

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

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

CAUSE NO. 45080

TESTIMONY

OF

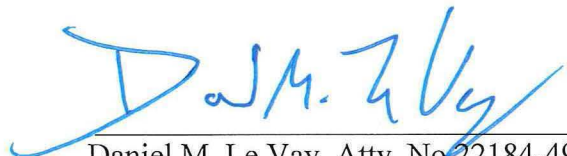
RICHARD J. COREY - PUBLIC'S EXHIBIT NO. 1

ON BEHALF OF THE

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

August 24, 2018

Respectfully Submitted,




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

CERTIFICATE OF SERVICE

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

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

I. INTRODUCTION

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

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

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

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

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

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

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

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

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

Table RJC-1: Comparison of Overall Revenue Requirement

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

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

III. REVENUE ADJUSTMENTS

A. Petitioner's Proposed Adjustments

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

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

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

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

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

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

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

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

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

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

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

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

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

B. OUCC's Proposed Adjustments

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

10 A: Yes.

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

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

1. Residential Customer Growth (Normalization)

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

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

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

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

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

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

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

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

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

2. Commercial Customer Growth (Normalization)

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

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

IV. OPERATING EXPENSE ADJUSTMENTS

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

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

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

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

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

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

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

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

12 A: During the audit of Petitioner's books I determined that Petitioner had paid \$3,185
13 for various celebrations during the test year¹. While the Public does not wish to
14 discourage such activities, these costs provide no benefit to rate-payers and should
15 not be included as an operating expense. Accordingly, these costs have been
16 removed. See OUCC Schedule 6, Adjustment 1.

V. EXTENSIONS AND REPLACEMENTS

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

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

¹ See Attachment RJC No. 2.

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

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

VI. DEBT SERVICE

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

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

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

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

VII. DEBT SERVICE RESERVE

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

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

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

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

VIII. OUCC RECOMMENDATIONS

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

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

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

22 A: Yes.

APPENDIX A

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

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

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

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

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

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

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

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

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

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

COMPARATIVE BALANCE SHEET

As of:

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

COMPARATIVE BALANCE SHEET

As of:

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

COMPARATIVE INCOME STATEMENT
For the Twelve Months Ended:

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

Pro-forma Net Operating Income Statement

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

Gibson Water
CAUSE NUMBER 45080

Revenue Adjustments
(1)

Residential Revenue Normalization

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

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

(2)

Commercial Revenue Normalization

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

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

Gibson Water
CAUSE NUMBER 45080

Revenue Adjustments
(3)

Post Test year Residential Revenue Normalization

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

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

Expense Adjustments

(1)

Disallowed Items

To eliminate certain disallowed items.

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

GIBSON WATER, INC.
CAUSE NUMBER 45080

Current and Proposed Rates and Charges

<u>Consumption Per Month</u>			<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUCC Proposed</u>	<u>OUCC More (Less)</u>
First	2,000	Gallons	\$ 7.97	\$ 9.34	\$ 9.29	\$ (0.05)
Next	5,000	Gallons	7.68	9.00	8.95	(0.05)
Next	18,000	Gallons	7.38	8.65	8.60	(0.05)
Next	75,000	Gallons	7.09	8.31	8.26	(0.05)
Next	100,000	Gallons	5.33	6.25	6.21	(0.04)
Next	300,000	Gallons	3.57	4.18	4.16	(0.02)
Over	500,000	Gallons	2.98	3.49	3.47	(0.02)

Minimum Charge

		<u>Gallons Allowed</u>				
5/8 and 3/4	Inch Meter	2,000	\$ 15.94	\$ 18.68	\$ 18.58	\$ (0.10)
1	Inch Meter	3,400	26.69	31.28	31.11	(0.17)
1 1/2	Inch Meter	6,900	53.57	62.78	62.44	(0.34)
2	Inch Meter	11,315	86.18	101.00	100.44	(0.56)
3	Inch Meter	21,630	162.31	190.23	189.15	(1.08)
4	Inch Meter	37,000	272.26	319.10	317.25	(1.85)
6	Inch Meter	75,890	547.99	642.28	638.48	(3.80)

Sale for Resale

Haubstade Municipal Water	\$ 2.696	\$ 3.16	\$ 3.14	\$ (0.02)
Toyota Motor Manufacturing, Indiana, Inc.	2.70	3.16	3.15	(0.01)

