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December 12, 2024
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**APPLICATION OF PLEASANTVIEW)
UTILITIES, INC. FOR A NEW SCHEDULE)
OF RATES AND CHARGES FOR WATER) CAUSE NO. 46123-U
SERVICE)**

PUBLIC'S EXHIBIT NO. 1

TESTIMONY OF JASON T. COMPTON

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

December 12, 2024

TESTIMONY OF OUCC WITNESS JASON T. COMPTON
CAUSE NO. 46123-U
PLEASANTVIEW UTILITIES, INC. - WATER

I. INTRODUCTION

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

2 A: My name is Jason Compton, and my business address is 115 West Washington Street, Suite
3 1500 South, Indianapolis, IN 46204.

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

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

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

9 A: Pleasantview Utilities, Inc. (hereafter “Applicant” or “Pleasantview”) requests a 56.70%
10 increase to its rates and charges for an additional \$34,451 in revenues for its water utility.
11 My testimony recommends an overall across-the-board increase of 20.79% to produce
12 additional revenues of \$14,579. I discuss Applicant’s proposed operating revenues and
13 recommend a more appropriate level based on Applicant’s billing and payment records. I
14 oppose Applicant’s proposed salaries and wages adjustments and recommend my own
15 adjustments. I explain why I eliminated Applicant’s inadvertent inclusion of income tax
16 expense and updated the gross revenue conversion factor. I explain that I recalculated
17 Applicant’s accumulated depreciation using the Commission’s composite depreciation rate
18 to correct Applicant’s improper use of tax depreciation rates. Finally, I explain that I
19 calculated Applicant’s rate base using the corrected accumulated depreciation and value of
20 supported utility plant in service.

1 **Q: What schedules does your testimony include?**

2 A: I prepared and attached the following schedules:

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

4 Comparison of Net Operating Income Adjustments (page 2)

5 Schedule 2 – Comparative Balance Sheet as of December 31, 2023, 2022 and 2021

6 Schedule 3 – Comparative Income Statement for the Twelve Months Ended December 31,

7 2023, 2022, and 2021

8 Schedule 4 – Pro Forma Net Operating Income Statement

9 Schedule 5 – OUCC Revenue Adjustments

10 Schedule 6 – OUCC Expense Adjustments

11 Schedule 7 – OUCC Rate Base

12 Schedule 8 – OUCC Capital Structure

13 Schedule 9 – Tariff

14 **Q: Do you sponsor any attachments?**

15 A: Yes. I sponsor the following attachments:

16 OUCC Attachment JTC-1 – Applicant’s Responses to OUCC Data Requests

17 OUCC Attachment JTC-2 – Pleasantview Billing Records with Calculations (Excel)

18 OUCC Attachment JTC-3 – Cause No. 44352-U IURC Docket Entry & Response

19 OUCC Attachment JTC-4 – Example Pleasantview Bill

20 OUCC Attachment JTC-5 – Applicant’s Property Tax Assessment

21 OUCC Attachment JTC-6 – Applicant’s Verizon Bill

22 OUCC Attachment JTC-7 – Verizon Mobile Protect Pricing

23 OUCC Attachment JTC-8 – OUCC Net UPIS Calculation (Excel)

24 OUCC Attachment JTC-9 – Rate Base Support

25 **Q: What review and analysis did you conduct to prepare your testimony?**

26 A: I reviewed Applicant’s small utility application and the supporting workpapers and

27 attachments provided. On October 29 and 30, I conducted a site visit along with OUCC

28 Chief Technical Advisor, Margaret Stull, at the offices of Applicant’s accountant (Kemper

29 CPA). During the site visit, we asked questions of Applicant and Applicant’s accountant.

1 We also reviewed Applicant's 2019-2024 invoices and receipts. Finally, I prepared
2 discovery questions and reviewed Applicant's responses.

3 **Q: If you do not discuss a specific topic or adjustment, does that mean you agree with**
4 **Applicant?**

5 A: No. My silence regarding any proposals, adjustments, or requested relief should not be
6 construed as assent or agreement to any proposal, adjustment, or request. Rather, the scope
7 of my testimony is limited to the specific items addressed herein.

II. GENERAL OVERVIEW

8 **Q: What relief is Applicant proposing in this case?**

9 A: Applicant seeks authority to increase its rates and charges by approximately 56.70% to
10 raise an additional \$34,451 in revenues. Applicant's proposed rate increase stems primarily
11 from recognizing increases in its rate base investment and increases in its operating and
12 maintenance costs such as salaries and wages, property taxes, and contractual services due
13 to inflation and increased maintenance needs.

14 **Q: What rate increase do you recommend?**

15 A: I recommend the Commission authorize an increase to Applicant's rates and charges of
16 20.79% to raise an additional \$14,579 in revenues. I propose a more appropriate level of
17 operating revenues using Applicant's billing payment records and recommend several
18 adjustments to Applicant's proposed operating expenses.

19 **Q: Is there any pertinent information that should be noted regarding this Cause initially?**

20 A: Yes. Applicant filed two cases contemporaneously, Cause No. 46122-U for wastewater and
21 Cause No. 46123-U for water. Most information is consistent and overlapping between the
22 two Causes as most expenses are shared between the utility, there are shared utility assets,
23 expenses are tracked together using one general ledger, and revenues are tracked together

1 on the same billing record. Therefore, for administrative efficiency and to avoid
2 unnecessarily burdening the utility with duplicate sets of questions, the OUCC's practice
3 in these cases was to ask a question in one Cause and rely on the information provided in
4 its analysis of the other Cause where it was appropriate and logical to do so. As such,
5 discovery attached to my testimony as OUCC Attachment JTC-1 may only reference one
6 Cause but includes discovery for both utilities for the reasons stated above. This was
7 confirmed verbally at the site visit by the owner of the utility, Matthew Sherck, who stated
8 it was appropriate to assume responses to one set of discovery would be identical to the
9 responses to another set under the other Cause.

III. OPERATING REVENUES

10 **Q: Does Applicant maintain its books and records on a cash basis or on an accrual basis?**

11 A: Applicant maintains its books and records on a cash basis. Therefore, the operating
12 revenues recorded by Applicant represent the amount paid by Applicant's customers during
13 the test year, not the amount billed to its customers.

14 **Q: What level of operating revenues does Applicant propose?**

15 A: Applicant proposes test year operating revenues of \$60,309 and a normalization adjustment
16 of \$449 resulting in *pro forma* operating revenues of \$60,758.

17 **Q: Do you agree with Applicant's proposed operating revenues?**

18 A: No. Applicant based its *pro forma* operating revenue on the revenues stated in its annual
19 report to the IURC. However, Applicant's billing records, which were provided in its case-
20 in-chief, reflect a different level of test year revenues than the value set forth in its IURC
21 annual report. The billing records were provided to support Applicant's operating revenues
22 and are the only evidence provided in Applicant's case for its level of test year operating
23 revenues. Therefore, I used those billing records as the basis for my adjustments.

1 **Q: What level of operating revenues do you recommend?**

2 A: Applicant's billing and payment records indicate *test year* operating revenues is \$69,603¹.
3 I recommend a test year normalization adjustment to that amount of \$518 resulting in *pro*
4 *forma* operating revenues of \$70,121.

5 **Q: How did you determine your recommended test year operating revenues of \$69,603?**

6 A: I used Applicant's billing and payment records as the basis for my recommended test year
7 operating revenues. Applicant keeps records regarding the amount billed to each customer
8 for each service, as well as late fees, sales taxes, and other charges. But Applicant only
9 keeps records regarding the total payment made by each customer and does not keep
10 records regarding the amount paid for each service, sales taxes, etc. Because Applicant
11 maintains its books and records on a cash basis, the amount paid should be the basis for
12 test year operating revenues. Therefore, to determine test year operating revenues I
13 calculated the amount of test year cash payments related to water service.

14 **Q: How did you calculate the amount of test year payments related to water service?**

15 A: First, I identified the amounts Applicant billed its customers for (1) water service, (2) sewer
16 service, (3) late fees, and (4) sales taxes during the test year. Second, I identified the overall
17 amount Applicant's customers paid during the test year. (OUCC Attachment JTC-2.)
18 Third, I calculated the *pro rata* share of customer payments for water service by dividing
19 each of the amounts billed for water service and sewer service by the total billed for both.
20 I multiplied the *pro rata* percentage of water revenues by the total amount of revenues

¹ Using the adjusted test year revenues of \$69,603, I calculated an adjustment to Applicant's test year IURC fee using the 24-25 IURC rate of .0015 of \$4.

1 Applicant reported as collected in the test year.² The resulting \$69,603 is what Applicant’s
2 billing records identifies as the operating revenues collected during its test year. (OUCC
3 Attachment JTC-2.) Consequently, the revenues calculated using the billing records does
4 not reflect the amount of revenues in Applicant’s IURC Report. As this is the only evidence
5 provided to supplement what Applicant reports on its IURC Report for the test year, I
6 recommend \$69,603 be used as Applicant’s actual test year operating revenues. (See
7 OUCC Schedule 5, Adjustment No. 1.)

Table 1: Pleasantview Revenues Allocated Pro Rata

Pro Rata Allocated Pleasantview Revenues			Formula
Line #			
1	Total Amount Paid	\$ 177,395.38	
2	Less: Sales Tax Paid	\$ 4,880.95	
3	Amount Paid Less Sales Tax	\$ 172,514.43	In 1 - In 2
4	Total Water Service Billings	\$ 69,727.80	
5	Total Sewer Service Billings	\$ 103,096.53	
6	Total Billings	\$ 172,824.33	In 4 + In 5
7	Pro Rata Water %	40.35%	In 4 / In 6
8	Pro Rata Sewer %	59.65%	In 5 / In 6
9	Collected Water Revenues	\$ 69,602.77	In 7 * In 3
10	Collected Sewer Revenues	\$ 102,911.67	In 8 * In 3

8 **Q: Do you have any concerns with Applicant’s billing and payment records?**

9 A: Yes. Applicant sends hand-written post card bills to its customers (OUCC Attachment JTC-
10 4) but does not keep copies of those bills for the utility’s records. Instead, Applicant’s
11 billing records consist of a Microsoft Excel spreadsheet with one tab for each of the more
12 than 200 customers served. Each tab includes at least ten columns including date paid,

² I assume that none of the sales taxes Applicant reports as billed on the billing records are uncollected. Therefore, total revenue collections are reduced by the amount of sales taxes included in the customer billings. As sales tax are a flowthrough from the state to the customer, I exclude it from the calculation of revenues paid. As a result, the only revenues allocated and included in the calculation of the revenue requirement are revenues for sewer, water, and penalties.

1 amount paid, water charges, sewer charges, tax charges, arrears, penalties, total billed, and
2 meter readings. All this information is entered manually, which is an extraordinarily
3 cumbersome process and is prone to error including transposition of numbers and
4 omissions. Further, Applicant's process makes it difficult to identify errors or determine
5 the reasons for any discrepancies as there are no check numbers to verify information
6 entered is accurate.

7 **Q: Has the Commission already found issues with Applicant's books and records?**

8 A: Yes. In Cause No. 44351-U, the OUCC identified this same issue and proposed that
9 Applicant be required to set up an accounts receivable system on its QuickBooks system.

10 The Commission found that the OUCC's concerns had merit:

11 We find merit in the OUCCs recommendations; therefore, we find that
12 Petitioner shall set up its Accounts Receivable in QuickBooks, reconcile its
13 checkbook to its bank statement monthly, use separate water and wastewater
14 accounts to track transactions, and consider obtaining the services of a billing
15 company to provide billing services. We also find that Petitioner shall conform
16 to the NARUC Uniform System of Accounts for Class C Wastewater utilities
17 and generally accepted accounting principles.

18 *In re Pleasantville Utilities*, Cause No. 44351 U, p. 14 (Ind. Util. Regul.
19 Comm'n March 26, 2014)

20 **Q: Did Applicant comply with the Commission's Order in Cause No. 44351-U?**

21 A: It does not appear that Applicant has complied with the Commission's Order. The
22 recordkeeping for Applicant's billing is still being completed in a Microsoft Excel
23 spreadsheet, and moreover, Applicant's general ledger does not separate its water and
24 wastewater accounts to track transactions. Further, Applicant has not set up accounts
25 receivable in QuickBooks as ordered.

1 **Q: If you have concerns with the accuracy of Applicant’s billing records, why did you**
2 **rely on them as the basis for Applicant’s operating revenues?**

3 A: Applicant’s billing record is the *only* evidence that Applicant has produced to support the
4 test year revenues it reports on its IURC Report. There is no reasonable alternative to those
5 records that may be considered reliable.

6 **Q: How did you calculate your normalization adjustment?**

7 A: I accepted all of Applicant’s inputs for its normalization adjustment except for its test year
8 residential sales. Rather than \$60,309, I calculated test year operating revenues of \$69,603
9 as I discussed above. Using \$69,603, I calculated an average bill of \$28.79 ($\$69,603 / 2,418$
10 residential bills) as compared with Applicant’s proposed \$24.94. I then multiplied \$28.79
11 by the number of additional bills Applicant proposed³ to yield a normalization adjustment
12 of \$518 ($\$28.79 * 18$ additional billings). (See OUCC Schedule 5, Adjustment No. 2.)

IV. OPERATING EXPENSES

A. Salaries & Wages

13 **Q: What adjustment has Applicant proposed for salaries and wages?**

14 A: Applicant proposes to adjust its test year salary and wages allocated to the water utility
15 from \$8,392 to \$16,000 for M. Sherck and from \$1,002 to \$2,500 for A. Sherck. Applicant
16 also proposes to add its contract laborer, Mr. Landstrom, as an employee while making a
17 corresponding reduction to contract labor expense, removing Mr. Landstrom’s test year
18 expenses of \$5,735 from contractual services and adjusting for a salary of \$6,000. In total,
19 Applicant proposes *pro forma* salaries and wages expense of \$24,500, a \$15,106 increase
20 over test year expenditures of \$9,394.

³ See Pleasantview’s Application submitted in this Cause, tab “Sch 5 – Rev Adj,” cell I24.

1 **Q: Do you agree with Applicant's proposed adjustments to salaries and wages?**

2 A: No. I do not agree with the increase in salaries and wages proposed for existing employees,
3 and I do not agree with Applicant's proposal to include its current contract laborer as an
4 employee.

