

INDIANA UTILITIES, INC.

CAUSE NO. 45116

ACCOUNTING WORKPAPERS

TRIAL BALANCE

INDIANA UTILITIES CORPORATION
Trial Balance
September 30, 2017 and 2016

Account	Description	12 Months 9/30/2017	12 Months 9/30/2016
100-365	Right of Ways	4,942.54	4,942.54
100-367	Mains - Transmission	941,572.62	852,962.63
100-376	Mains - Distribution	6,615,760.95	6,407,327.79
100-379	Measuring & Regulating Station Equipment	144,321.38	128,502.29
100-380	Services	1,874,785.92	1,819,930.41
100-381	Meters & Regulators	1,109,634.19	1,041,766.22
100-381.1	Automated Meter Reading	194,992.32	189,388.21
100-382	New Meter Installations	297,588.07	290,607.33
100-389	Land	96,073.24	96,073.24
100-390	Office Structures	309,361.72	256,887.62
100-390.1	Office Structures- Garage	327,445.66	327,445.66
100-390.2	Office Structures- Remodeling	87,299.58	87,299.58
100-391	Office Equipment	59,362.05	54,804.93
100-392	Transportation Equipment	381,856.23	376,292.28
100-394	Miscl. Tools & Equipment	184,618.74	158,102.89
100-396	Power Operated Equipment	510,780.92	483,577.98
100-397	Communications Equipment	23,653.40	23,522.89
100-398	Computers & Software	517,606.23	365,780.97
110-367	Mains & Lines	(3,661,640.01)	(3,448,712.97)
110-379	Measuring & Regulation Station Equip.	(85,135.96)	(80,691.87)
110-380	Services	(943,976.00)	(892,659.00)
110-381	Meters & Regulators	(463,684.60)	(430,897.18)
110-381.1	Automated Meter Reading	(53,491.00)	(47,069.00)
110-382	New Meter Installations	(157,970.06)	(149,237.86)
110-390	Office Structures	(123,757.66)	(117,127.66)
110-390.1	Office Structures- Garage	(53,688.46)	(45,292.46)
110-390.2	Office Structures- Remodeling	(12,496.00)	(10,258.00)
110-391	Office Equipment	(41,439.84)	(39,956.84)
110-392	Transportation Equipment	(308,376.35)	(252,463.35)
110-394	Miscl. Tools	(104,311.71)	(91,974.74)
110-396	Power Operated Equipment	(297,213.99)	(275,836.80)
110-397	Communications Equipment	(21,012.66)	(20,421.66)
110-398	Miscl. Equipment-Computers & Software	(296,356.62)	(269,955.08)
124	Investments	4,129,445.97	3,656,974.58
124.a	Market Value	1,465,531.23	1,131,071.55
131-1	Community First Bank	147,968.98	602,527.47
131-2	Petty Cash	300.00	300.00
131-3	Change Fund	100.00	100.00
142-1	Accounts Receivable Gas	161,896.46	143,631.63
142-1a	AR Credit Balances	(198,515.14)	(201,928.37)
142-2	Accounts Receivable Mdse.	-	195.00
144	Allowance for Doubtful Accounts	(10,000.00)	(10,000.00)
150-2	Material & Supplies	37,889.11	35,215.17
165-1	Prepaid Insurance	22,285.48	26,373.09
182	SRC Receivable	(8,148.60)	(8,148.60)
TOTAL ASSETS		12,805,858.33	12,168,972.51