Gibson Water, Inc. Cause No. 45080

Attachment RJC No. 1

Post Test Year Normalization Data

	Sept, 2017	Oct	Nov	Dec	January, 2018	February	March	April	May	June	July	August	Total
Pumpage (Gallons) (00's omitted)													
Water Customer Count													
Residential	1,649	1,649	1,652	1,654	1,653	1,652	1,654	1,654	1,658	1,664			16,539
Commercial	99	100	100	101	101	100	100	99	99	99			998
	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Count	1,748	1,749	1,752	1,755	1,754	1,752	1,754	1,753	1,757	1,763	-	-	17,537
Billings - Water													
Residential	61,704.55	52,174.51	51,481.08	49,809.92	54,554.83	54,489.33	48,585.17	50,685.24	44,483.10	74,384.66			542,352
Commercial	17,028.26	17,213.16	18,431.15	15,104.47	15,324.47	13,370.64	14,184.08	15,388.63	16,252.61	17,531.49			159,829
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Billings	78,732.81	69,387.67	69,912.23	64,914.39	69,879.30	67,859.97	62,769.25	66,073.87	60,735.71	91,916.15	-	-	702,181.35

SEPT 2017

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BILLING SUMMARY REPORT

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

AVERAGE BILL 104.6304

NORMAL WATER 179888.80
WATER TRACKING 0.00

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

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

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

finals

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BILLING SUMMARY REPORT

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

AVERAGE BILL 35.9160

NORMAL WATER 167.83
WATER TRACKING 0.00

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

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

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

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BILLING SUMMARY REPORT

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

AVERAGE BILL 88.6440

NORMAL WATER 151690.90
WATER TRACKING 0.00

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

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

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

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BILLING SUMMARY REPORT

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

AVERAGE BILL 26.2891

NORMAL WATER 270.25
WATER TRACKING 0.00

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

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

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

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BILLING SUMMARY REPORT

TOTAL WATER BILLED	143870.48	TOTAL BILLED - ALL SERVICES	149,373.30 149133.73
TOTAL WATER TAXABLE	75188.07	TOTAL TAX BILLED (ALL CHARGES)	5263.25
TOTAL WATER TAX BILLED	5263.25		
TOTAL WATER CUSTOMERS TAXABLE	1753	TOTAL HYDRA CHARGES	0.00
TOTAL WATER NON-TAXABLE	68682.41	TOTAL SPRIN CHARGES	0.00
TOTAL WATER CUSTOMERS NON-TAXABLE	20		
TOTAL WATER MISC CHARGES	0.00		