5 **(1) M. Sherck's and A. Sherck's Salaries and Wages**

6 **Q: How did Applicant's test year salary and wages expense compare to what was**
7 **authorized in its last rate case?**

8 A: Since the last rate case, Applicant has consistently not paid its employees the salary and
9 wage expenses that were included in the revenue requirement in Cause No. 44352-U of
10 \$12,000 for M. Sherck and \$1,950 for a billing clerk. Applicant's test year expenditures
11 were \$8,392 for M. Sherck and \$1,002 for its billing clerk.

12 **Q: What was Applicant's rationale for increasing current employee salaries and wages?**

13 A: The rationale for Applicant's increases to M. Sherck's and A. Sherck's salaries was
14 explained by Applicant in response to OUCC Data Request Nos. 1-1 and 1-2. Applicant
15 stated that the necessity for the increase is due to increased responsibilities in managing
16 the utility, added time spent working at the utility, and wages not having increased to keep
17 up with inflation. (OUCC Attachment JTC-1.) In response to OUCC Data Request No. 4-
18 10, Applicant stated that M. Sherck works daily at the utility for approximately 4-5 hours
19 in the office, on calls, and completing plant checks. However, in response to a docket entry
20 by the IURC in Applicant's last rate case, Cause No. 44352-U, Applicant indicated an
21 average work week consisted of approximately 30 hours. (OUCC Attachment JTC-3.)
22 Comparing the response to the IURC docket entry in the last rate case and the responses to
23 OUCC discovery do not indicate added responsibilities and indicates *decreased* time spent
24 at the utility (30 hours / 5 work weekdays = 6 hours daily). Therefore, proposing a salary

1 increase based on spending more time at the utility or because of added responsibilities is
2 not well supported.

3 **Q: What do you propose as *pro forma* salaries and wages expense for existing employees?**

4 A: I recommend the Commission not accept Applicant's rationale that salaries and wages need
5 to be increased because of added time or responsibilities at the utility. I recommend that
6 the Commission approve \$13,950 for salary and wages (\$12,000 for M. Sherck and \$1,950
7 for A. Sherck). This is the amount for the salaries and wages that were last approved in
8 Cause No. 44352-U and an increase over test year salaries and wages expense -- a *pro*
9 *forma* adjustment of \$4,556. Approving the salaries and wages that were last approved in
10 Cause No. 44352-U still results in an approximate 50%⁴ increase over Applicant's test year
11 salaries. (See OUCC Schedule 6, Adjustment Nos. 1 and 2.)

12 **(2) Reclassification of Contract Labor**

13 **Q: Please explain Applicant's plan to hire the individual currently providing contracted**
14 **services, Mr. Landstrom.**

15 A: Applicant indicated in response to OUCC Data Request Nos. 4-6 and 4-3 that it anticipates
16 it will continue to contract Mr. Landstrom for emergency repairs at the utility while Mr.
17 Landstrom performs water line and meter replacements under employment at the utility.
18 (OUCC Attachment JTC-1.) As also indicated in response to OUCC Data Request No. 4-
19 5, Mr. Landstrom's contracted rate is \$45 an hour and the goal expressed by Mr. Sherck
20 was to pay Mr. Landstrom a lower hourly rate as an employee.

21 **Q: Will hiring Mr. Landstrom result in a decrease in operating expenses?**

22 A: No. The net effect on rates and Applicant's revenue requirement is an increase. Because
23 Mr. Landstrom will continue to perform emergency repairs for Applicant on a contractual

⁴ $(\$13,950 - \$9,394) / \$9,394 = 48.50\%$

1 basis, hiring Mr. Landstrom also as an employee would result in more pay for Landstrom
2 and greater cost to the utility.

3 **Q: Do you agree with this adjustment?**

4 A: No. The changes Mr. Sherck described are not likely to occur within the adjustment period
5 nor are they known to occur. Moreover, I have concerns with the prudence of this
6 arrangement. It does not make sense to pay an employee a contractor rate for certain tasks.
7 I also have concerns that may arise from the nature of the work not being clearly
8 communicated and documented so that there is no ambiguity as to whether a task is to be
9 charged under the contract or performed as an employee. I am also concerned that Mr.
10 Sherck is not prepared to make the necessary distinctions so that he will be able to properly
11 classify the tasks so that he can comply with requirements such as withholding income
12 taxes, social security, and Medicare.

B. Payroll Taxes

13 **Q: What does Applicant propose as its *pro forma* payroll tax expense?**

14 A: Applicant proposes a payroll tax expense of \$1,874 which is a \$1,018 increase over test
15 year expenditures of \$856. Applicant's calculation of payroll tax includes the adjusted
16 salaries and wages for M. Sherck of \$16,000, \$2,500 for A. Sherck, and \$6,000 to hire Mr.
17 Landstrom as an employee.

18 **Q: What do you recommend as Applicant's payroll tax expense?**

19 A: As I explain above, I recommend differing adjustments to Applicant's salaries and wages
20 expense. As salaries and wages expense is the basis for calculating payroll tax expense, I
21 recommend that my proposed salaries and wages expense be used to calculate payroll tax
22 expense. Compared to Applicant, my total salaries and wages of \$13,950 excludes an

1 additional employee and proposes lesser adjustments to the salaries of M. Sherck and A.
2 Sherck. As such, 7.65% of my proposed salaries and wages results in a pro forma payroll
3 tax expense of \$1,067, which is a \$211 increase over test year expenditures of \$856. (See
4 OUCC Schedule 6, Adjustment No. 5)

C. Telephone Expense

5 **Q: Does Applicant's owner expense all his cell phone bill through the water and**
6 **wastewater utilities?**

7 A: Yes. Applicant's general ledger indicates \$3,496.99 of phone bills were incurred during
8 the test year. As with most expenses, Applicant allocates the expense 50-50 between water
9 and wastewater, making water's allocation \$1,748.50.

10 **Q: Do you accept Applicant's inclusion of all test year expenditures for phone bills?**

11 A: No. Applicant charged five phone lines in Matthew Sherck's name to its water and
12 wastewater utilities. (OUCC Attachment JTC-6.) In the test year, Applicant spent an
13 average of \$291.42 per month for Verizon phone bills. With only two employees,
14 Applicant does not need five phone lines to operate its utilities. Applicant indicated in
15 response to OUCC Data Request 4-10 (OUCC Attachment JTC-1), Matthew Sherck is the
16 employee responsible for taking calls from customers, contacting contractors, and
17 generally managing the utility. Consequently, ratepayers should only be responsible for
18 paying for one phone line for Matthew Sherck to manage the utility.

19 **Q: What do you recommend Applicant be allowed to recover for its phone bills?**

20 A: I recommend Applicant be allowed to recover the most expensive phone line reflected on
21 its phone bill as most mobile service providers offer one phone line at a normal rate and
22 discount additional lines added to the account. The most expensive line of \$65.29 is likely
23 what Applicant would be required to pay had Matthew Sherck only expensed one line to

1 the utility. Additionally, ratepayers should only be required to pay for the “VZ Mobile
2 Protect MD”, as seen under the account-wide charges, for one phone line. (OUCC
3 Attachment JTC-6.) Verizon’s website states that the cost for Verizon Mobile Protect is
4 \$16 or \$19 per month per line. (OUCC Attachment JTC-7.) I propose the revenue
5 requirement include \$19 per month for that protection. I also accept including the Verizon
6 Home Device Protection of \$25 in the monthly charges as Applicant works out of a home
7 office and the plan would cover technology associated with utility work. Accordingly, I
8 propose Applicant only be allowed to include \$655.74⁵ in the water utility’s test year
9 expenditures. (See OUCC Schedule 6, Adjustment No. 3.)

D. Depreciation Expense

10 **Q: What does Applicant propose it be allowed to recover for depreciation expense?**

11 A: Applicant proposes it be allowed to recover \$1,437 for its depreciation expense which is a
12 \$5,600 reduction to test year expenditures of \$7,037. To calculate depreciation expense,
13 Applicant uses a depreciation rate of 2.00% and multiplies it by its calculated utility plant
14 in service.

15 **Q: What is the driving factor for Applicant’s adjustment to depreciation expense?**

16 A: Applicant’s primary need for an adjustment to depreciation expense is because it does not
17 record depreciation expense using the Commission’s composite depreciation rate for book
18 purposes. Rather, Applicant records depreciation rates using accelerated tax depreciation
19 rates.

⁵ $(\$65.29 + \$19 + \$25) * 12 = \$1,311.48 / 2 = \$655.74$ (divided by two to allocate half the costs to sewer).

1 **Q: Do you accept Applicant's calculation of its depreciation expense?**

2 A: No. As I explain below, I calculate a different utility plant in service amount than
3 Applicant. Additionally, the composite depreciation rate Applicant proposes using is for
4 water utilities with a water treatment plant. The composite rate that Applicant should be
5 using is 1.70% as Applicant does not own or operate a water treatment plant and purchases
6 all its water from Connersville.

7 **Q: What do you recommend Applicant be allowed to recover for its depreciation**
8 **expense?**

9 A: I recommend Applicant be allowed to recover 1.70% of the utility plant in service I
10 calculate below of \$26,411. This results in a *pro forma* depreciation expense of \$449,
11 which is a \$6,588 reduction to test year expenditures of \$7,037. (See OUCC Expense
12 Adjustment No. 4.)

E. Property Taxes

13 **Q: What does Applicant propose as an adjustment for property taxes?**

14 A: Applicant proposes a *pro forma* property tax expense of \$1,488 which is a \$152 increase
15 over test year expenditures of \$1,336. Applicant's proposal is based on the gross tax
16 liability identified by the tax assessment prescribed by the Department of Local
17 Government Finance (DLGF). Applicant allocates the gross tax liability for its real and
18 personal property equally between its water and wastewater utilities.

19 **Q: Do you accept Applicant's proposed adjustment for property taxes?**

20 A: No. Applicant's water utility does not own a water treatment plant, and its assets for
21 property tax purposes mainly consists of meters, service lines, and water mains, which are
22 all personal property. Applicant's real property tax stems from the land where its
23 wastewater treatment plant is located. Accordingly, Applicant's water utility should not

1 be allocated any of those real property taxes. Additionally, it is not reasonable to assume
2 the water utility is responsible for 50% of Applicant's personal property taxes. Applicant's
3 wastewater utility personal property consists of a treatment plant as well as a collection
4 system. The water utility does not include a water treatment plant, and it is inappropriate
5 to allocate 50% of the personal property tax expense to the water utility. Lastly, Applicant
6 failed to recognize the benefit of local property tax credits that it is receiving. (OUCC
7 Attachment JTC-5.) Applicant should not be allowed to require ratepayers of either of its
8 operations to pay for the gross tax liability of its property without recognizing any tax
9 credits or savings realized. The tax credits and savings should be netted against the gross
10 tax liability and ratepayers should only be responsible for the net property tax liability.

11 **Q: What do you propose as Applicant's property tax expense?**

12 A: Recognizing the benefits of local property tax credits, excluding any real property tax
13 expense and allocating only a *pro rata* share of the personal property tax expense, I
14 recommend a *pro forma* property tax expense of \$183. (See OUCC Schedule 6, Adjustment
15 No. 6.)

16 **Q: How did you calculate the pro rata share of personal property tax expense?**

17 A: I calculated a pro rata share of personal property tax expense using my recommended utility
18 plant in service amounts as of December 31, 2023, which I discuss below. I calculated
19 water utility plant in service of \$26,411. (For Cause No. 46122-U, I calculated sewer utility
20 plant in service of \$231,242.) I added the water and sewer utility plant together to get a
21 total utility plant in service amount of \$257,653. I then divided the water utility plant by
22 the total to determine the pro rata percentage of personal property tax allocable to the water
23 utility (10.25% Water – 89.75% Sewer). I then multiplied the water utility's pro rata

1 percentage of UPIS by the total personal property tax expense after the local property tax
2 credits are applied. The product results in a property tax allocation of \$183 for the water
3 utility.

Table 2: Personal Property Tax Allocation Calculation

Pro Rata Water Personal Property Tax	
Water UPIS as of 12/31/23	\$ 26,411
Sewer UPIS as of 12/31/23	\$ 231,242
Total UPIS	257,653
Water Pro Rata %	10.25%
Sewer Pro Rata %	89.75%
Gross Personal Property Tax	\$ 2,082.51
Less: Local Tax Credits	\$ (299.73)
Net Personal Property Tax Liability	\$ 1,782.78
Water Personal Property Tax	\$ 182.75

F. Income Taxes

4 **Q: Did Applicant request to collect income taxes in its revenue requirement?**

5 A: Yes. Applicant included both federal and state income taxes in its revenue requirement.

6 **Q: Did Applicant indicate to the OUCC that it did not intend to include income taxes in**
7 **its revenue requirement?**

8 A: Yes. At the site visit on October 29 and 30, 2024, Applicant conveyed to the OUCC that
9 income taxes had inadvertently been included in its application. The OUCC confirmed
10 Applicant's intent to remove income tax adjustments from its application. (Response to
11 OUCC Data Request No. 4-1, OUCC Attachment JTC-1) Applicant stated that after
12 discussing the adjustment with his rate consultant, the request for income taxes should be
13 excluded from the revenue requirement.

V. RATE BASE

A. Utility Plant in Service & Accumulated Depreciation

1 **Q: What net utility plant in service does Applicant include in its proposed rate base?**

2 A: Applicant proposes \$71,857 of utility plant in service and \$43,553 of accumulated
3 depreciation as of December 31, 2023. Applicant's net utility plant in service it proposes
4 be included in rate base is therefore \$28,304.

5 **Q: Do you agree with the net utility plant in service proposed by Applicant?**

6 A: No. Applicant includes utility plant that does not have invoices or other documentation that
7 support Applicant's investment in certain assets. Additionally, Applicant's calculation of
8 accumulated depreciation has been riddled with errors since before its last rate case. For
9 instance, for book purposes Applicant depreciates its plant value using accelerated tax
10 depreciation rates instead of the Commission's composite depreciation rate. This fact is
11 reflected in the extraordinarily large reduction to depreciation expense made by Applicant
12 to test year depreciation expense despite no change in the value of utility plant in service.
13 It is impracticable to correct the accelerated depreciation of Applicant's utility plant from
14 the beginning as all the necessary information to do so is not available.

15 **Q: What do you propose as Applicant's net utility plant in service?**

16 A: I propose a utility plant in service value of \$26,411 and an accumulated depreciation
17 balance of \$1,439 as of December 31, 2023, resulting in a net utility plant in service of
18 \$24,972.