INDIANA UTILITIES CORPORATION
Trial Balance
September 30, 2017 and 2016

Account	Description	12 Months 9/30/2017	12 Months 9/30/2016
			-
			-
200	40 Par Capital Stock Authorized - Class A	(158,760.00)	(160,000.00)
200.5	40 Par Capital Stock Authorized - Class B	(1,428,840.00)	(1,440,000.00)
201	40 Par Capital Stock Unissued - Class A	52,600.00	52,600.00
201.5	40 Par Capital Stock Unissued - Class B	473,400.00	473,400.00
207	Capital Surplus	-	(15,843.49)
216	Earned Surplus	(8,168,604.68)	(7,764,455.04)
216.a	Dividends Paid	160,170.00	161,100.00
219	Unrealized Gains (Losses) Securities	(1,465,531.23)	(1,131,071.58)
219.a	Deferred Tax on Unrealized Gain	558,733.00	431,222.00
232-1	Accounts Payable	(192,546.61)	(173,009.34)
232-2	Accounts Payable - Gas Storage	-	(25,305.00)
235	Customers Deposits	(42,205.00)	(39,005.00)
236-1	Accrued County Taxes - Indiana & Kentucky	(68,930.37)	(62,251.59)
236-2	Acc. Ind. Gross Income & Suppl. Taxes	8,134.21	(7,282.79)
236-3	Acc. Employer S.S. & Unemp. Taxes	3,342.46	3,342.55
236-4	Accrued Federal Income Taxes	32,760.00	(36,548.00)
236-5	Accrued Expenses	(10,000.00)	(10,000.00)
237-1	Accrued Interest - Meter Deposits	(10,090.80)	(9,479.74)
237-2	Accrued Interest - Community First	1,901.25	1,901.25
237-3	Accrued Interest - Regions	-	-
238-2	Accrued Employee - FICA Taxes	-	-
238-4	Accrued Indiana 7% Sales Tax	(223.94)	(209.60)
238-7	Accrued Indiana Utility Receipts Tax	4,742.62	4,953.21
240-1	Employee-Paid	(262.34)	(66.70)
253	Other Deferred Credits	25,186.00	(44,700.00)
253-1	Deferred Credit - NTA Rebate Program	(7,600.00)	(7,600.00)
282	Acc. Deferred Income Taxes -	(1,601,411.00)	(1,439,616.00)
283-2	Deferred Supplemental Net Income Tax	(284,657.00)	(278,055.00)
TOTAL LIABILITIES & CAPITAL STOCK		(12,118,693.43)	(11,515,979.86)

INDIANA UTILITIES CORPORATION

Trial Balance

September 30, 2017 and 2016

Account	Description	12 Months 9/30/2017	12 Months 9/30/2016
403	Depreciation	452,271.39	399,068.36
408-1	County Taxes - Indiana & Kentucky	61,644.46	52,608.73
408-2	Employer's S.S. & Unemployment Taxes	66,747.39	61,828.43
408-3	Indiana Gross Income & Supp. Taxes	51,981.00	59,990.00
408-4	Indiana Utility Receipts Tax	53,720.61	56,455.53
409	Provision for Federal Income Taxes	184,216.00	216,965.00
410	Provision for Deferred Income Taxes	55,187.00	35,292.00
410.a	PROV FOR DEF SNIT	(14,301.00)	(15,180.00)
421-1	Miscellaneous Income - (Gain)/loss on assets	(392.47)	(92.30)
421-2	Miscellaneous Income - Dividends	(63,591.62)	(29,881.50)
421-3	Miscellaneous Income - Interest	(1,903.72)	(2,925.69)
421-4	Misc. Income - Tax Free Bonds	(116,573.80)	(126,231.14)
426-1	Donations	9,966.67	7,119.55
431-1	Interest - Meter Deposits	2,584.64	2,877.97
480	Residential Sales	(1,496,223.78)	(1,603,850.85)
481	Small Commercial Sales	(384,398.40)	(399,733.90)
482	Large Commercial Sales	(1,503,938.88)	(1,670,896.70)
483	Industrial Sales	(46,872.38)	(42,481.01)
484	Transportation Service	(107,976.87)	(87,357.16)
485	Transportation Service - General	(284,073.18)	(211,257.72)
487	Penalties	(15,027.41)	(16,769.66)
730	Natural Gas Purchases	1,224,300.39	1,442,842.31
730-1	Natural Gas Purchases - Other	12,000.00	12,000.00
752	Operation Transmission Mains	41,780.77	51,074.31
755	Maintenance Transmission Mains	20,329.56	28,936.31
762	Operation Distribution Mains	108,534.60	100,306.95
764	Customers Premises Expense	15,109.74	10,872.72
767	Maintenance Distribution Mains	46,490.97	58,520.58
768	Maintenance Meters & Regulators	29,490.35	45,692.38
901	Reading Meters	6,869.50	5,592.29
902	Collecting	3,156.23	5,371.90
904	Profit & Loss Bad Debts	4,765.40	6,216.75
908	Marketing Expense - Rebates Other	8,950.00	5,920.00
908-2	Marketing Expense - Energizing Indiana	-	9,486.95
910	Advertising	1,495.00	1,495.00
914	Mdse. & Jobbing Sales	(3,433.90)	(6,418.58)
914.b	REALIZED GAIN ON SALE OF INVESTS	(61,785.61)	-
915	Mdse. & Jobbing Costs	1,020.12	41.52
920-1	Administrative Salaries	158,400.00	158,400.00
920-2	Office Salaries	133,705.67	141,972.40
921-1	Office Supplies & Expense	63,197.97	70,278.46
921-2	Officer's Expense	-	-
921-3	Building Expense	16,006.76	14,878.06
923-1	Auditing	26,100.00	27,000.00
923-2	Legal & Engineering Expenses	17,130.19	27,501.66