AVERAGE BILL	84.1138	NORMAL WATER	143870.48
		WATER TRACKING	0.00

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

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

5263.25
15.68 finals
527893

75413.28 Tx
68682.41 NT
144,095.69

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

Finals

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BILLING SUMMARY REPORT

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

AVERAGE BILL

21.7845

NORMAL WATER
WATER TRACKING

223.95

0.00

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

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

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

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BILLING SUMMARY REPORT

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

AVERAGE BILL 77.5184

NORMAL WATER 132951.66
WATER TRACKING 0.00

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

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

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

Finals

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BILLING SUMMARY REPORT

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

AVERAGE BILL 96.5125

NORMAL WATER 721.59
WATER TRACKING 0.00

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

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

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

Jan 2018

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BILLING SUMMARY REPORT

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

AVERAGE BILL 78.2187

NORMAL WATER 133883.23
WATER TRACKING 0.00

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

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

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

Finals

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BILLING SUMMARY REPORT

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

AVERAGE BILL 23.8050

NORMAL WATER 177.98
WATER TRACKING 0.00

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

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

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

xzbillsu PAGE NO. 1
02/15/2018 09:44:23

BILLING SUMMARY REPORT

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

AVERAGE BILL	81.3082		
		NORMAL WATER	139276.61
		WATER TRACKING	0.00

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

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

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

Finals

xzbillsu PAGE NO. 1
02/13/2018 11:55:39

BILLING SUMMARY REPORT

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

AVERAGE BILL 16.3500

NORMAL WATER 122.24
WATER TRACKING 0.00

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

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

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

xzbillsu PAGE NO. 1
03/15/2018 14:07:04

BILLING SUMMARY REPORT

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

AVERAGE BILL	74.3084		
		NORMAL WATER	126965.51
		WATER TRACKING	0.00

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

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

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

Finals

xzbillsu PAGE NO. 1
03/15/2018 12:19:48

BILLING SUMMARY REPORT

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

AVERAGE BILL	26.2277	NORMAL WATER	318.66
		WATER TRACKING	0.00

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

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

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

xzbillsu PAGE NO. 1
04/16/2018 13:00:23

BILLING SUMMARY REPORT

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

AVERAGE BILL	87.1522		
		NORMAL WATER	150022.45
		WATER TRACKING	0.00

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

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

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

Finals

xzbillsu PAGE NO. 1
04/16/2018 09:04:17

BILLING SUMMARY REPORT

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

AVERAGE BILL	20.0160	NORMAL WATER	93.52
		WATER TRACKING	0.00

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

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

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

xzblisu PAGE NO. 1
05/15/2018 12:20:15

BILLING SUMMARY REPORT

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

AVERAGE BILL

91.8683

NORMAL WATER	138200.73
WATER TRACKING	0.00

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

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

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

Finals

xzbillsu PAGE NO. 1
05/15/2018 08:54:36

BILLING SUMMARY REPORT

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

AVERAGE BILL	22.3414		
		NORMAL WATER	146.14
		WATER TRACKING	0.00

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

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

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

Finals

xzbillsu PAGE NO. 1
06/15/2018 09:20:01

BILLING SUMMARY REPORT

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

AVERAGE BILL

32.4862

NORMAL WATER
WATER TRACKING

394.68
0.00

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

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

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

xzbillsu PAGE NO. 1
06/15/2018 12:04:24

BILLING SUMMARY REPORT

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

AVERAGE BILL 109.4051

NORMAL WATER 188136.51
WATER TRACKING 0.00

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

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

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

Gibson Water, Inc.
Cause No. 45080

Attachment
RJC No. 2

Disallowed
Items

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

(1)

LTD Commodities®

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

Duplicate Invoice

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

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

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

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

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

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


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

(1)

LTD Commodities LLC
Stephenie Stunkel

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

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

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

(2)



GIBSON WATER INC
4339 9300 2422 6791
November 10, 2016 - December 09, 2016

Page 3 of 4

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

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

JENKINS, ROY S Account Number: 1639				
11/18	11/17	Purchases and Other Charges WW GRAINGER 877-2022594 PA	24755426323123231932207	93.55
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$93.55

JR, ALFRED COOPER Account Number: 4876				
11/17	11/16	Purchases and Other Charges SCHNUCKS #742 EVANSVILLE IN	24427336321720022281354	53.99
11/25	11/23	LOWES #00630 EVANSVILLE IN	246921663328000969939914	10.67
12/01	11/30	WAL-MART #1783 PRINCETON IN	24226386336091002541949	18.06
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$82.72

STUNKEL, STEPHENIE Account Number: 4974				
11/21	11/18	Purchases and Other Charges AT&T PREMIER EBIL WWW.ATT.COM TX	24493986323799426094182	219.63
11/30	11/29	WAL-MART #1783 PRINCETON IN	24226386335091004247256	137.55
12/01	11/30	WSC Windstream Pmt&Fee 800-347-1991 AR	24692166335000304725391	18.95
12/05	12/02	HAUB STEAKHOUSE HAUBSTADT IN	24269796338500907861091	122.24
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$1,798.37

Finance Charge Calculation			
Your Annual Percentage Rate (APR) is the annual interest rate on your account.			
	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	13.49% V	\$0.00	\$0.00
CASH	24.49% V	\$0.00	\$0.00

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

Your credit card now has an added security feature. To learn more about EMV chip card technology, visit bankofamerica.com/businesschipcard.

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

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

Redeem your points for cash, gift cards and travel
by calling 1.800.673.1044, or visit bankofamerica.com/business

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

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

25	Hors D'oeuvres-6 (ea @ 5.20)	130.00
2	Orona (ea @ 5.50)	11.00
1	Gl Moscato	8.00
3	Gl Raymond Merl (ea @ 5.50)	16.50
1	Miller Lite Bottle	3.50
5	Bud Light Bottl (ea @ 3.50)	17.50
3	Tea (ea @ 2.50)	7.50
3	Ultra Bottle (ea @ 3.50)	10.50
4	Long Island Tea (ea @ 7.75)	31.00
2	Jack Daniels (ea @ 5.75)	11.50
1	Mt. Dew	2.50
2	Gl Lambrusco (ea @ 4.25)	8.50
3	Bud Light Glass (ea @ 3.50)	10.50
1	Large Prime	27.00
5	NY Strip (ea @ 34.00)	170.00
	Melt Bleu Cheese	.85
	Melt Bleu Cheese	.85
1	Grilled Salmon	19.00
5	Half Straw Spin (ea @ 3.00)	15.00
4	Land + Sea (ea @ 45.00)	180.00
2	6oz Filet Mign (ea @ 23.95)	47.90
2	Broccoli++	
	Hollandaise	.60
3	Ribeye (ea @ 38.00)	114.00
4	Twice Baked Pot (ea @ 1.99)	7.96
6	Twice Baked Pot (ea @ 5.25)	42.00
1	Baked Potato	4.00
2	Asparagus (ea @ 5.50)	11.00
	Hollandi---	