19 **Q: How did you calculate Applicant's net utility plant in service?**

20 A: In Cause No. 44352-U, Applicant proposed that its utility plant in service ("UPIS") was
21 fully depreciated with a net utility plant value of \$0. The OUCC did not oppose the
22 valuation, and the Commission approved a rate base which only consisted of working

1 capital. Therefore, as of December 31, 2013, the value of utility plant recorded to
2 Applicant's books is fully depreciated.⁶ To calculate Applicant's UPIS, I recreated
3 Applicant's utility plant in service and accumulated depreciation balance starting in 2014
4 at \$0.⁷ Using Applicant's IURC Reports from 2014 through 2023, I identify assets that
5 Applicant added and retired in each year.⁸ For each respective year, I identify whether an
6 asset addition has supporting documentation providing that the investment was made, and
7 the asset is used and useful. Any assets that I identified as unsupported, I did not include
8 in my calculation of UPIS. I then added the supported additions to the prior year's UPIS
9 balance to determine that year's UPIS balance. From there, I used that year's supported
10 UPIS balance and multiplied it by the Commission's composite depreciation rate for water
11 utilities without a treatment plant of 1.70% to determine that year's depreciation expense.
12 I then added each year's respective depreciation rate to the prior year's accumulated
13 depreciation to determine that year's accumulated depreciation balance. Finally, I
14 subtracted each respective year's supported UPIS balance by that year's accumulated
15 depreciation balance to determine that year's net UPIS. (OUCC Attachment JTC-8.) (See
16 also OUCC Schedule 7.)

⁶ Applicant's test year in Cause No. 44352-U was 2012. However, no plant was added between the year end of 2012 and the year end of 2013. \$2,000 of plant was retired which reduced both utility plant and accumulated depreciation by \$2,000. Therefore, the value of plant recorded on Applicant's books as of December 31, 2013 should still be fully depreciated.

⁷ In order to correct Applicant's books and records and ensure the correct accumulated depreciation is being netted against the value of utility plant in calculating rate base, I consider all assets acquired before 2014 to be retired for ratemaking purposes.

⁸ There was \$15,259 of assets retired in 2019. However, the retired assets were assets that were in service prior to 2014. As I already consider those assets retired for purposes of recreating the UPIS and accumulated depreciation balances, I do not recognize those retirements in my calculation.

Table-3: UPIS & Acc. Dep. Recreation Calculation

Water Utility Plant in Service and Accumulated Depreciation Balance as of 12/31/2023							
[A] Year	[B] Supported Additions	[C] Supported UPIS Description	[D] Supported UPIS [B] + Prior Year [D]	[E] Dep. Exp. [D] * 1.7%	[F] Acc. Dep. [E] + Prior Year [F]	[G] Net UPIS [D] - [F]	
2013	-		-	-	-	-	
2014	\$ -		\$ -	\$ -	\$ -	\$ -	
2015	-		-	-	-	-	
2016	4,119	Dump Truck	4,119	70.02	70.02	4,048.98	
2017	-		4,119	70.02	140.05	3,978.95	
2018	-		4,119	70.02	210.07	3,908.93	
2019	1,859	Communication Equip & Meters	5,978	101.63	311.70	5,666.31	
2020	6,019	Bushhog Mower	11,997	203.95	515.64	11,481.36	
2021	1,944	Meters & Water Lines	13,941	237.00	752.64	13,188.36	
2022	-		13,941	237.00	989.64	12,951.36	
2023	12,470	Meters & Water Lines	26,411	448.99	1,438.63	24,972.38	

1 **Q: How did you determine whether an asset was supported?**

2 A: I reviewed the 2019-2023 invoices provided by Applicant during the OUCC's site visit.
3 Applicant did not or could not provide invoices prior to 2019. During the review, I looked
4 for invoices in each year that matched capital additions Applicant reported for that year for
5 its water utility. If an invoice was provided, I considered the addition to be supported and
6 in service. The information I used to support Applicant's additions can be found in OUCC
7 Attachment JTC-9. (See also OUCC Schedule 7.)

8 **Q: Did you exclude any asset additions from your calculation of net UPIS?**

9 A: Yes. As is indicated by Table-4, I removed the additions of some meters in 2014 and 2018
10 due to Applicant being unable to provide documentation that support these investments. I
11 also removed the generator (2016) allocated 50% to the water utility and reclassified as
12 100% allocated to the wastewater utility. As OUCC Witness Carl Seals addresses, the
13 generator is installed at the wastewater treatment plant and is not used to service water
14 customers. Lastly, I removed the \$6,325 of home office improvements additions in 2018
15 and the \$23,345 Ford F350 truck in 2020 allocated to the water utility. Both the office

1 improvements and Ford truck lacked supporting documentation that showed that these
2 investments were made. Further, Applicant has made no showing how these assets are used
3 and useful in the provision of water service.

Table 3: OUCC Excluded UPIS Items

Pleasantview Water Unsupported UPIS Additions		
[A]	[B]	[C]
Year	Unsupported Additions	Unsupported UPIS Description
2013	-	
2014	\$ 6,016.00	Meters
2015	-	
2016	1,898	Generator - Reclassify 100% WW
2017	-	
2018	7,105	Office Improvements & Meters
2019	-	
2020	23,345	Ford Truck
2021	-	
2022	-	
2023	-	

4 **Q: Did you exclude the Ford F350 for reasons other than lack of support?**

5 A: Yes. As OUCC Witness Carl Seals explains, it is wholly unnecessary to purchase a Ford
6 F350 for Applicant's owner to be able to oversee employees, monitor its system, and
7 collect payments and mail. Additionally, Applicant's owner claims to have borrowed
8 funds in 2020 to purchase a \$46,690 Ford F350. Applicant should not receive a return and
9 be rewarded on an asset that it inappropriately purchased with debt without the
10 Commission's authority. Lastly, Applicant allocates the entirety of the cost of the truck
11 between its water and wastewater utilities. However, in response to OUCC Data Request
12 1-34 (OUCC Attachment JTC-1), Applicant identifies that the truck is only used 25% of
13 the time for water utility purposes but allocates 50% of the investment in the truck to the
14 water utility. If Applicant were permitted to include this truck in rate base, it should not be
15 allowed to allocate 50% of the truck to the water utility, but rather only 25%.

B. Working Capital

1 **Q: Did Applicant include working capital in its calculation of rate base?**

2 A: Yes. Applicant uses the FERC 45-day method to calculate its working capital needs.
3 Applicant calculated its working capital needs by using its *pro forma* operating and
4 maintenance expense (O&M) and subtracted out the expenses that are paid in arrears, such
5 as purchased power and purchased water. Applicant divided that difference by the 45-day
6 factor, 8 (365 / 45) resulting in a proposed working capital investment of \$4,693.

7 **Q: Do you accept Applicant's calculation for working capital?**

8 A: No. As I noted above, I propose various O&M adjustments to test year instead of
9 adjustments made by Applicant. My proposed adjustments result in a *pro forma* O&M
10 expense to be used in the calculation of Applicant's working capital investment.
11 Additionally, Applicant did not include payroll taxes in its calculation of its working capital
12 investment. Payroll taxes are typically paid as they are incurred rather than paid in arrears,
13 and they should be included in the calculation of the investment.

14 **Q: What do you recommend as Applicant's working capital investment?**

15 A: I recommend Applicant be allowed a working capital investment for ratemaking purposes
16 of \$4,101. My calculation uses the O&M expense I propose with my adjustments rather
17 than Applicant's. I accept Applicant's *pro forma* purchased power and purchased water
18 expenses and therefore subtract the same amounts for each from my recommended O&M
19 expense. I also added in my recommended payroll taxes to calculate my proposed adjusted
20 O&M expense. I divided my recommended adjusted O&M expense by the FERC 45-day
21 factor (8) to calculate a working capital investment of \$4,101. (See OUCC Schedule 7.)

C. Rate Base Overview

1 **Q: What amount of rate base does Applicant propose it be allowed for return on its**
2 **investment?**

3 A: Applicant proposes it be allowed a return on \$28,304 of net utility plant in service and a
4 working capital allowance of \$4,693 for a total proposed rate base of \$32,997.

5 **Q: What amount of rate base do you recommend Applicant be allowed a return on?**

6 A: I propose Applicant be allowed a return on \$24,972 of net utility plant in service and a
7 working capital allowance of \$4,101 for a total proposed rate base of \$29,073. (OUCC
8 Schedule 7.)

VI. CAPITAL STRUCTURE

9 **Q: What does Applicant propose as its weighted average cost of capital?**

10 A: Applicant proposes a weighted average cost of capital (“WACC”) of 7.51% which includes
11 a cost of equity of 9.90%, cost of debt of 4.17%, and customer deposits at 6.00%.

12 **Q: Do you accept Applicant’s proposed weighted average cost of capital?**

13 A: No. The OUCC recommends Applicant’s customer deposits be recognized as a zero-cost
14 source of capital. At the site visit, Applicant stated that it does not pay interest on its
15 customer deposits. Therefore, the customer deposits are capital that is provided at no cost
16 which should be reflected in the determination of Applicant’s weighted average cost of
17 capital. As discussed by OUCC witness Shawn Dellinger, the OUCC does not accept
18 Applicant’s requested cost of equity of 9.90%. As Mr. Dellinger further discusses,
19 Applicant’s line of credit of \$15,000 should be included in its capital structure and split
20 between its utilities with a cost of 8.25% along with its shareholder loan of \$29,849 with a
21 cost of 0%. Finally, Applicant’s customer deposits and common equity should be equally
22 allocated between the utilities.

1 **Q: What do you recommend as Applicant’s weighted average cost of capital?**

2 A: I recommend Applicant’s weighted average cost of capital be set at 4.57%. This WACC
3 includes the recommendations made by Mr. Dellinger: (1) a cost of equity of 9.65%, (2)
4 inclusion of \$7,500 as debt for Applicant’s line of credit at 8.25%, and (3) inclusion of
5 \$14,925 as debt for Applicant’s shareholder loan as a zero-cost source of capital. It also
6 includes customer deposits as a zero-cost source of capital and Applicant’s common equity
7 and customer deposits equally allocated between its utilities. (See OUCC Schedule 8.)

VII. GROSS REVENUE CONVERSION FACTOR

8 **Q: What gross revenue conversion factor (“GRCF”) does Applicant propose for its**
9 **revenue increase?**

10 A: Applicant proposes a GRCF of 133.30%, which includes state income taxes, federal
11 income taxes, and the IURC fee.

12 **Q: Do you agree with Applicant’s proposed GRCF?**

13 A: No. As I discuss above, Applicant indicated incomes taxes had inadvertently been included
14 in the application and should be excluded. Therefore, I propose the removal of state and
15 federal income taxes in the calculation of the GRCF. Also, Applicant proposes the IURC
16 fee to be 0.1468%. However, the 2024-2025 IURC fee is 0.15%. As such, I propose the
17 GRCF be updated to use the appropriate IURC fee. By removing state and federal income
18 taxes from the calculation of the GRCF and updating the IURC fee to the corrected 0.15%,
19 I calculate and propose a GRCF of 100.15%.

VIII. CONCLUSION

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

21 A: I recommend the Commission approve an overall across-the-board increase of 20.79%
22 which will provide an additional \$14,579 of revenues. I also recommend that Applicant be

1 required to comply with its Order in Cause No. 44351-U by tracking its accounts receivable
2 using QuickBooks or other billing system and separating its water and wastewater accounts
3 to track transactions.

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

5 A: Yes.

APPENDIX A TO TESTIMONY OF
OUCW WITNESS JASON T. COMPTON

1 **Q: Describe your educational background and experience.**

2 A: I graduated from Indiana University Bloomington with a Bachelor of Science in
3 Accounting in May 2022 and a Master of Science in Accounting with Data and Analytics
4 in May 2023. Throughout my undergraduate education, I worked as an undergraduate
5 instructor for Indiana University Bloomington, teaching the lab portion of a web
6 development and data analytics class, CSCI-A110. From May 2022 through August 2022,
7 I worked as a Staff Accounting Intern for Greystone Property Management Company
8 where I was responsible for completing daily bank reconciliations, truing up accruals, and
9 preparing monthly financial reports for nine properties. In May 2023, I began my
10 employment with the Indiana Office of Utility Consumer Counselor (“OUCC”) as a Utility
11 Analyst in the Water and Wastewater Division. My current responsibilities include
12 reviewing accounting adjustments to expenses and revenues, verifying revenue
13 requirements, and performing data analyses for proposed models. In May 2024, I attended
14 the National Association of Utility Regulatory Commissioners’ Spring 2024 Rate School.

15 **Q: Have you previously testified before the Commission?**

16 A: Yes. I have testified before the Commission in general rate cases, distribution system
17 improvement charges (DSIC), special contracts, and small utility filings.

AFFIRMATION

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

A handwritten signature in cursive script that reads "Jason Compton". The signature is written in black ink on a light-colored background.

By: Jason T. Compton, Utility Analyst
Cause No. 46123-U

Office of Utility Consumer Counselor (OUCC)

Date: December 12, 2024

CAUSE NUMBER 46123-U
Office of Utility Consumer Counselor
Workpaper JTC-1 - 46123 OUCC Schedules
Schedules and Workpapers (Excel Version)

Pleasantview Water
CAUSE NUMBER 46123-U

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
1 Original Cost Rate Base	\$ 32,997	\$ 29,073		\$ (3,924)
2 Times: Weighted Cost of Capital	7.51%	4.57%		-2.94%
3 Net Operating Income Required for Return on Rate base	2,477	1,327		(1,150)
4 Less: Adjusted Net Operating income	(23,368)	(13,230)		10,138
5 Net Revenue Requirement	25,845	14,557		(11,288)
6 Gross Revenue Conversion Factor	133.30%	100.1500%		-33.1500%
7 Recommended Revenue Increase	<u>\$ 34,451</u>	<u>\$ 14,579</u>		<u>\$ (19,872)</u>
8 Recommended Percentage Increase	<u>56.70%</u>	<u>20.79%</u>		<u>-35.91%</u>

	<u>Proposed</u>		<u>OUCC More (Less)</u>
	<u>Petitioner</u>	<u>OUCC</u>	
9 <u>Current Fixed Sewer Rate</u>			
10 Current Rate = \$31.2	\$ 48.89	\$ 37.69	\$ (11.20)

Pleasantview Water
CAUSE NUMBER 46123-U

Gross Revenue Conversion Factor

	<u>Per Petitioner</u>	<u>Per OUCC</u>	
1 Gross revenue Change	100.0000%	100.0000%	\$ 14,579
2 Less: Bad Debt Rate	<u>0.0000%</u>	<u>0.0000%</u>	-
3 Sub-total	100.0000%	100.0000%	
4 Less: IURC Fee (0.0015 of Line 3)	<u>0.1468000%</u>	<u>0.1500000%</u>	22.00
5 Income Before State Income taxes	99.8532000%	99.850000%	
6 Less: State Income Tax (0 of Line 5)	4.8928%	0.0000%	-
7 Utility Receipts Tax (0 of Line 3)	<u>0.0000%</u>	<u>0.0000%</u>	-
8 Income before Federal income Taxes	94.9604%	99.8500%	
9 Less: Federal income Tax (0 of Line 8)	<u>19.9417%</u>	<u>0.0000%</u>	<u>-</u>
10 Change in Operating Income	<u>75.0187%</u>	<u>99.8500%</u>	<u>\$ 14,557.00</u>
11 Gross Revenue Conversion Factor	<u>133.3000%</u>	<u>100.1500%</u>	

Pleasantview Water
CAUSE NUMBER 46123-U

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
1 Operating Revenues			
2 Test Year Billing Records	\$ -	\$ 9,294	9,294.00
3 Normalization	449	518	69.00
4			-
5 Total Operating Revenues	<u>449</u>	<u>9,812</u>	<u>9,363.00</u>
6 O&M Expense			
7 Salaries and Wages - M. Sherck	7,608	948	(6,660.00)
8 Salaries and Wages - A. Sherck	1,498	3,608	2,110.00
9 Salaries and Wages - New Employee	6,000	-	(6,000.00)
10 Purchased Water - Wholesale Rate	3,719	3,719	-
11 Purchased Water - Additional Bills	367	367	-
12 Purchased Power - Additional Bills	2	2	-
13 Contractual Services - Convert Labor	(5,735)	-	5,735.00
14 Chemicals	806	806	-
15 Insurance Expense	352	352	-
16 Rate Case Expense	1,500	1,500	-
17 Miscellaneous Expense - Postage	11	11	-
18 Miscellaneous Expense - Telephone	-	(1,093)	(1,093.00)
19 IURC Fee	(101)	4	105.00
20 Depreciation Expense	(5,600)	(6,588)	(988.00)
21 Amortization Expense	-	-	-
22 Taxes Other than Income:			-
23 Payroll Tax	1,018	211	(807.00)
24 Property Tax	152	(1,153)	(1,305.00)
25 Utility Receipts Tax		-	-
26 State Income Tax	(6,554)	-	6,554.00
27 Federal Income Tax	(1,574)	-	1,574.00
28 Total Operating Expenses	<u>3,468</u>	<u>2,694</u>	<u>(775.00)</u>
29 Net Operating Income	<u>\$ (3,019)</u>	<u>\$ 7,118</u>	<u>10,138.00</u>

Pleasantview Water
CAUSE NUMBER 46123-U

COMPARATIVE BALANCE SHEET
As of December 31,

<u>ASSETS</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Utility Plant:			
Water Utility Plant in Service	\$ 71,857	\$ 59,387	\$ 59,387
Less: Water Accumulated Depreciation	(43,553)	(36,516)	(29,842)
Net Utility Plant in Service	<u>28,304</u>	<u>22,871</u>	<u>29,545</u>
Wastewater Utility Plant in Service	\$ 249,287	\$ 249,287	\$ 249,287
Less: Wastewater Accumulated Depreciation	(201,309)	(186,227)	(169,920)
Net Utility Plant in Service	<u>47,978</u>	<u>63,060</u>	<u>79,367</u>
Total Net Utility Plant in Service	<u><u>76,282</u></u>	<u><u>85,931</u></u>	<u><u>108,912</u></u>
Current Assets:			
Cash and Cash Equivalents	1,813	1,572	750
Prepayments	150	-	-
Total Current Assets	<u>1,963</u>	<u>1,572</u>	<u>750</u>
Total Assets	<u><u>\$ 78,245</u></u>	<u><u>\$ 87,503</u></u>	<u><u>\$ 109,662</u></u>
<u>LIABILITIES</u>			
Equity			
Common Stock Issued	\$ 95,566	\$ 95,566	\$ 95,566
Other Paid-in Capital	-	-	-
Retained Earnings	(77,868)	(47,174)	(28,900)
Total Equity	<u>17,698</u>	<u>48,392</u>	<u>66,666</u>
Long-term Debt			
Notes Payable	15,000	20,341	37,741
Notes Payable to Associated Companies	29,849	14,749	-
Other Long-Term Debt	11,801	-	-
Total Long-term Debt	<u>56,650</u>	<u>35,090</u>	<u>37,741</u>
Current Liabilities			
Accounts Payable - Associated Companies	-	-	762
Customer Deposits	1,968	1,983	2,192
Accrued Taxes	1,929	2,038	2,001
Other Current Liabilities	-	-	300
Total Current Liabilities	<u>3,897</u>	<u>4,021</u>	<u>5,255</u>
Total Liabilities	<u><u>\$ 78,245</u></u>	<u><u>\$ 87,503</u></u>	<u><u>\$ 109,662</u></u>

Pleasantview Water
CAUSE NUMBER 46123-U

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Water Operating Revenues	\$ 60,309	\$ 64,404	\$ 56,353
Operating Expenses			
Salaries and Wages - Employees	1,002	1,291	1,037
Salaries and Wages - Officers	8,392	8,392	8,392
Purchased Water	45,564	39,480	39,134
Purchased Power	259	-	-
Materials and Supplies	833	491	546
Contractual Services			
Testing	1,070	427	561
Other	10,851	6,709	7,389
Insurance	875	925	998
Miscellaneous Expense	2,481	2,387	3,322
IURC Fee	101	-	-
Total O&M Expense	<u>\$ 71,428</u>	<u>\$ 60,102</u>	<u>\$ 61,379</u>
Depreciation Expense	7,037	6,674	7,203
Taxes Other than Income:			
Payroll Tax	856	800	777
Property Tax	1,336	1,351	1,158
Other Taxes	-	508	-
Income Taxes:			
Federal Income Tax	-	-	992
Total Operating Expenses	<u>80,657</u>	<u>69,435</u>	<u>71,509</u>
Net Operating Income	(20,348)	(5,031)	(15,156)
Non-Utility Income	300	300	34
Interest Expense	572	610	648
Net Income	<u>\$ (20,620)</u>	<u>\$ (5,341)</u>	<u>\$ (15,770)</u>

Pleasantview Water
CAUSE NUMBER 46123-U

Pro-forma Net Operating Income Statement

	Test Year Ended 12/31/2023	Adjustments	Sch Ref	Pro-forma Present Rates	Adjustments	Sch Ref	Pro-Forma Proposed Rates
Operating Revenues							
Water Operating Revenues	\$ 60,309			\$ 70,121	\$ 14,579		\$ 84,700
Billing Summary		9,294	5-1				
Normalization		518	5-2				
Revenues Subject to Increase	60,309	9,812		70,121	14,579	1	84,700
Miscellaneous Service Revenues	-			-			-
Other Water Revenues	-			-			-
Total Operating Revenues	60,309	9,812		70,121	14,579		84,700
O&M Expense							
Salaries and Wages - Employees	1,002	948	6-1	1,950			1,950
Salaries and Wages - Officers	8,392	3,608	6-2	12,000			12,000
Purchased Water	45,564			49,650			49,650
Wholesale Adjustment		3,719	Pet				
Revenue Normalization		367	Pet				
Purchased Power	259	2	Pet	261			261
Materials and Supplies	833			833			833
Contractual Services							
Testing	1,070			1,070			1,070
Other	10,851	806	Pet	11,657			11,657
Insurance	875	352	Pet	1,227			1,227
Rate Case Expense	-	1,500	Pet	1,500			1,500
IURC Fee	101	4	6-7	105	22	1	127
Miscellaneous Expense	2,481			1,399			1,399
Postage		11	Pet				
Telephone Expense		(1,093)	6-3				
Depreciation Expense	7,037	(6,588)	6-4	449			449
Taxes Other than Income:							
Payroll Tax	856	211	6-5	1,067			1,067
Property Tax	1,336	(1,153)	6-6	183			183
Total Operating Expenses	80,657	2,694		83,351	22		83,375
Net Operating Income	\$ (20,348)	\$ 7,118		\$ (13,230)	\$ 14,557		\$ 1,327

Pleasantview Water
CAUSE NUMBER 46123-U

OUCC Revenue Adjustments

(1)

Test Year Billing Records

To correct test year revenues using revenues reported in Applicant's billing records

Total Amount Paid	\$177,395.38
Less: Sales Tax Paid	\$ 4,880.95
Amount Paid Less Sales Tax	\$172,514.43
Total Water Service Billings	\$ 69,727.80
Total Sewer Service Billings	\$103,096.53
Total Billings	\$172,824.33
Pro Rata Water %	40.35%
Collected T.Y. Water Revenues	\$ 69,602.77
IURC Reported T.Y. Revenues	\$ 60,309.00

Adjustment Increase (Decrease)

\$ 9,294

(2)

Normalization

To adjust test year residential sales to normalize the change in the number of test year customers

Test Year Residential Sales	\$ 69,603.00
Divided: 12-Month # Residential Customers	2,418
Average Bill Per Residential Customer	<u>\$ 28.79</u>
Number of Additional Bills	18
Times: Average Residential Bill	\$ 28.79

Adjustment Increase (Decrease)

\$ 518

**Pleasantview Water
CAUSE NUMBER 46123-U**

OUCC Expense Adjustments

(1)

A. Sherck Salary & Wage

To adjust the salary of A. Sherck to the last approved salary

Approved Cause No. 44352 Salary	\$	1,950
Less: Test Year Salary	\$	1,002

Adjustment Increase (Decrease) \$ 948

(2)

M. Sherck Salary & Wage

To adjust the salary of M. Sherck to the last approved salary

Approved Cause No. 44352 Salary	\$	12,000
Less: Test Year Salary	\$	8,392

Adjustment Increase (Decrease) \$ 3,608

(3)

Telephone Expense

To adjust test year phone bill expenditures to only include one line rather than five

M. Sherck Phone Line	\$ 65.29	
VZ Mobile Protect MD (One Line)	19.00	
Verizon Home Device Protection	<u>25.00</u>	
Monthly Phone Bill (One Line)	\$ 109.29	
Times: 12 Months	<u>12</u>	
Yearly Phone Bill (One Line)	\$ 1,311.48	
Divide: 2 (Utility Allocation)	<u>2</u>	
<i>Pro forma</i> Telephone Expense - Water Allocation		\$ 655.74
Less: Water Test Year Telephone Expense		<u>1,748.50</u>

Adjustment Increase (Decrease) \$ (1,093)

(4)

Depreciation Expense

To adjust test year depreciation expense using adjusted utility plant in service

Utility Plant in Service as of 12/31/23	\$ 26,411	
Times: Commission's Composite Rate	<u>1.70%</u>	
<i>Pro forma</i> Depreciation Expense	\$ 449	
Less: Test Year Depreciation Expense	<u>7,037</u>	

Adjustment Increase (Decrease) \$ (6,588)

(5)

Payroll Taxes

To adjust payroll taxes using adjusted salaries and wages

Total Adjusted Salaries and Wages	\$ 13,950	
Times: FICA Tax Rate	<u>7.65%</u>	
<i>Pro forma</i> Payroll Tax	\$ 1,067.18	
Less: Test Year Payroll Tax	<u>856</u>	

Adjustment Increase (Decrease) \$ 211

(6)

Property Taxes

To adjust property taxes to pro rata personal property, exclude real property, and recognize tax credits

Water UPIS as of 12/31/23	\$ 26,411	
Sewer UPIS as of 12/31/23	231,242	
Total UPIS	<u>257,653</u>	
Water Pro Rata %	10.25%	
Gross Personal Property Tax	\$ 2,082.51	
Less: Local Tax Credits	<u>(299.73)</u>	
Net Personal Property Tax Liability	\$ 1,782.78	
Times: Water Pro Rata %	<u>10.25%</u>	
Water Net Personal Property Tax Expense	\$ 183.00	
Add: Water Net Real Property Tax Expense	<u>-</u>	
<i>Pro forma</i> Water Net Property Tax Expense	\$ 183	
Less: Test Year Property Tax Expense	<u>1,336</u>	

Adjustment Increase (Decrease)

\$ (1,153)

(7)

IURC Fee

To adjust test year IURC Fee using adjusted test year revenues and updated IURC Fee

Adjusted Test Year Revenues	\$ 70,121	
Times: 24-25 IURC Fee	<u>0.0015</u>	
<i>Pro forma</i> IURC Fee	\$ 105	
Less: Test Year IURC Fee	<u>101</u>	

Adjustment Increase (Decrease)

\$ 4

**Pleasantview Water
CAUSE NUMBER 46123-U**

Calculation of Rate Base

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
¹ Utility Plant in Service as of CN 44352-U, December 31, 2012	\$ 24,341	\$ -	\$ (24,341)
2 Additions:			
3 2014 - Meters	6,016	-	(6,016)
4 2016 - Generator	1,898	-	(1,898)
5 Dump Truck	4,119	4,119	-
6 2018 - Office Improvements	6,325	-	
7 Meters	780	-	(780)
8 2019 - Meters	860	860	-
9 Communication Equipment	999	999	-
10 2020 - Mower	6,019	6,019	-
11 Ford F350 Truck	23,345	-	(23,345)
12 2021 - Meters & Water Lines	1,944	1,944	-
13 2023 - Meters & Water Lines	12,470	12,470	-
14 Total Additions:	<u>64,775</u>	<u>26,411</u>	<u>(32,039)</u>
15 Retirements:			
16 2013 - Misc Equipment	(1,400)	-	1,400
17 Transportation Equipment	(600)	-	600
18 2019 - Well Guard & Wells	(7,385)	-	7,385
19 Pumps	(3,785)	-	3,785
20 2019 - Diffuser, Tank & Plant System	(3,564)	-	3,564
21 Typewriter & Desk	(525)	-	525
22 Total Retirements:	<u>(17,259)</u>	<u>-</u>	<u>17,259</u>
23 Gross Utility Plant in Service as of 12/31/23	<u>71,857</u>	<u>26,411</u>	<u>(56,380)</u>
²⁴ Accumulated Depreciation as of CN 44352-U, December 31, 2012	(24,341)	-	24,341
25 Additions: 2013-2023 (Attachment JTC-8)	(36,471)	(1,439)	35,032
26 Retirements:			
27 2013 - Misc Equipment	1,400	-	(1,400)
28 Transportation Equipment	600	-	(600)
29 2019 - Well Guard & Wells	7,385	-	(7,385)
30 Pumps	3,785	-	(3,785)
31 2019 - Diffuser, Tank & Plant System	3,564	-	(3,564)
32 Typewriter & Desk	525	-	(525)
33 Accumulated Depreciation as of 12/31/23	<u>(43,553)</u>	<u>(1,439)</u>	<u>42,114</u>
34 Net Utility Plant in Service	28,304	24,972	(14,266)
35 Working Capital (see below)	4,693	4,101	(592)
36 Total Original Cost Rate Base	<u>\$ 32,997</u>	<u>\$ 29,073</u>	<u>\$ (14,858)</u>

