

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF)
AMERICAN SUBURBAN UTILITIES, INC FOR) CAUSE NO. 45649-U
A NEW SCHEDULE OF RATES AND)
CHARGES.)

OUCC'S RESPONSE TO THE IURC'S JULY 1, 2022 DOCKET ENTRY

The Indiana Office of Utility Consumer Counselor ("OUCC"), by counsel, hereby submits its responses to the Commission's questions set forth in the Docket Entry dated July 1, 2022 as follows:

IURC Q-1-1: On OUCC Schedule 4, the OUCC presents \$39,737 in revenues from Inspections, \$113,064 for Connection fees and \$3,750 represents Other Income. Please provide support for the reclassification of this income as revenue, which was reflected on ASU's Schedule 3 Income Statement, page 2 as Other Income. In addition, please provide the support relied upon to include this revenue above-the-line in the OUCC's calculation of pro forma present rate Net Operating Income.

OUCC RESPONSE:

Generally, inspection fees are collected from developers and relate to the construction of assets that are subsequently contributed to a utility. The inspection fee is supposed to be cost based and is designed to recover the costs the utility incurs to inspect the construction of the contributed assets, ensuring compliance with the utility's standards. Connection fees are collected from customers or developers to recover the utility's costs to connect the customer to the utility's system. These fees should also be cost-based.

The proper accounting for these activities is to capitalize the actual costs of the inspection or the connection (debit to utility plant in service) and to record the fees collected as contributions in aid of construction. In the case of inspection activities performed, these costs are included as a component of the cost of contributed assets. In the case of connecting the customer to the utility's system, the costs incurred to connect the customers are included as an asset, generally as a component of the costs of service lines (water utilities) or laterals (wastewater utilities) or, if laterals are not part of the utility's system, as a component of the costs of the collection main.

Inspection Fees:

During the test year, ASU recorded \$39,737 of inspection fee income in account 9015 (NARUC Account 419). The OUCC asked several discovery questions to ascertain the nature of this income:

- (1) In OUCC Data Request (“DR”) No. 9-29, the OUCC asked for an explanation of these inspection fee revenues, including who the revenue was received from, a description of the service provided, how many inspections were performed during the test year, and by whom. ASU’s response indicated ASU provided inspection services for the construction process related to main extensions. ASU explained that it does not track individual inspections that its field staff perform.
- (2) In OUCC DR No. 9-17(j), the OUCC asked for the total costs incurred by ASU to inspect and review the construction of the main extension for the Fieldstone Subdivision. ASU responded that the total costs incurred by ASU to inspect and review the construction is unknown. These inspections were completed by ASU staff as part of their normal duties. No breakout of the time spent on these tasks was kept separately.
- (3) Similarly, in OUCC DR No. 9-18(l), the OUCC asked for the total costs incurred to inspect and review the construction of the main extension for the Oak Ridge Subdivision development, including the general ledger account to which these costs were recorded. ASU responded that the total costs were not known. ASU added that some of these inspections were completed by ASU staff, but ASU also used T-Bird Design Services for some of the inspection and testing services. A total of \$13,757 was incurred for these services on this project.

These discovery responses indicated to the OUCC that the costs of performing inspections were not capitalized and, therefore, were included in *pro forma* operating expenses and, therefore, would be recovered through ASU’s proposed rates in this case. Because ASU’s response indicated the cost of performing the inspections was embedded in rates, the OUCC reclassified the revenues associated with these inspections above the line, as an additional component of operating revenues, to effectively offset the costs included in *pro forma* operating expenses.

ASU’s responses to OUCC DR 9-29, 9-17(j), and 9-18(l) are attached hereto.

Connection Fees:

During the test year, ASU recorded \$113,064 of connection fee income in account 4500 (NARUC Account 421). The OUCC asked several discovery questions to ascertain the nature of this income.

- (1) In OUCC DR No. 7-10, the OUCC asked whether ASU performed the work associated with connecting customers to its system. ASU responded that it does not make the physical connection. ASU inspects and incurs the costs therefore, and in addition reviews and approves all engineering drawings and the connection.
- (2) In OUCC DR No. 7-12, the OUCC asked if the developer incurs the cost to connect customers, does ASU charge the developer a connection fee. ASU responded yes, ASU charges a \$760 connection fee and \$975 SDC charge per EDU.
- (3) In OUCC DR No. 7-13, the OUCC asked whether ASU capitalizes the costs of connecting customers to its system. ASU responded “No.”