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

Sub Total : 1107.66
Sales Tax : 77.54

Check Total \$1185.20

15% tip is 177.78
18% tip is 213.34
20% tip is 237.04
22% tip is 260.74

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

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

Table D1 Ticket 12000
Server : three
Register Name : SERVER8

08:33 PM 12/02/2016
Card # xxxx-xxxx-xxxx-4974 Exp XX-XX
Visa Auth. # : 071716 STEPHENIE STUNKEL


Charge Amount 1185.20
Tip Amount 237.04
Total Amount 1422.24

Customer Copy

(2)

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

ID #: 7K09H2H9JVF

Walmart 
Save money. Live better.

(812) 386 - 6620
MANAGER JADON PAYNE
2700 W BROADWAY ST
PRINCETON TN 47670

STN 01703 UPH 005770 FEB 03 TRN 01213
PRT/SLO TISS 075003403449 2.96 X
25CT WHI TS 075003403449 0.97 X
25CT WHI TS 075003403449 0.97 X
25CT WHI TS 075003403449 0.97 X
DG CUD 7CTUP 007162353231 5.90 X
DG CUD 7CTUP 007162353231 5.90 X
DG CUD 7CTUP 007162353231 5.90 X
DG CUD 7CTUP 007162353231 5.90 X
HILGLD CURL 009106914522 0.97 X
HILGLD CURL 009106914522 0.97 X
CHIR XL BAG 074759932206 F 0.90 X
KISS CANDYCH 003400016174 F 9.90 X
DOVE BAG 004000050060 F 9.90 X
DOVE BAG 004000050060 F 9.90 X
CHIR XL BAG 074759932206 F 0.90 X
SWEET STRIPE 004142074902 F 5.00 X
TRUFFLE BAG 000954201740 F 5.94 X
TRUFFLE BAG 000954201740 F 5.94 X
TRUFFLE BAG 000954201740 F 5.94 X
CANDY CANES 004142006102 F 1.00 X
HISY KISSES 003400012914 F 9.90 X
PEESE ASST 003400047004 F 6.90 X
PEESE ASST 003400047004 F 6.90 X
CANDY CANES 004142006102 F 1.00 X

SUBTOTAL 120.55
TAX 1 7.000 % 9.00
TOTAL 137.55

VISA TEND 137.55
**** *448 **** 4974 S

ACCOUNT # 054436
APPROVAL # 054436
REF # 633400424725
TRANS ID - 506334016765209
VALIDATION - 4747
PAYMENT SERVICE - E
TERMINAL # SC010213

11/29/16 16:41:31
CHANGE DUE 0.00
ITEMS SOLD 24

TCN 7640 6776 0679 6023 2471 1



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

Store receipts on your phone. Walmart P
ay.



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

ID #: 7K09H2H9JVF

Walmart 
Save money. Live better.

(812) 386 - 6620
MANAGER JADON PAYNE
2700 W BROADWAY ST
PRINCETON TN 47670

STN 01703 UPH 009049 FEB 49 TRN 02213
SNOWMAN 072112908638 0.97 X
SANTA 072112908639 0.97 X
GV MTN TRAIL 007874201828 F 4.98 X
GV MTN TRAIL 007874201828 F 4.98 X
GV MTN TRAIL 007874201828 F 4.98 X

SUBTOTAL 16.88
TAX 1 7.000 % 1.18
TOTAL 18.06

VISA TEND 18.06
**** *448 **** 4876 T

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

ATD A0000000031010
TC 66C13E2A85BF7024
TERMINAL # SC011110
*NO SIGNATURE REQUIRED

11/30/16 12:50:30
CHANGE DUE 0.00
ITEMS SOLD 5

TCN 5714 1153 5395 8840 2146



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

Store receipts on your phone. Walmart P
ay.



(2)

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

Customer Copy

Purchase \$ 53.99
VISA #SXXXXXXXXXX4876
Auth # 066576 Exp Date **/**
Lane # 06 Cashier # 376
11/16/16 13:57 Ref/Seq # 066255
Mrch=316534 Term=001 IC:CC
EPS Sequence # 066255
THANK YOU FOR
SHOPPING WITH US!