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GCA REVENUE

INDIANA UTILITIES CORPORATION
CUSTOMER CLASS SALES IN DTH
October 1, 2016 through September 30, 2017

MONTH	RESIDENTIAL DTH	SMALL COMM DTH	LARGE COMM DTH	INDUSTRIAL DTH	TOTAL DTH	GCA RATE	GCA REVENUE	Only Residential GCA Revenue
OCTOBER	3,418	2,169	9,995	498	16,080	\$3.5090	\$56,425	\$ 11,994
NOVEMBER	11,661	2,901	15,962	525	31,049	\$3.9026	\$121,172	\$ 45,508
DECEMBER	25,513	7,828	27,566	514	61,421	\$3.7489	\$230,261	\$ 95,646
JANUARY	24,856	7,464	26,330	575	59,225	\$3.9368	\$233,157	\$ 97,853
FEBRUARY	16,291	4,565	18,910	479	40,245	\$3.8822	\$156,239	\$ 63,245
MARCH	15,526	4,292	19,646	435	39,899	\$3.9629	\$158,116	\$ 61,528
APRIL	5,139	1,265	10,160	465	17,029	\$3.9783	\$67,746	\$ 20,444
MAY	3,961	891	9,690	411	14,953	\$3.3894	\$50,682	\$ 13,425
JUNE	1,951	500	7,158	696	10,305	\$3.2509	\$33,501	\$ 6,343
JULY	1,827	493	6,958	713	9,991	\$3.1467	\$31,439	\$ 5,749
AUGUST	1,880	488	7,120	857	10,345	\$3.2453	\$33,573	\$ 6,101
SEPTEMBER	2,163	792	7,813	850	11,618	\$3.3341	\$38,736	\$ 7,212
TOTAL	114,186	33,648	167,308	7,018	322,160		\$1,211,047	\$435,048

NTA REVENUE UPDATE

INDIANA UTILITIES COPORATION
NTA ADJUSTMENT
NOAA AVERAGE 1971-2000

Louisville

MONTH	ACTUAL NOAA DAYS	30-YEAR AVERAGE	VARIANCE	% VARIANCE
October	75	240	165	0.6875
November	373	527	154	0.2922
December	832	838	6	0.0072
Janaury	721	992	271	0.2732
February	451	779	328	0.4211
March	462	569	107	0.188
April	91	280	189	0.675
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
TOTAL	3,005	4,225	1,220	

MONTH	Residential	Commercial
October	2,230	2,032
November	3,570	2,607
December	223	148
Janaury	8,189	5,270
February	7,795	4,999
March	3,285	2,370
April	2,741	2,107
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0