- (4) In OUCC DR No. 7-15, the OUCC asked ASU to provide the complete entry recorded to recognize (a) the costs incurred to connect a customer to its system, (b) the collection of a connection charge, and (c) the collection of a system development charge, including the account names and numbers. ASU responded that (a) it does not track the costs incurred to connect a customer to its system; (b) it credits connection fee revenues to Account 4500 and debits cash; and (c) it credits SDC fee revenues to CIAC (Account 3615) and debits cash.
- (5) In OUCC DR No. 7-16, the OUCC asked ASU to provide the current cost to connect customers to its system, identifying the cost of each component and providing the detailed calculation of each cost. ASU responded that it “has not made this determination.”
- (6) In OUCC DR No. 7-18, the OUCC asked ASU to state the dollar amount of customer connection charges recorded during each calendar year 2016 – 2021. ASU objected and stated it did not have “quick access” to the years prior to 2018 and then stated that it recorded \$81,290 (2018), \$140,600 (2019), \$113,064 (2020) and \$65,360 (2021).
- (7) In OUCC DR No. 7-19, the OUCC asked ASU to state the number of customer connections received during each calendar year 2016-2021. ASU objected and stated it did not have “quick access” to the years prior to 2018 and then stated that it received 106 (2018), 185 (2019), 144 (2020) and 86 (2021).
- (8) In OUCC DR No. 9-4, the OUCC asked ASU to state the amount of time each ASU employee worked on construction projects or customer connections during each of the calendar years 2018 through 2021. ASU responded that it did not track this, and it added that “if you want us to track it, we can add more employees to accommodate.”

These discovery responses indicated to the OUCC that any costs incurred to connect customers to its system were not capitalized and, therefore, would have been included in *pro forma* operating expenses and recovered through ASU’s proposed rates in this case. Because ASU’s responses indicated the cost of connecting customers to its system were embedded in rates, the OUCC reclassified the revenues associated with these connections above the line, as an additional component of operating revenues, to effectively offset the costs included in *pro forma* operating expenses.

NOTE: With respect to connection fees, developers applying for service pay ASU a connection fee of \$760 per EDU. However, the physical connection is made by the developer and not ASU.

ASU’s responses to OUCC DR 7-10, 7-12, 7-13, 7-15, 7-16, 7-18, 7-19, and 9-4 are attached hereto.

Other Income:

During the test year, ASU recorded \$3,750 of other income in Account 9035 (NARUC Account

421). Generally, the OUCC reclassifies any revenues or expenses that are recorded “below the line” to the extent that these revenues and expenses are related to utility operations. Revenues, after being offset by any expenses, should be considered in the determination of a utility’s rate increase.

In this instance, on May 31, 2020, ASU posted a \$3,750 journal voucher (JE 010127) to “Void Winding Creek.” The journal voucher was posted as a debit to Cash, account 1017 (NARUC Account 131) and a credit to Other Income, account 9035 (NARUC Account 421). It is unclear what transaction is being voided or why this transaction is recorded to other income. As such, the OUCC reclassified this income to offset any test year transactions recorded above the line.

IURC Q-1-2: On Page 20, lines 13 – 14, Ms. Shafer states “ASU adjusted out the plus 10%, which was paid to the affiliate, in the application.” Please reference where the adjustment is in the application and provide supporting workpapers associated with this statement.

OUCC RESPONSE: The OUCC understands the foregoing is addressed to Petitioner’s witness.

IURC Q-1-3: Please provide the invoices from First Time Development Corp. that Ms. Sullivan relied upon for her adjustment of \$29,390 discussed on page 26 of Public’s Exhibit No. 2

OUCC RESPONSE: The required invoices are attached.

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



Daniel M. Le Vay, Attorney No. 22184-49
Deputy Consumer Counselor
Kelly Earls, Attorney No. 29653-49
Deputy Consumer Counselor
OFFICE OF UTILITY CONSUMER COUNSELOR
115 W. Washington St. Suite 1500 South
Indianapolis, IN 46204
Email: dlevay@oucc.in.gov
keearls@oucc.in.gov
infomgt@oucc.in.gov

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor's Response to the IURC's July 1, 2022 Docket Entry* has been served upon the following counsel of record in the captioned proceeding by electronic service on July 13, 2022.