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

WELCOME TO SCHNUCKS

The Friendlier!
Stores in Town

GENUINE HAM SALAD	1	5.54
JET-MIN 24PK 500ML MON	1	4.
HOT PIMENTO SPINACH 16OZ	1	4.99
CHICKEN SALAD	1	5.09
BERRY UT CUT YOGURT WITH B	1	1.98
BERRY YOGURT CUT	1	1.98
GOUR MAC MON Cheddar	1	6.15
GOUR CHOC Caramel Sauce	1	6.15
LOFTHOUSE WHISK	1	3.69
LIH SHICKERDOODLE	1	3.69
COKE CLASSIC 12PK	1	5.19
COKE DI 12PK	1	5.19

***** Sale Subtotal*** 53.99
SALES TAX-IN 0.73
***** Total Sale*** 54.72
Account No.:*****4876
Appr. No.:006657
*** CREDIT CARD 53.99
Your Cashier:SELF CHECKOUT

Enter to WIN
\$50 Schnucks Gift Card
Six winners every month
Take our survey at
TellSchnucks.com
Respond by 11/21/2016
Must Be 18 to Participate
See Manager For Details
10 9692-2272-5925

Thank You for shopping with us!
548258 11-16-16 12:58P 376/06/0742

(3)

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

February 20, 2017

Gibson Water Inc
Attn: Stephanie Stunkel
517 E 1250 S
Haubstadt, IN 47639

DESCRIPTION

AMOUNT

Date: February 15, 2017

Ticket # 006233, 006237

Dinners	305.95
Drinks	99.10
Desserts	31.25

SUBTOTAL \$ 436.30

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

TAXES 30.54

87.26

THANK YOU FOR YOUR BUSINESS!

TOTAL \$ 554.10

(4)

GIBSON WATER INC
4339 9300 2422 5791
February 10, 2017 - March 09, 2017
Page 3 of 4

Account Number	Credit Limit	Total Activity	Payments and Other Credits	Balance Transfer Activity	Cash Advance Activity	Purchases and Other Charges	Fees Charged
JR, ALFRED COOPER 4339 9314 8499 4876							
500		254.13	0.00	0.00	0.00	254.13	0.00
STUNKEL, STEPHENIE 4339 9312 3931 4974							
11,500		299.41	0.00	0.00	0.00	299.41	0.00

TRANSACTIONS

Posting Date	Transaction Date	Description	Reference Number	Amount
GIBSON WATER INC Account Number: 5791				

03/08	03/08	Payments and Other Credits BA ELECTRONIC PAYMENT	06773400000847000016525	- 1,188.30
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$1,188.30

BUTCHER, AARON
Account Number: 2684

02/13	02/10	Purchases and Other Charges CIRCLE J FRANCISCO IN	24299107042001546017089	11.67
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$11.67

JENKINS, ROY S
Account Number: 1639

02/13	02/10	Payments and Other Credits MENARDS PRINCETON IN PRINCETON IN	74445007042100203037065	- 4.27
		TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD		-\$4.27

02/13	02/09	Purchases and Other Charges MENARDS PRINCETON IN PRINCETON IN	24445007041100173134781	21.69
02/13	02/09	MENARDS PRINCETON IN PRINCETON IN	24445007041100173134864	8.01
02/15	02/13	MENARDS PRINCETON IN PRINCETON IN	24445007045100150453796	10.73
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$40.43

JR, ALFRED COOPER
Account Number: 4876

02/17	02/15	Purchases and Other Charges TEELS SEVEN CS PRINCETON IN	24760627047414602238030	254.13
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$254.13

STUNKEL, STEPHENIE
Account Number: 4974

02/27	02/25	Purchases and Other Charges AT&T*BILL PAYMENT 800-331-0500 TX	24493987056083054360236	280.46
03/09	03/02	WSC*Windstream PmtFes 800-347-1991 AR	24692167061000618427450	18.95
		TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD		\$299.41

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

Link

CREDIT CARD
Sale

Bank of America
Cardholder: JR, ALFRED COOPER
Card Number: 4339 9314 8499 4876
Expiration Date: 02/13 - 02/15
Cardholder Name: JR, ALFRED COOPER
Cardholder Address: 4339 9300 2422 5791
Cardholder Phone: 4339 9314 8499 4876
Cardholder Email: jr@bankofamerica.com

AFFIRMATION

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

R J Corey

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

8-24-18

Date: