water Utility Cause Number 45262 Petitioner *Pro Forma* Operating Expense

	Test Year	Adjustments	Pro Forma
Total Operating Expense	\$ 2,142,010	\$ (553,777)	\$1,588,233
Less: Utility Receipts Tax	(36,999)	-	(36,999)
	2,105,011	(553,777)	1,551,234
Add: 3% CPI - 2021	-	43,856	43,856
Rounding		1	1
Phase 1	2,105,011	(509,920)	1,595,091
Less: Filter Media Replacement	-	(125,000)	(125,000)
Add: 3% CPI - 2022		47,853	47,853
Phase 2	2,105,011	(587,067)	1,517,944
Add: 3% CPI - 2023	-	45,538	45,538
Phase 3	\$ 2,105,011	\$ (541,529)	\$1,563,482
O&M - Without Capital Projects	\$ 1,537,042	\$ 26,440	\$1,563,482

### Summary of Union Contract Wages

			Increa	ase
	2019	2018	\$	%
<u>Water Department:</u>				
Certified Distributor Operator	\$ 20.77	\$ 20.37	\$ 0.40	1.97%
Laborer	18.51	18.15	0.36	1.98%
Chief Meter Reader	20.78	20.37	0.41	2.01%
Meter Reader	20.51	20.11	0.40	1.99%
Water Treatment Class III License Holder	21.34	20.92	0.42	2.01%
Water Utility Office Manager	48,146.00	46,744.56	1,401.44	3.00%
Water Utility Asst. Office Manager	45,114.00	44,230.26	883.74	2.00%
Water Utility Office Clerk	19.42	19.04	0.38	2.00%
Pumping Station Operator	19.93	19.54	0.39	2.00%
Working Foreman	51,783.00	50,274.78	1,508.22	3.00%
Heavy Equipment Operator	19.20	18.82	0.38	2.02%
Senior Operator Over scale	0.50	0.50	_	0.00%

OUCC Attachment MAS-2 Cause No. 45262 Page 2 of 5

#### AGREEMENT

#### BETWEEN

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### **CITY OF MARTINSVILLE**

AND

### TEAMSTERS LOCAL 135 AN AFFILIATE OF THE INTERNATIONAL BROTHERHOOD OF TEAMSTERS

Union contract

### JANUARY 1, 2018 THRU DECEMBER 31, 2021

# <u>Appendix A</u>

9

## Classifications and Wages

	Hourly Rate	Hourly Rate
	January 1, 2017-December 31, 2017	January 1, 2018-December 31, 2018
STREET DEPT,		
Asst. Street Supt.	\$ 46,597.00	\$ 47,528.94
Laborer	\$ 17.79	\$ 18.15
Laborer Crew Head	\$ 17.90	\$ 18.26
Truck Driver	\$ 18.19	\$ 18.55
Heavy Equipment Operator*	\$ 18.45	\$ 18.82
Concrete Finisher	\$ 18.45	\$ 18.82
Truck Driver Crew Chief	\$ 17.94	\$ 18.30
Chief Mechanic	\$ 21.77	\$ 22.21
Asst. Mechanic	\$ 18.74	\$ 19.11
Senior Operator Over Scale	\$ 0.50	\$ 0.50
Sanitation Department		
Truck Driver	\$ 18.83	\$ 19.21
Packer Crew Member (rear)	5 19.01	\$ 19.39
WATER AND SEWER DEPARTMENT		
Certified Distributor Operator	\$ 19.96	\$ 20.36
Laborer	\$ 17.79	\$ 18.15
Chief Meter Reader	\$ 19.97	\$ 20.37
MeterReader	\$ 19.72	\$ 20.11
W.T. Class III, License Holder	\$ 20.51	\$ 20.92
Water Utility Office Manager	\$ 45,828.00	\$ 46,744.56
Water Utility Asst, Office Manager	\$ 43,363.00	\$ 44,230.26
Water Utility Office Clerk	\$ 18.67	\$ 19.04
Pumping Station Operator	\$ 19.16	\$ 19.54
Water Works Sewer Dept. Working Foreman	\$ 49,289.00	\$ 50,274.78
Heavy Equipment Operator*	\$ 18.45	\$ 18.82
		\$ 0.50
Senior Operator Over Scale	\$ 0.50	\$0.50
WASTE WATER TREATMENT PLANT		
Class   Operator	\$ 18.33	\$ 18.70
Class II Operator	\$ 19.96	\$ 20.36
WWT Class III, Ucense Holder	\$ 20.51	\$ 20.92
Laborer	\$ ,17.79	\$ 18.15
Waste Water Treatment Plant Working Foreman	\$ 49,289.00	\$ 50,274.78
*For payroll information, the following is		
considered "heavy equipment", and employee		
operating such will be paid the heavy equipment		
hourly wage:		
Bulldozer or backhoe aerial bucket truck (in truck)		
Stump grinder grad-all excavator		
Road grader sani-vac sewer truck		
Street sweeper front end loader		l

Appendix ' "/	Λ	
CLASSIFICATION AND WAGES FOR For 2019	New Ra	ite
STREET DEPT		
Asst Street Supt	\$	48,955
Laborer	\$	18.51
Laborere Crew Head	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	18.63
Truck Driver	\$	18.92
Heavy Equipment Operator*	\$	19.2
Concrete Finisher	\$	19.2
Truck Driver Crew Chief	\$	18.67
Chief Mechanic	\$	22.65
Asst Mechanic		19.49
Senior Operator Over Scale	\$	0.5
Sanitation Department		
Truck Driver	\$	19.59
Packer Crew Member (rear)	\$	19.78
Water and Sewer Department Certified Distributor Operator Laborer Chief Meter Reader Meter Reader W.T. Class III, License Holder Water Utility Office Manager Water Utility Office Manager Water Utility Asst. Office Manager Water Utility Office Clerk Pumping Station Operator Water Works Sewer Dept. Working Foreman Heavy Equipment Operatore** Senior Operator Over Scale	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	20.77 18.51 20.78 20.51 21.34 48,146.00 45,114 19.42 19.93 51,783.00 19.2 0.5
Waste Water Treatment Plant Class I Operator Class II Operator WWT Class III, License Holder Laborer Waste Water Treatment Plant Working Foreman	\$ \$ \$ \$	19.06 20.77 21.34 18.51 51,783

\*\*\*For payroll information, the following is considered " heavy equipment", and employee Operating such will be paid the heavy equipment hourly wage:

Bull dozer or backhoeaerial bucket truck(in truck)Stump grindergrad-all excavtorRoad gradersani-vac sewer truck

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100

#### Street sweeper

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front end loader

OUCC Attachment MAS-3 Cause No. 45262 Page 1 of 33

Vendor	Invoice #	Amount	Reason
REEDY FINANCIAL GROUP	F 4245	2,049.99	bond ordinances, rate studies, and developer / comercial rate payers
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4301	3,590.00	1
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4361	3,471.25	and developer/commercial Rates
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F 4421	2,921.42	and developer/commercial Rates
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F 4485	3,943.75	
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4536	6,277.50	1
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F 4598	3,542.92	±
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4662	3,968.75	and developer/commercial Rates
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F 4726	4,541.67	and developer/commercial Rates
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4809	3,733.33	and developer/commercial Rates
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4883	2,383.33	and developer/commercial Rates
			Utility Projects as directed by clients, bond ordinances, rate studies,
REEDY FINANCIAL GROUP	F4955	2,225.00	and developer/commercial Rates
		42,648.91	• • • • • • • • • • • • • • • • • • •

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Invoice # 4245 Eric F. Reedy, CPA 812,522.9402 EReedy@reedyfinancialgroup.com

For services provided thru: 11/30/2017

FIN: 26-3864183

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate pavers.	8,99997	1,574.99
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	16.83333	2,525.00
Administration	Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	2	250.00
City of Martinsville Utilities	Out of pocket expenses including copies, mileage, supplies, postage, etc,		2.75

\$2.525. \* X 5070 = \$1,262.50 \$1.574.99 × 5070 = \$787.49

\$2,049.99

Claimant Certification:

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

President

Amount of Current Invoice	\$4,352.74
Credits	\$0.00
Balance Due	\$4,352.74
Customer Total Balance	\$4,352.74
(includes any past due amount)	

#### Reedy Financial Group P.C. Government Encouver Specialists Centes Prete Accountries Conjugation

PO Box 943, Seymour, IN 47274 Fax: 812.522,9494

www.ReedyFinancialGroup.com

#### Customer:

City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

OUCC Attachment MAS-3 Cause No. 45262 Page 3 of 33

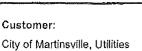
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Invoice # 4301

Eric F. Reedy, CPA 812,522,9402 EReedy@reedyfinancialgroup.com

For services provided thru: 12/31/2017

FIN: 26-3864183



www.ReedyFinancialGroup.com

Reedy Financial Group P.C. 

Government Finance Specialists Carted Protochemister + Constants PO Box 943, Seymour, IN 47274

Fax: 812.522.9494

Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

Utility Consulting

Service

Utility Consulting

Utility Consulting

Utility Consulting

Description	Time	Amoun
Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	23.66666	3,550.0
Nork on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	13.16664	2,304.1
Nork on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	14.5	1,305.0
Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	0,16667	20.8

\$ 3,550.00  $\times 5090 = {}^{5}1,775.00$ \$ 2,304.14  $\times 5090 = {}^{5}1,152.08$ \$ 1,305.00  $\times 5090 = {}^{5}1,152.50$ \$ 20.83  $\times 5090 = {}^{5}10.42$ 

\$3,590.00

Claimant Certification:

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

President

Amount of Current Invoice \$7,179.99 \$0.00 Credits Balance Due \$7,179.99 **Customer Total Balance** \$11,532.73 (Includes any past due amount)

tcher No. 21109 Warr	/ABLE		DETAIL	ED ACCOUN	rs		
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Invoice # 4361

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Eric F. Reedy, CPA 812,522,9402 EReedy@reedyfinancialgroup.com

For services provided thru: 1/31/2018



PO Box 943, Seymour, IN 47274 Fax: 812.522.9494

www.ReedyFinancialGroup.com

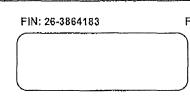
#### **Customer:**

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City of Marlinsville, Utilities Ms, Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151



Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	9,16665	1,604.16
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	30.33335	4,550.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	1,5	225.00
Administration	Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	1	125,00
Special Project	Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and billing system.	5.16666	775.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	0.83333	83.33
Administration	Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	6.16666	616.67
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	5,33333	480.00
Accounting Bookkeeping	Assist with the reconcilement of the general ledger to the bank. Includes analysis and proposed adjustments to the general ledger, appropriations ledger, receipts detail, fund balances and other bookkeeping services as required by client.	12.5	1,562.50
Accounting Bookkeeping	Assist with the reconcilement of the general ledger to the bank. Includes analysis and proposed adjustments to the general ledger, appropriations ledger, receipts detail, fund balances and other bookkeeping services as required by client.	7.83333	587.50
Li	1 ( 50 % - + 802.08		

\$1,404.16	Ý	5090	-	\$	802.08
\$4,550.00)	<b>x</b>	50 90	-	\$ _	2,275,00
\$ 225.00 )	x	50 70	5		11 2.50
\$ 83.33	X	57 70	£	£	41.67
\$ 480.00 x	C	60.70	5	\$	240.00

 $\begin{array}{c} \text{Claimant Certification:} \\ \text{I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.} \\ \end{array}$ 25

Amount of Current Invoice	\$10,609.16
Credits	\$0.00
Balance Due	\$10,609.16
Customer Total Balance	\$10,609.16
(Includes any past due amount)	

Eric F. Reedy

ACCOUNTS I MUNICIPAL WA	TER DEPT.		Acct. No.	DETAILED AGCOU SUI 400		
MARTINSVILLE Favor C				<u> </u>		
Reedy	1387					<u> </u>
otal Amount of Voucher		58				
Deductions						
mount of Warrant	\$ 5, 304	58				
onth of Ac	, 20 .	<u> </u>				
OUCHER RECORD (N roe of Supply	o.					
er Treatment						
tomer Accounts hinistrative & General			731/18			
ration-Mainténance				Itility Com	reting	
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Iomers Deposits					5.304	58
Total						
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led	Board of					
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PO Box 943, Seymour, IN 47274 Fax: 812,522,9494

www.ReedyFinancialGroup.com

#### Customer:

City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

### FIN: 26-3864183

183 Fo

812,522,9402

Invoice #

EReedy@reedylinancialgroup.com

Eric F. Reedy, CPA

Invoice

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For services provided thru: 2/28/2018

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	6,16665	1,079.16
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	9,66667	1,450.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	16.5	1,485.00
Annual Report Preparation	Includes assisting in the preparation of the annual financial report.	3	300.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	4.83333	845.83
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	9.83334	983.33
City of Martinsville Utilities	Out of pocket expenses including coples, mileage, supplies, postage, etc.		1.05
\$1	,079.14 × 50 % = \$ 539.58		
4.1	450,00 × 50 % = \$ 725.00		
k i	185.00 ¥ 50 70 = \$ 742.50		
	au 5.33 V 5070- 6 472 107		taltidese adaptiti ana tanan ketekari a
- k	983.33 × 50% = \$ 491.67		

\$2,921.42

Claimant Certification:

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

Amount of Current Invoice	\$6,144.37
Credits	\$0,00
Balance Due	\$6,144.37
Customer Total Balance	\$6,144.37
(Includes any past due amount)	

ACCOUNTS MUNICIPAL W/ MARTINSVILLE	ATER DEPT.		Acct. No.	DETAILE	DACCOUNT		5	
Ready Favor Financial	and a second	7						
	1387							
Total Amount of Voucher Deductions	\$\$072	<u> </u>						
Amount of Warrant	\$ 3,072	19						
Month of			2/10	/				
	cet. No.		100/	8				
iter Treatment					<u> </u>			
Istomer Accounts				Wality	Con	pulte	78	
eration-Maintenance				442	${7}$			
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lity Plant in Service Instr. Work in Progress								
Iterials and Supplies						3072	19	
Total								ni N Maria ang merupakan
Allowed								
-iled	Board of Co	introl						
	Official	Tille						

t <sup>s</sup>

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Invoice # 4485

Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinanclalgroup.com

For services provided thru: 3/31/2018

FIN: 26-3864183

Service	Description	Time	Amount	
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	8.83332	1,545,83	
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	5	450.00	
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies	16,66665	2,500.00	
Administration	and developer/commercial rate payers. Includes report preparation, duplication, file creation and upkeep, and other related align deviced dution	2	250.00	
Utility Consulting	related client clerical duties. Work on utility projects as directed by clients, bond ordinances, rate studies	8.83332	883,33	
Administration	and developer/commercial rate payers. Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	15.33335	766,67	
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies	6.99999	1,225,00	
Utility Consulting	and developer/commercial rate payers. Work on utility projects as directed by clients, bond ordinances, rate studies	12.83333	1,283.33	
Administration	and developer/commercial rate payers. Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	5.83334	583.33	
Accounting Bookkeeping	Assist with the reconcilement of the general ledger to the bank. Includes analysis and proposed adjustments to the general ledger, appropriations	18 33333	1,375.00	
i erreggen et genapisken set er en saggegjörne en s	Indivisional proposed adjustments to the general redger, appropriations ledger, receipts detail, fund balances and other bookkeeping services as required by client.	na na mpiliti di mana na mpika ndanak		. where
City of Martinsville Utilities	Out of pocket expenses including copies, mileage, supplies, postage, etc.		75.57	
	\$1.545.83 × 50 % = \$ 772.92			
	\$ 450.00 ¥ 50 70 = \$ 225.00			
	\$ 2,500,00 \$ 57.76 = \$ 1250.			
	\$ 883.33 ¥ 5000 = \$ 441.01			
	\$ 1225.00 × 50 = 6 (12.50			
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			

Claimant Certification;

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Fax: 812.522.9494

Customer:

Reedy Financial Group P.C.

Government Finance Specialists Certiled Public Accounters Consultants PO Box 943, Seymour, IN 47274

www.ReedyFinancialGroup.com

City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

### \$3,943.75 Amount of Current Invoice Credite

Credits	\$0.00
Balance Due	\$10,938.06
Customer Total Balance	\$10,938.06

\$10,938.06

(Includes any past due amount)

Eric F. Reedy

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<u>и No. 22726</u> w. ACCOUNTS F	AYABLE		DETAILE	DACCOUNTS	
MUNICIPAL WA MARTINSVILLE		Acct. No.	501	400	630
FauerO		4 _			
Produ Lin	minal				
Reedy Line	1387				
Amount of Voucher	\$5969 0.3				
Deductions					
	\$5469 03	2			
int of Warrant	\$0767 00	-		<u></u>	
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Accounts			<u> </u>		
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Total					
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CARDON CONTRACTOR C	Official Title				

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OUCC Attachment MAS-3 Cause No. 45262 Page 12 of 33

# Invoice

Invoice # 4536

Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinancialgroup.com

For services provided thru: 4/30/2018

PO Box 943, Seymour, IN 47274 Fax: 812,522.9494 www.ReedyFinancialGroup.com

#### Customer:

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City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

FIN: 26-3864183

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	5,99997	1,049,99
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	23.79999	2,380.00
Administration	Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	0.16667	12.50
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	29.5	4,425.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	12.16666	1,095.00
Accounting Bookkeeping	Assist with the reconcilement of the general ledger to the bank. Includes analysis and proposed adjustments to the general ledger, appropriations ledger, receipts detail, fund balances and other bookkeeping services as required by client.	0.66667	43.33
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	22.83333	3,425.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	2	180.00
City of Martinsville Utilities	Out of pocket expenses including copies, mileage, supplies, postage, etc.		6.90

\$6,277.50

**Claimant Certification:** 

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

).	Eric	F.	Reedy
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**Amount of Current Invoice** \$12,617.72 Credits \$12,617.72 Balance Due **Customer Total Balance** \$23,555.78

\$0.00

(Includes any past due amount)

President

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DUCHER NO. 22991 Warrant No. 10303 ACCOUNTS PAYABLE		DETAILED ACCOUN	TS		
MUNICIPAL WATER DEPT. MARTINSVILLE, INDIANA	Acot. No.	501 400	630	<u></u>	
Recety Favor Ot 1387 Total Amount of Voucher \$6308 86					
1387					
Total Amount of Voucher\$6308 86					
Deductions					
Amount of Warrant \$ 6308 86					
Month of, 20					
VOUCHER RECORD Acct. No.	7/4	1			
urce of Supply	13	18			
ansmission and Dist.			122		
Ininistrative & General		Attility Consu - thul 4-30-18	tting		
pensition-Maintenance		- pille 1-3076			
tilly Plant in Service		<u> 4536</u>			
Iterials and Supplies					
Istomera Deposits			6308	86	
Total					
Nlowed					
Board of Control					
IlledOfficial Tille					
Filed					

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Invoice # 4598 -

Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinancialgroup.com

PO Box 943, Seymour, IN 47274 Fax: 812.522.9494

www.ReedyFinancialGroup.com

Customer:		FIN: 26-3864183	For services provided thru: 5/31/2018
City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151			
Service	Description		Time Amount

Work on utility projects as directed by clients, bond ordinances, rate studies	11.49999	1,725.00	
Work on utility projects as directed by clients, bond ordinances, rate studies	4,33333	390.00	
Work on utility projects as directed by clients, bond ordinances, rate studies	5.83331	1,020.83	
Preparation of the financial plan. Includes entering historical revenues, expenditures, appropriations, tax rates and net assessed valuations. Also includes entering data into the maximum property tax levy, local option income tax and cash flow modules. Analysis of new programs or new hires; and of proposed major projects. Includes property tax impacts and comparisons. Includes meeting with elected and appointed officials to receive economic and	7.16667	1,075.00	
Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and	2	200.00	
Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and	5	450.00	n - Maray Matana and an
Out of pocket expenses including copies, mileage, supplies, postage, etc.	20	0,60 2,000.00	
and developer/commercial rate payers. Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	13.00001	1,950.00	
1,725.00 × 50%0 = \$ 862.50 290.00 × 50%0 = \$ 195.0			
	<ul> <li>and developer/commercial rate payers.</li> <li>Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.</li> <li>Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.</li> <li>Preparation of the financial plan. Includes entering historical revenues, expenditures, appropriations, tax rates and net assessed valuations. Also includes entering data into the maximum property tax levy, local option income tax and cash flow modules. Analysis of new programs or new hires; and of proposed major projects. Includes property tax impacts and comparisons.</li> <li>Includes meeting with elected and appointed officials to receive economic and policy assumptions for future periods.</li> <li>Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and billing system.</li> <li>Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants, analysis of reports prepared by employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and billing system.</li> <li>Out of pocket expenses including copies, mileage, supplies, postage, etc. Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.</li> <li>Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.</li> </ul>	and developei/commercial rate payers.4.33333Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.4.33333Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.5.83331Preparation of the financial plan. Includes entering historical revenues, expenditures, appropriations, tax rates and net assessed valuations. Also includes entering data into the maximum property tax levy, local option income tax and cash flow modules. Analysis of new programs or new hires; and of proposed major projects. Includes property tax impacts and comparisons. Includes meeting with elected and appointed officials to receive economic and policy assumptions for future periods.2Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and billing system.5Out of pocket expenses including copies, mileage, supplies, postage, etc. Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.20Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.20	and developer/commercial rate payers.4.33333390.00Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.4.33333390.00Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.5.833311,020.83Preparation of the financial plan. Includes entering historical revenues, expenditures, appropriations, tax rates and net assessed valuations. Also includes entering data into the maximum property tax levy, local option income tax and cash flow modules. Analysis of new programs or new hires; and of proposed major projects. Includes property tax impacts and comparisons. Includes meeting with elected and appointed officials to receive economic and policy assumptions for future periods.2200.00Preparation of a special report as requested by our client, including interviews with employees and consultants, analysis of reports prepared by employees and consultants and evaluating data inputted into the client's bookkeeping and billing system.450.00Out of pocket expenses including copies, mileage, supplies, postage, etc. Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.0.60Work on utility projects as directed by clients, bond ordinances, rate studies and consultants and evaluating copies, mileage, supplies, postage, etc.0.60Work on utility projects as directed by clients, bond ordinances, rate studies and consulting projects as directed by clients, bond ordinances, rate studies13.00001