Nicholas K. Kile
Lauren M. Box
Lauren Aguilar
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, Indiana 46204
Email: nicholas.kile@btlaw.com
lauren.box@btlaw.com
lauren.aguilar@btlaw.com



Daniel M. Le Vay
Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR
115 West Washington Street
Suite 1500 South
Indianapolis, IN 46204
infomgt@oucc.in.gov
317/232-2494 – Telephone
317/232-5923 – Facsimile

OUCG DR 9-29

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

During the test year, ASU recorded \$39,737 of “Inspection” revenue in account 9015 (NARUC account 419). The description column of the general ledger references the names of main extensions/developments for each of the transactions to account 9015.

- a. Please explain this revenue, including who the revenue is received from and describe the service provided.
- b. How many “inspections” were performed during the test year and who performs the inspections?
- c. NARUC account 419 is “interest income.” If these revenues are interest income, please explain the source of the interest income and why ASU would receive interest income from developers.

Information Provided:

- a. Inspection services for the construction process. Note this is inspection related to the main extension.
- b. Do not track individual inspections that our field staff performs.
- c. It’s not interest income.

OUCG DR 9-17

DATA INFORMATION REQUEST
American Suburban Utilities, Inc.

Cause No. 45649-U

Information Requested:

Please provide the following information related to the Fieldstone Subdivision development, which was the subject of the “Special Service Agreement” provided in response to OUCG Data Request No. 7-22, Attachment 2:

- a. Total value of the main extension contributed to ASU.
- b. Total value of the three-year revenue allowance provided to the developer.
- c. Total amount of “tap fees” received by ASU.
- d. Total amount of waived tap fees.
- e. Total amount of “service development charges” received by ASU.
- f. Total amount of “main extension availability fees” paid to the developer.
- g. Total amount of “main extension availability fees” received by ASU.
- h. Actual cost certification as required in paragraph 8 (page 10).
- i. Actual number of EDUs connected to ASU’s sewer utility.
- j. Total costs incurred by ASU to inspect and review the construction of this main extension.
- k. Are customers and/or developers paying a \$760 tap fee, a \$975 SDC, and a main extension availability fee (in this case \$517)? Please explain.

Information Provided:

General Comment: The Fieldstone Development was permitted and its Service Agreement developed to serve all 232 lots of the proposed development, however the developer chose to build the lots out in phases. All mainline sewer and laterals have been constructed, inspected and tested, but permits are issued as the individual homes are built. As of 31DEC2020, 112 homes within the subdivision have been permitted and thus paid the required fees to ASU.

- a. The total value of the main extension to date is \$817,230.
- b. Zero.
- c. The total amount of connection fees received through 31DEC2020 was \$85,120.
- d. There are no waived fees for this subdivision.
- e. The total amount of SDC charges received through 31DEC20 was \$109,200.

- f. The total amount of MEA fees paid to the developer through 31DEC20 was \$38,793. These are paid quarterly.
- g. The total amount of MEA fees received by ASU through 31DEC20 was \$57,930.88.
- h. See Attachment OUCC DR 9-17(h).
- i. See general comment above.
- j. The total costs incurred by ASU to inspect and review the construction is unknown. These inspections were completed by ASU staff as part of their normal duties. No breakout of the time spent on these tasks was kept separately.
- k. Developer or their representatives are paying \$760 (connection) + \$975 (SDC) + \$517.24 (MEA) or \$2,252.24 per service location.

Attachment:

OUCC DR 9-17(h).pdf

OUCC DR 9-18

DATA INFORMATION REQUEST
American Suburban Utilities, Inc.

Cause No. 45649-U

Information Requested:

Please provide the following information related to the Oak Ridge Subdivision development, which was the subject of the “Special Service Agreement” provided in response to OUCC Data Request No. 7-22, Attachment 1:

- a. Total value of the main extension contributed to ASU.
- b. Total value of the three-year revenue allowance provided to the developer.
- c. Total amount of “tap fees” received by ASU.
- d. Total amount of waived tap fees.
- e. Total amount of “service development charges” received by ASU.
- f. Total amount of “main extension availability fees” paid to the developer.
- g. Total amount of “main extension availability fees” received by ASU.
- h. Total amount of “treatment availability fees” received by ASU.
- i. The amount of “treatment availability fees” paid by ASU.
- j. Actual cost certification as required in paragraph 12 (page 16 of 19).
- k. Actual number of EDUs connected to ASU’s sewer utility.
- l. Total costs incurred by ASU to inspect and review the construction of this main extension, including the general ledger account to which these costs were recorded.
- m. Are customers and/or developers paying a \$760 tap fee, a \$975 SDC, and a main extension availability fee (in this case \$1,000)? Please explain.

Information Provided:

General Comment: The Oak Ridge Development, Section 1, was permitted and its Service Agreement developed to serve 104 lots. All mainline sewer and laterals had been constructed, inspected and tested. Permits, however, are issued and fees paid as the individual homes are built. As of 31DEC2020, 61 homes within the subdivision had been permitted and thus paid the required fees to ASU.

- a. The total value of the main extension through 31DEC20 is \$707,647.
- b. Refer to answer in 9-17b.
- c. The total amount of connection fees received through 31DEC20 was \$46,360.
- d. There are no waived fees for this subdivision.

- e. The total amount of SDC received through 31DEC20 was \$59,475.
- f. The total amount of MEA fees paid to the developer through 31DEC20 was \$55,000. These are paid quarterly.
- g. The total amount of MEA fees received by ASU through 31DEC20 was \$61,000.
- h. Zero.
- i. Zero.
- j. See **Attachment OUCC DR 9-18(j)**.
- k. See general comment above.
- l. The total costs incurred by ASU to inspect and review the construction is unknown. Some of these inspections were completed by ASU staff as part of their normal duties. No breakout of the time spent on these tasks was kept separately. ASU also utilized T-Bird Design Services for some of the inspection and testing services. Total costs of their services for this project were \$13,757
- m. Developer or their representatives are paying \$760 (connection) + \$975 (SDC) + \$1,000 (MEA) or \$2,735 per service location.

Attachment:

OUCC DR 9-18(j).pdf

OUCG DR 7-10

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Does ASU perform the work associated with connecting customers to its system? Please explain.

Information Provided:

ASU does not make the physical connection. ASU inspects and incurs the costs therefore, and in addition reviews and approves all engineering drawings and the connection.

OUCG DR 7-12

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

If the developer incurs the cost to connect customers, does ASU charge the developer a connection fee? Please explain.

Information Provided:

Yes. ASU charges a \$760 connection fee and \$975 SDC charge per EDU.

OUCCL DR 7-13

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Does ASU capitalize the costs of connecting customers to its system? Please explain.

Information Provided:

No.

OUCG DR 7-15

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Please provide the complete entry recorded to recognize the following transactions, including the account names and numbers:

- a. Costs incurred to connect a customer to ASU's system;
- b. Collection of a customer connection charge from customer; and
- c. Collection of a system development charge from customer.

Information Provided:

- a. These are not tracked.
- b. Credit to #4500 (421) Connection Charge \$760, Debit to #1021 (131) Savings Acct, HRZ
- c. Credit to #3615 (271) CIAC, SDC \$975, Debit to #1021 (131) Savings Acct, HRZ

OUCG DR 7-16

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Please provide the current cost to connect customers to ASU's system, identifying the cost of each component (labor, overhead, materials, contractor costs, etc.) and providing the detailed calculation of each.

Information Provided:

ASU has not made this determination.

OUCG DR 7-18

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Please state the total dollar amount of customer connection charges recorded during each calendar year 2016 – 2021.

Objection:

Petitioner objects to OUCG DR 7-18 on the grounds and to the extent it seeks information that is overbroad, unduly burdensome, and not reasonably calculated to lead to the discovery of admissible evidence.

Information Provided:

The Company doesn't have quick access to the years prior to 2018.
2018 - \$81,290
2019 - \$140,600
2020 - \$113,064
2021 - \$65,360

OUCG DR 7-19

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Please state the number of customer connection charges received during each calendar year 2016 - 2021.

Objection:

Petitioner objects to OUCG DR 7-19 on the grounds and to the extent it seeks information that is overbroad, unduly burdensome, and not reasonably calculated to lead to the discovery of admissible evidence.

Information Provided:

We don't have quick access to the years prior to 2018.

2018 – 106 connections

2019 – 185 connections

2020 – 144 connections

2021 – 86 connections

OUCG DR 9-4

**DATA INFORMATION REQUEST
American Suburban Utilities, Inc.**

Cause No. 45649-U

Information Requested:

Please state the amount of time each ASU employee worked on construction projects or customer connections during each of the calendar years 2018 through 2021.

Information Provided:

We do not track this. If you want us to track it, we can add more employees to accommodate.

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Jan-20
Invoice # 2001001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
2-Jan-20	Used 18 Cues Camera Truck to inspect at Hawthorne Ridge HR5 to HR4; HR5 to HR8; HR6 to HR5; HR6 to HR7; HR12 to HR10 Gallons of Fuel used: 16	8	127.72 \$3.05	\$1,021.76 \$48.77
3-Jan-20	Used 18 Cues Camera Truck to inspect at Morehouse Road/52 Gallons of Fuel used: 16	8	\$127.72 \$3.05	\$1,021.76 \$48.77
13-Jan-20	Used 18 Cues Camera Truck to inspect at Fieldstone Gallons of Fuel used: 16	8	\$127.72 \$3.05	\$1,021.76 \$48.77
14-Jan-20	Used 18 Cues Camera Truck to inspect at Fieldstone Gallons of Fuel used: 16	8	\$127.72 \$3.05	\$1,021.76 \$48.77
15-Jan-20	Used 18 Cues Camera Truck to inspect at Fieldstone Gallons of Fuel used: 13	5	\$127.72 \$3.05	\$638.60 \$39.62
16-Jan-20	Used 18 Cues Camera Truck to televise main at 3725 US 52 due to complaint sink hole. Checked EGC9-EGC8 Gallons of Fuel used: 13	4	\$127.72 \$3.05	\$510.88 \$39.62
16-Jan-20	Used 18 Cues Camera Truck to inspect at Kimberly Estates Gallons of Fuel used: 8	5	\$127.72 \$3.05	\$638.60 \$24.38
17-Jan-20	Used 18 Cues Camera Truck to inspect lines at US 52 Gallons of Fuel used: 7	3	\$127.72 \$3.05	\$383.16 \$21.34
	Labor			
2-Jan-20	Justin Jacobson -Inspect at Hawthorne Ridge	8	\$23.90	\$191.20
3-Jan-20	Justin Jacobson -Inspect at Morehouse Road/52	8	\$23.90	\$191.20
13-Jan-20	Justin Jacobson -Inspect at Fieldstone	8	\$23.90	\$191.20
14-Jan-20	Justin Jacobson -Inspect at Fieldstone	8	\$23.90	\$191.20
15-Jan-20	Justin Jacobson -Inspect at Fieldstone	5	\$23.90	\$119.50
16-Jan-20	Justin Jacobson - Inspect lines located at 3725 US 52	4	\$23.90	\$95.60
16-Jan-20	Justin Jacobson - Inspect at Kimberly Estates	5	\$23.90	\$119.50
17-Jan-20	Justin Jacobson - Inspect at US 52	3	\$23.90	\$71.70
31-Jan-20	Katryn Lods- Office	8	14.36	\$114.88
31-Jan-20	Overhead			\$719.34
	Total			\$8,583.64
	Profit 10%			\$858.36
	Total			\$9,442.00

Thank You

CK # 6432
30-Jan-20

7361

First Time Development Corp.
802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Mar-20
Invoice # 2003001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
08-Mar-20	Used 18 Cues Camera Truck to televise Kimberly Estates	8	\$127.72	\$1,021.76
	Gallons of Fuel used: 18		\$2.73	\$49.12
09-Mar-20	Used 18 Cues Camera Truck to televise Kimberly Estates	8	\$127.72	\$1,021.76
	Gallons of Fuel used: 18		\$2.73	\$49.12
	Labor			
08-Mar-20	Justin Jacobson - Televise Kimberly Estates	8	\$23.90	\$191.20
09-Mar-20	Justin Jacobson - Televise Kimberly Estates	8	\$23.90	\$191.20
31-Mar-20	Katryn Lods- Office	3	\$14.36	\$43.08
31-Mar-20	Overhead			\$719.34
	Total			\$3,286.58
	Profit 10%			\$328.66
	Total			\$3,615.24

Thank You

CK # 6433
30-mar-20

First Time Development Corp.
802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Apr-20
Invoice # 2004001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
3-Apr-20	Used Crane to pull #2 influent pump at CE-3.	4	\$71.79	\$287.16
	Gallons of Fuel used: 3		\$2.49	\$7.48
	Labor			
3-Apr-20	Justin Jacobson - Used Crane to pull and Inspect #1 influent pump at CE-3	4	\$23.90	\$95.60
30-Apr-20	Katryn Lods- Office	1	\$14.36	\$14.36
30-Apr-20	Overhead :			\$719.34
	Total			\$1,123.94
	Profit 10%			\$112.39
	Total			\$1,236.33

Thank You

CK # 6434
30-Apr-20

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Jun-20
Invoice # 2006001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
09-Jun-20	Used Craine to pull weir out of CE Contact Tank	3	\$71.79	\$215.37
	Gallons of Fuel used: 3		\$2.41	\$7.22
10-Jun-20	Used JetVac to clean Contact tank at CE-2	8	\$64.53	\$516.24
	Gallons of Fuel used: 11		\$2.41	\$26.49
11-Jun-20	Used JetVac to clean Contact tank at CE-2	4	\$64.53	\$258.12
	Gallons of Fuel used: 4		\$2.41	\$9.63
11-Jun-20	Used Craine to pull weirs out of CE Contact Tank	3	\$71.79	\$215.37
	Gallons of Fuel used: 3		\$2.41	\$7.22
	Labor			
09-Jun-20	Justin Jacobson - Used Crane CE to pull weir out of tank	3	\$23.90	\$71.70
10-Jun-20	Justin Jacobson - Used JetVac to clean at CE-2	8	\$23.90	\$191.20
11-Jun-20	Justin Jacobson - Used JetVac to clean Contact tank at CE-2	4	\$23.90	\$95.60
11-Jun-20	Justin Jacobson - Used Craine to pull weirs out of CE Contact Tank	3	\$23.90	\$71.70
30-Jun-20	Katryn Lods- Office	8	\$14.36	\$114.88
30-Jun-20	Overhead			\$719.34
	Total			\$2,520.09
	Profit 10%			\$252.01
	Total			\$2,772.10

Thank You

CK# 6435
30-Jun-20

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Jul-20
Invoice # 2007001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
7-Jul-20	Used JetVac to clean CH3 Contact Tank	8	\$64.53	\$516.24
	Gallons of Fuel used: 20		\$2.43	\$48.68
27-Jul-20	Used 416 Backhoe to removed risers off casting off lower lid to ground level. Did 2 at 2862 Poinciana Dr in Blackthorn Subdivision and 1 at 6107 McCanlzie Dr in Harrison Highlands	5	\$32.30	\$161.50
	Gallons of Fuel used: 12		\$2.43	\$29.21
	Labor			
31-Jul-20	Katryn Lods- Office	2	\$14.36	\$28.72
31-Jul-20	Overhead			\$719.34
	Total			\$1,503.69
	Profit 10%			\$150.37
	Total			\$1,654.06

Thank You

CK #6436
31 Jul-20

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Aug-20
Invoice # 2008001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
18-Aug-20	Used Jet Vac to Clean out Wet Well at CE2 and to clean duckweed off of CE2 contact tank	8	\$64.53	\$516.24
	Used Crane to install check valve and snap ties at CE3	8	\$71.79	\$574.32
	Gal of Fuel for Jet Vac: 30.5		\$2.43	\$74.08
	Gal of Fuel for Crane: 6		\$2.43	\$14.57
19-Aug-20	Cleaned out Wet Well at CE2 and mouse trap	8	\$64.53	\$516.24
	Gallons of Fuel used: 40		\$2.43	\$97.16
	Labor			
31-Aug-20	Katryn Lods- Office	2	14.36	\$28.72
31-Aug-20	Overhead			\$719.34
	Total			\$2,540.68
	Profit 10%			\$254.07
	Total			\$2,794.75