INDIANA UTILITIES COPORATION

NTA ADJUSTMENT

NOAA AVERAGE 1981-2010

Louisville

MONTH	ACTUAL NOAA DAYS	30-YEAR AVERAGE	VARIANCE	VARIANCE
October	75	212	137	0.6462
November	373	493	120	0.2434
December	832	841	9	0.0107
Janaury	721	933	212	0.2272
February	451	732	281	0.3839
March	462	538	76	0.1413
April	91	246	155	0.6301
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
TOTAL	3,005	3,995	990	

<u>MONTH</u>	<u>Residential</u>	<u>Commercial</u>
October	2,096	1,910
November	2,974	2,172
December	332	220
Janaury	6,811	4,383
February	7,107	4,557
March	2,469	1,781
April	2,558	1,967
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0

Baseload

	Residential/Gen Lg Commercial	
July	2,320	6,958
August	2,368	7,120
Total	4,688	14,078
Monthly Average	2344	7039

Dth Sales less Baseload

	Residential/Gen Lg Commercial	
October	3,243	2,956
November	12,218	8,923
December	30,997	20,527
January	29,976	19,291
February	18,512	11,871
March	17,474	12,607
April	4,060	3,121
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0

MONTH	Residential	Commercial
October	-134	-122
November	-596	-435
December	108	72
Janaury	-1,379	-887
February	-689	-442
March	-816	-589
April	-182	-140
May	0	0
June	0	0
July	0	0
August	0	0
September	0	0
	-3,688	-2,544
RATE	3.9897	3.8066
	-14,712	-9,682
Adjustment		-24,395

UNACCOUNTED FOR GAS

Indiana Utilities Corporation
Unaccounted for Gas
For the Twelve Months ended September 30, 2017

	Gas Sold	Gas Purchased	Dth Transported	Transport Nominated	Company Use	Unaccounted for Gas
October	16,080	15,193	24,677	25,524	41	(81)
November	31,049	34,586	24,812	23,164	86	1,803
December	61,421	62,592	19,801	22,190	218	3,342
January	59,225	61,510	19,864	17,754	212	(37)
February	40,245	43,551	16,120	13,444	132	498
March	39,899	41,369	19,460	19,119	122	1,007
April	17,029	18,158	23,365	22,775	60	479
May	14,953	14,549	22,385	23,026	13	224
June	10,305	10,324	22,950	23,294	19	344
July	9,991	4,587	18,971	25,308	22	911
August	10,345	10,471	19,304	19,463	16	269
September	11,618	12,512	17,528	16,857	38	185
Total	322,160	329,402	249,237	251,918	979	8,944
						2.72%

ESTIMATED GAS COST

Indiana Utilities Corporation
Gas Futures and Weighted Average Cost of Gas
For the Twelve Months Ended 9/30/18

	<u>Dth</u>	<u>Price per Dth</u>	<u>Total Cost</u>		<u>Weighted Average</u>
October 17				October 17	\$ -
	5,000	\$ 3.2000	\$ 16,000.00	Atmos 8/3/15	\$ 0.06
	10,000	\$ 2.8000	\$ 28,000.00	CenterPoint 7/24/17	\$ 0.10
November 17				November 17	\$ -
	15,000	\$ 2.770	\$ 41,550.00	EDF 10/18/17	\$ 0.14
	10,000	\$ 3.1350	\$ 31,350.00	EDF 7/25/17	\$ 0.11
	10,000	\$ 3.5400	\$ 35,400.00	Atmos 8/3/15	\$ 0.12
December 17				December 17	\$ -
	20,000	\$ 3.1350	\$ 62,700.00	EDF 7/25/17	\$ 0.22
	10,000	\$ 3.5400	\$ 35,400.00	Atmos 8/3/15	\$ 0.12
January 18				January 18	\$ -
	30,000	\$ 3.1350	\$ 94,050.00	EDF 7/25/17	\$ 0.32
	10,000	\$ 3.5400	\$ 35,400.00	Atmos 8/3/15	\$ 0.12
February 18				February 18	\$ -
	20,000	\$ 3.1350	\$ 62,700.00	EDF 7/25/17	\$ 0.22
	10,000	\$ 3.5400	\$ 35,400.00	Atmos 8/3/15	\$ 0.12
March 18				March 18	\$ -
	10,000	\$ 3.1350	\$ 31,350.00	EDF 7/25/17	\$ 0.11
	10,000	\$ 3.5400	\$ 35,400.00	Atmos 8/3/15	\$ 0.12
April 18				April 18	\$ -
	5,000	\$ 3.2700	\$ 16,350.00	Atmos 8/3/15	\$ 0.06
	5,000	\$ 2.7550	\$ 13,775.00	EDF 8/1/17	\$ 0.05
	10,000	\$ 2.8400	\$ 28,400.00	EDF 11/23/16	\$ 0.10
May 18				May 18	\$ -
	5,000	\$ 3.2700	\$ 16,350.00	Atmos 8/3/15	\$ 0.06
	5,000	\$ 2.7550	\$ 13,775.00	EDF 8/1/17	\$ 0.05
	10,000	\$ 2.8400	\$ 28,400.00	EDF 11/23/16	\$ 0.10
June 18				June 18	\$ -
	5,000	\$ 3.2700	\$ 16,350.00	Atmos 8/3/15	\$ 0.06
	5,000	\$ 2.7550	\$ 13,775.00	EDF 8/1/17	\$ 0.05
	10,000	\$ 2.8400	\$ 28,400.00	EDF 11/23/16	\$ 0.10
July 18				July 18	\$ -
	5,000	\$ 3.2700	\$ 16,350.00	Atmos 8/3/15	\$ 0.06
	5,000	\$ 2.7550	\$ 13,775.00	EDF 8/1/17	\$ 0.05
	10,000	\$ 2.8400	\$ 28,400.00	EDF 11/23/16	\$ 0.10
August 18				August 18	\$ -
	5,000	\$ 3.2700	\$ 16,350.00	Atmos 8/3/15	\$ 0.06
	5,000	\$ 2.7550	\$ 13,775.00	EDF 8/1/17	\$ 0.05
	10,000	\$ 2.8400	\$ 28,400.00	EDF 11/23/16	\$ 0.10
September 18				September 18	\$ -
	5,000	\$ 3.2700	\$ 16,350.00	Atmos 8/3/15	\$ 0.06
	5,000	\$ 2.7550	\$ 13,775.00	EDF 8/1/17	\$ 0.05
	10,000	\$ 2.8400	\$ 28,400.00	EDF 11/23/16	\$ 0.10
	290,000				\$ 3.09
				Management fee	\$ 0.04
				Transportation	\$ 0.96
					\$ 4.09
					1.40%
					\$ 4.14

PROFORMA PAYROLL

Indiana Utilities Corporation

January 25, 2018

Employee Summary

<u>Name</u>	<u>Work Performed</u>	<u>Dates Worked</u>	2017	2018
			Annual <u>Gross Payroll</u>	Annual <u>Gross Payroll</u>
Frank Czeschin	President	All Year	\$ 150,000	\$ 150,000
Charles Czeschin, Jr.	V-P	All Year	\$ 48,000	\$ 48,000
Sub Total			\$ 198,000	\$ 198,000
Clerical Office Staff				
Nikki Albin	Office Mgr.	All Year	\$ 77,400	\$ 80,400
Jackie Rogers	Customer Rep.	All Year	\$ 41,904	\$ 43,404
Melody Summers	Customer Rep.	All Year	\$ 31,800	\$ 33,300
Ivonne Hernandez	Customer Rep.	All Year	\$ 32,700	\$ 32,700
Sub Total			\$ 183,804	\$ 189,804
Local Distribution Staff				
Scott Schmitt	Operations Mgr.	All Year	\$ 72,000	\$ 74,400
Kevin Kinney	Superintendent	All Year	\$ 77,640	\$ 78,240
Ron Timberlake	Serviceman	All Year	\$ 71,880	\$ 71,880
Jim Puckett	Serviceman	All Year	\$ 64,800	\$ 65,400
Corey Thatcher	Serviceman	All Year	\$ 55,080	\$ 58,080
Joshua Newton	Serviceman	All Year	\$ 42,600	\$ 45,000
Raymond J Snyder	Serviceman	All Year	\$ 46,680	\$ 48,480
Brayden Lander	Serviceman	All year	\$ 28,320	\$ 33,120
Jordan Watson	Serviceman	All Year	\$ 22,920	\$ 24,720
Paul Detrick	P-T Meter Painter	Summer 2017 worked 439 hrs	\$ 6,585	\$ 6,585
Sub Total			\$ 488,505	\$ 505,905
Total			\$ 870,309	\$ 893,709

PAYROLL CAPITALIZATION

Indiana Utilities Corp.
Distribution of Payroll by GL
Twelve Months Ended 9/30/17

GL#	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	August	September	Total
100-367	\$0.00	\$1,468.86	\$437.95	\$988.58	\$3,528.11	\$978.18	\$5,221.62	\$4,615.54	\$8,399.70	\$6,578.33	\$8,129.50	\$2,644.19	\$42,990.56
100-376	\$279.54	\$501.59	\$1,485.23	\$1,361.42	\$5,977.36	\$4,741.47	\$5,691.07	\$7,549.89	\$10,341.74	\$8,776.45	\$7,895.38	\$78,562.63	\$133,163.77
100-379	\$0.00	\$487.50	\$1,378.11	\$356.02	\$715.91	\$625.00	\$0.00	\$62.50	\$263.64	\$56.82	\$303.33	\$1,579.39	\$5,828.22
107	\$7,414.37	\$3,431.63	\$151.82	\$170.45	\$220.50	\$0.00	\$4,510.88	\$2,645.13	\$1,104.08	\$0.00	\$275.63	\$8,834.45	\$28,758.94
100-380	\$4,161.14	\$4,070.64	\$2,729.72	\$5,728.42	\$715.91	\$1,591.83	\$979.63	\$62.50	\$1,429.36	\$653.18	\$9,548.34	\$5,471.36	\$37,142.03
100-381	\$436.37	\$0.00	\$0.00	\$147.50	\$590.91	\$385.52	\$91.00	\$68.75	\$470.45	\$158.75	\$0.00	\$50.11	\$2,399.36
100-382	\$1,526.70	\$1,794.38	\$520.78	\$2,107.86	\$477.27	\$308.77	\$132.50	\$82.50	\$120.45	\$302.68	\$0.00	\$172.39	\$7,546.28
100-390	\$528.40	\$68.18	\$0.00	\$0.00	\$0.00	\$584.87	\$0.00	\$68.75	\$150.00	\$0.00	\$0.00	\$0.00	\$1,400.20
100-392	\$0.00	\$68.18	\$125.00	\$82.50	\$144.32	\$34.38	\$0.00	\$0.00	\$0.00	\$37.50	\$0.00	\$75.00	\$566.88
100-3811	\$191.36	\$0.00	\$95.68	\$100.23	\$0.00	\$50.11	\$0.00	\$220.83	\$0.00	\$0.00	\$0.00	\$0.00	\$658.21
100-390.1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-390.2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-394	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110.25	\$0.00	\$41.00	\$0.00	\$0.00	\$276.25
100-3651						\$132.29	\$0.00	\$918.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,051.04
752	\$2,812.73	\$3,252.72	\$3,413.88	\$3,041.24	\$2,350.43	\$2,805.42	\$3,743.67	\$2,724.77	\$1,355.05	\$3,046.49	\$3,163.93	\$3,041.16	\$34,751.49
755	\$2,161.14	\$2,617.28	\$1,982.70	\$1,990.52	\$2,254.43	\$2,108.39	\$2,662.79	\$2,395.19	\$1,829.96	\$4,617.44	\$1,806.79	\$2,509.68	\$28,936.31
762	\$4,008.46	\$4,579.25	\$7,398.44	\$8,376.81	\$5,432.96	\$6,046.73	\$5,276.60	\$5,012.90	\$6,886.20	\$4,940.13	\$3,834.13	\$4,824.91	\$66,617.52
764	\$358.40	\$65.63	\$196.87	\$862.27	\$1,250.00	\$625.00	\$0.00	\$600.75	\$637.68	\$218.37	\$515.13	\$481.82	\$5,811.92
767	\$3,699.82	\$4,123.99	\$7,930.56	\$5,873.52	\$7,056.65	\$7,135.56	\$3,513.93	\$2,407.99	\$3,909.49	\$6,065.18	\$2,595.64	\$3,802.50	\$58,114.83
768	\$1,838.29	\$1,706.77	\$2,345.39	\$1,899.04	\$3,122.66	\$7,213.71	\$4,287.26	\$6,334.96	\$3,576.07	\$3,439.50	\$2,129.19	\$1,373.55	\$39,266.39
901	\$132.95	\$470.56	\$505.63	\$435.05	\$448.87	\$440.90	\$474.53	\$536.80	\$334.54	\$502.09	\$634.21	\$468.64	\$5,384.77
902	\$398.85	\$491.93	\$382.24	\$348.64	\$355.34	\$385.51	\$348.64	\$516.25	\$134.09	\$281.59	\$452.55	\$469.32	\$4,564.95
915	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
933	\$119.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119.32
920-1	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$198,000.00
920-2	\$14,292.00	\$14,292.00	\$14,292.00	\$14,792.00	\$14,792.00	\$14,792.00	\$14,129.50	\$14,792.00	\$15,920.00	\$15,596.00	\$14,984.00	\$14,792.00	\$177,465.50
935-1	\$218.98	\$0.00	\$845.00	\$1,833.43	\$1,308.87	\$44.00	\$61.88	\$165.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,477.16
935-2	\$68.18	\$115.91	\$0.00	\$104.50	\$0.00	\$642.61	\$574.50	\$255.75	\$0.00	\$123.00	\$44.00	\$94.00	\$2,022.45

Capitalized Payroll for the 12 Months Ended 3/31/11

Total	\$887,314.35	100.0%
Capital	-\$261,781.74	29.5%
Expensed	<u>\$625,532.61</u>	70.5%

PROPERTY TAXES

Indiana Utilities Corporation Voucher Posting Register

Batch Number 8

Order By Voucher Number

Report will be printed on a wide carriage printer ☐

Print Expense Account/Fund Summary ☒

Posted By Nikki

Vendor #	Name	PO Number	Batch #	Dates	GL Accounts	Amount	Discount	1099 Eligible
Voucher	Voucher Type	Payment Terms	Invoice #					
	Item Description							
144	Harrison County Treasurer	1017-45	008	Invoice 11/08/2016	AP 00232-0001	\$25,294.37		
4888	Invoice		10/2016	Discount 11/08/2016	Discount		\$0.00	
	2015 payable 2016			Due 11/08/2016	Checking 00131-0001			
				Expense 10/31/2016	Expense 00236-0001	\$25,294.37	\$0.00	<input type="checkbox"/>
Report Totals		Invoices	1	Debit Memos	0 Credit	0	\$25,294.37	\$0.00

Indiana Utilities Corporation Voucher Posting Register

Batch Number 2

Order By Voucher Number

Report will be printed on a wide carriage printer ☐

Print Expense Account/Fund Summary ☒

Posted By Nikki

Vendor #	Name	PO Number	Batch #	Dates	GL Accounts	Amount	Discount	1099 Eligible
Voucher	Voucher Type	Payment Terms	Invoice #					
	Item Description							
144	Harrison County Treasurer	417-511	002	Invoice 05/02/2017	AP 00232-0001	\$27,706.11		
5469	Invoice		4/2017	Discount 05/02/2017	Discount		\$0.00	
	2016 payable 2017			Due 05/02/2017	Checking 00131-0001			
				Expense 04/30/2017	Expense 00236-0001	\$27,706.11	\$0.00	<input type="checkbox"/>
Report Totals		Invoices	1	Debit Memos	0 Credit	0	\$27,706.11	\$0.00

Indiana Utilities Corporation Voucher Posting Register

7

Batch Number 21

Order By Voucher Number

Report will be printed on a wide carriage printer ☐

Print Expense Account/Fund Summary ☒

Posted By Nikki

Vendor #	Name	PO Number	Batch #	Dates	GL Accounts	Amount	Discount	1099 Eligible
Voucher	Voucher Type	Payment Terms	Invoice #					
	Item Description							
80	Jefferson County Sheriffs	117-307	021	Invoice 02/21/2017	AP 00232-0001	\$819.56		
5231	Invoice	Net 30	1/2017	Discount 02/21/2017	Discount		\$0.00	
	franchise tax real estate tax 2016			Due 03/23/2017	Checking 00131-0001			
				Expense 01/31/2017	Expense 00236-0001	\$819.56	\$0.00	<input type="checkbox"/>
Report Totals		Invoices	1	Debit Memos	0	Credit	0	
						\$819.56	\$0.00	

Indiana Utilities Corporation Voucher Posting Register

Batch Number 6

Order By Voucher Number

Report will be printed on a wide carriage printer ☐

Print Expense Account/Fund Summary ☒

Posted By Nikki

Vendor #	Name	PO Number	Batch #	Dates	GL Accounts	Amount	Discount	1099 Eligible
Voucher	Voucher Type	Payment Terms	Invoice #					
	Item Description							
80	Jefferson County Sheriff's	1117-116	006	Invoice 12/06/2016	AP 00232-0001	\$811.46		
4996	Invoice	Net 30	2161501	Discount 12/06/2016	Discount		\$0.00	
	property taxes 2015			Due 01/05/2017	Checking 00131-0001			
				Expense 11/30/2016	Expense 00236-0001	\$811.46	\$0.00	<input type="checkbox"/>
Report Totals		Invoices	1	Debit Memos	0 Credit	0	\$811.46	\$0.00

MATERIALS AND SUPPLIES

Indiana Utilities Corp.
Materials & Supplies
9/30/2017

<u>Month</u>	<u>Balance</u>
September-16	\$ 35,215.17
October-16	\$ 35,933.10
November-16	\$ 38,531.97
December-16	\$ 37,604.77
January-17	\$ 37,985.59
February-17	\$ 39,505.88
March-17	\$ 37,899.00
April-17	\$ 38,598.67
May-17	\$ 39,350.69
June-17	\$ 38,464.73
July-17	\$ 38,506.05
August-17	\$ 39,370.32
September-17	\$ 37,889.11
Totals	\$ 494,855.05
13 mo. Ave	\$ 38,065.77

EQUITY ROLLFORWARD

Support Calculations to update equity to 12/31

Deferred Tax

Per 12/31/17 TB :

00282-0000 Acc Deferred Income Taxes	965,719
00283-0002 Deferred Supplementals Net Income Tax	286,072
	<hr/>
	1,251,791
AJE for Unrealized G/L	(115,831)
	<hr/>
	1,135,960
Per 9/30/17 TB	1,886,068
	<hr/>
Adjustment to 9/30 balance	(750,108)

Common Equity

Per 9/30/17 TB	10,663,998
AJE for Unrealized G/L	174,847
AJE for Deferred Tax on Unrealized G/L	(151,831)
AJE for net income from Oct - Dec	204,837
	<hr/>
	10,891,851

Customer Deposits

Per 9/30/17 TB	42,205
Per 12/31/17 TB	46,500
	<hr/>
AJE for Oct - Dec activity, net	4,295