Working Capital Calculation

37 Operation & Maintenance Expense	\$ 87,455	\$ 81,652	\$ (5,803)
38 Plus: Payroll Taxes	-	1,067	1,067
39 Less: Purchased Water	(49,650)	(49,650)	-
40 Purchased Power	(261.00)	(261)	-
41 Adjusted Operation & Maintenance Expense	37,544	32,808	(4,736)
42 Divide: 45 Day Factor	8	8	
43 Working Capital Requirement	<u>\$ 4,693</u>	<u>\$ 4,101</u>	<u>\$ (592)</u>

Pleasantview Water
CAUSE NUMBER 46123-U

Pro forma Capital Structure
As of December 31, 2023

	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost</u>	<u>Weighted Cost</u>
1 Common Equity	\$ 8,849	27.43%	9.65%	2.65%
2 Line of Credit	7,500	23.25%	8.25%	1.92%
3 Shareholder Loan	14,925	46.27%	0.00%	0.00%
4 Customer Deposits	984	3.05%	0.00%	0.00%
5 Total Captial Structure	<u>\$ 32,258</u>	<u>100.00%</u>		<u>4.57%</u>

Pleasantview Water
CAUSE NUMBER 46123-U

Current and Proposed Rates and Charges

		<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUCC Recommended</u>	<u>OUCC More (Less)</u>
<u>Metered Rates Per Month</u>					
First 1,000 gallons		\$ 7.80	\$ 12.22	\$ 9.42	\$ (2.80)
Next 1,000 gallons		\$ 7.80	\$ 12.22	\$ 9.42	\$ (2.80)
Over 2,000 gallons		\$ 7.80	\$ 12.22	\$ 9.42	\$ (2.80)
<u>Minimum Rate Per Month</u>					
<u>Meter Size</u>	<u>Minimum Quantity</u>				
5/8 inch	1,000 gallons	\$ 7.80	\$ 12.22	\$ 9.42	\$ (2.80)



The State Agency Representing
Hoosier Utility Ratepayers

October 15, 2024

VIA ELECTRONIC MAIL

Matthew Sherck, President
PLEASANTVIEW UTILITIES INC.
3812 West Galaxy Drive
Connersville, Indiana 47331
Email: msherck@co.fayette.in.us

Re: IURC Cause No. 46122-U
Pleasantview Utilities Inc. (Wastewater)
OUCC Data Request Set No. 1

Dear Mr. Sherck:

In accordance with 170 IAC 1-1.1-16, please provide a response to the requests attached by email by October 25, 2024 to dlevay@oucc.in.gov, vipeters@oucc.in.gov, and infomgt@oucc.in.gov.

If you have any questions, please contact me. Thank you.

Sincerely,

Daniel M. Le Vay
Senior Deputy Consumer Counselor

DML/tab
Enclosure

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
DATA REQUEST
CAUSE NO. 46122-U

OUCG Data Request Set No. 1

Date: October 15, 2024

In connection with our work in the above-referenced Cause, we are submitting the following request(s) for information or documentation. Please identify the person(s) providing each segment of information or each document. Also, please indicate the witness or witnesses to be called in your Case-in-Chief and Rebuttal who can answer questions regarding the substance of or origination of information supplied by the utility in each instance of the responses to this request. Thank you for your prompt assistance in this matter.

I. Definitions and Instructions.

A. Petitioner, including its officers, directors, employees, agents, attorneys and representatives, and any other entity to the extent acting under the direction or control of Petitioner.

B. For each data request, please identify all persons who provided responsive information or materials. Also, please indicate the witness or witnesses to be called in your case-in-chief and rebuttal who can answer questions regarding the substance of or origination of information supplied by Petitioner in each of the responses to this request.

C. With respect to any document or thing being withheld from production on the basis of privilege, please state the author, addressee and all recipients of copies of the documents, all other persons to whom the document was shown or discussed, the subject matter of the document and the basis of the claim of privilege.

II. Data Request

Q-1-1: According to page E-1 of Applicant's 2023 IURC report, the salary for Matt Sherck is listed as \$16,784 total, or \$8,392 each from the water utility and the wastewater utility at pages W-2(a) and S-2(a). Is Applicant proposing a total salary of \$32,000 (\$16,000 from each utility) or \$16,000 (\$8,000 from each utility) for Matt Sherck? If \$32,000, please explain the rationale behind an approximate 100% increase in salary.

The Salary has not been increased for a long time, a combination of inflation, increased responsibilities, added time spent working.

Q-1-2: According to pages W-2(a) and S-2(a) of Applicant's 2023 IURC report, Applicant identifies salaries and wages – employees as \$1,002 each from the water utility and the wastewater utility, or \$2,004 total.

a. Please state test year employee salaries and wages by employee, including title, salary, and hours worked for each position.

No title, General Labor Employee, hours vary, make repairs and do maintenance as funding is available

b. Is Applicant proposing total employee salaries and wages of \$5,000 (\$2,500 for each utility) or \$2,500 (\$1,250 from each utility)? If \$5,000, please explain the rationale behind an approximate 100% increase in salary.

More time is needed to work on system, both water and wastewater are in need of additional maintenance and repairs.

Q-1-3: Does Applicant consider the Landstrom contractors to be employees of Pleasantview Utilities, Inc? If yes, please explain how Landstrom contractors qualifies as an "employee" of Pleasantview.

Landstrom contractors is not a current employee, new rate proposes making him employee as would be beneficial

Q-1-4: If Applicant considers Landstrom contractors to be employees of Pleasantview, please provide documentation showing accrual and payment of employment taxes, including income tax withholding, social security taxes, medicare taxes, and unemployment taxes. **Not Employee**

Q-1-5: Please confirm that the labor costs incurred from Landstrom are for external contracted labor and not for internal utility employee labor. **Contracted repairs**

Q-1-6: Please provide Applicant's internal chart of accounts for its wastewater utility.

Attached as chart of accounts.pdf

- Q-1-7:** Please provide Applicant's asset register for its wastewater utility. An asset register is a list of assets for each utility plant in service account and should include the following for each asset: (1) a description of asset, (2) the date the asset was acquired, (2) the original cost of the asset, (3) the date the asset was retired or otherwise disposed of, and (4) any salvage value received or costs incurred to retire the asset. **Attached as depreciation schedule**
- Q-1-8:** According to page W-8 of Applicant's 2023 IURC Annual Report, Applicant has a written asset management plan. Please provide a copy of Applicant's current wastewater utility asset management plan. **Report done by accountant, should be no**
- Q-1-9:** According to page S-8 of Applicant's 2023 IURC Annual Report, Applicant has a written inventory of its assets. Please provide the current written inventory of Applicant's wastewater utility assets and state the date this inventory was last updated. **Attached as depreciation schedule**
- Q-1-10:** According to page S-8 of Applicant's 2023 IURC Annual Report, Applicant schedules and conducts periodic condition assessments of its assets. Please state when the most recent condition assessment was conducted for the wastewater utility and provide the results of that assessment. **Assessment done this summer shows system is in need of upgrades and maintenance, upgrades done to aeration and sludge system. Long term need replaced or other option pump to Connersville treatment plant. Evaluation by engineer working on upgrade to permit. No written report. Additional assessment done in 2022 and attached.**
- Q-1-11:** Please explain why Applicant reflects the shareholder loan (\$29,849 as of 12/31/23) as "Notes Payable to Associated Companies" on tab "Sch. 2 Bal. Sh. - E+L" in its water small utility application but reflects the same loan as "Other Paid-in Capital" on tab "Sch. 2 Bal. Sh. - E+L" in its wastewater small utility application.
Question for Bonnie Mann who put together application.
- Q-1-12:** Please breakdown Applicant's proposed rate case expense by type of expense (legal, accounting, etc.) and provide any associated contracts and invoices received.
- Q-1-13:** Please provide a copy of the D&S Water and Wastewater Services contract. **No longer contracted for PV**
- Q-1-14:** What services does D&S Water and Wastewater Services provide ?

Were the licensed operator for the Sewer plant and did the required testing, no longer employed by Pleasantview, new operator is MS Waters.

Q-1-15: Please provide any contracts between Applicant and Landstrom Contracting.
None

Q-1-16: Please provide the quote, bid, or other tabulation for how Applicant determined its "\$20,424" *pro forma* expense for annual sludge removal as found on tab "Sch 6-Exp Adj(i)" in its wastewater small utility application. **Based on actual cost to pump previously**

Q-1-17: Please provide documentation from the Department of Local Government Finance ("DLGF") supporting the \$2.2538 property tax rate found on tab "Sch 6-Exp Adj(h)" in its wastewater small utility application.

Q-1-18: Please provide a complete copy of Applicant's Indiana Utility Ad Valorem Tax Return (Annual Report UD-45) filed in 2023 (based on utility plant in service as of December 31, 2022), including:

- a. The date this form was filed with the Indiana Department of Local Government Finance, and
- b. All supporting schedules prepared to complete this form. Supporting documentation should, at a minimum, provide the value of property included in the return by both account and by taxing jurisdiction.

Available from accountant, Kemper CPA

Q-1-19: Please provide a complete copy of Applicant's Indiana Utility Ad Valorem Tax Return (Annual Report UD-45) filed in 2024 (based on utility plant in service as of December 31, 2023), including:

- a. The date this form was filed with the Indiana Department of Local Government Finance, and
- b. All supporting schedules prepared to complete this form. Supporting documentation should, at a minimum, provide the value of property included in the return by both account and by taxing jurisdiction.

Available from accountant, Kemper CPA

Q-1-20: Please provide a copy of the tentative assessment received by Applicant, which was to be provided to Applicant by the Indiana Department of Local Government Finance on or before June 1, 2024. **Attached as PDF**

- a. Did Applicant appeal this tentative assessment? Please explain. **No**

- b. If so, provide Applicant's objections to the tentative assessment or a copy of the filing of these objections with the Indiana Department of Local Government Finance.

Q-1-21: Does Applicant report the book value of its accumulated depreciation/amortization or the federal tax basis when preparing its Annual Report UD-45? Please explain. If the federal tax basis is not used, please explain why not. **Accountant would have info**

Q-1-22: When preparing its Annual Report UD-45, does Applicant report the book value of its utility plant in service or the federal tax basis? **Accountant question**

- a. If the federal tax basis is not used, please explain why not.
- b. If something other than book value or federal tax basis is used, please state what that other basis is.

Q-1-23: For each of the calendar years 2021 – 2024, please state the property tax rates for each Indiana taxing jurisdiction in which Applicant has property. **On tax statements**

Q-1-24: Please provide a copy of each of Applicant's real estate property tax bills for the most recent tax year available. **Attached as tax statements**

Q-1-25: If as an S corporation Applicant is seeking to include in its revenue requirement income tax expense incurred by its shareholder, please provide a complete copy of Mr. Sherck's personal federal income tax returns for each of the years 2021, 2022, and 2023. **Do not believe so**

Q-1-26: Please provide a complete copy of the federal income tax returns filed by Pleasantview Utilities, Inc. for each of the last ten years, including the K-1s provided to each shareholder.

Q-1-27: Please provide a detailed trial balance as of December 31, 2023. A detailed trial balance includes all accounts and should net to zero. **Attached trial balance**

Q-1-28: Please provide a detailed trial balance as of August 31, 2024. A detailed trial balance includes all accounts and should net to zero. **Attached 2024 trial balance**

Q-1-29: Please provide a post-test year general ledger for January 1, 2024 through present. **Attached general ledger current year**

Q-1-30: According to page S-4 of Applicant's 2023 IURC Annual Report, Applicant uses an average life of 7 to 40 years for Account 381 - Plant Sewers. Please state each

specific depreciation rate applied to assets in this category and the specific assets to which each rate is applied. Please also state the portion of the 12/31/2023 plant sewer UPIS value (total \$100,045 on page S-3(a) of Applicant's 2023 IURC Annual Report) to which each depreciation rate was applied. **Accountant info**

Q-1-31: According to page S-4 of Applicant's 2023 IURC Annual Report, Applicant uses an average life of 5 to 7 years for Account 389 – Other Plant and Miscellaneous Equipment. Please state each specific depreciation rate applied to assets in this category and the specific assets to which each rate is applied. Please also state the portion of the 12/31/2023 other plant and misc. equipment UPIS value (total \$31,236 on page S-3(a) of Applicant's 2023 IURC Annual Report) to which each depreciation rate was applied. **Accountant info**

Q-1-32: Please explain why Applicant is not using the Commission's composite depreciation rate of 2.5% to record book depreciation expense. **Accountant info**

Q-1-33: Please provide Applicant's automobile, worker's compensation, and general liability insurance policies and the most recent insurance premium invoice(s) available. **attached**

Q-1-34: Please state how many vehicles the wastewater utility currently owns; for each vehicle:

- a. Identify the make, model, year, and current mileage. **2021 f350 77000**
- b. Identify all utility personnel who are authorized to operate the vehicle. **Matt**
- c. State the percentage of time the vehicle is used for personal purposes, for utility purposes, and for other purposes. **25% utility**
- d. State the original cost of the vehicle.
- e. Provide a copy of the vehicle's title. **Bank has**
- f. If vehicle was purchased used, please state the mileage on the vehicle at the time of purchase. **70860**
- g. State the date the vehicle was purchased. **April 2024**

Q-1-35: How many hours do each of Applicant's employees dedicate to the wastewater utility on a monthly basis? **Varies depending on what work needs done, want to add an employee to work daily 3-4 hrs**

Q-1-36: Please list the duties and responsibilities of each of Applicant's employees for the wastewater utility. **Repairs and maintenance**



The State Agency Representing
Hoosier Utility Ratepayers

November 12, 2024

VIA ELECTRONIC MAIL

Matthew Sherck, President
PLEASANTVIEW UTILITIES INC.
3812 West Galaxy Drive
Connersville, Indiana 47331
Email: msherck@co.fayette.in.us

Re: IURC Cause No. 46122-U
Pleasantview Utilities Inc. (Wastewater)
OUCC Data Request Set No. 4

Dear Mr. Sherck:

In accordance with 170 IAC 1-1.1-16, please provide a response to the requests attached by email by November 22, 2024 to vipeters@oucc.in.gov, dlevay@oucc.in.gov, and infomgt@oucc.in.gov.