Thank You

CK# 6460
30-Aug-20

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Sep-20
Invoice # 2009003

Please pay from this invoice

Date	Description	Hours	Rate	Amount
11-Sep-20	Equipment			
	Used 18 Cues Camera Truck to televise 8" sanitary sewer at Winding Creek Manhole 183-182	4	\$127.72	\$510.88
	Gallons of Fuel used: 6		\$2.41	\$14.48
30-Sep-20	Labor			
	Katryn Lods- Office	1	\$14.36	\$14.36
	Overhead			\$719.34
	Total			\$1,259.06
	Profit 10%			\$125.91
	Total			\$1,384.97

Thank You

CK #6461
30-Sept-20

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Oct-20
Invoice # 2010001

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
06-Oct-20	Used JetVac to vac out manhole on CR 500 (E of 50E)	3	\$64.53	\$193.59
	Gallons of Fuel used: 13.5		\$2.39	\$32.25
06-Oct-20	Used JetVac to vac out manhole corner of 231 S and Cumberland	6	\$64.53	\$387.18
	Gallons of Fuel used: 20		\$2.39	\$47.78
22-Oct-20	Used 98 Cat Backhoe to raise manhole at US 52 and Klondike Rd. Expansion paving road raised	2.5	\$32.30	\$80.75
	Gallons of Fuel used: 2		\$2.39	\$4.78
27-Oct-20	Used JetVac to vac out manhole at 4321 Monolith Ct	3	\$64.53	\$193.59
	Gallons of Fuel used: 17.1		\$2.39	\$40.85
	Labor			
31-Oct-20	Katryn Lods- Office	2.5	14.36	\$35.90
31-Oct-20	Overhead			\$719.34
	Total			\$1,736.01
	Profit 10%			\$173.60
	Total			\$1,909.61

Thank You

CR # 6462
31 Oct 20

First Time Development Corp.
802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc Invoice Date: 1-Nov-20
3350 W 250 N Invoice #: 2011001
West Lafayette, IN 47906

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
09-Nov-20	Used CAT Mini Excavator to work on air lines 1 & 2 at CH3	7	\$56.23	\$393.61
	Gallons of Fuel used: 6		\$2.43	\$14.59
10-Nov-20	Used CAT Mini Excavator to work on air lines 1 & 2 at CH3	7	\$56.23	\$393.61
	and fix waterline in spots			
	Gallons of Fuel used: 7		\$2.43	\$17.02
11-Nov-20	Used JetVac to clean lines vac water spicket at CE3	3	\$64.53	\$193.59
	and replace			
	Gallons of Fuel used: 12		\$2.43	\$29.18
22-Nov-20	Used JetVac to vac out Stonehenge	3	\$64.53	\$193.59
	Gallons of Fuel used: 13		\$2.43	\$31.62
	Labor			
09-Nov-20	William Paugh -Used Mini Excavator to work on lines at CH3	7	\$26.28	\$183.96
10-Nov-20	William Paugh -Used Mini Excavator to work on lines at CH3	7	\$26.28	\$183.96
11-Nov-20	William Paugh - Used JetVac to clean lines and vac spicket	3	\$26.28	\$78.84
22-Nov-20	William Paugh - Used JetVac to vac at Stonehenge	3	\$26.28	\$78.84
30-Nov-20	Katryn Lods- Office	4	14.36	\$57.44
30-Nov-20	Overhead			\$719.34
	Total			\$2,569.20
	Profit 10%			\$256.92
	Total			\$2,826.12

Thank You

CK# 6463
30-Nov-20

First Time Development Corp.

802 Wexford Drive
Lafayette, IN 47905
(765) 463-7253

To: American Suburban Utilities, Inc
3350 W 250 N
West Lafayette, IN 47906

Invoice Date: 1-Dec-20
Invoice # 2012009

Please pay from this invoice

Date	Description	Hours	Rate	Amount
	Equipment			
21-Dec-20	Used VacTruck to clean contact tank at CH3	8	\$64.53	\$516.24
	Gallons of Fuel used: 28.2		\$2.43	\$68.58
	Labor			
18-Dec-20	William Paugh -Replaced manhole on 52 Hwy	2	\$26.28	\$52.56
21-Dec-20	William Paugh -Used VacTruck to clean tank at CH3	8	\$26.28	\$210.24
31-Dec-20	Katryn Lods- Office	2	14.36	\$28.72
31-Dec-20	Overhead			\$719.34
	Total			\$1,595.68
	Profit 10%			\$159.57
	Total			\$1,755.25

Thank You

CK # 6553
24-Dec-20