Ĺ	390.00 \$ 50 10		Ð	195,0
\$	1000.83 × 50%	1	Ś	510.42
\$	2000.00 × 50%	2	Б	1,000.00
Ŀ	1.950.00 × 50.70	1	\$	975700

Claimant Certification: \$3,542.9 I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid. 92

	Amount of Current Invoice	\$8,811.43
- (	Credits	\$0.00
E	Balance Due	\$8,811.43
C	Customer Total Balance	\$8,811,43

(includes any past due amount)

Eric F. Reedy

Month of	MARTINSVILLE, INDIANA         Record y         Image: Construction of Youther         Image: Construction of Youther<	oucher No. 23439 ACCOUNTS PA	YABLE		DETAILED ACCOU		
Image:	/387         Total Amount of Voucher         1         Deductore	MARTINSVILLE,		Acci. No.	501 400	630	
Month of	Month ol	Total Amount of Voucher	/387 \$4405 72				
/alet Trealment	Aler Treatment   ansmitsion and Dist   ustomer Accounts   drininistrative & General   peration-Maintenance   ustomer Accounts   initiative as General   initiative as General <t< td=""><td>Month of Acct No.</td><td>, 20</td><td>5/33</td><td>1 18 Utility Conse + + + + + = = = = = = = = = = = = = = =</td><td>utting</td><td></td></t<>	Month of Acct No.	, 20	5/33	1 18 Utility Conse + + + + + = = = = = = = = = = = = = = =	utting	
Constr. Work in Progress	Constr. Work in Progress   Materials and Supplies   Customers Deposita   Customers Deposita   Customers Deposita   Customers Deposita	Vater Treatment Vater Treatment Cransmission and Dist. Customer Accounts Customer Ac	Image: Section (Section (				
	Allowed	Constr. Work in Progress Intertals and Supplies				<u>4405</u> 72	

4662 Invoice #

PO Box 943, Seymour, IN 47274 Fax: 812.522.9494

www.ReedyFinancialGroup.com

Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinancialgroup.com

Customer:	FIN: 26-3864183	For services provided thru: 6/29/2018
City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151		

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	6.49998	1,137.50
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	45.33334	6,800.00
	8-6-10-75		

$$$1,137.50 \times 50^{2} = $568.75$$
  
 $$6,800.00 \times 50^{-70} = $3,400.00$   
 $$3,968.75$ 

Claimant Certification:

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

President

Amount of Current Invoice	\$7,937.50
Credits	\$0.00
Balance Due	\$7,937.50
Customer Total Balance	\$7,937.50
(Includes any past due amount)	

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ACCOUNTS PA	Contact Contact And Article Contact		DETAILED ACCOUNT	S	
MUNICIPAL WAT MARTINSVILLE, I	NDIANA	Acot No.	501 400	630	
Favor Of Leady Finoncio	le 1387				
Amount of Voucher Deductions	And the second				
unt of Warrant	\$ 3968 75	120	8		
th of Acct. ICHER RECORD No. of Supply	r 20		Utility Consul This 6-291	eting	
reatment ission and Dist. er Accounts strative & General			766 Z		
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lant In Service				3968 75	
ls and Supplies					
Total					
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	Board of Control Official Title				

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Invoice # 4726

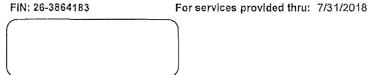
PO Box 943, Seymour, IN 47274 Fax: 812.522.9494

www.ReedyFinancialGroup.com

City of Martinsville, Utilities Ms, Shannon Kohl, Mayor 59 South Jefferson St Martinsville. IN 46151

Customer:

Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinancialgroup.com



Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients bond ordinances, rate studies and developer/commercial rate payers.	6,83329	1,195.83
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	43.83334	6,575.00
Administration	Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	10	1,000,00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	4,16667	520.83
Utility Consulting	Work on utility projects as directed by clients bond ordinances, rate studies and developer/commercial rate payers.	15	150.00
Accounting Bookkeeping	Assist with the reconcilement of the general ledger to the bank. Includes analysis and proposed adjustments to the general ledger, appropriations ledger, receipts detail. fund balances and other bookkeeping services as required by client.	19.49999	2,437,50
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	3.66667	641.67
ţ	1.195.83 × 50 % = \$ 597.92		

\$4,541.67

**Claimant Certification:** 

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid,

Eric F. R	eedy
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Amount of Current Invoice	\$12,520.83
Credits	\$0.00
Balance Due	\$12,520,83
Customer Total Balance	\$12,520.83
(Includes any past due amount)	

Voucher No. <u>14522</u> ACCOUNTS MUNICIPAL W	PAYABLE			ED ACCOUNT			
MARTINSVILL	E, INDIANA	Acct. No.	501	400 4	30		
Favor Reedy Vinonci							
Total Amount of Voucher Deductions							
Amount of Warrant	\$6260 4		7. 1				
VOUCHER RECORD	, 20 cct. No.		31/18				
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onstr. Work in Progress laterials and Supplies ustomers Deposits					4260	<u>¥1</u>	
Allowed	<u> </u>						
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Filed	Official TI						

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Invoice # 4809

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Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinancialgroup.com

PO Box 943, Seymour, IN 47274 Fax: 812,522.9494

www.ReedyFinancialGroup.com

#### Customer: FIN: 26-3864183 For services provided thru: 8/31/2018 City of Martinsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers,	5,66664	991.66
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	22,66666	3,400.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	20.49999	3,075.00
Administration	Includes report preparation, duplication, file creation and upkeep, and other related client clerical duties.	15	1,500.00

\$3,733.33

Claimant Certification:

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

Amount of Current Invoice	\$8,966.66
Credits	\$0,00
Balance Due	\$8,966.66
Customer Total Balance	\$8,966.66
(includes any past due amount)	

ACCOUNTS	PAYABLE	586		DETAILED ACCOL	JNTS	
MUNICIPAL W	E INDIANA		Acct. No.	501 400	630	
Favor Receip finon		$\checkmark$				
in prove	/39	17				
Total Amount of Voucher	\$ 6725	00				
Deductions			-			-
			731	18		
Amount of Warrant	\$ 6725	00		10		
Month of	,20.			Utility Con-	aulting	
A A	oct. No,				1//8	
Source of Supply Water Treatment						
Transmission and Dist.				4809		
Administrative & General						
Operation Maintenance					6725 00	
Utility Plant in Service						
Materials and Supplies Customers Deposits						
Allowed						
	Board of	Control				
Filed	Offle	cial Title				

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Invoice # 4883

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Eric F. Reedy, CPA 812.522.9402 EReedy@reedyfinancialgroup.com

FIN: 26-3864183 For services provided thru: 9/30/2018 **Customer:** City of Martínsville, Utilities Ms. Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	5.99997	1,049.99
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	5.66666	850.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	28.66666	2,866.67

**Claimant Certification:** 

PO Box 943, Seymour, IN 47274 Fax: 812.522.9494

www.ReedyFinancialGroup.com

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

Amount of Current Involce	\$4,766.66
Credits	\$0.00
Balance Due	\$4,766.66
Customer Total Balance	\$4,766.66
(Includes any past due amount)	

MUNICIPAL W/ MARTINSVILLE	TED DEDT		DETAIL	ED ACCOUN	rs		
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Reedy fino	ncial 1.387						
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Filed	Board of Control						

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PO Box 943, Seymour, IN 47274 Fax: 812.522.9494

www.ReedyFinancialGroup.com

Eric F. Reedy, CPA 812,522,9402 EReedy@reedyfinancialgroup.com

Customer:	FIN: 26-3864183	For services provided thru:	10/31/2018
City of Martinsville, Utilities Ms, Shannon Kohl, Mayor 59 South Jefferson St. Martinsville, IN 46151			

Service	Description	Time	Amount
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	7,99999	1,400.00
Utility Consulting	Work on utility projects as directed by clients, bond ordinances, rate studies and developer/commercial rate payers.	20.33333	3,050.00

Claimant Certification: I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

Eric F. Reedy

Amount of Current Invoice	\$4,450.00
Credits	\$0.00
Balance Due	\$4,450.00
Customer Total Balance	\$4,450.00
(Includes any past due amount)	

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OUCC Attachment MAS-3 Cause No. 45262 Page 26 of 33

**Vendor** Barnes & Thornburg LLP Barnes & Thornburg LLP

Total 1,367.00

 Invoice #
 Amount
 Description

 2087609
 678.00
 IURC 2018 Water Bond Issue

 2097178
 689.00
 IURC 2018 Water Bond Issue

OUCC Attachment MAS-3 Cause No. 45262 Page 27 of 33

### BARNES & THORNBURG LLP

11 South Meridian Street Indianapolis, Indiana 46204-3535 U.S.A. E.I.N. 35-0900596 (317) 236-1313

Invoice 2087609

Page 2

February 28, 2018 Nicholas K. Kile 00037575-000033

678.00

CITY OF MARTINSVILLE ATTN: REBECCA J. TUMEY CLERK-TREASURER 110 WEST MORGAN STREET MARTINSVILLE, IN 46151

#### PAYABLE UPON RECEIPT

#### 00037575-000033 IURC 2018 WATER BOND ISSUE

For legal services rendered in connection with the above matter for the period ending January 31, 2018 as described on the attached detail.

Fees for Services

### TOTAL THIS INVOICE

\$ 678.00

\$

00037575-	000033 CITY OI	OF MARTINSVILLE			
IURC 2018 WATER BOND ISSUE					
Date 01/19/18	Name Nicholas K. Kile	Description Meet re timetable on bond issue.	Hours 0.50		
01/22/18	Nicholas K. Kile	Provide authority to Gutting on IURC approval re refunding bonds.; comments on timetable	0.70		
Fees for Se	ervices Total	\$	678.00		

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OUCC Attachment MAS-3 Cause No. 45262 Page 29 of 33

## BARNES & THORNBURGLLP

Nicholas Kile 317-231-7768 Nicholas Kile@btlaw.com 11 South Meridian Street Indianapolis, IN 46204-3535 U.S.A, (317) 236-1313 Fax (317) 231-7433

www.brlaw.com

February 28, 2018

City of Martinsville Attn: Rebecca J. Tumey Clerk Treasurer 110 West Morgan Street Martinsville, Indiana 46151

## RE: Invoice

Dear Ms. Tumey:

Enclosed please find our statement for services rendered for the period ending January 31, 2018 regarding the IURC 2018 Water Bond Issue Township matter.

Should you have any questions, please do not hesitate to ask.

Sincerely,

Nicholas K. Kile

NKK:jc ----Enclosure

DMS 11757167v1

Chicago

Dallas

Delaware

Indiana

Los Angeles

Michigan

Minneapolis

Ohio

Washington, D.C.

Atlanta

oucher No. 2203 Warrant No. 10/54	<u></u>			
ACCOUNTS PAYABLE MUNICIPAL WATER DEPT.	Acc	DETAILED ACCOUNT	s 630	
MARTINSVILLE, INDIANA Baines & Spornburg-				
3 1/2       Total Amount of Voucher       Deductions				
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OUCC Attachment MAS-3 Cause No. 45262 Page 31 of 33

## BARNES & THORNBURG LLP

11 South Meridian Street Indianapolis, Indiana 46204-3535 U.S.A. E.I.N. 35-0900596 (317) 236-1313

Invoice 2097178

Page 2

CITY OF MARTINSVILLE ATTN: REBECCA J. TUMEY CLERK-TREASURER 110 WEST MORGAN STREET MARTINSVILLE, IN 46151 March 28, 2018 Nicholas K. Kile 00037575-000033

#### PAYABLE UPON RECEIPT

## 00037575-000033 IURC 2018 WATER BOND ISSUE

For legal services rendered in connection with the above matter for the period ending February 28, 2018 as described on the attached detail.

Fees for Services

diana.

## TOTAL THIS INVOICE

#### < 00037575-000033 CITY OF MARTINSVILLE

## IURC 2018 WATER BOND ISSUE

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Date	Name	Description	Hours
02/12/18	Lauren M. Box	Attended meeting with attorney P. Bailey regarding drafting petition for 2018 IURC financing.	0.20
02/12/18	Portia Bailey-Bernard	Drafted petition.	0.90
02/12/18	Portia Bailey-Bernard	Conversed with Lauren Box regarding petition.	0.20
02/13/18	Portia Bailey-Bernard	Drafted and revised petition.	0.80
02/19/18	Portia Bailey-Bernard	Revised financing petition.	0.30
Fees for Se	rvices Total	\$	689.00

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## Page 3

OUCC Attachment MAS-3 Cause No. 45262 Page 33 of 33

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## OUCC DR 1-17

## DATA REQUEST

City of Martinsville Cause No. 45262

## **Information Requested**:

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Does the EPA plan to reimburse Martinsville Water for the cost of the filters referenced in adjustment 13?

## **Information Provided**:

No. While Petitioner anticipates the EPA assuming the cost on a going-forward basis, Petitioner has asked the EPA if they would pay for past filter media replacements and we have been told no.

## OUCC DR 2-12

### DATA REQUEST

## City of Martinsville Cause No. 45262

#### **Information Requested:**

19

Please provide documentation from the EPA supporting the statement from page 7 of Mr. Messmer's testimony that "the EPA has agreed to assume responsibility for the long-term maintenance costs of the existing GAC filters."

## **Information Provided**:

The original language from page 7 should have been more precise. To date there are no written agreements with the EPA. All communication has been verbal. As previously indicated on page 6 of Mr. Messmer's testimony, the EPA has the responsibility to clean the aquifer because the site has been designated a superfund site. Drinking water is a human exposure pathway which the GAC treats. The verbal indication is that maintenance of the filters and GAC is the most cost-effective solution. The report is in the peer review stage. Mr. Hardin with the EPA relayed to the City Engineer on 8/15/19 that he hoped to have a final report before the end of the year.

## OUCC DR 2-13

## DATA REQUEST

## City of Martinsville Cause No. 45262

## **Information Requested**:

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When will the EPA assume responsibility for the GAC filter maintenance costs? Please provide supporting documentation.

## **Information Provided**:

Please see Petitioner's response to OUCC DR 2-12. This communication has been verbal. Based on his experience with the EPA, Mr. Hardin expects that the cost burden to the City will be relieved within 3 years.

## OUCC DR 7-6

## DATA REQUEST

City of Martinsville Cause No. 45262

#### **Information Requested**:

When does Petitioner anticipate the EPA will begin assuming the cost of the well filters? Please explain the basis for this assumption.

#### **Information Provided**:

Mr. Messmer spoke with Mr. Hardin, referenced in previous testimony, on 10/31/19. Mr. Hardin said after internal discussions it was again reiterated by the EPA that it will be responsible for the cost of carbon exchange. Mr. Messmer asked Mr. Hardin to give an idea of the timeline. Mr. Hardin stated that it was his expectation that the Record of Decision [ROD] would be published by mid-2020. Mr. Hardin said within a year of the ROD he expected the EPA to assume carbon costs. Mr. Hardin also said he is working on an alternate funding mechanism in hopes that the EPA would cover the upcoming carbon exchange. Mr. Hardin could not commit as to the likelihood of funding the carbon exchange prior to the ROD.

OUCC Attachment MAS-5 Cause No. 45262 Page 1 of 12

Vendor	Invoice #	Amount	Description
Amazon	113-1056365-2753827	15.68	Elf Shoes
Hilton Double Tree	9628	249.90	Christmas Party Venue
Amazon	113-2343541-9437813	54.99	Elf Costume
Amazon	113-4365723-6992256	439.47	Christmas Party Books & Table Cloths
Ralph and Ava's Café Catering	12-6-18	2,794.50	Christmas Party Catering
Artie's Café	1640	229.64	
Fall Folage Festival	10/6/18	1,875.00	2018 Mayor's Bash

Total

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5,659.18

Amazon.com - Order 113-1056365-2753827

## Details for Order #113-1056365-2753827

Print this page for your records.

Order Placed: October 19, 2018 Amazon.com order number: 113-1056365-2753827 Order Total: \$15.68

## Not Yet Shipped

## **Items Ordered**

 1 of; Fun Costumes Wizard of Oz Munchkin Shoes Yellow Brick Road - M
 Price

 Sold by: HalloweenCostumes (seller profile)
 \$9,99

Condition: New

10/19/2018

anfazon.com

## Shipping Address:

Stacey Williams 110 W MORGAN ST CITY CLERK-TREASURER MARTINSVILLE, IN 46151-1448 United States

## Shipping Speed:

Standard Shipping

## **Payment information**

## **Payment Method:**

Visa | Last digits: 2435

## **Billing address**

Stacey Williams 110 W MORGAN ST CITY CLERK-TREASURER MARTINSVILLE, IN 46151-1448 United States

## Item(s) Subtotal: \$9.99 <u>Shipping</u> & Handling: \$4.99 Total before tax: \$14.98 Estimated tax to be collected: \$0.70

Grand Total: \$15.68

ELF COSTUME

turn to Order Summary.

Amazon.com, Inc. or its affiliates

https://www.amazon.com/gp/css/summary/print.html/ref=od\_aui\_print\_invoice?ie=UTF8&orderID=113\_1056365\_2753627

OUCC Attachment MAS-5 Cause No. 45262 Page 3 of 12

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Home Bank
November 2018 Statement         10/04/2018 - 11/02/2018         Page 2 of 4           CITY OF MARTINSVILLE (CPN 001829533)         Cardmember Service         \$\mathbf{l}_{t}\$ 1-866-552-8855
Important Messages
Paying Interest: You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.
There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.
Visa Payment Controls allows you to customize each of your employee's Visa business credit cards to control where, when, and how your employees use them. Easily set controls that limit card use by time of day or day of week, dollar amount, transaction types or geographical locations. Visit myaccountaccess.com/vpc to set up customized controls on your employees' business credit cards today.
Transactions TUMEX REBECCAU
Post Trans Date Date Ref# Transaction Description Amount Notation Purchases and Other Debits
10/22 10/19 4422 AMZN Mktp US*M86GE9FA1 Amzn.com/bill WA \$15.68V

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10/26 10/24 9628 DOUBLE TREE BY HILTON LAWRENCEBURG IN

Total for Account 4798 5100 6053 2435

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OUCC Attachment MAS-5 Cause No. 45262 Page 4 of 12

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\$249.90 \_CHRISTMAS PARTY VENUE

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\$265.58

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Amazon.com - Order 113-2343541-9437813

## Details for <u>Order</u> #113-2343541-9437813 Print this page for your records.

Order Placed: <u>September</u> 11, 2018 Amazon.com order number: 113-2343541-9437813 Order Total: **\$54.99** 

## **Not Yet Shipped**

**Items Ordered** 

1 of: Buddy The Elf Costume Kit Adult XL with Wig Sold by: BuyCostumes (seller.profile)

Condition: New

#### **Shipping Address:**

Stacey Williams 110 W MORGAN ST CITY CLERK-TREASURER MARTINSVILLE, IN 46151-1448 United States

### **Shipping Speed:**

Local Express Shipping



9/11/2018

amazon.com

## **Payment information**

## Payment Method:

Visa | Last digits: 2435

#### **Billing address**

Stacey Williams 110 W MORGAN ST CITY CLERK-TREASURER MARTINSVILLE, IN 46151-1448 United States

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Item(s) Subtotal: \$54.99 Shipping & Handling: \$0.00

Total before tax: \$54.99 Estimated tax to be collected: \$0.00

> Grand Total:\$54.99 FLF COSTUME

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turn to Order Summary.

Amazon.com, Inc. or its affiliates

**Price** \$54,99

Amazon.com - Order 113-4365723-6992256



9/11/2018

amazon.com

## Details for <u>Order</u> #113-4365723-6992256 Print this page for your records.

Order Placed: September 11, 2018 Amazon.com order number: 113-4365723-6992256 Order Total: \$439.47

## Not Yet Shipped

<b>Items Ordered</b> 50 of: <i>The Berenstain Bears and the Joy</i> Sold by: Amazon.com Services, Inc	of Giving, Jan Berenstain \$3.99
Condition: New 3 of: <i>Lann's Linens - 10 Premium 90" Ro Wedding/Banquet/Restaurant - Polyester</i> Sold by: Mix Wholesale ( <u>seller profile</u> )	und Tablecloths for \$79,99 Fabric Table Cloths - Black
Condition: New	
<b>Shipping Address:</b> Stacey Williams 110 W MORGAN ST CITY CLERK-TREASURER MARTINSVILLE, IN 46151-1448 United States	•
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<b>Payment Method:</b> Visa   Last digits: 2435	Item(s) Subtotal: \$439.47 Shipping & Handling: \$0.00
Billing address Stacey Williams 110 W MORGAN ST	Total before tax: \$439.47 Estimated tax to be collected: \$0,00
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	Amazon.com, Inc. or its affiliates
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OUCC Attachment MAS-5 Cause No. 45262 Page 7 of 12

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Travel: Caterer Arrives: Guests Arrive: Contact Person: Kirsten Phone: Dinner Address: Service Begins: 06:00 DELIVERY-INSTRUCTIONS Name of Location: Martinsville Mayor's Office Phone: 06:00 DELIVERY-INSTRUCTIONS Name of Location: Martinsville High School Contact Person: Address: Martinsville Phone: Phone: 06:00 DELIVERY-INSTRUCTIONS Name of Location: Martinsville High School Contact Person: Address: Martinsville Phone: 06:00 DELIVERY-INSTRUCTIONS Name of Location: Martinsville High School Contact Person: Address: Martinsville Phone: 06:00 DELIVERY-INSTRUCTIONS Name of Location: Martinsville High School Contact Person: Address: Martinsville Phone: 06:00 DELIVERY-INSTRUCTIONS Name of Location: Martinsville High School Contact Person: Address: Martinsville Phone: 06:00 DELIVERY-INSTRUCTIONS Address: Martinsville Phone: 06:00 Delivery Chaps Spaghetti WMartnara Corn Mashed Potaces W/Gravy Toosed Stated WRanch and French dressings Rolls and Butter Apple Cobbler Tea and Lemonade Disposable Place Settings 15% Gratuity 364.50 Additional Notes: Thanks for supporting our small business! Equipment Cost Equipment Cost Delivery Charge 0.00 Final Quote 2;988:90 Delivery Charge 0.00 Final Quote 2;988:90 Delivery Charge 0.00 Extended States Delivery Charge 0.00 Exte	Ralp	h and Ava's (	Cafe and Cat	ering	
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12/06/2018     12/06/2018     11/28/2018       Estimated Count     150     Day of Event:     Thursday     Final Count:     180       EVENT_TIME_TABLE     Iterates:     Guests Arrive:     Contact Person:     Kirsten     Phone:       Name of Company/Organization:     Martinsville Mayor's Office     Type of Event:     Dinner       Address:     Service Begins:     08:00       DELIMERY_INSTRUGTIONS     Contact Person:     Martinsville       Address:     Martinsville     Phone:       Notes:     Martinsville     Phone:       MENU     Items and Quantities     Cost       Mashed Pork Chops     Spaghetit WMarinara     Cost       Spaghetit WMarinara     Contad Personade     2430.00       Baked Pork Chops     Spaghetit WMarinara     Cost       Com     Mashed Potatoes w/Gravy     364.50       Tossed Salad w/Ranch and French dressings     Software     2,794,50       Additional Notes:     Thanks for supporting our small business!     Food and Beverage Cost     2,794,50       Happiest of Holidays to you!     Equipment Cost     2,398:90       Happiest of Holidays to you!     Equipment Cost     2,988:90       Delivery Charge     0.00     2,988:90		• .		12-6-	18
Estimated Count 150 Day of Event: Thursday Final Count: 180 EVENT.TIME TABLE Travel: Caterer Arrives: Cuests Arrive: Contact Person: Kirsten Phone: Name of Company/Organization: Martinsville Mayor's Office Type of Event: Dinner Address: Derive Begins: 06:00 DELIVERY INSTRUCTIONS Name of Location; Martinsville High School Contact Person: Address: Martinsville Martinsville Phone: Notes: MENU Items and Quantities Cost Dinner of 180 people @ 13.50++ to include: Baked Pork Chops Spaghetti Windmara Corn Mashed Potatoes w/Gravy Tossed Saled w/Ranch and French dressings Rolis and Butter Apple Cobler Tes and Lemonade Disposable Place Settings 15% Gratuity 364.50 Additional Notes: Thanks for supporting our small businessI Happiest of Holidays to you! Equipment Cost Equipment Cost Cost Deposit 0.00 Equipment Cost Cost Contact Person: Contact Person Contact Person: Contact Person: Contact Person Contact Perso					
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Contact Person:       Kirsten       Phone:         Name of Company/Organization:       Matrinsville Mayor's Office       Type of Event:       Dinner         Address:       Service Begins:       06:00         DELIVERY INSTRUCTIONS       Service Begins:       06:00         Name of Location:       Martinsville High School       Contact Person:         Address:       Martinsville       Phone:         Notes:       Phone:       Phone:         MENU       Items and Quantities       Cost         Dinner for 180 people @ 13.50++ to include:       2430.00         Baked Pork Chops       Spaghetti w/Marinara         Corn       Cost         Dinner for 180 people @ 13.50++ to include:       2430.00         Baked Pork Chops       Spaghetti w/Marinara         Corn       Cost         Mashed Potatoes w/Gravy       Tosed Salad w/Ranch and French dressings         Rolls and Butter       Apple Cobler         Tea and Lemonade       Disposable Place Settings         15% Gratuity       364.50         Happiest of Holidays to you!       Equipment Cost         Happiest of Holidays to you!       Sales Tax         -194:40       Delivery Charge       0.00         Delivery Charge       0.00	EVENT TIME TABLE	Day of Event:	Inursday	[Final Count:	
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Name of Location: Martinsville High School         Contact Person:           Address:         Martinsville         Phone:           Notes:         Phone:         Notes:           MENU         Items and Quantities         Cost           Dinner for 180 people @ 13.50++ to include:         2430.00         Baked Pork Chops           Spaghetti W/Marinara         Corr         2430.00           Corr         Sadad w/Ranch and French dressings         2430.00           Rolls and Butter         Apple Cobbier         2430.00           Tea and Lemonade         Disposable Place Settings         364.50           15% Gratuity         364.50         364.50           Additional Notes:         Food and Beverage Cost         2,794.50           Thanks for supporting our small business!         Food and Beverage Cost         2,794.50           Happlest of Holidays to you!         Equipment Cost         194.40           Delivery Charge         0.00         194.40           Delivery Charge         0.00         2,988.90	Address:			Service Begins:	06:00
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MENU       Items and Quantities       Cost         Dinner for 180 people @ 13,50++ to include:       2430.00         Baked Pork Chops       2430.00         Spaghetti w/Marinara       2430.00         Corn       Mashed Potatoes w/Gravy       2430.00         Tossed Salad w/Ranch and French dressings       Rolls and Butter         Apple Cobbler       and Lemonade         Disposable Place Settings       364.50         Additional Notes:       Food and Beverage Cost       2,794.50         Happlest of Holidays to you!       Equipment Cost       -494:40         Delivery Charge       0.00       -194:40         Delivery Charge       0.00       -2,988:90         Method       Deposit       0.00         Balance Due       2,988:90       -2,988:90	i la al peol	1artinsville		Phone:	
Items and Quantities       Cost         Dinner for 180 people @ 13.50++ to include:       2430.00         Baked Pork Chops       Spaghetti w/Marinara         Corn       Mashed Potatoes w/Gravy         Tossed Salad w/Ranch and French dressings       Rolls and Butter         Apple Cobbler       Tea and Lemonade         Disposable Place Settings       364.50         15% Gratuity       364.50         Additional Notes:       Food and Beverage Cost         Thanks for supporting our small business!       Food and Beverage Cost         Happlest of Holidays to you!       Sales Tax         494:40-       Delivery Charge         0.00       Final Quote       12,988.90         Deposit       0.00         Balance Due       2,988.90	Notes:				
Items and Quantities       Cost         Dinner for 180 people @ 13.50++ to include:       2430.00         Baked Pork Chops       Spaghetti w/Marinara         Corn       Mashed Potatoes w/Gravy         Tossed Salad w/Ranch and French dressings       Rolls and Butter         Apple Cobbler       Tea and Lemonade         Disposable Place Settings       364.50         15% Gratuity       364.50         Additional Notes:       Food and Beverage Cost         Thanks for supporting our small business!       Food and Beverage Cost         Happlest of Holidays to you!       Sales Tax         494:40-       Delivery Charge         0.00       Final Quote       12,988.90         Deposit       0.00         Balance Due       2,988.90		•			
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Spaghetti w/Marinara       Corn         Mashed Potatoes w/Gravy       Tossed Salad w/Ranch and French dressings         Rolls and Butter       Apple Cobbler         Tea and Lemonade       Disposable Place Settings         15% Gratuity       364.50         Additional Notes:       Food and Beverage Cost         Thanks for supporting our small business!       Food and Beverage Cost         Happiest of Holidays to you!       Equipment Cost         Sales Tax       -194:40         Delivery Charge       0.00         Final Quote       -2;988:90         0       Balance Due       2,798.90					,
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Tossed Salad w/Ranch and French dressings       Rolls and Butter         Apple Cobbler       Tea and Lemonade         Disposable Place Settings       15% Gratuity         Additional Notes:       Food and Beverage Cost         Thanks for supporting our small business!       Food and Beverage Cost         Happiest of Holidays to you!       Equipment Cost         Sales Tax       -194:40         Delivery Charge       0.00         Final Quote       -2;988:90         Deposit       0.00         Balance Due       2,988:90					
Apple Cobbler       Tea and Lemonade         Disposable Place Settings       364.50         15% Gratuity       364.50         Additional Notes:       2,794.50         Thanks for supporting our small business!       Food and Beverage Cost       2,794.50         Happiest of Holidays to you!       Equipment Cost       194.40         Delivery Charge       0.00       12,988.90         Equipment Cost       12,988.90       0.00         Balance Due       2,7988.90       0.00	Tossed Salad w/Ranch and French	dressings			
Tea and Lemonade       Disposable Place Settings         15% Gratuity       364.50         Additional Notes:       364.50         Thanks for supporting our small business!       Food and Beverage Cost       2,794.50         Happiest of Holidays to you!       Equipment Cost       194.40         Delivery Charge       0.00       0.00         Final Quote       12,988.90       0.00         Balance Due       2,7988.90       0.00					
15% Gratuity       364,50         Additional Notes:       Food and Beverage Cost       2,794,50         Thanks for supporting our small business!       Equipment Cost       194:40         Happiest of Holidays to you!       Sales Tax       -194:40         Delivery Charge       0.00       100         Final Quote       2,988.90       0.00         Balance Due       2,988.90       0.00					
Additional Notes:       Food and Beverage Cost       2,794.50         Thanks for supporting our small business!       Equipment Cost       2,794.50         Happiest of Holidays to you!       Equipment Cost       194:40         Delivery Charge       0.00       0.00         Final Quote       *2,988.90       0.00         Balance Due       2,988.90	Disposable Place Settings				
Additional Notes:       Food and Beverage Cost       2,794.50         Thanks for supporting our small business!       Equipment Cost       194.40         Happiest of Holidays to you!       Sales Tax       -194.40         Delivery Charge       0.00       0.00         Final Quote       *2,988.90       0.00         Deposit       0.00       0.00         Balance Due       2,988.90       0.00	15% Gratuity				<b>**</b> •
Thanks for supporting our small business!       Food and Beverage Cost       2,794.50         Happiest of Holidays to you!       Equipment Cost       194.40         Sales Tax       -194.40       0.00         Delivery Charge       0.00       2,988.90         Deposit       0.00       0.00         Balance Due       2,988.90       0.00					364,50
Thanks for supporting our small business!       Food and Beverage Cost       2,794.50         Happiest of Holidays to you!       Equipment Cost       194.40         Sales Tax       -194.40       0.00         Delivery Charge       0.00       2,988.90         Deposit       0.00       0.00         Balance Due       2,988.90       0.00					
Thanks for supporting our small business!       Food and Beverage Cost       2,794.50         Happiest of Holidays to you!       Equipment Cost       194.40         Sales Tax       -194.40       0.00         Delivery Charge       0.00       2,988.90         Deposit       0.00       0.00         Balance Due       2,988.90       0.00			1		
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Delivery Charge     0.00       Final Quote     2,988.90       Deposit     0.00       Balance Due     2,988.90	Happiest of Holidays to	you!			104-10-
Final Quote 72,988.90 Deposit 0.00 Balance Due 2,988.90					0.00
Deposit 0.00 Balance Due 2,988.90					0-0-0-000
Balance Due 2,988.90				Final Quote	
				Deposit	
				Balance Due	2,988.90 2794.

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2794.50 PARTY FOOD SERVICE

	Board of Accounts V. 1995)	ACCOUNTS PAYA			
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2/11/18	12-6-18	catering for Ch	ristmas	2095.8	7.
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9				2095.8	2
temized t		charge is made were ordered and re	eceived except		
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l h with IC 5-	pereby certify that 11-10-1.6 2/17 pc/ posable Place S	, 20 the attached invoice(s), or bill(s), is ( , 20 <u>10</u> 2-6 -18	Signature are) true and correct a	nd I have audited s	same in accordance
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, ih with IC 5- Dis 15	ereby certify that 11-10-1.6 2/17 sposable Place S % Gratuity ditional Notes: Thanks for st	the attached invoice(s), or bill(s), is ( $\frac{10}{2-6} - \frac{10}{2}$ ettings	Signature are) true and correct a <i>purcea</i> you Officer Food and	I Beverage Cost Equipment Cost Sales Tax	364.50 2,794.50

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OLICC Attachment MAS 5

OUCC Attachment MAS-5 Cause No. 45262 Page 10 of 12 Page 1 of 1

# Invoice

December 12, 2017 From: MSD of Martinsville Food Services Date: 389 East Jackson Street 1640 Invoice Number: Martinsville, IN 46151 USA To:Mayors Office 59 South Jefferson Street Martinsville, IN 46151 **USA** SERVICE PARTY FOOD Price Unit Price Quantity Description 94.64 94,64 1 Linen Laundered @ Soap n Sun \* 22.5 135,00 6 Employee on site to ensure if anything was needed the cater had it & assisted the cater. \* Subtotal: 229.64 \* Indicates Non-Taxable Items 0.00 Tax; . . . . . . · ·· · (USD) \$229.64 Grand Total: المحاد ويعرب والمحمد والانتقار والمحاد والمحاف والمحاف والمحاف والمحاف والمحاف والمحاد والمحاد والمحاف والمحاف والمحاف والمحاف

Note: Mayors Dinner 12/4/2017

Make check payable to MSD of Martinsville Food Services and please pay upon receiving. Please contact Kim Walls, Business Specialist at Ext. 5302 with questions. Thank you

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OUCC Attachment MAS-5 Cause No. 45262 Page 11 of 12

Prescribed by State	e Board of Accounts		YABLE VOUCHER NSVILLE, INDIANA	City Form No. 201 (Rev. 19
			service, where performed, dates servic er of units, price per unit, etc.	e rendered, by
MS D Man (12)	tinsville F	God Services	Purchase Order No Terms Date Due	
Invoice Date	Invoice Number	(or note atta	Description ched invoice(s) or bill(s))	Amount
2/12/17	1640	Linen ? emp	ployee help	229.64
			Total	229.64
			is (are) true and correct and that the ma received except	terials or services

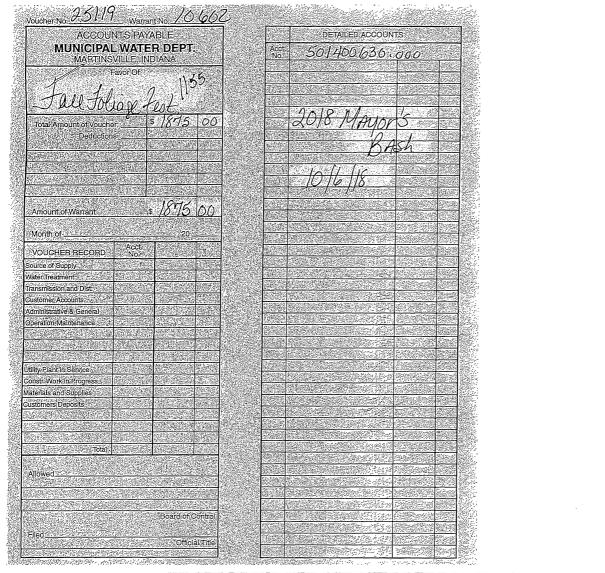
December 19, 20 17 I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that I have audited same in accordance with IC 5-11-10-1.6. Mayon\_\_\_\_\_\_ Title

\_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_

Clerk - Treasure

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OUCC Attachment MAS-5 Cause No. 45262 Page 12 of 12 Martinsville Muncipal Water Utility NAME OF UTILITY

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## YEAR OF REPORT December 31, 2018

ACCT. NO.		PREVIOUS YEAR	ADDITIONS	(RETIREMENTS)		
(a)	ACCOUNT NAME (b)	(C)	(d)	(e)*		
301	Organization	\$102,191				
302	Franchises		an a			
303	Land and Land Rights		nan génere a menéres de la constance des alla de la constantil de la constantil de la constantina de la constan La constantil de la constant	a a 1967 in a dhardhalangaga bha na aig ganta rigana an saidhir fhanaich chan ba cho sa bhanna ag		
304	Structures and Improvements	2,862,489	6,407			
305	Collecting and Impounding Reservoirs	and an and a second construction of the second construction of the second s				
306	Lake, River and Other Intakes		δημοτρικής - (γ <sub>αντ</sub> - γ <sub>αντ</sub> ()) - π <sup>ο</sup> το <sup>τ</sup> ο <sup>το</sup> <sup>το</sup> <sup>το</sup>			
	Wells and Springs		6,000			
	Infiltration Galleries and Tunnels					
309	Supply Mains					
	Cast iron or Ductile Iron					
	PVC		n min an an an an an an ann an ann an an an	NUMBER CONTRACTOR		
	Other	Concerning and Concerning		a nananananan mananan kalendar di manana manananan na manana kalendara kalendara kalendar bilan di di di di dis		
310	Power Generation Equipment	, where a construction of the second s				
	Pumping Equipment	server been a server and a server server and a server server as a server server server server as a server server	na ana ang dini kana kanang kanang na ang kanang ng kanang ng kanang kanang kanang kanang kanang kanang kanang	n a sea an		
	Water Treatment Equipment		ban yan menyakan yang menyakan yang menyakan yang di kenyakan kenyakan kana menyakan penyakan penyakan penyakan	n genegen blotte b		
	Distribution Reservoirs and Standpipes	We have a second s		Ministration in a second spectra program (PMMINTER Control Stational Control Stati		
	Transmission and Distribution Mains					
	Cast Iron or Ductile Iron	t i i i i i i i i i i i i i i i i i i i				
	PVC	a de tables has desenderes proposones ("Anto de la "Anto de tables tables en proposo proposo par proposo par e Maria	n fri fan i 18 Margepears yn 1997 yw - Naf Mewn dd fan Ander e e e e Argepearger yn 1			
	Other	2,484,407	92,007	an a		
333	Services	NUMBER OF THE OWNER	ana an' ao amin' ao amin' a	and an an analysis of the first sector of the same sector and the same sector of the same sector of the same se		
	Meters and Meter Installations					
	Automatic					
	Other	The second	111,064			
335	Hydrants	and the second	67,839			
	Backflow Prevention Devices	1	The initial initial and an			
	Other Plant and Miscellaneous Equipment	429				
	Office Furniture and Equipment		15,457	analysee may account of many of the "Contraction in administration (party in dynamic approximation of the second se		
	Computers					
	Transportation Equipment	79,107	131,802	Volumentegelanden openielet og i 100000000000000000000000000000000000		
	Stores Equipment	3,470		and a construction of the second s		
	Tools, Shop and Garage Equipment	41,252		where we can set the second of the physical distribution in the second		
	Laboratory Equipment			management of the second se		
	Power Operated Equipment	51,346				
	Communication Equipment					
	Miscellaneous Equipment	78,823	23,777	المعادمات والمعادمة والمعادية		
	Other Tangible Plant	80,815	<u> </u>			
	-					
ŀ	Total Water Utility Plant In Service	\$13,694,702	\$454,353			
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#### WATER UTILITY PLANT ACCOUNTS

\*Enter retirements as negative entries.

OUCC Attachment MAS-7 Cause No. 45262 Page 1 of 5

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## Assets with Total Depreciation Report

Order by Location Name, Asset Number and only Capital Items

Settlement Attachment MAS-7 Page 1 of 5 South States

				Order by Loca	tion Name, A	sset Number and only Capi	tai items					
									Date: 04/09/2019 09:46:01			
								FADEPRMU				
Fund #	Dont #	1 <b>v</b>		Purchase	<i>с</i> р. т. н	Historical	<b>A</b> 1	Salvage	%	Prior Accum	Depreciation	
		Asset # Location	Asset Name	Date	Check #	Serial #	Cost	Value		Depreciation	This Year	
601	400		Water Dept Storage	12/31/1900			\$1,654.00	\$0.00	) :	\$1,654.00	\$0.00	
	100	Operations									<b>A1 15</b> AA	
601	400	60140031 Water	N Mulberry St	10/07/1924			\$14,700.0	\$0.00	)	\$147.00	\$147.00	
	100	Operations		00/07/105/			<b>00.100.0</b>				<b>#</b> 01.00	
601	400	60140032 Water	N Sycamore St	02/07/1956			\$9,100.0	\$0.00		\$91.00	\$91.00	
601	400	Operations 60140072 Water	Legendary Hills	12/31/1970			\$12,000.00	\$0.00		\$12,000.00	\$0.00	
001	400	Operations	Pumping Station	12/31/19/0			\$12,000.00	30.00	, 1	\$12,000.00	\$0.00	
601	400	60140080 Water	Legendary Hills Pump	12/31/1970			\$44,000.00	\$0.00		\$44,000.00	\$0.00	
001	400	Operations	Station	12/51/1970			\$44,000.00	σο.οι		ι φ++,000.00	\$0.00	
601	400	60140033 Water	S Mulberry St	12/31/1978			\$6,610.00	\$0.00	) :	\$66.12	\$66.12	
001	-100	Operations	5 Maloury St	12,51,1976			40,010.0	φ0.00	· .	000.12	000.12	
601	400	60140034 Water	60 S Sycamore	08/11/1980			\$54,900.0	\$0.00		\$549.00	\$54,351.00	
		Operations	oo b by earliere	00,11,1900			40 1,5 0010					
601	400	60140075 Water	Water/Sewer Office	08/16/1982			\$34,700.0	\$0.00		\$17,350.00	\$694.00	
		Operations	Bldg									
601	400	60140076 Water	Water/Sewer Office	08/16/1982			\$10,569.00	\$0.00	. :	5 \$0.00	\$10,569.00	
		Operations	Change Order									
601	400	60140081 Water	Pump Station #5 Water	12/31/1982			\$158,600.00	\$0.00	) 4	\$158,600.00	\$0.00	
601	400	60140079 Water	N Sycamore Booster	12/31/1990			\$93,000.00	\$0.00	) 4	\$66,960.00	\$26,040.00	
		Operations	Station									
601	400	20201223 Water	VERMEER STUMO	12/31/1992		1VRC131G2M1999229	\$6,600.00	\$0.00	10	\$6,600.00	\$0.00	
		9 Operations	CUTTER									
601	400	60140036 Water	300 S Mulberry	03/31/1993			\$67,500.00	\$0.00	)	\$675.00	\$32,700.00	
		Operations										
601	400	60140077 Water	300 S Mulberry Bldg	03/18/1993			\$148,640.00	) \$0.00	) 2	\$41,619.20	\$2,972.80	
		Operations										
601	400	20201224 Water	FLASHER SIGNAL	12/31/1995			\$36,000.00	\$0.00	6.666	\$28,800.12	\$7,199.88	
		0 Operations										
601	400	20201224 Water	NEW HOLLAND FORD	12/31/1996		125458E11	\$12,210.00	\$0.00	) 10	\$12,210.00	\$0.00	
		1 Operations	TRACTOR				#0. coo o				0111.00	
601	400	60140037 Water	70 S Sycamore St	02/05/1996			\$8,600.0	\$0.00	)	\$86.04	\$111.69	
(05	505	Operations 12 Western	4 000 sel Fred Terri	00/01/1000			P24 000 0			£0.520.77	61/ 451 24	
605	505	12 Water	4,000 gal Fuel Tank	09/21/1998			\$24,990.00	\$0.00	3,3333	\$8,538.66	\$16,451.34	
601	400	Operations	TRAFFIC SIGNAL	12/21/1000			\$105,000,00	\$0.00	6,666	56,000.36	\$48,999.64	
001	400	20201224 Water 2 Operations	INATTIC SIGNAL	12/31/1999			\$105,000.0	, φ0,0(	0.000	\$20,000.30	\$ <del>4</del> 0,277.04	
601	400	2 Operations 20201224 Water	TRAFFIC SIGNAL	12/31/1999			\$105,000.0	\$0,00	6,666	7 \$56,000.36	\$48,999.64	
301	400	3 Operations	TRAFFIC SIGNAL	14/31/1799			0100,000,0	, 40,00	, 0.000	\$20,000.20	9-0,222.04	
		5 Operations										

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## Assets with Total Depreciation Report

Order by Location Name, Asset Number and only Capital Items

Settlement Attachment MAS-7 Page 2 of 5 Selling.

				Order by Loca	ition Name, A	sset Number and only C	apital Items		D / 0//0	0/0010 00 45 0		
									Date: 04/09/2019 09:46:01			
									FADEPRMU			
Trund H	Dentil			Purchase		Historical		Salvage	%	Prior Accum	Depreciation	
Fund #	· · · ·	sset # Location	Asset Name	Date	Check #	Serial #	Cost	Value		Depreciation	This Year	
601	400	60140085 Water	Treatment System Bldg	03/21/2005			\$45,253.00	\$0.00	2	\$1,810.12	\$905.06	
		Operations	Water									
601	400	60440083 Water	Water Plant Trusses	03/28/2005			\$9,050.00	\$0.00	5	\$905.02	\$1,628.99	
		Operations										
601	400	60440084 Water	Water Plant Trusses	04/26/2005			\$44,730.00	\$0.00	5	5 \$4,473.06	\$8,051.39	
		Operations										
605	400	79 Water	2007 Water	12/31/2007		3/4" Water Line	\$36,760.00	\$0.00	4	\$1,470.40	\$1,470.40	
		Operations	Improvement									
605	400	80 Water	2007 Water	12/31/2007		2" Water Line	\$1,360.00	\$0.00	4	\$54.40	\$54.40	
		Operations	Improvement									
605	400	81 Water	2007 Water	12/31/2007		4" Water Line	\$1,380.00	\$0.00	4	\$55.20	\$55.20	
		Operations	Improvement									
605	400	82 Water	2007 Water	12/31/2007		6" Water Line	\$158,050.00	\$0.00	4	\$6,322.00	\$6,322.00	
		Operations	Improvement									
605	400	83 Water	2007 Water	12/31/2007		8" Water Line	\$123,240.00	\$0.00	4	\$4,929.60	\$4,929.60	
		Operations	Improvement									
605	400	84 Water	2007 Water	12/31/2007		10" Water Line	\$111,370.00	\$0.00	4	\$4,454.80	\$4,454.80	
		Operations	Improvement									
605	400	85 Water	2007 Water	12/31/2007		12" Water Line	\$1,469,240.00	\$0.00	4	\$58,769.64	\$58,769.64	
		Operations	Improvement									
605	19	1 Water	Lincoln Hill Standpipe	01/01/2008			\$87,500.00	\$0.00	2	\$1,750.00	\$1,750.00	
		Operations										
605	19	2 Water	Water Distribution	01/01/2008			\$1,243,776.00	\$0.00	2	2 \$24,875.52	\$24,875.52	
		Operations	System									
605	19	3 Water	Water Distribution	01/01/2008			\$1,229,060.00	\$0.00	2	2 \$24,581.20	\$24,581.20	
		Operations	System									
605	19	4 Water	Water Distribution	01/01/2008			\$1,140,572.15	\$0.00	2	2 \$22,811.44	\$22,811.44	
		Operations	System									
605	19	5 Water	1.5 Water Storage Tank	01/01/2008		Burton Lane	\$2,125,000.00	\$0.00	2	\$42,500.04	\$42,500.04	
		Operations										
605	19	6 Water	1.0 MG Elevated Water	01/01/2008			\$1,726,000.00	\$0.00	2	\$34,520.04	\$34,520.04	
		Operations	Tank									
601	400	28 Water	Electric Parts for Well	01/07/2008			\$6,840.00	\$0.00	33,3333	\$2,280.00	\$4,560.00	
		Operations	House									
601	400	150 Water	809 LINCOLN HILL	03/20/2013			\$20,880.00	\$0.00	6,6667	7 \$0.00	\$1,392.0	
		Operations	ROAD									
601	400	170 Water	Radio Tower / State	12/15/2017			\$18,001.00	\$0.00	5	5 \$0.00	\$900.0:	
		Operations	Forest Booster Station									
601	400	171 Water	TRANE HVAC	01/22/2018		17486AL21V	\$9,129.15	\$0.00	10.0001	\$0.00	\$912.90	
		Operations										

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#### Assets with Total Depreciation Report

Order by Location Name, Asset Number and only Capital Items

FADEPRMU.FRX Depreciation Purchase Historical Salvage % Prior Accum Fund # Dept # Asset Name Asset # Location Date Check # Serial # Cost Value Depreciated Depreciation This Year 173 Water \$23,520.00 \$2,352.00 CHEVROLET TRUCK 03/23/2018 1GCHSBEA3J1131266 \$0.00 \$0.00 601 400 10 Operations \$2,435.76 601 400 174 Water CHEVROLET TRUCK 07/27/2018 1GCHSBEA9J1178222 \$24,357.00 \$0.00 10 \$0.00 Operations 601 400 182 Water PROTEUS CAMERA 07/13/2018 000013914 \$34,280.00 \$0.00 10 \$0.00 \$3,428.04 UNIT Operations 2018 Ford Truck 10/11/2018 1FDRF3H63JED03497 \$4,418,95 \$44,189.47 \$0.00 10 \$0.00 601 400 210 Water Operations 601 400 212 Water GIS Software 08/01/2018 \$8,457.00 \$0.00 20 \$0.00 \$1,691.40 Operations 601 400 213 Water CAD Conversion 08/01/2018 \$7,000.00 \$0,00 2.0 \$0.00 \$1,400.00 Operations FIRE HYDRANT 03/19/2018 \$0.00 \$3,391.95 601 233 Water \$67.839.00 \$0.00 5 400 Operations REPLACEMENT 601 400 234 Water I-69 WATER 03/19/2018 \$12,673.99 \$0.00 5 \$0.00 \$634.00 RELOCATION Operations \$65,790.00 \$3.289.50 601 400 240 Water 306 METERS 07/16/2018 \$0.00 5 \$0.00 Operations \$1,000.00 601 400 241 Water METER PIT 08/20/2018 \$20,000.00 \$0.00 5 \$0.00 REPLACEMENT Operations 601 400 243 Water WATER 08/22/2018 \$20,000.00 \$0.00 5 \$0.00 \$1,000.00 LINE/MORGAN ST 1 Operations \$17,000,00 \$850.00 244 Water WATER 09/07/2018 \$0.00 5 \$0.00 601 400 Operations LINE/MORGAN ST 2 METER PIT 09/07/2018 \$12,600.00 \$0.00 5 \$0.00 \$630.00 601 400 245 Water REPLACEMENT Operations 601 400 246 Water INSTALL WATER 09/17/2018 \$5,000.00 \$0.00 10 \$0.00 \$500.00 MAIN/REMOVED WAT Operations MET \$1,750,00 601 400 247 Water MARGAN STR ALLEY 10/09/2018 \$35,000,00 \$0.00 5 \$0.00 SEWER REPL Operations \$600.00 WELL #4 \$6,000.00 \$0.00 10 \$0.00 400 248 Water 10/09/2018 601 Operations REHABILITATION 601 400 249 Water FENCE/INDIANA/MULB 10/09/2018 \$6,406.71 \$0.00 10 \$0.00 \$640.67 ERRY Operations 11/07/2018 \$15,006.75 \$0.00 \$1,500,68 601 400 250 Water LIBERTY VALLEY \$0.00 10 Operations \$7,696.33 \$0.00 \$769.63 601 400 251 Water 2011 FORD F350 07/11/2018 \$0.00 10 Operations 601 400 202 Water 2018 Dodge Ram 2500 01/18/2019 3C6LR5AT8JG44477 \$32,039.00 \$0.00 10 \$0.00 \$3,203,90

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## Assets with Total Depreciation Report

Order by Location Name, Asset Number and only Capital Items

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				Order by Loc	ation Name, A	sset Number and only Ca	pital Items				
						Date: 04/09/2019 09:46:01					
					FADEPRMU	J.FRX					
				Purchase		Historical		Salvage	%	Prior Accum	Depreciation
Fund #	Dept #	Asset # Location	Asset Name	Date	Check #	Serial #	Cost	Value	Depreciated	Depreciation	This Year
		Operations									
601	l 400	20201224 Water	SALT BOX	12/31/2002			\$6,006.00	\$0.00	10	\$3,003.00	\$3,003.00
		4 Operations									
601	l 400	20201224 Water	LEAF VACCUM	12/31/2002			\$8,900.00	\$0.00	10	\$4,450.04	\$4,449.96
		5 Operations	TRAILOR								
601	1 400	20201224 Water	WARREN SALT BOX E	12/31/2002		SC10015	\$5,460.00	\$0.00	10	\$2,730.00	\$2,730.00
		6 Operations	AC								
601	l 400	20201224 Water	TRAFFIC SIGNAL	12/31/2003			\$138,000.00	\$0.00	6.666	7 \$36,800.20	\$101,199.80
		8 Operations									
601	l 400		SAFETY TRENCH	12/31/2003			\$10,080.00	\$0.00	10	\$4,032.00	\$6,048.00
		9 Operations									
601	l 400		TRAFFIC SIGNAL	12/31/2003			\$138,000.00	\$0.00	6,666	7 \$36,800.04	\$101,199.96
		9 Operations									
101	400		1992 JEEP	12/31/1992		1J4FJ27S9NL222952	\$15,180.00	\$1,010.00	10	\$15,180.00	\$0.00
		7 Operations						<b>*</b> *****	1 000	****	
601	400		1900 Water Lines	12/31/1900			\$209,374.00	\$0.00	1,3333	\$209,374.00	\$0.00
(0)		8 Operations		10/01/0000			¢(10,105,00	#0.00	1 222		601/5/4
601	400		2000 Water Lines	12/31/2000			\$612,435.00	\$0.00	1.3333	\$57,159.24	\$8,165.64
(01	400	9 Operations 60140012 Water	1983 Water Lines	12/31/1983			\$322,695.00	\$0.00	1,3333	\$103,259.76	5 \$4,302.49
601	400	0 Operations		12/31/1985			\$322,095.00	\$0.00	1.555:	\$105,259.70	5 54,502.49
601	u 400	•	1980 Water Lines	12/31/1980			\$300,384.00	\$0.00	1,3333	3 \$108,135.54	\$4,005.02
001	400	I Operations		12/31/1980			\$300,384.00	\$0.00	1.555.	\$108,155,54	94,005.02
601	u 400		1960 Water Lines	12/31/1960			\$303,161.00	\$0.00	1.3333	\$189,976.38	\$113,184.62
001	400	2 Operations		12/51/1900			\$505,101.00	40.00	1.555.	¢109,970.50	0113,101.02
601	L 400	•	1990 Rural Water Line	12/31/1990			\$161,407.00	\$0.00	1,3333	\$36,584.72	\$2,152.08
		3 Operations					*****				.,
601	I 400	•	1960 Water Valves	12/31/1960			\$41,572.00	\$0.00		2 \$39,077.72	\$2,494.28
		4 Operations					-				
601	l 400	60140012 Water	2000 Water Valves	12/31/2000			\$34,052.00	\$0.00		2 \$4,767.28	\$681.04
		5 Operations									
601	l 400	60140012 Water	1980 Water Valves	12/31/1980			\$78,403.00	\$0.00	1	2 \$45,604.37	\$2,221.41
		6 Operations									
601	1 400	60140012 Water	1900 Water Valves	12/31/1900			\$14,559.00	\$0.00	1	2 \$14,559.00	\$0.00
		7 Operations									
601	1 400	60140012 Water	1983 Water Valves	12/31/1983			\$100,396.00	\$0.00		2 \$48,190.12	\$2,007.96
		8 Operations									
601	1 400	60140012 Water	1990 Rural Water	12/31/1990			\$30,200.00	\$0.00		2 \$10,268.00	\$604.00
		9 Operations	Valves								
601	1 400	60140014 Water	Water Plant Trusses	04/26/2005			\$53,780.00	\$0.00	<u>،</u> ۱	4 \$5,557.37	\$9,644.53

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#### Assets with Total Depreciation Report

Order by Location Name, Asset Number and only Capital Items

Purchase Historical Salvage % Prior Accum Depreciation Fund # Dept # Check # Serial # Cost Value Depreciated Depreciation This Year Asset # Location Asset Name Date 1 Operations 60140025 Water 12/31/1982 4947 \$38,000.00 \$0.00 \$38,000.00 \$0.00 601 400 1982 Chev Dump Truck 5 6 Operations 601 400 60140025 Water 1985 GMC 7000 Dump 12/31/1985 7434 \$38,000.00 \$0.00 5 \$38,000.00 \$0.00 7 Operations Truck 60140025 Water Scag Turf Tiger Riding 12/31/1999 4310795 \$8,415.00 \$0.00 10 \$6,732.06 \$1,682.94 601 400 8 Operations Mower 601 400 60140025 Water 1992 Dodge Utility 11/09/1998 1B7GE16X7NS604909 \$18,480.00 \$0.00 10 \$14,938.00 \$3,542.00 9 Operations Truck 12/31/1999 1FTYR10V6XPBB2640 10 \$9.800.04 \$4.199.96 601 400 60140026 Water 1999 FORD RANGER \$14,000.00 \$0.00 0 Operations P/U 601 60140026 Water 2001 FORD RANGER 12/31/2001 1FTYR10UX1PB79447 \$10,700.00 \$0.00 10 \$6,420.04 \$4,279.96 400 1 Operations P/U 601 400 60140026 Water 2003 FORD UTILITY 12/31/2003 1FDXF46S33EB49292 \$28,525.00 \$0,00 10 \$11,410.02 \$17,114.98 P/U 2 Operations 2001DODGE P/U 12/31/2001 3B7KF26Z41M562703 \$0.00 10 \$12,000.04 \$7,999.96 601 60140026 Water \$20.000.00 400 3 Operations 605 505 60550526 Water UNDERGROUND \$21,424.00 \$0.00 2 \$428.52 \$428.52 4 Operations WATER ST #2 WATER BOOSTER #4 \$428,52 \$428.52 605 505 60550526 Water \$21,424.00 \$0.00 2 5 Operations WATER BOOSTER #6 \$103,480.00 \$0.00 2 \$2,069.64 \$2,069.64 60550526 Water 605 505 6 Operations 605 505 60550526 Water WATER BOOSTER #3 \$106,608.00 \$0.00 2 \$2,132.16 \$2,132.16 7 Operations \$6,495.00 \$0.00 605 505 60550526 Water TRASH PUMP 02/20/1982 \$6,495.00 \$0.00 4 9 Operations 605 505 60550527 Water Bird House Pump 12/31/2003 \$6,000.00 \$0.00 2 \$480.00 \$162.36 1 Operations Station RADIO CONTROL 12/31/2006 \$25,000.00 \$0.00 \$1,250.04 \$3,958.33 605 505 60550527 Water 5 2 Operations SYSTEM 605 400 60550527 Water WATER PLANT PUMP 7/11/2005 \$49,440.00 \$0.00 4 \$3.955.20 \$1,977.60 4 Operations \$8,600.00 \$687.99 FENCE AT WATER 12/31/2006 \$0.00 4 \$344.04 605 505 60550527 Water 5 Operations PLANT 605 60650527 Water HYDRO-STOP 09/18/1982 \$11,400.00 \$0,00 4 \$11,400.00 \$0.00 505 0 Operations \$14,149,054.55 \$1,010.00 \$1,890,327.48 Subtotal Water Operations

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\$949,109.08

\$ 2,839,436.56

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Settlement Attachment MAS-8 Page 1 of 1

#### City of Martinsville Municipal Water Utility Cause Number 45262 Calculation of Adjusted Accumulated Depreciation

			Utility Plant in Service (Per IURC Annual Report)								
	Beginning Balance	(A) Depreciation Expense	Cost of Removal	(B) Ending Balance	UPIS	Land	(C) Depreciable UPIs	(D) Depreciation at 2%	(E) = (D) - (A) Increase (Decrease)	Adjusted Accumulated Depreciation	
2005	\$2,496,641	\$ 96,675	\$ -	\$2,593,316	\$7,324,129	\$28,711	\$ 7,295,418	\$ 145,908	\$ 49,233	\$ 2,642,549	(B) + (E)
2006	2,593,316	96,675	-	2,689,991	7,455,157	28,711	7,426,446	148,529	51,854	2,791,078	PY Adj Accum Depr + (E)
2007	2,689,991	97,050	-	2,787,041	7,761,107	28,711	7,732,396	154,648	57,598	2,945,726	PY Adj Accum Depr + (E)
2008	2,787,041	300,660	-	3,087,701	15,032,987	28,711	15,004,276	300,086	(574)	3,245,812	PY Adj Accum Depr + (E)
2009	3,087,701	307,396	-	3,395,097	15,369,827	53,611	15,316,216	306,324	(1,072)	3,552,136	PY Adj Accum Depr + (E)
2010	3,395,097	308,524	-	3,703,621	15,426,199	53,611	15,372,588	307,452	(1,072)	3,859,588	PY Adj Accum Depr + (E)
2011	3,703,621	308,355	-	4,011,976	15,471,366	53,611	15,417,755	308,355	-	4,167,943	PY Adj Accum Depr + (E)
2012	4,011,976	309,427	-	4,321,403	15,471,368	53,611	15,417,757	308,355	(1,072)	4,476,298	PY Adj Accum Depr + (E)
2013	4,321,403	314,598	-	4,636,001	15,729,894	53,611	15,676,283	313,526	(1,072)	4,789,824	PY Adj Accum Depr + (E)
2014	4,636,001	315,354	-	4,951,355	15,767,664	53,611	15,714,053	314,281	(1,073)	5,104,105	PY Adj Accum Depr + (E)
2015	4,951,355	315,354	-	5,266,709	15,767,664	53,611	15,714,053	314,281	(1,073)	5,418,386	PY Adj Accum Depr + (E)
2016	5,266,709	336,153	(2,963,009)	2,639,853	13,676,701	53,611	13,623,090	272,462	(63,691)	2,727,839	PY Adj Accum Depr + (E)
2017	2,639,853	336,153	-	2,976,006	13,694,702	53,611	13,641,091	272,822	(63,331)	3,000,661	PY Adj Accum Depr + (E)
2018	2,976,006	949,109	-	3,925,115	14,149,055	46,502	14,102,553	282,051	(667,058)	3,282,712	PY Adj Accum Depr + (E)