If you have any questions, please contact me. Thank you.

Sincerely,

Victor Peters
Deputy Consumer Counselor

VP/tab
Enclosure

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
DATA REQUEST
CAUSE NO. 46122-U

OUCG Data Request Set No. 4

Date: November 12, 2024

In connection with our work in the above-referenced Cause, we are submitting the following request(s) for information or documentation. Please identify the person(s) providing each segment of information or each document. Also, please indicate the witness or witnesses to be called in your Case-in-Chief and Rebuttal who can answer questions regarding the substance of or origination of information supplied by the utility in each instance of the responses to this request. Thank you for your prompt assistance in this matter.

I. Definitions and Instructions.

A. For each data request, please identify all persons who provided responsive information or materials. **Matt Sherck**

B. With respect to any document or thing being withheld from production on the basis of privilege, please state the subject matter of the document and the basis of the claim of privilege.

II. Data Request

Q-4-1: Please confirm that Applicant is not seeking to include income taxes in the utility's revenue requirement. **After speaking with Bonnie Mann, can exclude**

Q-4-2: Please list the duties that Josh Landstrom is currently responsible for performing as a contractor for Applicant. **No responsibilities, works as contractor, if repair work is needed he can agree to do the repairs.**

Q-4-3: Please list the duties that Applicant proposes Josh Landstrom would be responsible for performing as an employee. **Employee duties would be daily maintenance at treatment plant, water line maintenance, meter replacement. I also have another person interested in this job so doesn't have to be Josh.**

Q-4-4: How many hours does Applicant propose Mr. Landstrom will work on a weekly basis as an employee of the utility? **Not sure amount requested on rate case by Bonnie Matt**

Q-4-5: What is the hourly rate that Applicant proposes to pay Mr. Landstrom as an employee of the utility? **Will be negotiated, as contractor pay \$45/hr, goal as employee would be to be less**

Q-4-6: Will Applicant continue to contract Mr. Landstrom for work while also employing him at the utility? **Emergency repairs using heavy equipment would be contracted**

Q-4-7: Please list the duties that Josh Landstrom will be responsible for performing as a contractor if he also becomes an employee for Applicant. **Contractor work does not have responsibilities**

Q-4-8: Does Applicant have a contract with its new wastewater operator, MS Waters, as indicated in response to DR 1-14? If so, please provide that contract. **Attached**

Q-4-9: Applicant has expenses from Advance Auto Parts marked as being incurred for generator repairs in its general ledger. Both monthly statements for the amounts \$236.56 and \$615.89 indicate that it was invoiced to Elm Valley Farms LLC. Please explain whether these expenses were incurred for repairs at Elm Valley Farms or at Pleasantview Utilities, Inc. **Elm Valley Farms has a commercial account with Advance, Pleasantview used the account to get the discounted price. The bill was paid by Pleasantview as it was parts purchased to repair generator.**

Q-4-10: In response to DR 1-1, Applicant indicated the rationale for the increased salary for Mr. Sherck is a combination of inflation, increased responsibilities, and added time spent working at the utility.

- a. Please identify Mr. Sherck's added responsibilities between Applicant's last rate case (Cause Nos. 44351 & 44252) and Applicant's current rate case. **More time spent managing utility to try and meet regulations**
- b. Please identify the average weekly hours worked by Mr. Sherck at the time of the last rate case at the utility. **Work daily ~4 to 5 hrs in office, on call and answer to customers throughout day and after hours. Do plant checks and sampling prior to office time. Meet contractors prior or after hours.**
- c. Please identify the current average weekly hours worked by Mr. Sherck at the utility. **Work hours the same as above but more time spent on state/oucc and epa paperwork and forms**

- Q-4-11:** Please identify the utility-related purposes that Applicant's Ford F350 is used for. **Used daily to drive to PV to collect mail and payments, used to drive to PV to turn on and off meters and to do repairs and maintenance. Use truck to haul material and pull trailers for work.**
- Q-4-12:** Please provide all supporting invoices for water utility plant in service additions made in 2014, 2015, 2016, 2017, and 2018.
- Q-4-13:** Please provide all supporting invoices for wastewater utility plant in service additions made in 2014, 2015, 2016, 2017, and 2018.
- Q-4-14:** Please explain why Applicant switched wastewater system operators from D&S Water and Wastewater Services to MS Waters. **D&S Waters was underperforming**
- Q-4-15:** Please provide the 2022 and 2023 Fayette County Tax Assessment for Applicant's real property. **Attached recent**
- Q-4-16:** What was the original cost of the land valued at \$37,500 on Applicant's Payable 2024 Receipt for Real Property from Fayette County? **Do not know**
- Q-4-17:** During the OUCC's on-site accounting review we reviewed asset depreciation reports and P&L detail reports provided by Petitioner's accountant for the calendar years 2019, 2020, and 2021. Please provide these reports for each calendar year from 2014 to 2018. **Believe requested with accountant**

*OUCC ATTACHMENT JTC-2
IS FILED AS AN EXCEL DOCUMENT
CAUSE NO. 46123-U*

FILED

FEB 18 2014

STATE OF INDIANA



**INDIANA UTILITY
REGULATORY COMMISSION**

INDIANA UTILITY REGULATORY COMMISSION
101 WEST WASHINGTON STREET, SUITE 1500 EAST
INDIANAPOLIS, INDIANA 46204-3419

<http://www.in.gov/iurc>
Office: (317) 232-2701
Facsimile: (317) 232-6758

**IN THE MATTER OF THE PETITION OF)
PLEASANTVIEW UTILITIES, INC. FOR A NEW) CAUSE NO. 44352 U
SCHEDULE OF RATES AND CHARGES.)**

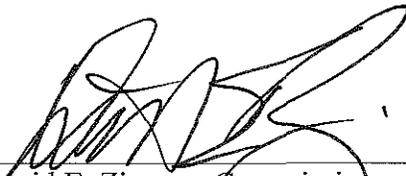
You are hereby notified that on this date the Indiana Utility Regulatory Commission ("Commission") has caused the following entry to be made:

On June 13, 2013, Pleasantview Utilities, Inc., ("Pleasantview") filed its Small Utility Rate Application for a change in rates and charges ("Application") with the Commission. On October 7, 2013, the Indiana Office of Utility Consumer Counselor ("OUCC") filed its report ("Report") with the Commission as required by 170 IAC 14-1-4(a). On November 25, 2013, Pleasantview filed its response to the OUCC's Report. Having reviewed the Application, the Report and Pleasantview's response, the Presiding Officers find that Petitioner shall respond to the following on or before February 25, 2014:

1. Pleasantview Application included Salaries and Wage Expenses of \$12,000 for the President and an additional \$1,950 for billing services. In its response to the OUCC Report, Pleasantview included billing services as part of the duties of the President. Please provide a detailed explanation of who currently performs billing services and who will perform billing services in the future.

2. Please describe the President's daily or periodic duties performed for the water utility and indicate how many hours per week or month the President spends on each identified duty.

IT IS SO ORDERED.



David E. Ziegner, Commissioner



Gregory R. Ellis, Administrative Law Judge

Date: 2/18/2014

Pleasantview Utilities

3812 W Galaxy Drive, Connersville, IN 47331
Ph. (765)-309-2973

FILED
February 26, 2014
INDIANA UTILITY
REGULATORY COMMISSION

Wednesday, February 19, 2014

**Secretary of the Commission
Indiana Utility Regulatory Commission
101 W Washington Street, Suite 1500 East
Indianapolis, IN 46204**

Re: Cause No. 44352-U

To whom it may concern:

Along with my other duties as president and sole operator of Pleasantview Utilities, billing services are performed by myself and will continue to be done by me. This includes entering meter readings, calculating, preparing and sending bills, entering payments and collections. Pleasantview's Board Secretary does assist with the billing as well and the additional \$1,950 is for her work.

My duties as the president include being available 24 hrs a day 7 days a week to our customers. An average work week can take 30 hrs. A typical week involves fielding phone calls (3hrs), entering payments(6hrs), driving(2hrs), reading meter(2hrs), depositing payments(2hrs), balancing accounts(1hr), managing funds(1hr), preparing reports(4hrs), responding to state agencies(3hrs), monitoring water usage(1hr), water testing(1hr), paying bills(2hrs), Updating meters(2hrs).

A appreciate your review of my salary, the list above is just a quick response and many other duties are involved. The time spent deserves being paid.

Sincerely,



**Matt Sherck
President, Pleasantview Utilities, Inc.**

Pleasant View Utilities, Inc.
3812 W Galaxy Drive
Connersville, IN 47331
(765) 309-2973

Previous Reading: 9/1/24 _____

Current Reading: 10/1/24 _____

Water: _____

Sewage: \$42.27

Tax: _____

Arrears: _____

Penalty: _____

Total Due: _____

Service may be discontinued on delinquent
accounts. 1000 Gallon Minimum Usage.
Due 11/15/24, penalty added after the 15th.

Cashier's Stub

Shut offs will be charged fee before service
continued. \$100 deposit for new and late
accounts. Notify utilities to end services.
Arrears due immediately.

Month of: September, 2024

Total Due 11/15/24: _____

Amount Paid: _____

Lot #: _____

CUT
HERE

**Detach this portion and mail
with payment. Thank You**

SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and agricultural land, and 3% for all other property. The Mortgage Deduction is no longer available beginning with 2023 Pay 2024. Please note that local government unit annual budget notices are now available online at: <https://budgetnotices.in.gov>. Additional information for how to read your current tax bill can be located online at: www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101.

TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name Pleasantview Utilities 3812 W Galaxy Dr Connersville IN 47331-8738	Address W SR 44 Connersville IN 47331	Date of Notice 04/03/2024 Duplicate Number 500087	Property Number 21-102-00016-21 Tax ID Number 102-00016-21	Taxing District 002-Connersville Twp
Property Description	Billed Mortgage Company			Property Type Personal

Spring installment due on or before May 10, 2024, and Fall installment due on or before November 12, 2024.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2022 Pay 2023	2023 Pay 2024
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$0.00	\$0.00
1c. Gross assessed value of all other property, including personal property	\$92,410.00	\$92,400.00
2. Equals total gross assessed value of property	\$92,410.00	\$92,400.00
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
3. Equals subtotal of net assessed value of property	\$92,410.00	\$92,400.00
3a. Multiplied by your local tax rate	2.3357	2.2538
4. Equals gross tax liability (see Table 3 below)	\$2,158.42	\$2,082.51
4a. Minus local property tax credits	(\$288.52)	(\$299.73)
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$0.00	\$0.00
4c. Minus savings due to over 65 circuit breaker credit ¹	\$0.00	\$0.00
4d. Minus savings due to county option circuit breaker credit	\$0.00	\$0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$1,869.90	\$1,782.78

Please see Table 4 for a summary of other charges to this property.

TABLE 2: PROPERTY TAX CAP INFORMATION

Property tax cap (1%, 2%, or 3% depending upon combination of property types) ²	\$2,772.30	\$2,772.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ³	\$0.00	\$0.00
Maximum tax that may be imposed under cap	\$2,772.30	\$2,772.00

TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY

TAXING AUTHORITY	TAX RATE 2023	TAX RATE 2024	TAX AMOUNT 2023	TAX AMOUNT 2024	TAX DIFFERENCE 2023-2024	PERCENT DIFFERENCE
COUNTY	0.9548	0.9073	\$882.33	\$838.34	(\$43.99)	(4.99%)
C'VILLE TWP	0.0610	0.0442	\$56.37	\$40.84	(\$15.53)	(27.55%)
LIBRARY	0.1286	0.1220	\$118.84	\$112.73	(\$6.11)	(5.14%)
SCHOOL	1.1913	1.1803	\$1,100.88	\$1,090.60	(\$10.28)	(0.93%)
STATE	0.0000	0.0000	\$0.00	\$0.00	\$0.00	0.00%
TOTAL	2.3357	2.2538	\$2,158.42	\$2,082.51	(\$75.91)	(3.52%)

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2023	2024	% Change
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY⁴

TYPE OF DEDUCTION	2023	2024
TOTAL DEDUCTIONS	\$0.00	\$0.00

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.
 2. The property tax cap is calculated separately for each class of property owned by the taxpayer.
 3. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this document. Information regarding the referendums proposed during the most recent elections can be located online at: www.in.gov/dlgf/referendum-information.
 4. If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.



SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and agricultural land, and 3% for all other property. The Mortgage Deduction is no longer available beginning with 2023 Pay 2024. Please note that local government unit annual budget notices are now available online at: <https://budgetnotices.in.gov>. Additional information for how to read your current tax bill can be located online at: www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101.

TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name Pleasantview Utilities 3812 W Galaxy Dr Connersville IN 47331-8738	Address W Sr 44 Connersville IN 47331	Date of Notice 04/03/2024 Duplicate Number 1926	Parcel Number 21-05-28-300-013.000-002 Tax ID Number 002-01071-00	Taxing District 002-Connersville Twp
Legal Description Pt. Sw 1/4 28-14-12 3.85 Acres St. Rd. 44 West	Billed Mortgage Company			Property Type Real

Spring installment due on or before May 10, 2024, and Fall installment due on or before November 12, 2024.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2022 Pay 2023	2023 Pay 2024
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$0.00	\$0.00
1c. Gross assessed value of all other property, including personal property	\$39,600.00	\$39,600.00
2. Equals total gross assessed value of property	\$39,600.00	\$39,600.00
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
3. Equals subtotal of net assessed value of property	\$39,600.00	\$39,600.00
3a. Multiplied by your local tax rate	2.3357	2.2538
4. Equals gross tax liability (see Table 3 below)	\$924.94	\$892.49
4a. Minus local property tax credits	(\$123.64)	(\$128.45)
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$0.00	\$0.00
4c. Minus savings due to over 65 circuit breaker credit ¹	\$0.00	\$0.00
4d. Minus savings due to county option circuit breaker credit	\$0.00	\$0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$801.30	\$764.04

Please see Table 4 for a summary of other charges to this property.

TABLE 2: PROPERTY TAX CAP INFORMATION

Property tax cap (1%, 2%, or 3% depending upon combination of property types) ²	\$1,188.00	\$1,188.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ³	\$0.00	\$0.00
Maximum tax that may be imposed under cap	\$1,188.00	\$1,188.00

TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY

TAXING AUTHORITY	TAX RATE 2023	TAX RATE 2024	TAX AMOUNT 2023	TAX AMOUNT 2024	TAX DIFFERENCE 2023-2024	PERCENT DIFFERENCE
COUNTY	0.9548	0.9073	\$378.10	\$359.28	(\$18.82)	(4.98%)
C/VILLE TWP	0.0610	0.0442	\$24.16	\$17.50	(\$6.66)	(27.57%)
LIBRARY	0.1286	0.1220	\$50.93	\$48.31	(\$2.62)	(5.14%)
SCHOOL	1.1913	1.1803	\$471.75	\$467.40	(\$4.35)	(0.92%)
STATE	0.0000	0.0000	\$0.00	\$0.00	\$0.00	0.00%
TOTAL	2.3357	2.2538	\$924.94	\$892.49	(\$32.45)	(3.51%)

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2023	2024	% Change
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY⁴

TYPE OF DEDUCTION	2023	2024
TOTAL DEDUCTIONS	\$0.00	\$0.00

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.

2. The property tax cap is calculated separately for each class of property owned by the taxpayer.

3. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this document. Information regarding the referendums proposed during the most recent elections can be located online at: www.in.gov/dlgf/referendum-information.

4. If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.



Account: 380984288-00001

Invoice: 4717078850

Billing period: Sep 17 - Oct 16, 2024

Questions about paying your bill?

Go to <https://go.vzw.com/billing-support> to learn more.

Address change:

Change your address at go.vzw.com/changeaddress.

Questions about your bill?

verizon.com/support
800-922-0204

Important Information:

Many billing questions can be resolved easily online or with the My Verizon App. Customer service can also assist you by phone, chat or in a retail store for billing questions or disputes.

All written communication related to billing disputes and checks tendered as payment in full to a billing dispute must be sent to this below address:

Verizon
Attn: Correspondence Team
PO Box 15069
Albany, NY 12212

Select a checkbox that describes how we can help you along with any additional information and include it with your written correspondence.

Automatic Payment Enrollment for Account: 380984288-00001 MATTHEW P SHERCK

By signing below, you authorize Verizon to electronically debit your bank account each month for the total balance due on your account. The check you send will be used to setup Automatic Payment. You will be notified each month of the date and amount of the debit 10 days in advance of the payment. You agree to receive all Auto Pay related communications electronically. I understand and accept these terms. This agreement does not alter the terms of your existing Customer Agreement. I agree that Verizon is not liable for erroneous bill statements or incorrect debits to my account. To withdraw your authorization you must call Verizon. Check with your bank for any charges.

- 1. Check this box.
- 2. Sign name in box below, as shown on the bill and date.
- 3. Return this slip with your payment. Do not send a voided check.



Please select a checkbox that best describes how we can help you and include details in the box below with any written correspondence.

Payment Verification	Address Change	Name Change	Billing Dispute	Service Change	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional information (for example new address or details on your request)

Account: 380984288-00001

Invoice: 4717078850

Billing period: Sep 17 - Oct 16, 2024

Your October bill is \$327.80

Due Nov 8

Since your last bill

- You paid \$302.38.
- Your bill increased by \$25.42.

Questions about your bill?

verizon.com/support
800-922-0204

Review your bill online

An itemized bill breakdown of all charges and credits is available on the My Verizon app and online.

Scan the QR code with your camera app or go to go.vzw.com/bill.



Bill summary by line

Account-wide charges & credits	\$85.35
Matthew Sherck Kyocera Cadence LTE (765-309-2478)	\$44.29
Matthew Sherck Apple iPhone 15 (765-309-2973)	\$65.29
Matthew Sherck Apple iPhone 13 (765-309-5332)	\$44.29
Matthew Sherck Apple iPhone 13 (765-821-0053)	\$44.29
Matthew Sherck Samsung Galaxy a51 (765-821-0639)	\$44.29
Total:	\$327.80

Surcharges, taxes and gov fees

The total amount due for this month includes surcharges of \$22.17 and taxes and gov fees of \$9.63. For an itemized list of taxes, fees and surcharges visit go.vzw.com/bill.

Account: 380984288-00001

Invoice: 4717078850

Billing period: Sep 17 - Oct 16, 2024

Charges by line details

Account-wide charges & credits **\$85.35**

Plan	\$25.00
VERIZON HOME DEVICE PROTECT Oct 17 - Nov 16	\$25.00

Services & perks **\$60.00**

VZ MOBILE PROTECT MD 4-20 LINE Oct 17 - Nov 16	\$60.00
Disney Bundle Included Included with your plan Sep 29 - Oct 27	\$18.99

Taxes & gov fees **\$0.35**

State Tax	\$0.35
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Matthew Sherck **\$44.29**

Kyocera Cadence LTE
765-309-2478

Plan **\$38.00**

Plan rate adjustment Oct 17 - Nov 16	\$3.00
5G Start 1.0 Oct 17 - Nov 16	\$40.00
Auto Pay and paper-free billing discount Oct 17 - Nov 16	-\$5.00

Surcharges **\$4.43**

Fed Universal Service Charge	\$0.81
Regulatory Charge	\$0.19
Admin & Telco Recovery Charge	\$3.30
I* Telecom Relay Surcharge	\$0.02
I* Universal Service Fee	\$0.11

Services & Perks

Services & Perks are billed a month in advance.

Plan

Plans are billed a month in advance.

Plan rate adjustment

The rate for your current unlimited plan is subject to a Plan Rate Adjustment increase. For more information please visit <https://www.verizon.com/support/legacy-unlimited-plan-change/>.

Includes the \$5.00/month discount on your 5G START 1.0 plan for being enrolled in Auto Pay and paper-free billing.

Account: 380984288-00001

Invoice: 4717078850

Billing period: Sep 17 - Oct 16, 2024

Charges by line details (continued)

Taxes & gov fees	\$1.86
I* State 911 Fee	\$1.00
I* State Sales Tax-Telec	\$0.60
I* State Sales Tax	\$0.26

Matthew Sherck **\$65.29**

Apple iPhone 15
765-309-2973

Plan	\$59.00
5G Get More Oct 17 - Nov 16	\$64.00
Auto Pay and paper-free billing discount Oct 17 - Nov 16	-\$5.00

Plan

Plans are billed a month in advance.

Includes the \$5.00/month discount on your 5G GET MORE plan for being enrolled in Auto Pay and paper-free billing.

Devices	\$0.00
IP15 128 BLK Payment 13 of 36 (\$530.15 remaining) Agreement 1790535083	\$23.05
Trade-In Device Promo Credit Credit 13 of 36	-\$23.05

Surcharges	\$4.45
Fed Universal Service Charge	\$0.83
Regulatory Charge	\$0.19
Admin & Telco Recovery Charge	\$3.30
I* Telecom Relay Surcharge	\$0.02
I* Universal Service Fee	\$0.11

Taxes & gov fees	\$1.84
I* State 911 Fee	\$1.00
I* State Sales Tax-Telec	\$0.58
I* State Sales Tax	\$0.26

Matthew Sherck **\$44.29**

Apple iPhone 13
765-309-5332

Plan	\$38.00
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Plan

Plans are billed a month in advance.

Account: 380984288-00001

Invoice: 4717078850

Billing period: Sep 17 - Oct 16, 2024

Charges by line details (continued)

5G Start 1.0 Oct 17 - Nov 16	\$40.00
Auto Pay and paper-free billing discount Oct 17 - Nov 16	-\$5.00
Plan rate adjustment Oct 17 - Nov 16	\$3.00

Devices \$0.00

IPHONE 13 128 STARLIGHT Payment 29 of 36 (\$155.54 remaining) Agreement 1763588715	\$22.22
Trade-In Device Promo Credit Credit 29 of 36	-\$22.22

Surcharges \$4.43

Fed Universal Service Charge	\$0.81
Regulatory Charge	\$0.19
Admin & Telco Recovery Charge	\$3.30
I* Telecom Relay Surcharge	\$0.02
I* Universal Service Fee	\$0.11

Taxes & gov fees \$1.86

I* State 911 Fee	\$1.00
I* State Sales Tax-Telec	\$0.60
I* State Sales Tax	\$0.26

Matthew Sherck \$44.29

Apple iPhone 13
765-821-0053

Plan \$38.00

Plan rate adjustment Oct 17 - Nov 16	\$3.00
5G Start 1.0 Oct 17 - Nov 16	\$40.00
Auto Pay and paper-free billing discount Oct 17 - Nov 16	-\$5.00

Devices \$0.00

IPHONE 13 128 MIDNIGHT Payment 29 of 36 (\$155.54 remaining) Agreement 1763588712	\$22.22
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Plan

Plan rate adjustment

The rate for your current unlimited plan is subject to a Plan Rate Adjustment increase. For more information please visit <https://www.verizon.com/support/legacy-unlimited-plan-change/>.

Includes the \$5.00/month discount on your 5G START 1.0 plan for being enrolled in Auto Pay and paper-free billing.

Plan

Plans are billed a month in advance.

Plan rate adjustment

The rate for your current unlimited plan is subject to a Plan Rate Adjustment increase. For more information please visit <https://www.verizon.com/support/legacy-unlimited-plan-change/>.

Includes the \$5.00/month discount on your 5G START 1.0 plan for being enrolled in Auto Pay and paper-free billing.

Account: 380984288-00001

Invoice: 4717078850

Billing period: Sep 17 - Oct 16, 2024

Charges by line details (continued)

Trade-In Device Promo Credit	-\$22.22
Credit 29 of 36	

Surcharges	\$4.43
Fed Universal Service Charge	\$0.81
Regulatory Charge	\$0.19
Admin & Telco Recovery Charge	\$3.30
I* Telecom Relay Surcharge	\$0.02
I* Universal Service Fee	\$0.11

Taxes & gov fees	\$1.86
I* State 911 Fee	\$1.00
I* State Sales Tax-Telec	\$0.60
I* State Sales Tax	\$0.26

Matthew Sherck	\$44.29
Samsung Galaxy a51	
765-821-0639	

Plan	\$38.00
5G Start 1.0	\$40.00
Oct 17 - Nov 16	
Auto Pay and paper-free billing discount	-\$5.00
Oct 17 - Nov 16	
Plan rate adjustment	\$3.00
Oct 17 - Nov 16	

Surcharges	\$4.43
Fed Universal Service Charge	\$0.81
Regulatory Charge	\$0.19
Admin & Telco Recovery Charge	\$3.30
I* Telecom Relay Surcharge	\$0.02
I* Universal Service Fee	\$0.11

Taxes & gov fees	\$1.86
I* State 911 Fee	\$1.00
I* State Sales Tax-Telec	\$0.60
I* State Sales Tax	\$0.26

Plan

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Plan rate adjustment

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Includes the \$5.00/month discount on your 5G START 1.0 plan for being enrolled in Auto Pay and paper-free billing.

[Sign in](#)

Everyone can get a [free phone](#) on us! Plus switchers receive an additional \$300 gift card. **Online only.** Applies in cart. **Limited Time offer.** | [Details](#)

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Get it now

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We've got your phone's back.

Choose our best device protection option to cover your needs. ⓘ

Feedback



Recommended for Device Protection

Verizon Mobile Protect

Monthly Pricing

\$16 or \$19 per line depending on device or Verizon Mobile Protect Multi-Device for larger accounts. ⓘ

Everyone can get a [free phone](#) on us! Plus switchers receive an additional \$300 gift card. **Online only.** Applies in cart. **Limited Time offer.** | [Details](#)

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Overview **Features** **Pricing** **Support**

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Overview **Features** **Pricing** **Support**

Delivery + Setup as soon as same day with Pro On the Go

For replacement smartphones and new devices purchased here. Get your device up and running as soon as today. ⓘ

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Love your phone? Keep it safe.

Watch a quick video overview to learn how to get it protected.

Included apps

This bundle includes the following apps



Tech Coach

Everyone can get a free phone on us! Plus switchers receive an additional \$300 gift card. **Online only.** Applies in cart. **Limited Time offer.** | [Details](#)

Verizon Mobile Protect

Get it now

- Overview**
- Features
- Pricing
- Support

Pricing

Recommended for Device Protection

Verizon Mobile Protect

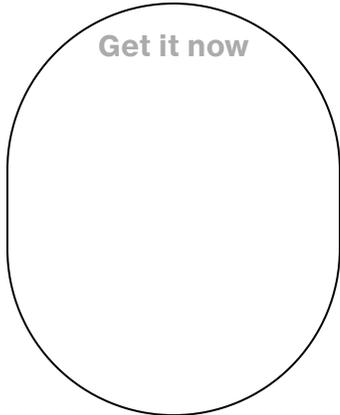
Monthly Pricing

\$16 or \$19 per line depending on device or Verizon Mobile Protect Multi-Device for larger accounts. ⓘ

Unlimited claims ⓘ

\$0 deductible cracked glass repairs.

Delivery + Setup as soon as same day with Pro On the Go ⓘ



Everyone can get a [free phone](#) on us! Plus switchers receive an additional \$300 gift card. **Online only.** Applies in cart. **Limited Time offer.** | [Details](#)

Verizon Mobile Protect

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Download and configure the included apps

If you want to change your device protection option, you may be eligible to select a different device protection option, if any options are displayed on your account

Remember if something happens to your device, you are still responsible for paying off your device payment agreement (if applicable) AND possibly paying for costly repairs or replacement.

[View FAQs](#)

[Important Things to Know about Device Protection](#)

Need help?

Find a store

Enter your location and we'll help you find a store nearby.

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 [Visit Community](#)

24/7 automated phone system: call *611 from your mobile.

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Verizon Support



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Verizon Mobile Protect

Get it now

Overview **Features** **Pricing** **Support**

*OUCC ATTACHMENT JTC-8
IS FILED AS AN EXCEL DOCUMENT
CAUSE NO. 46123-U*

INVOICE
23/11/23

LANDSTROM

P.O. Box 145
Laurel, In. 47024

Date 12/11/23

To ~~12/11~~
Pleasantville

Ship To
Same as recipient

Instructions/
/

REPLACE SEWER LINE

Quantity	Description	Unit Price	Total
1	SDR 35 8"	170.24	170.24
2	Fernco CXP	39.60	79.20
1	Jet trailer	500.00	500.00
1	6 ton # 53 stone	150.00	150.00
16	Excavator hrs	70.00	1120.00
32	Lebor hrs	40.00	1280.00

Sewer repair, clean skimmers x2
and clarifier, plugged water
meter lot 28, put stone in front
of dumpster

Subtotal

3299.56

Sales Tax

Shipping & Handling

Total Due By [Date]

Thank you for your business!

pd check #
773
12/11/23

Tel: [Telephone]

Email: [Email]

Fax: [Fax]

Web: [Web address]

INVOICE

LANDSTROM

P.O. Box 145
Laurel, In. 47024

Date 11/14/23 To Pleasantview Ship To
Same as recipient

Instructions/
/ Replace water line & meter pit

Quantity	Description	Unit Price	Total
5	11/13 Excavator	75 ⁰⁰	375 ⁰⁰
15	11/13 labor	40 ⁰⁰	600 ⁰⁰
2	Franco's 4"	9 ⁸⁹	19 ⁷⁸
1	Meter setter	335 ⁰⁰	335 ⁰⁰
3.5	11/14 Excavator	75 ⁰⁰	262 ⁵⁰
10.5	11/14 labor	40 ⁰⁰	420 ⁰⁰
1	saw rent.	90 ⁰⁰	90 ⁰⁰

Replaced bad meter setter
and 10' of service line

Subtotal 2102²⁸
Sales Tax
Shipping & Handling
Total Due By [Date]

Thank you for your business!

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

INVOICE	
1449843	
Invoice Date	Page
7/21/2023 11:01:46	1 of 1
ORDER NUMBER	
1472976	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number		Term Description	Net Due Date	Disc Due Date	Discount Amount	
		Net 30 DAYS	8/20/2023	8/20/2023	0.00	
Order Date	Pick Ticket No	Primary Salesrep Name		Taker		
6/8/2023 13:32:31	1504030	ERIC GORMAN		SHENDRICK		
Quantities			Item ID	Pricing UOM	Unit Price	Extended Price
Ordered	Shipped	Remaining	Item Description	Unit Size		
10.00	4.00	0.00	ED2B31R8G1	EA	94.2900	377.16
			METER 5/8X3/4 PLS D/R GAL PLS TOP	1.0000		

Carrier: SALESMAN'S TRUCK

Tracking #:

Total Lines: 1

SUB-TOTAL: 377.16
INDIANA STATE SALES TAX: 26.40
AMOUNT DUE: 403.56

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

INVOICE	
1436489	
Invoice Date	Page
3/28/2023 11:14:09	1 of 1
ORDER NUMBER	
1461901	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	4/27/2023	4/27/2023	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
3/7/2023 09:57:40	1489902	ERIC GORMAN	SHENDRICK

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Delivery Instructions: BUCKET

Carrier: SALESMAN'S TRUCK

Tracking #:

Ordered	Shipped	Remaining	UOM	Unit Size	Disp.	Item ID	Item Description	Pricing	UOM	Unit Size	Unit Price	Extended Price
2.00	2.00	0.00	EA			B24258-250N	3/4 MUELLER CTS COMP BALL METER VALVE L	EA			115.9300	231.86
				1.0						1.0000		
4.00	4.00	0.00	EA			B24265-250N	3/4 MUELLER FIP BALL METER VALVE LLB	EA			93.8400	375.36
				1.0						1.0000		
2.00	1.00	1.00	EA			B 18VL	18 VESTAL METER PIT COVER L/N	EA			86.7100	86.71
				1.0						1.0000		

Total Lines: 3

SUB-TOTAL:	693.93
INDIANA STATE SALES TAX:	48.58
AMOUNT DUE:	742.51

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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Invoice Date	Page
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ORDER NUMBER	
1471432	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: JOSH LANDSTROM

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	6/30/2023	6/30/2023	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
5/25/2023 12:13:05	1500407	ERIC GORMAN	AMPELHAM

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

1.00	1.00	0.00	EA		S13425-250 3 X 3/4 CC HINGED SADDLE FOR PVC 3.50 OD	EA 1.0000	74.7800	74.78
2.00	2.00	0.00	EA	1.0	H15008-250N 3/4 MUELLER CC X CTS COMP CORP STOP LLB	EA 1.0000	84.3400	168.68
10.00	10.00	0.00	EA	1.0	B24265-250N 3/4 MUELLER FIP BALL METER VALVE LLB	EA 1.0000	93.8400	938.40
100.00	100.00	0.00	EA	1.0	3/4SSPE 3/4 SS INSERT FOR CTS PE TUBING 504281	EA 1.0000	4.9500	495.00
1.00	1.00	0.00	EA	1.0	S13428-250 4 X 3/4 CC HINGED SADDLE FOR PVC 4.50 OD	EA 1.0000	87.9700	87.97
20.00	20.00	0.00	FT	1.0	18CULVERT 18 DUAL WALL POLY BELL END	FT 1.0000	16.6900	333.80

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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1471432	

<i>Quantities</i>					<i>Item ID</i>	<i>Pricing UOM</i>	<i>Unit Price</i>	<i>Extended Price</i>
<i>Ordered</i>	<i>Shipped</i>	<i>Remaining</i>	<i>UOM Unit Size</i>	<i>Disp.</i>				

Total Lines: 6

SUB-TOTAL: 2,098.63
INDIANA STATE SALES TAX: 146.91
AMOUNT DUE: 2,245.54

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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ORDER NUMBER	
1472415	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: JOSH LANDSTROM

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	7/19/2023	7/19/2023	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
6/5/2023 11:01:14	1502107	ERIC GORMAN	BNEYER

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

2.00	2.00	0.00	EA		VBHC72-12W-44-33-Q-NL	EA	370.6700	741.34
				1.0	5/8 X 3/4 CSTR W/12 RISE BALL VALVE-NL DUAL CARTRIDGE CHECK, 3/4 QJ CTS IN AND OUT	1.0000		

Total Lines: 1

SUB-TOTAL:	741.34
INDIANA STATE SALES TAX:	51.89
AMOUNT DUE:	793.23

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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ORDER NUMBER	
1472976	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	7/19/2023	7/19/2023	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
6/8/2023 13:32:31	1502120	ERIC GORMAN	SHENDRICK

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

10.00	6.00	4.00 EA	B ED2B31R8G1		EA	94.2900	565.74
		1.0	METER 5/8X3/4 PLS D/R GAL PLS TOP		1.0000		

Total Lines: 1

SUB-TOTAL:	565.74
INDIANA STATE SALES TAX:	39.60
AMOUNT DUE:	605.34

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

(317) 313 9112 Kelly Shireman
+14 :
core domain



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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ORDER NUMBER	
1472415	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: JOSH LANDSTROM

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	7/19/2023	7/19/2023	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
6/5/2023 11:01:14	1501429	ERIC GORMAN	BNEYER

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

1.00	1.00	0.00	EA		H15008-330N	EA	127.7200	127.72
				1.0	1 MUELLER CC X CTS COMP CORP STOP LLB	1.0000		
1.00	1.00	0.00	EA		H13425-330	EA	74.7800	74.78
				1.0	3 X 1CC MUELLER BRONZE SADDLE FOR PVC 3.50 OD	1.0000		
1.00	1.00	0.00	EA		H13428-330	EA	87.9700	87.97
				1.0	4 X 1CC MUELLER BRONZE SADDLE FOR PVC 4.50 OD	1.0000		

Total Lines: 3

SUB-TOTAL: 290.47

INDIANA STATE SALES TAX: 20.33

AMOUNT DUE: 310.80

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY
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INDIANAPOLIS, IN 46217
US

1-317-783-4196

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ORDER NUMBER	
1472976	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	8/20/2023	8/20/2023	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
6/8/2023 13:32:31	1504030	ERIC GORMAN	SHENDRICK

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

10.00	4.00	0.00	EA		ED2B31R8G1	EA	94.2900	377.16
				1.0	METER 5/8X3/4 PLS D/R GAL PLS TOP		1.0000	

Total Lines: 1

SUB-TOTAL:	377.16
INDIANA STATE SALES TAX:	26.40
AMOUNT DUE:	403.56

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

**EARTHWORKS LAWN CARE &
SNOW REMOVAL, INC.**
755 So. Round Barn Rd.
RICHMOND, IN 47374 US
765-962-7774
jewel7ann@aol.com
www.earthworkslawncareinc.com



Invoice

BILL TO
Matthew Sherck
961 S County Rd 350 East
Connersville, IN 47331

SHIP TO
Matthew Sherck
961 S County Rd 350 East
Connersville, IN 47331

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
IN 59540*	03/25/2020	\$0.00	04/04/2020	Net 10	

DESCRIPTION	QTY	RATE	AMOUNT
Equipment Sales Gravely Pro-Turn 460 992275/ 092164 Retail Price: \$14,063.00 Sale Price: \$11,250.40 Mowing the Distance Sale	1	11,250.40	11,250.40T

PAID

SUBTOTAL	11,250.40
TAX (7%)	787.53
TOTAL	12,037.93
PAYMENT	12,037.93
BALANCE DUE	\$0.00

*Paid
Check
#622*

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY

6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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1276859	
Invoice Date	Page
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ORDER NUMBER	
1296940	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	3/15/2019	3/15/2019	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
2/8/2019 09:37:34	1308341	ERIC GORMAN	SHENDRICK

Quantities					Item ID	Pricing UOM	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.	Item Description	Unit Size		

Carrier: SALESMAN'S TRUCK

Tracking #:

10.00	10.00	0.00	EA	1.0	ED2B31R8G1 METER 5/8X3/4 PLS D/R GAL PLS TOP	EA 1.0000	77.1400	771.40
100.00	100.00	0.00	EA	1.0	H10895-250 5/8X 3/4 RUBBER METER GASKET	EA 1.0000	0.3200	32.00

Total Lines: 2

SUB-TOTAL:	803.40
INDIANA STATE SALES TAX:	56.24
AMOUNT DUE:	859.64

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

ORIGINAL

INVOICE



UTILITY SUPPLY COMPANY
Branch: 01 USC INDY
6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217
US

1-317-783-4196

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ORDER NUMBER	
1378518	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number		Term Description		Net Due Date		Disc Due Date		Discount Amount	
		Net 30 DAYS		4/15/2021		4/15/2021		0.00	
Order Date		Pick Ticket No		Primary Salesrep Name				Taker	
3/5/2021 07:32:15		1395435		ERIC GORMAN				SHENDRICK	
Quantities					Item ID	Pricing	Unit	Extended	
Ordered	Shipped	Remaining	UOM	Disp.	Item Description	Unit Size	Price	Price	
Carrier: SALESMAN'S TRUCK					Tracking #:				
2.00	2.00	0.00	EA	1.0	1SSPE 1 STAINLESS STEEL INSERT FOR CTS PE TUBING 504385	EA 1.0000	3.5700	7.14	
1.00	1.00	0.00	EA	1.0	H15403-333N 1 X 3/4 MUELLER CTS COMPRESSION COUPLING	EA 1.0000	36.1000	36.10	
1.00	1.00	0.00	EA	1.0	240B2470-2N 5/8 X 3/4 X 18 MUELLER COPPER METER YOKE W/ CHECK - 3/4 CTS COMPRESSION ENDS LLB	EA 1.0000	293.2400	293.24	
2.00	2.00	0.00	EA	1.0	1002-88 8 CLAY X 8 PVC FLEX COUPLING	EA 1.0000	37.1800	74.36	
1.00	1.00	0.00	EA	1.0	H13428-330 4 X ICC MUELLER BRONZE SADDLE FOR PVC 4.50 OD	EA 1.0000	59.1000	59.10	
1.00	1.00	0.00	EA	1.0	B25008-330N 1 MUELLER CC X CTS COMP BALL CORP STOP	EA 1.0000	111.4500	111.45	



UTILITY SUPPLY COMPANY
Branch: 01 USC INDY
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INDIANAPOLIS, IN 46217
US

1-317-783-4196

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ORDER NUMBER	
1378518	

Quantities					Item ID Item Description	Pricing UOM	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.		Unit Size		

Total Lines: 6

SUB-TOTAL: 581.39
INDIANA STATE SALES TAX: 40.71
AMOUNT DUE: 622.10

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.

INVOICE



UTILITY SUPPLY COMPANY

Branch: 01 USC INDY

6310 SOUTH HARDING STREET
INDIANAPOLIS, IN 46217

US

1-317-783-4196

INVOICE	
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ORDER NUMBER	
1372622	

Bill To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Ship To:

PLEASANT VIEW UTILITIES
3812 WEST GALAXY
CONNERSVILLE, IN 47331
US

Attn: MATT SHERCK

Ordered By: MATT SHERCK

Customer ID: 101914

PO Number	Term Description	Net Due Date	Disc Due Date	Discount Amount
	Net 30 DAYS	2/14/2021	2/14/2021	0.00

Order Date	Pick Ticket No	Primary Salesrep Name	Taker
1/6/2021 10:27:43	1389483	ERIC GORMAN	AMPELHAM

Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Shipped	Remaining	UOM Unit Size	Disp.				

Carrier: SALESMAN'S TRUCK

Tracking #:

10.00	10.00	0.00	EA		ED2B31R8G1	EA	77.1400	771.40
				1.0	METER 5/8X3/4 PLS D/R GAL PLS TOP	1.0000		
100.00	100.00	0.00	EA		H10895-250	EA	0.3200	32.00
				1.0	5/8X 3/4 RUBBER METER GASKET	1.0000		
1.00	1.00	0.00	EA		240B24118-2N	EA	259.1400	259.14
				1.0	5/8 X 3/4 X 18 MUELLER RELOCATOR W/ CHK	1.0000		
3.00	3.00	0.00	EA		H14244-250N	EA	57.8100	173.43
				1.0	3/4 MUELLER IP X SWV ANGLE MTR CHK VLV L	1.0000		

Total Lines: 4

SUB-TOTAL: 1,235.97
INDIANA STATE SALES TAX: 86.52
AMOUNT DUE: 1,322.49

A FINANCE CHARGE computed at a periodic rate of 1 1/2 % per month (18% ANNUAL PERCENTAGE RATE) is applied to PAST DUE ACCOUNTS OVER 30 DAYS.