

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**APPLICATION OF B & B WATER PROJECT,)
INC. FOR A NEW SCHEDULE OF RATES) CAUSE NO. 46219-U
AND CHARGES FOR WATER SERVICE)
AND FINANCING APPROVAL)**

PUBLIC’S EXHIBIT NO. 1

TESTIMONY OF CARLA F. SULLIVAN

ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

August 18, 2025

TESTIMONY OF OUCC WITNESS CARLA F. SULLIVAN
CAUSE NO. 46219-U
B&B WATER PROJECT, INC.

I. INTRODUCTION

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

2 A: My name is Carla F. Sullivan, and my business address is 115 W. Washington St.,
3 Suite 1500 South, Indianapolis, Indiana 46204.

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

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

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

9 A: B&B Water Project, Inc. (hereinafter referred to as "B&B" or "Applicant")
10 requested a 28.52% increase to its rates and charges to be implemented on an
11 across-the-board basis in one phase. B&B's proposed rate increase would generate
12 \$321,462 of additional annual revenue. I present the results of the OUCC's analysis,
13 which is a recommended overall rate increase of 19.52%, generating \$221,007 of
14 additional annual operating revenue, to be implemented in two phases. I
15 recommend a Phase 1 rate increase of 6.59% (or \$74,597 of additional annual
16 operating revenue) effective upon issuance of the final order in this Cause. I
17 recommend a Phase 2 rate increase of 12.12%, or \$146,301 of additional annual
18 operating revenue, which would be effective thirty days prior to the issuance of the
19 debt.

1 I present the OUCC's accounting schedules and explain my recommended
2 operating revenue and expense adjustments. I recommend adjustments to operating
3 revenues to annualize revenue generated by a purchased water tracker that was
4 approved during the test year. I recommend adjustments to operating expenses for
5 board member compensation, purchased water expense, purchased power expense,
6 contractual services expense, and IURC fees. I present the OUCC's recommended
7 extensions and replacements revenue requirement.

8 **Q: What schedules do you sponsor?**

9 A: I sponsor the following schedules on behalf of the OUCC:

10 Schedule 1 – Comparison of Overall Revenue Requirement (page 1)
11 Comparison of Income Statement Adjustments (page 2)
12 Comparison of Phased Revenue Requirement (page 3)
13 Schedule 2 – Comparative Balance Sheet as of December 31, 2022, 2023, and 2024
14 Schedule 3 – Comparative Income Statement for the Twelve Months Ended
15 December 31, 2022, 2023, and 2024
16 Schedule 4 – *Pro Forma* Net Operating Income Statement
17 Schedule 5 – OUCC Revenue Adjustments
18 Schedule 6 – OUCC Expense Adjustments
19 Schedule 7 – Extensions and Replacements
20 Schedule 8 – Working Capital
21 Schedule 9 – Debt Service
22 Schedule 10 – Debt Service Reserve
23 Schedule 11 – Proposed Tariff

24 **Q: Are any workpapers or attachments submitted with your testimony?**

25 A: Yes. Appendix B lists my workpapers and attachments, which are referenced
26 throughout my testimony.

1 **Q: To the extent you do not address a specific item, should that be construed to**
2 **mean you or the OUCC agree with Applicant's proposal?**

3 A: No. The scope of my testimony is limited to the specific items addressed herein.

II. CASE OVERVIEW

A. B&B's Proposal

4 **Q: Please describe B&B's request in this Cause.**

5 A: Based on a historical test year ending December 31, 2024, B&B proposes a 28.52%
6 across-the-board rate increase to generate an additional \$321,462 of annual revenue
7 to be implemented in one phase.

8 **Q: Does B&B seek any other relief in this Cause?**

9 A: Yes. B&B seeks Commission authority to borrow \$2 million to complete capital
10 improvement projects.

B. OUCC's Recommendation

11 **Q: What rate increase does the OUCC recommend?**

12 A: The OUCC recommends an overall 19.52% across-the-board rate increase to
13 generate an additional \$221,007 of annual operating revenue to be implemented in
14 two phases. While B&B proposes a single phase increase, the OUCC proposes the
15 debt service revenue requirements be added to rates no sooner than 30 days before
16 the closing on the authorized debt (Phase 2).

17 **Q: Does the OUCC accept B&B's proposed borrowing authority for \$2 million of**
18 **new debt?**

19 A: Yes. OUCC witness Shawn Dellinger sets forth the OUCC's recommendations
20 regarding B&B's financing proposal in this case.

1 **Q: Please explain the OUCC's recommendation for its Phase 1 increase.**

2 A: The OUCC recommends a Phase 1 rate increase of 6.59% to generate additional
3 annual operating revenue of \$74,597. The Phase 1 rate increase is driven by
4 increased operating and maintenance ("O&M") costs the Applicant experienced
5 during the historical test year and twelve-month adjustment period. The OUCC's
6 recommendation promotes affordability, replacing Applicant's requested O&M
7 revenue requirement of \$1,103,396 with a revenue requirement of \$992,231, while
8 providing sufficient funds to ensure safe, reliable, and quality water service.

9 **Q: Please explain OUCC's recommendation for its Phase 2 increase.**

10 A: The OUCC recommends a Phase 2 rate increase to coincide with the issuance of
11 debt. The OUCC's Phase 2 increase of 12.12% would generate additional annual
12 operating revenues of \$146,301. Table CFS-1 compares B&B's and the OUCC's
13 recommendations. (OUCC Attachment CFS-1, Schedule 1 Overall.)

Table CFS-1: Revenue Requirement Comparison

	Per Applicant	Per OUCC	OUCC More (Less)
Operating Expenses	\$ 1,103,396	\$ 992,231	\$ (111,165)
Extensions and Replacements	59,139	75,139	16,000
Debt Service	264,344	264,344	-
Debt Service Reserve	24,783	24,783	-
Total Revenue Requirements	1,451,662	1,356,497	(95,165)
Less: Interest Income	(2,358)	(2,358)	-
Net Revenue Requirements	1,449,304	1,354,139	(95,165)
Less: Revenues subject to increase	(1,127,185)	(1,132,314)	(5,129)
Other revenues at current rates	(1,140)	(1,140)	-
Revenue Increase Required	320,979	220,685	(100,294)
IURC Fee (0.1456147%)	483	322	(161)
Recommended Increase	<u>\$ 321,462</u>	<u>\$ 221,007</u>	<u>\$ (100,455)</u>
Recommended Percentage Increase	<u>28.52%</u>	<u>19.52%</u>	<u>-9.00%</u>

III. PRO FORMA OPERATING REVENUE

1 **Q: What *pro forma* operating revenue does B&B propose?**

2 A: B&B proposes *pro forma* operating revenue of \$1,128,325, which is a \$2,474
3 increase to its test year operating revenue of \$1,125,851. B&B's proposed \$2,474
4 revenue increase was made to reflect additional revenue due to test year customer
5 growth.

6 **Q: Do you accept the Applicant's operating revenue adjustment to reflect test**
7 **year customer growth?**

8 A: Yes. I accept B&B's test year customer growth adjustment.

9 **Q: Do you recommend any additional operating revenue adjustments?**

10 A: Yes. I recommend a \$5,129 increase to B&B's test year operating revenue to
11 annualize test year purchased water tracker revenue.

12 **Q: Please explain why the purchased water tracker revenue needs to be**
13 **annualized.**

14 A: On January 31, 2024, the Commission authorized B&B to implement a purchased
15 water tracker of \$0.64 per 1,000 gallons (30-Day Filing TD50703). Jeff Underwood
16 advised me that B&B began charging customers the authorized water tracker on
17 February 1, 2024. Therefore, an adjustment is necessary to annualize test year
18 purchased water tracker revenue to capture the additional revenue related to the
19 volume of water billed in January 2024. To calculate the revenue adjustment, I
20 multiplied the volume of water sold in January 2024 by \$0.64 (8,014 (1,000-
21 gallons) X \$0.64 = \$5,129). (OUCC Attachment CFS-1, Schedule 5, Adjustment
22 No. 1 and OUCC Attachment CFS-2.)

1 Q: **What *pro forma* operating revenue do you recommend?**

2 A: I recommend a \$7,603 increase to test year operating revenue of \$1,125,851
3 resulting in *pro forma* operating revenue of \$1,133,454. (OUCC Attachment CFS-
4 1, Schedule 4.)

IV. **PRO FORMA OPERATING EXPENSE**

5 Q: **What *pro forma* operating expense does B&B propose?**

6 A: B&B proposes a \$16,204 increase to its asserted test year operating expenses of
7 \$1,087,192 (excluding depreciation expense) resulting in *pro forma* operating
8 expense of \$1,103,396.

9 Q: **What operating expense adjustments are included in the \$16,204 increase?**

10 A: B&B identifies nine adjustments to various operating expenses including (1) a \$540
11 increase to board member compensation; (2) a \$1,154 increase to purchased power
12 for increased cost related to Duke Energy Indiana, LLC ("Duke Energy") rate
13 increase (Cause No. 46038); (3) a \$48 increase to purchased power for increased
14 cost related to test year customer growth; (4) a \$595 increase to general liability
15 insurance; (5) a \$4,333 increase for amortized rate case expense ($\$13,000 / 3 =$
16 $\$4,333$); (6) a \$30 increase to miscellaneous expense for increased postage expense
17 related to test year customer growth; (7) a \$1,692 increase to IURC fee expense
18 related to test year customer growth; (8) a \$2,412 increase to contractual services
19 representing a 3.0% increase in Bynum Fanyo Utilities' ("BFU") administrative
20 services contract; and (9) a \$5,400 increase to contractual services representing a
21 3.0% increase in BFU's field and operational services contract.

1 **Q: Do you accept these adjustments?**

2 A: I accept two of these adjustments and disagree with the remaining seven
3 adjustments. However, before discussing these adjustments, I will address the fact
4 that B&B overstated its test year operating expenses.

5 **Q: How did Applicant overstate its test year operating expenses?**

6 A: While B&B's revised Small Utility Rate Application, filed May 13, 2025, ("Rate
7 Application") indicated test year operating expenses totaled \$1,087,192, B&B's
8 general ledger indicated its test year operating expenses totaled \$1,064,674. (Excel
9 Version of OUCC Attachment CFS-1, Workpaper CFS-3.) B&B improperly
10 increased total test year operating expenses by \$22,519 without making a
11 corresponding increase to its test year operating revenues.

12 **Q: How did Applicant modify its test year operating expenses?**

13 A: B&B reclassified some expenses out of the test year and included expenses
14 recorded after the end of the test year. None of these modifications were specifically
15 identified or reflected in B&B's Rate Application. For example, the amount paid in
16 January 2024 for water purchased in December 2023 was deducted and the amount
17 paid in January 2025 for water purchased in December 2024 was added. (OUCC
18 Attachment CFS-3.) No modification was made to remove the December 2023
19 *sales* recorded in January 2024 or add the December 2024 *sales* recorded in January
20 2025. More specifically, B&B modified each of the following operating expenses
21 in this same way: (1) increased purchased water expense by \$7,329; (2) increased
22 purchased power expense by \$234; (3) increased contractual services-management

1 fees by \$1,081; (4) increased contractual services-other by \$11,734; and (5)
 2 increased miscellaneous expense by \$2,141. (OUCC Attachment CFS-4.)

3 **Q: Which of Applicant's proposed operating expense adjustments do you accept?**

4 A: I accept B&B's adjustment to general liability insurance and amortized rate case
 5 expense. In favor of my own recommended amounts, I reject B&B's adjustments
 6 with respect to board member compensation, purchased power, contractual
 7 services-management, contractual services-other, and IURC fee. I also recommend
 8 additional operating expense adjustments, including an increase to purchased water
 9 expense, an increase to contractual services-accounting, and a decrease to
 10 contractual services-legal. Table CFS-2 compares B&B's proposed operating
 11 expense adjustments with those recommended by the OUCC.

Table CFS-2: Comparison of Operating Expense Adjustments

<u>O&M Expense</u>	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (less)</u>
Board Member Compensation	\$ 540	\$ (8,335)	\$ (8,875)
Purchased Water	-	4,329	4,329
Purchased Water - Growth	-	1,047	1,047
Purchased Power	1,154	1,872	718
Purchased Power - Growth	48	49	1
Contractual Services - Accounting	-	1,052	1,052
Contractual Services - Legal	-	(5,122)	(5,122)
Contractual Services - Management Fees	2,412	4,908	2,496
Contractual Services - Other	5,400	(77,223)	(82,623)
Insurance	595	595	-
IURC Fee	1,692	345	(1,347)
Rate Case Expense	4,333	4,333	-
Miscellaneous Expenses	30	(402)	(432)
Total Operating Expenses	<u>\$ 16,204</u>	<u>\$ (72,552)</u>	<u>\$ (88,756)</u>

1 **Q: What *pro forma* operating expense do you recommend?**

2 A: I recommend a \$72,552 decrease to B&B's \$1,064,674 test year operating expenses
3 (excluding depreciation expense), resulting in *pro forma* operating expenses of
4 \$992,122. (OUCC Attachment CFS-1, Schedule 4.)

A. Board Member Compensation

5 **Q: What *pro forma* board member compensation expense does B&B propose?**

6 A: B&B proposes a \$540 increase to test year board member compensation expense
7 of \$32,455 resulting in *pro forma* board member compensation expense of \$32,995.
8 B&B's \$540 increase provides an additional \$10 to each board member for
9 attending a monthly general board meeting. Because the \$10 increase occurred in
10 the middle of the test year, B&B's adjustment includes six months of additional
11 compensation (\$10 X 6 months of meetings X 9 board members = \$540).

12 **Q: What board member compensation expense do you recommend?**

13 A: I recommend an \$8,335 decrease to test year board member compensation expense
14 of \$32,455 resulting in *pro forma* board member compensation expense of \$24,120.
15 My adjustment recognizes increases to compensation paid to board members for
16 attending meetings as well as increases to executive compensation.

17 **Q: Please explain the compensation B&B pays to its board members.**

18 A: B&B compensates its board members for attending (1) monthly general board
19 meetings and (2) executive committee meetings. In addition to attending board
20 meetings, executives are compensated an additional amount based on the position
21 they hold. The general ledger revealed that during the test year, compensation for
22 attending a monthly general board meeting increased \$10 per meeting to \$120 per

1 meeting. (OUCC Attachment CFS-5.) Compensation for executives also increased
2 during the test year by \$25 per month. Executive committee meetings began in
3 April 2024. Each attendee was compensated \$120 per meeting. Table CFS-3 shows
4 how board member compensation increased in March 2024.

Table CFS-3: Comparison of Board Compensation

	<u>Before</u> <u>March 2024</u>	<u>As of</u> <u>March 2024</u>
Board Meetings	\$ 110	\$ 120
President	325	350
Vice President	100	125
Secretary	200	225
Treasurer	625	650
Executive Meetings	-	120

5 **Q: Please explain your adjustment to board member compensation expense.**

6 A: To calculate my adjustment, I determined the annual amount B&B will compensate
7 its board members based on the fixed, known, and measurable changes occurring
8 during the test year and the subsequent twelve-month adjustment period. I included
9 the \$10 increase for attending a board member meeting in my *pro forma* board
10 member compensation expense. However, I reduced board member compensation
11 expense to reflect a reduction in the number of executive committee meetings to be
12 held annually. I included a \$25 per month increase for executive compensation.
13 However, I reduced the Treasurer's compensation of \$650 per month to \$125 per
14 month.

1. Executive Committee Meeting Compensation

1 **Q: Please explain your adjustment to B&B's executive committee meeting**
2 **compensation.**

3 A: During the test year, the executive committee met nine times, resulting in \$4,320
4 test year board member compensation expense. B&B's responses to OUCC Date
5 Requests indicated monthly executive committee meetings were discontinued and
6 in the future the group will meet only as needed. As of July 21, 2025, the executive
7 committee met only one time in the first seven months of the post-test year (2025).
8 (OUCC Attachment CFS-6.) Therefore, I decreased the number of annual executive
9 committee meetings from nine to two to reflect the number of meetings that may
10 be expected to occur going forward. (OUCC Attachment CFS-1, Schedule No. 6,
11 Adjustment No. 1.)

2. Treasurer Compensation

12 **Q: Please explain your adjustment to the Treasurer's compensation.**

13 A: I decreased the Treasurer's compensation from \$650 a month to \$125. B&B's
14 Treasurer, Mr. Underwood, provided accounting services to B&B during the test
15 year, and compensation for these services was paid to him in his capacity as the
16 Board Treasurer. Mr. Underwood's tenure as a board member ended December 31,
17 2024. On January 1, 2025, Mr. Underwood began providing accounting services
18 through a contractual relationship. I included payment for the contractual services
19 now provided by Mr. Underwood as an adjustment to contractual services-
20 accounting (OUCC Attachment CFS-1, Schedule No. 6, Adjustment No. 4.) To
21 reflect the reduction in the Treasurer's duties, I decreased the Treasurer's
22 compensation to \$125 per month (\$1,500 annually), which is the same amount paid

1 to the Vice President. (OUCC Attachment CFS-1, Schedule No. 6, Adjustment No.
 2 1 and OUCC Attachment CFS-7.) Table CFS-4 shows my adjustments.

Table CFS-4: OUCC Board Compensation Adjustment

	<u>Payment</u>	<u>Number of Attendees</u>	<u>Number of Months</u>	<u>Total Expense</u>
Board Member Meetings	\$ 120	9	12	\$ 12,960
Executive Meetings	120	4	2	960
President	350	1	12	4,200
Vice President	125	1	12	1,500
Treasurer	125	1	12	1,500
Secretary	250	1	12	<u>3,000</u>
<i>Pro forma</i> Board Member Compensation				\$ 24,120
Less: Test Year Board Member Compensation				<u>(32,455)</u>
Adjustment Increase (Decrease)				<u>\$ (8,335)</u>

B. Purchased Water

3 **Q: What *pro forma* purchased water expense does B&B propose?**

4 A: B&B did not propose an adjustment to its test year purchased water expense of
 5 \$476,014. However, the test year purchased water value Applicant stated in its Rate
 6 Application was \$7,329 greater than the Utility's actual test year purchased water
 7 expense of \$468,685. (OUCC Attachment CFS-3.)

8 **Q: Is an adjustment to purchased water expense warranted?**

9 A: Yes. There are two reasons that an increase to purchased water expense is
 10 necessary. In Phase II of Cause No. 45533, The City of Bloomington Utilities'
 11 ("Bloomington") implemented a 9.11% rate increase in January of 2024. While
 12 most of this increase was captured during the test year, there is still one month of
 13 increase that needs to be reflected to capture the total annual increase to purchased

1 water expense.¹ Also, the customer growth adjustment to operating revenues means
2 additional water will be needed to provide service to these additional customers.

3 **Q: What increase do you recommend?**

4 A: I recommend a \$5,376 increase to test year purchased water expense of \$468,685
5 resulting in *pro forma* purchase water expense of \$474,061. My recommended
6 increase includes a \$4,329 increase related to Bloomington's January 1, 2024, rate
7 increase and a \$1,047 increase related to test year customer growth.

8 **Q: How did you calculate your adjustment to purchased water expense due to**
9 **Bloomington's rate increase.**

10 A: I multiplied the volume of water purchased by B&B during the test year by
11 Bloomington's new volumetric rate (\$3.03 per 1,000 gallons). I then added
12 Bloomington's monthly service charge of \$100.40 per 4-inch meter, which resulted
13 in a purchased water expense of \$473,014. I then subtracted the test year's
14 purchased water expense of \$468,685 to calculate an adjustment of \$4,329. (OUCC
15 Attachment CFS-1, Schedule No. 6, Adjustment No. 2(a) and OUCC Attachment
16 CFS-8.)

17 **Q: How did you calculate your adjustment to purchased water expense due to test**
18 **year customer growth?**

19 A: I divided the purchased water expense of \$473,014 by the number of test year
20 billings (22,594) to determine the cost of purchased water per customer billing
21 ($\$473,014 / 22,594 = \20.94 per bill). I then multiplied the cost of purchased water
22 per customer billing (\$20.94) by the number of additional billings calculated in the

¹ Because purchased water expense is booked on a one-month lag, B&B's test year includes purchases for the period December 2023 through November 2024.

1 customer growth revenue adjustment (50 bills). The calculation resulted in a \$1,047
2 increase to test year purchased water expense. (OUCC Attachment CFS-1,
3 Schedule No. 6, Adjustment No. 2(b).)

C. Purchased Power

4 **Q: What *pro forma* purchased power expense does B&B propose?**

5 A: B&B proposes *pro forma* purchased power expense of \$21,677, which is a \$1,202
6 increase over the purchased power expense it asserted in its revised application.
7 However, the test year value of purchased power expense Applicant used in its Rate
8 Application was \$234 greater than the Utility's actual test year purchased power
9 expense of \$20,475. B&B's proposed increase includes a \$1,154 increase to
10 purchased power expense for increased cost due to the provider's authorized rate
11 increase and a \$48 increase due to test year customer growth.

12 **Q: Please explain B&B's \$1,154 increase to test year purchased power expense**
13 **due to Duke Energy's rate case.**

14 A: In Cause No. 46038, the Commission authorized a 14% overall increase to Duke
15 Energy's base rates and charges implemented over two phases. The Phase 1
16 increase of 10.0% was effective as of February 27, 2025. To calculate the
17 adjustment, Applicant determined an hourly rate per kWh consumed by dividing
18 each month's invoice total by the number of kWh used during the billing period.
19 The hourly rate was then multiplied by 1.1 (a 10% increase) resulting in an adjusted
20 hourly rate. The adjusted hourly rate was multiplied by the kWh used per month to
21 determine *pro forma* purchased power expense. Finally, *pro forma* purchased

1 power expense was reduced by test year purchased power expense to determine the
2 adjustment.

3 **Q: Do you accept Applicant's proposed purchased power expense adjustment?**

4 A: No. I disagree with the rate increase percentage used by Applicant in its calculation.

5 A 10.0% system average rate increase does not necessarily mean every customer's
6 monthly invoice will increase by 10.0%. Duke Energy's base rates and charges
7 were determined by a cost-of-service study, which allocates the overall increase
8 according to each customer class's demand on the system.

9 **Q: What *pro forma* purchased power expense do you recommend?**

10 A: I recommend a \$1,921 increase to test year purchased power expense of \$20,475
11 resulting in *pro forma* purchased power expense of \$22,396. My recommended
12 increase includes a \$1,872 increase related to Duke Energy's rate increase and a
13 \$49 increase related to B&B's test year customer growth.

14 **Q: How did you calculate your \$1,872 purchased power adjustment related to**
15 **Duke Energy's rate increase?**

16 A: To calculate my \$1,872 increase, I applied the consumption rates and service
17 charges Duke Energy used to invoice B&B in May 2025 to the kWh consumed
18 during the test year. (OUCC Attachment CFS-9.) I then added the monthly
19 connection charge to determine the adjusted purchased power expense resulting
20 from Duke Energy's base rate and charges increase. (OUCC Attachment CFS-1,
21 Schedule 6, Adjustment No. 3(a) and Workpaper CFS-1.)

1 **Q: How did you calculate your \$49 purchased power adjustment due to test year**
2 **customer growth.**

3 A: I divided the purchased power expense of \$22,321 by the number of test year
4 billings (22,594) to determine the cost of purchased power per customer billing
5 ($\$22,321 / 22,594 = \0.9879 per bill). I then multiplied the cost of purchased power
6 per customer billing ($\$0.9879$) by the number of additional billings B&B can expect
7 in the adjustment period due to customer growth ($\$0.9879 \times 50 = \49). (OUCC
8 Attachment CFS-1, Schedule 6, Adjustment No. 3(b).)

D. Contractual Services-Accounting

9 **Q: What *pro forma* contractual services-accounting expense does B&B propose?**

10 A: B&B did not propose an adjustment to its test year contractual services-accounting
11 expense of \$11,773.

12 **Q: What *pro forma* contractual services-accounting expense do you recommend?**

13 A: I recommend a \$1,052 increase to test year contractual services-accounting expense
14 of \$11,773 resulting in *pro forma* contractual services-accounting expense of
15 \$12,825. My adjustment includes a \$12,525 increase related to the contract between
16 B&B and Mr. Underwood and a \$11,473 decrease to remove non-recurring test
17 year expenses.

18 **Q: Please explain your \$12,525 increase related to Mr. Underwood's contract.**

19 A: On January 1, 2025, Mr. Underwood began providing accounting services to B&B
20 through a contract. (OUCC Attachment CSF-10.) These accounting functions had
21 been provided to B&B by Mr. Underwood in his capacity as Treasurer. My
22 recommended \$12,525 increase to contractual services-accounting is based on my

1 estimate of annual compensation under the contract for accounting services with
 2 Mr. Underwood. (OUCC Attachment CFS-1, Schedule 6, Adjustment No. 4 and
 3 OUCC Attachment CFS-11.)

Table CFS-5: OUCC Contractual Services – Accounting Adjustment

<u>Service</u>	<u>Fee</u>	<u>Multiplier</u>	<u>Cost</u>
Monthly Services	\$ 500	12	\$ 6,000
Annual Actives	1,200	1	1,200
Additional Services Billed Hourly	125	48	6,000
<i>Pro forma</i> Contractual Services - Accounting			\$ 13,200
Less: Test Year Amounts Paid to Mr. Underwood		(A)	(675)
Adjustment Increase (Decrease)			<u>\$ 12,525</u>

(A) Represents monthly payments to Mr. Underwood for services that are now included in the contract

4 **Q: Please explain your \$11,473 decrease related to non-recurring contractual**
 5 **services-accounting.**

6 A: B&B paid London Witte Group, CPA \$11,473 during the test year for accounting
 7 services related to Cause No. 45810-U. (OUCC Attachment CFS-1, Schedule 6,
 8 Adjustment No. 7(a).) Consequently, these costs should be considered non-
 9 recurring. (OUCC Attachment CFS-12). Moreover, the contract between B&B and
 10 Mr. Underwood will otherwise eliminate the need for services from the London
 11 Witte Group, CPA.

E. Contractual Services - Legal

12 **Q: What *pro forma* contractual services-legal expense does B&B propose?**

13 A: B&B did not propose an adjustment to its test year contractual services-legal
 14 expense of \$6,772.

1 **Q: What *pro forma* contractual services-legal expense do you recommend?**

2 A: I recommend a \$5,122 decrease to test year contractual services-legal expense
3 resulting in *pro forma* contractual services-legal expense of \$1,650.

4 **Q: Please explain your \$5,122 decrease to contractual services-legal?**

5 A: I removed \$5,122 of legal expenses related to the loan disbursement of the lease
6 authorized in Cause No. 45810-U. (OUCC Attachment CFS-13.) This expense is
7 non-recurring and should therefore be removed from test year contractual services-
8 legal expense. (OUCC Attachment CFS-1, Schedule 6, Adjustment No. 7(b).)

F. Contractual Services - Management Fee

9 **Q: What *pro forma* contractual services-management fee expense does B&B**
10 **propose?**

11 A: B&B proposes *pro forma* contractual services-management fee expense of
12 \$92,809, which is a \$2,412 increase over the test year contractual services-
13 management fee expense it asserted in its Rate Application of \$90,397. However,
14 the test year value of contractual services-management fee expense was \$89,316.
15 (OUCC Attachment CFS-14.)

16 **Q: What *pro forma* contractual services-management fee expense do you**
17 **recommend.**

18 A: I recommend a \$4,908 increase to test year contractual services-management fee
19 expense of \$89,316 resulting in test year contractual services-management fee
20 expense of \$94,224. My increase includes a \$3,847 increase related to Bynum
21 Fanyo Utilities ("BFU") administrative services contract and a \$1,061 increase
22 related to printing and mailing services paid to Baugh Fine Printing and Mailing.

1 **Q: Please explain your \$3,847 increase.**

2 A: My \$3,847 increase includes two separate BFU contract increases. First, BFU's
3 contract value for administrative services increased \$1,435 per month during the
4 test year, from \$5,265 to \$6,700. Because a lower amount was paid in January 2024,
5 the test year operating expense is less than the full annual amount under the current
6 BFU contract. (OUCC Attachment CFS-15.) Further, BFU's contract value
7 increased another 3.0% during the adjustment period. (OUCC Attachment CFS-
8 16.) For my adjustment, I subtracted what B&B paid BFU for administration
9 services during the test year (\$78,965) from the *pro forma* contract value of \$82,812
10 (\$6,901 x 12). (OUCC Attachment CFS-1, Schedule 6, Adjustment No. 5(a).)

11 **Q: Please explain your \$1,061 increase to contractual services-management fee.**

12 A: My \$1,061 increase is based on the cost of printing and mailing services as invoiced
13 by Baugh Fine Printing and Mailing as of December 2024. (OUCC Attachment
14 CFS-17.) I calculated the adjustment by multiplying the per bill cost of \$0.75 by
15 the number of expected annual billings² (\$0.75 x 22,644). (OUCC Attachment
16 CFS-1, Schedule 6, Adjustment No. 5(b).)

17 **Q: Do you have any concern about these contractual services?**

18 A: Yes. BFU increased its contractual rate for administrative services 27.3% during
19 the test year and another 3.0% in the adjustment period. The fixed charge of \$6,901
20 per month equates to \$3.66 a month ($\$6,901 / 1887 = \3.66) per B&B customer for
21 services that include maintaining records, answering customer queries, and

² The expected number of annual billings includes the test year billings of 22,594 plus the 50 additional billings due to customer growth.

1 accepting payments. B&B should consider whether it could accomplish the
2 administrative services provided by BFU in-house at less cost.

G. Contractual Services - Other

3 **Q: What *pro forma* contractual services-other expense does Applicant propose?**

4 A: B&B proposes *pro forma* contractual services-other expense of \$383,216, which is
5 a \$5,400 increase over the contractual services-other expense it asserted in its
6 revised application. However, the test year contractual services-other expense value
7 that Applicant stated in its Rate Application was \$11,734 greater than the Utility's
8 actual test year contractual services-other expense of \$366,082. (OUCC
9 Attachment CFS-18.)

10 **Q: What *pro forma* contractual services-other expense do you recommend?**

11 A: I recommend a \$77,223 decrease to test year contractual services-other expense of
12 \$366,082 resulting in *pro forma* contractual services-other expense of \$288,859.
13 My decrease includes a \$11,062 increase related to BFU's contract for field and
14 operational services, a \$43,285 decrease to remove expenses that are capital in
15 nature, and a \$45,000 decrease to remove assets that were expensed.

16 **Q: Please explain your \$11,062 increase to contractual services-other.**

17 A: My \$11,062 increase includes two separate BFU contract increases. First, BFU's
18 contract price for field and operational services increased \$5,662 per month during
19 the test year, from \$9,338 to \$15,000. (OUCC Attachment CFS-15.) Because the
20 new contract rate was effective February 2024, the test year's operating expense
21 does not include a full year of 2024 BFU contract expense. Second, BFU's contract
22 value increased another 3.0% during the adjustment period. (OUCC Attachment

1 CFS-16.) To calculate my adjustment, I subtracted what B&B paid BFU for field
2 and operational services (\$174,338) from the *pro forma* contract value of \$185,400
3 (\$15,450 x 12). (OUCC Attachment CFS-1, Schedule 6, Adjustment No. 6(a).)

4 **Q: Please explain your \$43,285 decrease to contractual services—other.**

5 A: My \$43,285 decrease to contractual services-other removes test year expenses that
6 should be capitalized. Specifically, the decrease removes the cost of meter
7 replacements that should have been capitalized. (OUCC Attachment CFS-1,
8 Schedule 6, Adjustment No. 6(b) and OUCC Attachment CFS-19.)

9 **Q: Please explain your \$45,000 decrease to contractual services-other.**

10 A: During the test year, B&B paid Wessler Engineering \$35,000 for a Preliminary
11 Engineering Report (“PER”) and purchased Ziptility, an asset mapping computer
12 program, for \$10,000. (OUCC Attachment CFS-20.) The PER addresses the capital
13 projects for which B&B has requested financing authority. As such, these costs
14 should be capitalized as part of the cost of those projects. With respect to Ziptility,
15 B&B’s capitalization policy establishes that such purchases should be considered
16 capital expenditures. (OUCC Attachment CFS-21.) Therefore, I removed these
17 expenditures from test year contractual services-other operating expense. (OUCC
18 Attachment CFS-1, Schedule 6, Adjustment No. 6(c).)

H. Miscellaneous Expense

19 **Q: What *pro forma* miscellaneous expense does B&B propose?**

20 A: B&B proposes *pro forma* miscellaneous expense of \$35,066, which is a \$30
21 increase over the miscellaneous expense it asserted in its Rate Application.
22 However, the test year miscellaneous expense value Applicant used in its Rate

1 Application was \$2,141 greater than the Utility's actual test year miscellaneous
2 expense of \$32,895. (OUCC Attachment CFS-22.)

3 **Q: Do you accept Applicant's adjustments to miscellaneous expense?**

4 A: No. I recommend a \$402 decrease to test year miscellaneous expense of \$32,895
5 resulting in *pro forma* miscellaneous expense of \$32,493. During the test year,
6 Applicant paid its annual membership dues to the Alliance of Indiana Rural Water
7 organization twice – once on January 1, 2024, and again on December 22, 2024.
8 Therefore, I removed a \$402 payment to eliminate this duplicate operating expense.
9 (OUCC Attachment CFS-1, Schedule 6, Adjustment No. 7(c).)

10 **Q: Why do you reject B&B's proposed \$30 increase for postage expense?**

11 A: I rejected B&B's adjustment for postage expense because it does not accurately
12 reflect the increased costs B&B will incur for additional customer billings. My
13 contractual services-management fee adjustment of \$1,061 incorporates the
14 additional mailing costs related to customer growth.

I. IURC Fee

15 **Q: What *pro forma* IURC fee expense does B&B propose?**

16 A: B&B identified a \$1,692 increase to operating expenses for IURC fee expense.

17 **Q: Do you accept B&B's IURC fee adjustment?**

18 A: No. B&B's IURC fee expense adjustment was calculated incorrectly. Instead of
19 calculating the increase to test year IURC fee expense, Applicant's calculation
20 inadvertently fails to reduce its *pro forma* IURC fee expense by the amount of test
21 year IURC fee expense, thereby overstating the adjustment necessary.

1 **Q: What *pro forma* IURC fee expense do you recommend?**

2 A: I recommend a \$345 increase to test year IURC fee expense of \$1,294 resulting in
3 *pro forma* IURC fee of \$1,639. (OUCC Attachment CFS-1, Schedule 6,
4 Adjustment No. 9.)

V. **EXTENSIONS AND REPLACEMENTS**

5 **Q: What revenue requirement does B&B propose for extensions and**
6 **replacements (“E&R”)?**

7 A: B&B proposes a three-year E&R revenue requirement of \$177,418, or \$59,139
8 annually, for cash funded meter replacement.

9 **Q: Do you accept B&B’s E&R revenue requirement?**

10 A: No. The OUCC recommends a three-year revenue requirement of \$225,418, or
11 \$75,139 annually. My recommendation includes B&B’s proposal for cash funded
12 meter replacements and an additional \$16,000 annually for a main replacement
13 program. OUCC witness Kristen Willoughby discusses the OUCC’s proposed E&R
14 revenue requirement.

15 **Q: Do you have any other recommendations for the E&R revenue requirement?**

16 A: Yes. The OUCC requests the Commission order B&B to maintain the revenue
17 generated by the E&R revenue requirement in a restricted account until used for
18 extensions and replacements. The E&R revenue requirement includes cash for
19 meter replacements that will not be accomplished immediately. B&B also has a
20 need to replace mains. A required restricted account will ensure the collected funds
21 are available when needed for the purposes intended.

VI. RECOMMENDATIONS

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

2 **A:** I recommend the Commission approve an across-the-board rate increase of 19.52%
3 to generate an additional \$221,007 of annual operating revenue. I recommend the
4 overall increase be implemented in two phases with the Phase 1 increase of 6.59%
5 (an additional \$74,597 of annual operating revenue) and a Phase 2 increase of
6 12.12% (an additional \$146,301 of annual operating revenue) subject to true-up. I
7 recommend the funds generated by the OUCC's recommended E&R revenue
8 requirement be held in a restricted account and used solely for capital projects.
9 Finally, I recommend B&B consider accomplishing the administrative tasks
10 provided by BFU in-house at less cost.

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

12 **A:** Yes.

APPENDIX A - QUALIFICATIONS

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

2 A: I graduated from Lipscomb University in June 1989 and received a Bachelor of
3 Science degree in business management. I earned a master's degree in business
4 administration from Phoenix University in 2011 and a master's degree in
5 accounting and financial management from the Keller Graduate School in 2014.
6 Beginning in 2014, I worked as a balance sheet and payroll accountant for the State
7 of Wisconsin's Department of Health Services. In April of 2019, I joined the staff
8 of the Indiana Office of Utility Consumer Counselor as a Utility Analyst II.

9 **Q: Have you previously testified before the Indiana Utility Regulatory**
10 **Commission?**

11 A: Yes.

APPENDIX B – Attachments and Workpapers**Attachment CFS-1**

Sch 1 Overall

Sch 1 Phased

Sch 2 - BS

Sch 3 - IS

Sch 4

Sch 5 - Rev Adj

Sch 6 - Exp Adj

Sch 7 - E&R

Sch 8 - Working Capital

Sch 9 - Debt Service

Sch 10 - Debt Service Reserve

Sch 11 - Tariff

Workpaper CFS-1

Workpaper CFS-2

Workpaper CFS-3

Workpaper CFS-4

Workpaper CFS-5

Workpaper CFS-6

Attachment CFS-2**Attachment CFS-3****Attachment CFS-4****Attachment CFS-5****Attachment CFS-6****Attachment CFS-7****Attachment CFS-8****OUCS Schedules and Workpapers**

Overall Revenue Requirement

Reconciliation of Net Operating Income Statement Adjustments

Phased Revenue Requirements

Comparative Balance Sheet

Comparative Income Statement

Pro Forma Net Operating Income Statement

OUCS Revenue Adjustments

OUCS Expense Adjustments

Extensions and Replacements

Working Capital

Debt Service

Debt Service Reserve

Current and Proposed Rates and Charges

Purchased Power Adjustment

Revenue Requirement Comparison

Income Statement Mapping

Reconciliation of B&B's Filing and B&B's 2024 GL

Board Member Compensation

B&B Water 2024 Expense Journals

Applicant's Response to OUCS Data Request No. 1-3

Test Year Billing Determinants

Applicant's Response to OUCS Data Request No. 3-4

Modification to Test Year Purchased Water Expense

OUCS's Reconciliation of Annual Report to GL

WP-4 Test Year Reconciliation

Board Member Compensation

WP-5 Board Member

Applicant's Response to OUCS Data Request Nos. 6-4 and 6-5

Discontinuation of Executive Meetings

Applicant's Response to OUCS Data Request Nos. 6-3 and 6-6

Officer Responsibility

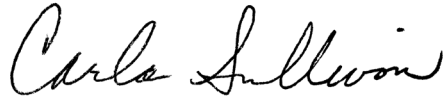
Applicant's Response to OUCS Data Request No 1-5

Test Year Purchased Water Invoices

Attachment CFS-9	Applicant's Response to OUCC Data Request No 6-18 Duke Energy's May 2025 Invoices
Attachment CFS-10	Applicant's Response to OUCC Data Request Nos 6-7 through 6-11 Underwood's Contractual Relationship With B&B
Attachment CFS-11	Applicant's Response to OUCC Data Request No 1-12 Underwood Contract Fee Proposal
Attachment CFS-12	Applicant's Response to OUCC Data Request No 1-12 LWG CPAs Invoice
Attachment CFS-13	Applicant's Response to OUCC Data Request No 1-15 Legal Invoice
Attachment CFS-14	Applicant's Response to OUCC Data Request No 3-10 Modification to Test Year Contractual Services-Mang Fee
Attachment CFS-15	Applicant's Response to OUCC Data Request No 6-16 BFU's Test Year Compensation
Attachment CFS-16	Applicant's Response to OUCC Data Request No 6-17 BFU's 3% Increase
Attachment CFS-17	Applicant's Response to OUCC Data Request No 1-14 Baugh Fine Print & Mailing - December 2024 Invoice
Attachment CFS-18	Applicant's Response to OUCC Data Request No 3-11 Modification to Test Year Contractual Services-Plant Main
Attachment CFS-19	Applicant's Response to OUCC Data Request No 1-16 BFU's Meter Charges Invoices
Attachment CFS-20	Applicant's Response to OUCC Data Request Nos 1-16 and 6-12 Ziptility and Wessler Invoices
Attachment CFS-21	Applicant's Response to OUCC Data Request No 6-28 B&B's Capitalization Policy
Attachment CFS-22	Applicant's Response to OUCC Data Request Nos 3-5 and 6-20 Modification of Test Year Miscellaneous Services

AFFIRMATION

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

A handwritten signature in cursive script, reading "Carla F. Sullivan".

By: Carla F. Sullivan, Utility Analyst

Cause No. 46219-U

Date: August 18, 2025

CAUSE NUMBER 46219-U

Office of Utility Consumer Counselor OUCC

Attachment CFS-1 Schedules

B&B WATER PROJECT CAUSE NUMBER 46219-U

Comparison of Petitioner's and OUCG's Overall Revenue Requirement

	<u>Per Petitioner</u>	<u>Per OUCG</u>	<u>Sch Ref</u>	<u>OUCG More (Less)</u>
1 Operating Expenses	\$ 1,103,396	\$ 992,231	4	\$ (111,165)
2 Extensions and Replacements	59,139	75,139	7	16,000
3 Working Capital	-	-	8	-
4 Debt Service	264,344	264,344	9	-
5 Debt Service Reserve	24,783	24,783	10	-
6 Total Revenue Requirements	1,451,662	1,356,497		(95,165)
7 Less: Interest Income	(2,358)	(2,358)		-
8 Net Revenue Requirement	1,449,304	1,354,139		(95,165)
9 Less: Revenues at current rates subject to increase	(1,127,185)	(1,132,314)	4	(5,129)
10 Other revenues at current rates	(1,140)	(1,140)	4	-
11 Net Revenue Increase Required	320,979	220,685		(100,294)
12 Add: Additional IURC Fees	483	322		(161)
13 Recommended Increase	<u>\$ 321,462</u>	<u>\$ 221,007</u>		<u>\$ (100,455)</u>
14 Recommended Percentage Increase	<u>28.52%</u>	<u>19.52%</u>		<u>-9.00%</u>

	<u>Proposed</u>	<u>OUCG</u>	<u>OUCG More (Less)</u>
15 <u>Current Rate for 4,000 Gallons</u>	<u>Petitioner</u>	<u>OUCG</u>	
16 Current Rate = \$47.46	\$ 61.00	\$ 56.72	\$ (4.28)

B&B WATER PROJECT
CAUSE NUMBER 46219-U

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

	Per Petitioner	Per OUCG	OUCG More (Less)
1 Operating Revenues			
2 Residential normalization	\$ 2,474	\$ 2,474	\$ -
3 Purchased Water Tracker	-	5,129	5,129
4 Total Operating Revenues	<u>2,474</u>	<u>7,603</u>	<u>5,129</u>
5 O&M Expense			
6 Board Member Compensation	540	(8,335)	(8,875)
7 Purchased Water	-	4,329	4,329
8 Purchased Water - Growth	-	1,047	1,047
9 Purchased Power	1,154	1,872	718
10 Purchased Power - Growth	48	49	1
11 Contractual Services			
12 Accounting	-	1,052	1,052
13 Legal	-	(5,122)	(5,122)
14 Management Fees	2,412	4,908	2,496
15 Other	5,400	(77,223)	(82,623)
16 General Insurance	595	595	-
17 IURC Fee	1,692	345	(1,347)
18 Rate Case Expense	4,333	4,333	-
19 Miscellaneous Expense	30	(402)	(432)
20 Total Operating Expenses	<u>16,204</u>	<u>(72,552)</u>	<u>(88,756)</u>
21 Net Operating Income	<u>\$ (13,730)</u>	<u>\$ 80,155</u>	<u>\$ 93,885</u>

B&B WATER PROJECT
CAUSE NUMBER 46219-U

**Comparison of Petitioner's and OUCG's
Phased Revenue Requirements**

	Phase 1				Phase 2			
	Per Petitioner	Per OUCG	Sch Ref	OUCG More (Less)	Per Petitioner	Per OUCG	Sch Ref	OUCG More (Less)
1 Operating Expenses	\$ 1,103,396	\$ 992,122	4	\$ (111,274)		\$ 992,231	4	\$ 992,231
2 Extensions and Replacements	59,139	75,139	7	16,000		75,139	7	75,139
3 Working Capital	-	-	8	-		-	8	-
4 Debt Service	264,344	143,039	9	(121,305)		264,344	9	264,344
5 Debt Service Reserve	24,783	-	10	(24,783)		24,783	10	24,783
6 Total Revenue Requirements	1,451,662	1,210,300		(241,362)		1,356,497		1,356,497
7 Less: Interest Income	(2,358)	(2,358)		-		(2,358)		(2,358)
8 Net Revenue Requirement	1,449,304	1,207,942		(241,362)		1,354,139		1,354,139
9 Less: Revenues at current rates subject to increase	(1,127,185)	(1,132,314)	4	(5,129)		(1,206,911)	4	(1,206,911)
10 Other revenues at current rates	(1,140)	(1,140)	4	-		(1,140)	4	(1,140)
11 Net Revenue Increase Required	320,979	74,488		(246,491)		146,088		146,088
12 Add: Additional IURC Fees	483	109		(374)		213		213
13 Recommended Increase	\$ 321,462	\$ 74,597		\$ (246,865)		\$ 146,301		\$ 146,301
14 Recommended Percentage Increase	28.52%	6.59%		-21.93%		12.12%		12.12%

	Proposed		OUCG More (Less)	Proposed		OUCG More (Less)
	Petitioner	OUCG		Petitioner	OUCG	
15 <u>Current Rate for 4,000 Gallons</u>						
16 Current Rate = \$47.46	\$ 61.00	\$ 50.59	\$ (10.41)	\$ 61.00	\$ 56.72	\$ (4.28)

B&B WATER PROJECT
CAUSE NUMBER 46219-U

COMPARATIVE BALANCE SHEET
As of December 31,

<u>ASSETS</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Utility Plant:			
Utility Plant in Service	\$ 3,697,550	\$ 3,440,510	\$ 3,440,510
Construction Work in Progress			
Less: Accumulated Depreciation	(2,539,921)	(2,472,966)	(2,411,937)
Net Utility Plant in Service	<u>1,157,629</u>	<u>967,544</u>	<u>1,028,573</u>
Current Assets:			
Cash and Cash Equivalents	225,925	86,031	204,635
Special Deposits	111,452		
Customer Accounts Receivable	95,424	93,718	75,482
Total Current Assets	<u>432,801</u>	<u>179,749</u>	<u>280,117</u>
Total Assets	<u>\$ 1,590,430</u>	<u>\$ 1,147,293</u>	<u>\$ 1,308,690</u>
<u>LIABILITIES</u>			
Equity			
Retained Earnings	\$ (211,689)	\$ (177,236)	\$ (31,361)
Paid in Capital	167,303	165,613	163,817
Total Equity	<u>(44,386.00)</u>	<u>(11,623.00)</u>	<u>132,456.00</u>
Contributions in Aid of Construction			
Contributions in Aid of Construction, net	1,020,303	1,019,855	1,009,643
Accumulated Amortization of CIAC			
Net Contributions-in-aid of Construction	<u>1,020,303</u>	<u>1,019,855</u>	<u>1,009,643</u>
Current Liabilities			
Accounts Payable	74,746	55,159	56,129
Notes Payable	533,647	77,802	92,758
Customer Deposits			12,950
Accrued Taxes Payable	6,120	6,100	4,755
Other Current Liabilities	<u>614,513</u>	<u>139,061</u>	<u>166,592</u>
Total Liabilities	<u>\$ 1,590,430</u>	<u>\$ 1,147,293</u>	<u>\$ 1,308,691</u>

B&B WATER PROJECT
CAUSE NUMBER 46219-U

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	2024	2023	2022
Operating Revenues			
Water Sales	\$ 1,117,805	\$ 862,831	\$ 783,950
Late Payment Fees	6,906	5,517	5,564
Other Water Revenues	1,140	1,380	1,365
Total Operating Revenues	<u>1,125,851</u>	<u>869,728</u>	<u>790,879</u>
Operating Expenses			
Board Member Compensation	32,455	26,110	26,880
Purchased Water	468,685	397,832	393,325
Purchased Power	20,475	18,368	18,908
Contractual Services			
Accounting	11,773	300	300
Engineering	1,200	700	-
Legal	6,772	262	870
Management Fees	89,316	83,231	85,522
Testing	5,807	7,162	4,349
Other	366,082	348,564	243,026
Rental of Building/Real Property	18,000	18,000	18,000
General Insurance	7,969	7,821	7,449
Advertising Expense	180	-	-
IURC Fee	1,294	3,192	225
Other Regulatory Fees	1,771	600	2,553
Miscellaneous Expense	32,895	42,432	42,683
Total O&M Expense	<u>1,064,674</u>	<u>954,574</u>	<u>844,090</u>
Depreciation Expense	66,955	61,029	61,588
Total Operating Expenses	<u>1,131,629</u>	<u>1,015,603</u>	<u>905,678</u>
Net Operating Income	(5,778)	(145,875)	(114,799)
Other Income and Expenses			
Interest Income	2,358	-	-
Interest Expense	(8,256)	-	-
Total Other Income and Expenses	<u>(5,898)</u>	<u>-</u>	<u>-</u>
Net Income	<u>\$ (11,676)</u>	<u>\$ (145,875)</u>	<u>\$ (114,799)</u>

B&B WATER PROJECT CAUSE NUMBER 46219-U

Pro Forma Net Operating Income Statement

	Test Year Ended 12/31/2024	Adjustments	Sch Ref	Pro Forma Phase 1 Rates	Adjustments	Sch Ref	Pro Forma Phase 1 Rates
1 Operating Revenues							
2 Water Sales	\$ 1,117,805	\$ 2,474	PET	\$ 1,125,408	\$ 74,142		\$ 1,199,550
3 Water Tracker		5,129	5-1				
4 Late Payment Fees	6,906			6,906	455		7,361
5 Other Water Revenues	1,140			1,140			1,140
6 Total Operating Revenues	<u>1,125,851</u>	<u>7,603</u>		<u>1,133,454</u>	<u>74,597</u>	1	<u>1,208,051</u>
7 O&M Expense							
8 Board Member Compensation	32,455	(8,335)	6-1	24,120			24,120
9 Purchased Water	468,685	4,329	6-2(a)	474,061			474,061
10 Purchased Water - Growth		1,047	6-2(b)				
11 Purchased Power	20,475	1,872	6-3(a)	22,396			22,396
12 Purchased Power - Growth		49	6-3(b)				
13 Contractual Services							
14 Accounting	11,773			12,825			12,825
15 Accounting Contract		12,525	6-4				
16 Non-Recurring		(11,473)	6-7(a)				
17 Engineering	1,200			1,200			1,200
18 Legal	6,772	(5,122)	6-7(b)	1,650			1,650
19 Management Fees	89,316	4,908	6-5	94,224			94,224
20 Testing	5,807			5,807			5,807
21 Other	366,082	(77,223)	6-6	288,859			288,859
22 Rental of Building/Real Property	18,000			18,000			18,000
23 General Insurance	7,969	595	PET	8,564			8,564
24 Advertising Expense	180			180			180
25 IURC Fee	1,294	345	6-8	1,639	109	1	1,748
26 Other Regulatory Fees	1,771			1,771			1,771
27 Rate Case Expense		4,333	PET	4,333			4,333
28 Miscellaneous Expense	32,895	(402)	6-7(c)	32,493			32,493
29 Total O&M Expenses	<u>1,064,674</u>	<u>(72,552)</u>		<u>992,122</u>	<u>109</u>		<u>992,231</u>
30 Depreciation Expense	66,955			66,955			66,955
31 Total Operating Expenses	<u>1,131,629</u>	<u>(72,552)</u>		<u>1,059,077</u>	<u>109</u>		<u>1,059,186</u>
32 Net Operating Income	<u>\$ (5,778)</u>	<u>\$ 80,155</u>		<u>\$ 74,377</u>	<u>\$ 74,488</u>		<u>\$ 148,865</u>

B&B WATER PROJECT CAUSE NUMBER 46219-U

Pro Forma Net Operating Income Statement

	<i>Pro Forma</i> Phase 1 Rates	Adjustments	Sch Ref	<i>Pro Forma</i> Phase 2 Rates	Adjustments	Sch Ref	<i>Pro Forma</i> Phase 2 Rates
1 Operating Revenues							
2 Water Sales	\$ 1,199,550			\$ 1,199,550	\$ 145,409		\$ 1,344,959
3 Late Payment Fees	7,361			7,361.00	892		8,253
4 Other Water Revenues	1,140			1,140.00			1,140
5 Total Operating Revenues	<u>1,208,051</u>	<u>-</u>		<u>1,208,051</u>	<u>146,301</u>	1	<u>1,354,352</u>
6 O&M Expense							
7 O&M	992,231			992,231			992,231
8 IURC Fee					213	1	213
9 Total O&M Expenses	<u>992,231</u>	<u></u>		<u>992,231</u>	<u>213</u>		<u>992,444</u>
10 Depreciation Expense	<u>66,955</u>	<u></u>		<u>66,955</u>	<u></u>		<u>66,955</u>
11 Total Operating Expenses	<u>1,059,186</u>	<u>-</u>		<u>1,059,186</u>	<u>213</u>		<u>1,059,399</u>
12 Net Operating Income	<u>\$ 148,865</u>	<u>\$ -</u>		<u>\$ 148,865</u>	<u>\$ 146,088</u>		<u>\$ 294,953</u>

B&B WATER PROJECT
CAUSE NUMBER 46219-U

OUCG Revenue Adjustments

(1)

Water Tracker

To annualize operating revenue for water tracker revenue that was effective February 1, 2024.

Volume of Water billed in January 2024 (in 1,000-gallons)	8,014
Multiple: Purchased Water Tracker	<u>\$ 0.64</u>

Adjustment Increase (Decrease)	<u><u>\$ 5,129</u></u>
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**B&B WATER PROJECT
CAUSE NUMBER 46219-U**

OUCC Expense Adjustments

(1)

Board Member Compensation

To adjust test year Board Member Compensation to *pro forma* expense.

	<u>Payment</u>	<u>Number of Attendees</u>	<u>Number of Months</u>	<u>Total Expense</u>
Board Member Meetings	\$ 120	9	12	\$ 12,960
Executive Meetings	120	4	2	960
President	350	1	12	4,200
Vice President	125	1	12	1,500
Treasurer	125	1	12	1,500
Secretary	250	1	12	<u>3,000</u>
<i>Pro forma</i> Board Member Compensation				\$ 24,120
Less: Test Year Board Member Compensation				<u>(32,455)</u>
Adjustment Increase (Decrease)				<u><u>\$ (8,335)</u></u>

B&B WATER PROJECT
CAUSE NUMBER 46219-U

OUCC Expense Adjustments

(2)

Purchased Water

To adjust test year purchased water expenses for (a) increase in supplier rates and (b) test year customer growth.

Increase

Cause No. 45533, Phase 2 Consumption Rate	\$ 3.03		
Multiply by: Test Year Consumption	155,315		
Annualized Consumption Cost		\$ 470,604.45	
Cause No. 45533, Phase 2 Service Fee	\$ 100.40		
Multiply by: Two Meters times 12 Months	24		
Plus: Annualized Service Charge		2,409.60	
<i>Pro forma</i> Purchased Water Expense		\$ 473,014	
Less: Test Year Purchased Water Expense		(468,685)	
Rate Increase Adjustment			\$ 4,329

(b) Test Year Customer Growth

<i>Pro forma</i> Purchased Water Expense	\$ 473,014		
Divide: Number of Test Year Billings	22,594		
Purchased Water Cost Per Billing	\$ 20.94		
Number of Additional Bills	50		
Customer Growth Adjustment			1,047
Adjustment Increase (Decrease)			<u>\$ 5,376</u>

B&B WATER PROJECT CAUSE NUMBER 46219-U

OUCC Expense Adjustments

(3)

Purchased Power

To adjust test year purchased power expenses for increase to (a) Duke Energy base rates and charges and (b) test year customer growth.

(a) Duke Energy Rate Increase

<i>Pro forma</i> Duke Energy Expense	\$ 13,251.02	
Less: Test Year Duke Energy Expense	<u>(11,379.50)</u>	
Rate Increase Adjustment		\$ 1,872

(b) Test Year Customer Growth

Duke Energy <i>Pro forma</i>	\$ 13,251.02		
South Central Indiana REMC	<u>9,070.00</u>		
<i>Pro forma</i> Purchased Power		\$ 22,321.02	
Divide: Number of Test Year Billings		<u>22,594</u>	
<i>Pro forma</i> cost of Purchased Power per Billing		\$ 0.9879	
Multiple: Additional Number of Bills		<u>50</u>	
Test Year Growth Adjustment			<u>49</u>

Adjustment Increase (Decrease)	<u><u>\$ 1,921</u></u>
---------------------------------------	-------------------------------

(4)

Contractual Services - Accounting

To adjust test year Contractual Services - Accounting expenses for new accounting contract with Mr. Underwood.

Monthly Services	\$ 500	12	\$ 6,000	
Annual Actives	1,200	1	1,200	
Additional Services Billed Hourly	125	48	<u>6,000</u>	
<i>Pro forma</i> Contractual Services - Accounting				\$ 13,200
Less: Monthly Payments to Mr. Underwood for services that are now included in the contract				<u>(675)</u>
				<u><u>\$ 12,525</u></u>

B&B WATER PROJECT
CAUSE NUMBER 46219-U

OUCC Expense Adjustments

(5)

Contractual Services - Management Fee

To adjust test year Contractual Services - Other expenses for increase to (a) BFU and (b) printing expense.

(a) Bynum Fanyo Utilities

<i>Pro forma</i> Monthly Fix Cost for Adm. Man.	\$	6,901		
Multiple: No. of Months		12		
<i>Pro forma</i> Fix Cost for Adm. Man.			\$	82,812
Less: Test Year Expense				(78,965)
Fixed Cost for Adm. Man. Adjustment				\$ 3,847

(b) Baugh Fine Printing and Mailing

<i>Pro forma</i> Printing and Mailing per Billing	\$	0.75		
Multiple: No. of Annual Billings		22,644		
<i>Pro forma</i> Printing and Mailing				16,983
Less: Test Year Expense				(15,922)
Printing and Mailing Adjustment				1,061

Adjustment Increase (Decrease) **\$ 4,908**

<u>Cost per Billing</u>		<u>Number of Annual Billings</u>	
Prepare, print, fold, insert	\$ 342.80	December 2024 Billings	\$ 1,887
Postage	945.22	Multiple: 12 Months	12
December 2024 Cost	1,288.02	No. of Annual Billings	22,644
Divide by No. of Billings	1,714		
Cost per Billing	\$ 0.75		

B&B WATER PROJECT CAUSE NUMBER 46219-U

OUCC Expense Adjustments

(6)

Contractual Services - Other

To adjust test year Contractual Services - Other expenses (a) for increase to BFU contract; (b) to remove cost that are capital in nature; and (c) amortize expense that benefit multiple years.

(a) Bynum Fanyo Utilities

Pro forma Fix Cost for Field Services	\$ 15,450	
Multiple: No. of Months	<u>12</u>	
Pro forma Fix Cost for Adm. Man.		\$ 185,400
Less: Test Year Expense		<u>(174,338)</u>
Fixed Cost for Field Services Adjustment		\$ 11,062

(b) Expenses That are Capital In Nature

Replace 143 meters @ \$55.00 - WO#52479	\$ (7,865)	
Meter Change Out - 127@55 - 52495	(6,985)	
Meter Change out - 41@55.00=WO524108	(2,255)	
Meter change out - 160@\$55-WO524123	(8,800)	
Meter change out - 73@\$55-WO524150	(4,015)	
Replace 76 meters @ 55.00/each	(4,180)	
Meter Change out - 167@55 - WO112416	<u>(9,185)</u>	
Test Year Expenses That are Capital in Nature Adjustment		(43,285)

(c) Capital Assets

Ziptility	AMP	\$ (10,000)	
Wessler Engineering	43664	(3,500)	
Wessler Engineering	43454	(5,250)	
Wessler Engineering	42943	(8,750)	
Wessler Engineering	42785	<u>(17,500)</u>	
Total Cost that are Capital in Nature			<u>(45,000)</u>

Adjustment Increase (Decrease)	<u><u>\$ (77,223)</u></u>
---------------------------------------	----------------------------------

B&B WATER PROJECT **CAUSE NUMBER 46219-U**

OUCC Expense Adjustments

(7)

Disallowed and Non-Recurring

To remove disallowed and non-recurring cost for (a) accounting expenses; (b) legal expenses; and (c) miscellaneous expenses.

(a) Accounting

London Witte Group CPA	Non-Recurring	\$ 9,073	
London Witte Group CPA	Non-Recurring	<u>2,400</u>	
Accounting Adjustment			\$ (11,473)

(b) Legal

Peoples-Boses McKinney	Non-Recurring	<u>5,122</u>	
Legal Adjustment			(5,122)

(c) Miscellaneous

Alliance of Indiana Rural Water	Out-Of-Period	<u>402</u>	
Miscellaneous Adjustment			<u>(402)</u>

Adjustment Increase (Decrease) \$ (16,997)

(8)

IURC Fee

To adjust test year IURC fee expense related to operating revenue adjustments.

<i>Pro forma</i> Water Sales Revenue	\$ 1,125,408	
Times: IURC Fee Ratio	<u>0.1456%</u>	
<i>Pro forma</i> IURC Fee	\$ 1,639	
Less: Test Year IURC Fee Expense	<u>(1,294)</u>	
Adjustment Increase (Decrease)		<u><u>\$ 345</u></u>

B&B WATER PROJECT
CAUSE NUMBER 46219-U

Extensions and Replacements

To reflect the average amount of extensions and replacements required over a three year period.

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Total</u>
1 Annual Meter Replacements	\$ 57,400	\$ 59,122	\$ 60,896	\$ 177,418
2 Main Replacement Program	16,000	16,000	16,000	48,000
3 Total E&R Revenue Requirement	<u>\$ 73,400</u>	<u>\$ 75,122</u>	<u>\$ 76,896</u>	<u>\$ 225,418</u>
4 Amount Already Funded :				<u>-</u>
5 Cash Funded E&R				\$ 225,418
6 Divide: Life of The Rates				<u>3</u>
7 Average Annual Extensions & Replacements				<u>\$ 75,139</u>

**B&B WATER PROJECT
CAUSE NUMBER 46219-U**

Working Capital

**Schedule not applicable as the Applicant did not propose
and the OUCC does not recommend a Working Capital Adjustment.**

**B&B WATER PROJECT
CAUSE NUMBER 46219-U**

Debt Service

Please see the Testimony of OUCG witness Shawn Dellinger for an explanation of the recommended Debt Service Revenue Requirement.

**B&B WATER PROJECT
CAUSE NUMBER 46219-U**

Debt Service Reserve

**Please see the Testimony of OUCC witness Shawn Dellinger
for an explanation of the OUCC's recommended
Debt Service Reserve Requirement.**

B&B WATER PROJECT
CAUSE NUMBER 46219-U

Current and Proposed Rates and Charges

	<u>Current Rates</u>	<u>Tracker</u>	<u>Adjusted Current Rates</u>	<u>Per Applicant</u>	<u>Per OUCC</u>		<u>OUCC More (Less)</u>
					<u>Phase 1</u>	<u>Phase 2</u>	
Metered Rates							
First 3,000 Gallons	\$ 11.51	\$ 0.64	\$ 12.15	\$ 15.62	\$ 12.95	\$ 14.52	\$ (1.10)
Next 3,000	10.37	0.64	11.01	14.15	11.74	13.16	(0.99)
Next 4,000	9.51	0.64	10.15	13.04	10.82	12.13	(0.91)
Next 10,000	8.82	0.64	9.46	12.16	10.08	11.30	(0.86)
Next 30,000	8.12	0.64	8.76	11.26	9.34	10.47	(0.79)
Over 50,000	7.58	0.64	8.22	10.56	8.76	9.82	(0.74)
Minimum Charge							
5/8" (3,000)	\$ 34.53		\$ 36.45	\$ 46.85	\$ 38.85	\$ 43.56	(3.29)
1" (7,500)	79.91		84.71	108.86	90.30	101.24	(7.63)
1.25" (12,000)	121.32		129.00	165.79	137.51	154.16	(11.63)
1.5" (15,000)	147.78		157.38	202.26	167.75	188.06	(14.20)
2" (24,000)	224.36		239.72	308.09	255.51	286.44	(21.65)
3" (45,000)	394.88		423.68	544.51	451.65	506.31	(38.20)
4" (75,000)	624.95		672.98	864.91	717.35	804.16	(60.75)
6" (150,000)	1,193.48		1,289.48	1,657.23	1,374.35	1,540.66	(116.57)

B&B Water
Response to OUCC Data Request Set No 1 Q-1-3

B&B Water only has one class of customer

Year	Month	Number of Customers	Gallons Sold	Revenue
2024	January	1,883	8,014	81,364
	February	1,883	7,018	87,456
	March	1,883	5,438	95,400
	April	1,881	6,214	86,272
	May	1,881	6,138	95,835
	June	1,883	7,062	95,440
	July	1,882	7,215	97,712
	August	1,880	7,862	100,532
	September	1,883	7,876	91,231
	October	1,884	6,709	98,481
	November	1,884	6,434	95,474
	December	1,887	5,380	92,608
			<hr/>	
Total			81,360	1,117,805

Q-3-4: According to tab “Sch.3 Income Stmt” of Applicant’s revised Small Utility Rate Case Application (Excel version), the balance of Account No. 610 – Purchased Water is \$476,014. Please refer to B&B’s documents labeled “BB Water CBU Purchases Water Invoices.pdf” and “BB Water Expense Transaction Detail.xls,” which were provided in response to OUCC’s Data Request Nos. 1-2 and 1-5. Test year invoices total \$468,685 as does B&B’s expense transaction detail. Please explain the \$7,329 difference between the difference between the amount reflected in the “BB Water Expense Transaction Detail” and the amount reflected on Sch. 3. Please also provide any documentation supporting or explaining this difference.

Answer: The test year was adjusted to deduct the amount paid in January 2024 water utilized in December 2023 and add the amount paid in January 2025 for water utilized in December 2024.

Account 41180-001:

January 2024:	(\$24,208.05) - 11/30/23-12/31/23
January 2025:	\$29,615.63 – 11/30/24-12/31/24

Account 40819.001

January 2024:	(\$10,238.88) - 11/30/23-12/31/23
January 2025:	\$12,159.80– 11/30/24-12/31/24
Net Increase:	\$7,328.50

Copies of Invoices attached.

CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$24,208.05
RECEIVED AFTER 01/31/2024	\$24,934.29
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$24,208.05 will be debited from your bank account on 01/31/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

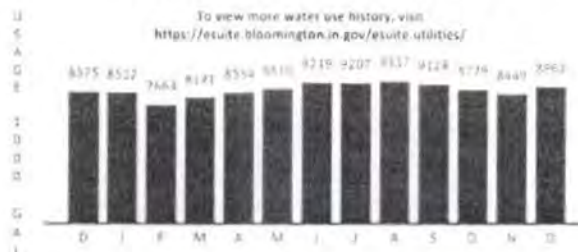
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 12/01/2023 to 12/31/2023

BILL SUMMARY

Previous Bill	\$22,828.08
Adjustments	\$0.00
Payments - Thank You	(\$22,828.08)
Past Due Balance	\$0.00
Current Charges	\$24,208.05
Total Due	\$24,208.05
Amount Due if Paid after 01/31/2024	\$24,934.29

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$2.69	8,962	\$24,107.78
Water Service			\$100.27
TOTAL CURRENT CHARGES			\$24,208.05

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	11/30/2023-12/31/2023	31	66534	75496	8962	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower

CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$29,615.63
RECEIVED AFTER 01/31/2025	\$30,504.10
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$29,615.63 will be debited from your bank account on 01/31/2025



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

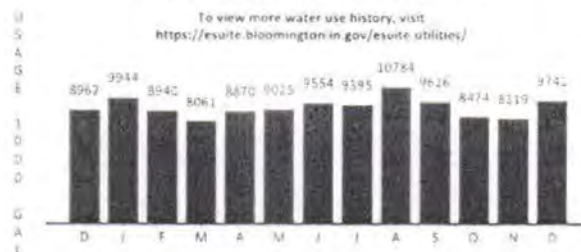
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 12/01/2024 to 12/31/2024

BILL SUMMARY

Previous Bill	\$25,306.97
Adjustments	\$0.00
Payments - Thank You	(\$25,306.97)
Past Due Balance	\$0.00
Current Charges	\$29,615.63
Total Due	\$29,615.63
Amount Due if Paid after 01/31/2025	\$30,504.10

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	9,741	\$29,515.23
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$29,615.63

You used more water this billing period than last year at this time.

Water Tip:

You can pay this bill by phone 24/7/365 using our automated payment system! Call 877-879-9883 and have your debit/credit card and your account number handy.

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	11/30/2024-12/31/2024	31	176488	186229	9741	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower

CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$10,238.88
RECEIVED AFTER 01/31/2024	\$10,546.05
ACCOUNT NUMBER	40819-001



As an AQUAPay customer, \$10,238.88 will be debited from your bank account on 01/31/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

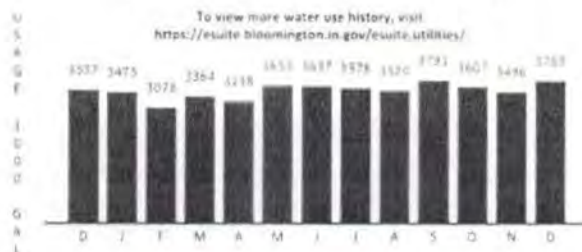
Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 12/01/2023 to 12/31/2023

BILL SUMMARY

Previous Bill	\$9,504.51
Adjustments	\$0.00
Payments - Thank You	(\$9,504.51)
Past Due Balance	\$0.00
Current Charges	\$10,238.88
Total Due	\$10,238.88
Amount Due if Paid after 01/31/2024	\$10,546.05

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$2.69	3.769	\$10,138.61
Water Service			\$100.27
TOTAL CURRENT CHARGES			\$10,238.88

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	11/30/2023-12/31/2023	31	106914	110683	3769	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$12,159.80
RECEIVED AFTER 01/31/2025	\$12,524.59
ACCOUNT NUMBER	40819-001



As an AQUAPay customer, \$12,159.80 will be debited from your bank account on 01/31/2025



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

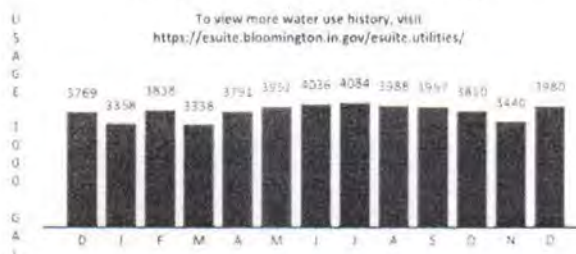
Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 12/01/2024 to 12/31/2024

BILL SUMMARY

Previous Bill	\$10,523.60
Adjustments	\$0.00
Payments - Thank You	(\$10,523.60)
Past Due Balance	\$0.00
Current Charges	\$12,159.80
Total Due	\$12,159.80
Amount Due if Paid after 01/31/2025	\$12,524.59

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,980	\$12,059.40
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$12,159.80

You used more water this billing period than last year at this time.

Water Tip:

You can pay this bill by phone 24/7/365 using our automated payment system! Call 877-879-9883 and have your debit/credit card and your account number handy.

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	11/30/2024-12/31/2024	31	152275	156255	3980	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower

B&B WATER PROJECT CAUSE NUMBER 46219-U

OUCG's Reconciliation of Annual Report to GL

			<u>Per IRUC Annual Report</u>	<u>Per 2024 General Ledger</u>	<u>General Ledger More (Less)</u>
Purchased Water			\$ 476,014	\$ 468,685	\$ (7,329)
Plus: Account 41180-001	Jan. 2024	\$ 24,208.05			
Account 40819-001	Jan. 2024	<u>10,238.88</u>			
			34,446.93		
Less: Account 41180-001	Jan. 2025	(29,615.63)			
Account 40819-001	Jan. 2025	<u>(12,159.80)</u>			
			<u>(41,775.43)</u>		
Purchased Water			\$ 468,686	\$ 468,685	\$ -

			<u>Per IRUC Annual Report</u>	<u>Per 2024 General Ledger</u>	<u>General Ledger More (Less)</u>
Purchased Power			\$ 20,709	\$ 20,475	\$ (234)

			<u>Per IRUC Annual Report</u>	<u>Per 2024 General Ledger</u>	<u>General Ledger More (Less)</u>
Contractual Services - Management Fees			\$ 90,397	\$ 89,316	\$ (1,081)
Plus: Baugh Fine Printing & Mailing	12/15/2023	\$ 348.80			
Baugh Fine Printing & Mailing	12/28/2023	349.00			
BFU	12/29/2023	<u>5,265.07</u>			
			5,962.87		
Less: Baugh Fine Printing & Mailing	1/1/2025	(343.80)			
BFU	1/1/2025	<u>(6,700.00)</u>			
			<u>(7,043.80)</u>		
Contractual Services - Management Fees			\$ 89,316.07	\$ 89,315.73	\$ -

B&B WATER PROJECT CAUSE NUMBER

OUCC's Reconciliation of Annual Report to GL

			Per IRUC Annual Report	Per 2024 General Ledger	General Ledger More (Less)
Contractual Services - Other			\$ 377,816	\$ 366,082.44	\$ (11,733.56)
Plus: BFU	1/12/2024	\$ 10,657.16			
Indiana 811	1/5/2024	49.40			
Verizon Business	1/16/2024	<u>582.52</u>			
			11,289.08		
Less: BFU	1/13/2025	(22,365.00)			
Indiana 811	1/9/2025	(72.20)			
Verizon Business	1/16/2025	<u>(585.50)</u>			
			<u>(23,022.70)</u>		
Contractual Services - Other			\$ 366,082	\$ 366,082	\$ -

			Per IRUC Annual Report	Per 2024 General Ledger	General Ledger More (Less)
Miscellaneous Expenses			\$ 35,036.00	\$ 32,895.15	\$ (2,140.85)
Plus: Postage Expense		12,594.01			
Natural Gas		587.54			
Office Supplies		<u>3,651.81</u>			
			16,833.36		
Less: Meter Installation Expense		(2,932.50)			
Postage Expense		(11,786.00)			
Natural Gas		(594.00)			
Office Supplies		<u>(3,660.00)</u>			
			<u>(18,972.50)</u>		
Miscellaneous Expenses			\$ 32,896.86	\$ 32,895.15	\$ (1.71)

Sum of Amount	Column Labels												
Row Labels	01/03/2024	02/01/2024	03/01/2024	04/01/2024	05/01/2024	06/05/2024	07/12/2024	08/20/2024	09/01/2024	10/14/2024	11/01/2024	12/01/2024	Grand Total
Alain Bouvier													
Director Fees	110.00	110.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	220.00	220.00	220.00	1,720.00
Secretary Fee								225.00	225.00	225.00	225.00	225.00	1,125.00
Brad Barrow													
Director Fees								120.00	120.00	120.00	120.00	120.00	600.00
Brian Crouch													
Director Fees	110.00	110.00	120.00	220.00	220.00	220.00	220.00						1,220.00
Secretary Fee	200.00	200.00	225.00	225.00	225.00	225.00	225.00						1,525.00
Dale Lisby													
Director Fees	110.00	110.00	120.00	220.00	220.00	120.00	220.00	220.00	220.00	220.00	220.00	220.00	2,220.00
President Fee	325.00	325.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,150.00
Donald G Housman													
Director Fees	110.00	110.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,420.00
Jay Floyd													
Director Fees	110.00	110.00	120.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	2,320.00
Vice President Fee	100.00	100.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,450.00
Jeffrey H Underwood													
Director Fees	110.00	110.00	120.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	2,320.00
Treasurer Fee	625.00	625.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	7,750.00
General Manager						375.00							375.00
Jodie Richardson													
Director Fees	110.00	110.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,420.00
Jon Richardson													
Director Fees	110.00	110.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,420.00
Scott Moore													
Director Fees	110.00	110.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,420.00
Grand Total	2,240.00	2,240.00	2,430.00	2,830.00	2,830.00	3,105.00	2,830.00	2,730.00	2,730.00	2,830.00	2,830.00	2,830.00	32,455.00

Q-6-4: How many times has the Executive Committee met in each of the years 2024 and 2025?

Response: 2024 – 10 times & 2025 – 1 time.

Q-6-5: Will meetings of the Executive Committee continue to be held in the future? Please explain.

Response: They have discontinued regular meetings and only plan to meet as needed or warranted.

Q-6-3: Some B&B Water board members also serve as officers of the utility. For each of the following positions please identify the specific duties and services performed that are in addition to their general duties as a board member:

- a. President;
- b. Vice President;
- c. Treasurer; and
- d. Secretary.

Response: Attached

B&B Water

Officer Responsibilities

President:

The president serves as the presiding officer of the Board and all its meetings. Monitors and coordinates the work of the other board members and Contractor's hired by the board. Calls meetings as needed or warranted.

Vice President:

The Vice President assists the President and may assume the President's duties in their absence. Attends meetings of the board. Performs any other duties assigned by the President.

Treasurer:

The Treasurer is responsible for overseeing the financial matters of the organization. Attends meeting of the board. Ensures filing of all required documents and forms such as the IURC annual report, Tax Returns, Fee reports. Performs any other duties assigned by the President.

Secretary:

The Secretary maintains records and ensures the accuracy of meeting minutes. Attends meetings of the Board. Completes and sends correspondence to members and others as requested by the President or by action of the Board. Submits legal notices as required. Performs any other duties assigned by the President.

Q-6-6: Please state the monthly amount B&B Water pays the current Treasurer (in addition to their payments for attending board meetings). If the current Treasurer is not paid a monthly amount, please explain the current Treasurer's compensation.

Response: As noted in response to Q-6-13 Mr. Underwood was the former treasurer through the end of 2024. This treasurer position remained vacant until July 2025, Mr. Barrow, a current member of the board of directors, was elected to this position at its meeting on July 15th, 2025. B&B and Mr. Underwood will be meeting to discuss what duties will be transferred back to the newly elected Treasurer.



DUE UPON RECEIPT	\$24,208.05
RECEIVED AFTER 01/31/2024	\$24,934.29
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$24,208.05 will be debited from your bank account on 01/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

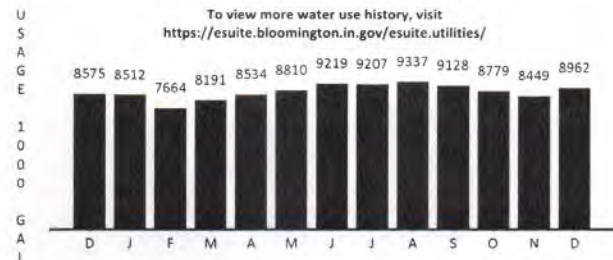
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 12/01/2023 to 12/31/2023

BILL SUMMARY

Previous Bill	\$22,828.08
Adjustments	\$0.00
Payments - Thank You	(\$22,828.08)
Past Due Balance	\$0.00
Current Charges	\$24,208.05
Total Due	\$24,208.05
Amount Due if Paid after 01/31/2024	\$24,934.29

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$2.69	8,962	\$24,107.78
Water Service			\$100.27
TOTAL CURRENT CHARGES			\$24,208.05

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	11/30/2023-12/31/2023	31	66534	75496	8962	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$30,230.72
RECEIVED AFTER 02/29/2024	\$31,137.64
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$30,230.72 will be debited from your bank account on 02/29/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

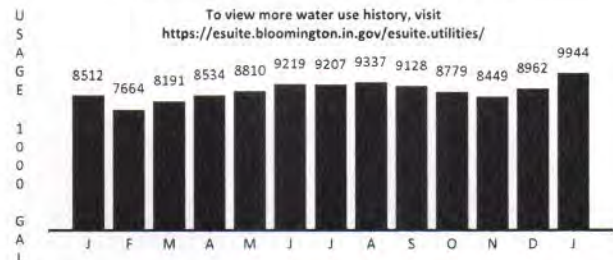
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 01/01/2024 to 01/31/2024

BILL SUMMARY

Previous Bill	\$24,208.05
Adjustments	\$0.00
Payments - Thank You	(\$24,208.05)
Past Due Balance	\$0.00
Current Charges	\$30,230.72
Total Due	\$30,230.72
Amount Due if Paid after 02/29/2024	\$31,137.64

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	9,944	\$30,130.32
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$30,230.72

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	12/31/2023-01/31/2024	31	75496	85440	9944	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$27,188.60
RECEIVED AFTER 03/29/2024	\$28,004.26
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$27,188.60 will be debited from your bank account on 03/29/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

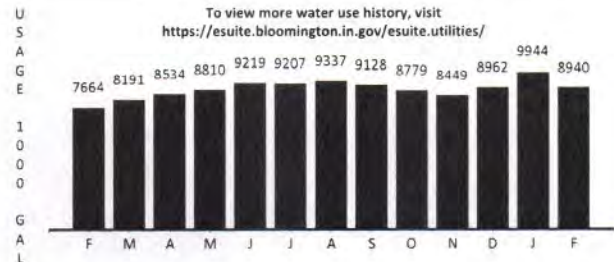
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 02/01/2024 to 02/29/2024

BILL SUMMARY

Previous Bill	\$30,230.72
Adjustments	\$0.00
Payments - Thank You	(\$30,230.72)
Past Due Balance	\$0.00
Current Charges	\$27,188.60
Total Due	\$27,188.60
Amount Due if Paid after 03/29/2024	\$28,004.26

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	8,940	\$27,088.20
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$27,188.60

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	01/31/2024-02/29/2024	29	85440	94380	8940	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$24,525.23
RECEIVED AFTER 04/30/2024	\$25,260.99
ACCOUNT NUMBER	41180-001

OUCC Attachment CFS-8

Cause No. 46219-U

Page 4 of 24



As an AQUAPay customer, \$24,525.23 will be debited from your bank account on 04/30/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 03/01/2024 to 03/31/2024

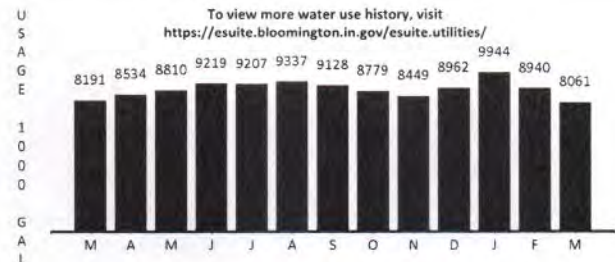
BILL SUMMARY

Previous Bill	\$27,188.60
Adjustments	\$0.00
Payments - Thank You	(\$27,188.60)
Past Due Balance	\$0.00
Current Charges	\$24,525.23
Total Due	\$24,525.23
Amount Due if Paid after 04/30/2024	\$25,260.99

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	8,061	\$24,424.83
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$24,525.23

YOUR WATER USE HISTORY



You used less water this billing period than last year at this time!



Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	02/29/2024-03/29/2024	29	94380	102441	8061	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$26,976.50
RECEIVED AFTER 05/31/2024	\$27,785.80
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$26,976.50 will be debited from your bank account on 05/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

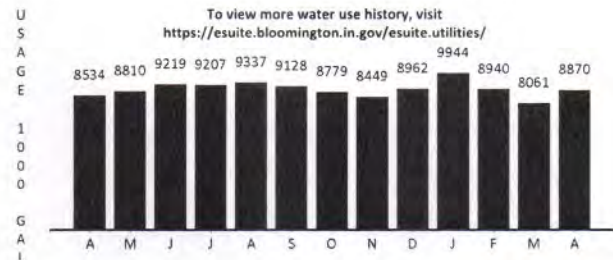
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 04/01/2024 to 04/30/2024

BILL SUMMARY

Previous Bill	\$24,525.23
Adjustments	\$0.00
Payments - Thank You	(\$24,525.23)
Past Due Balance	\$0.00
Current Charges	\$26,976.50
Total Due	\$26,976.50
Amount Due if Paid after 05/31/2024	\$27,785.80

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	8,870	\$26,876.10
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$26,976.50

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	03/29/2024-04/30/2024	32	102441	111311	8870	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$27,446.15
RECEIVED AFTER 06/28/2024	\$28,269.53
ACCOUNT NUMBER	41180-001

OUCC Attachment CFS-8

Cause No. 46219-U

Page 6 of 24



As an AQUAPay customer, \$27,446.15 will be debited from your bank account on 06/28/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

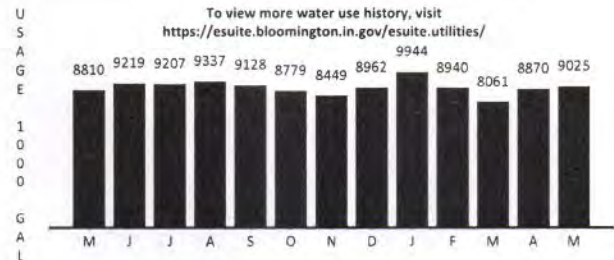
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 05/01/2024 to 06/02/2024

BILL SUMMARY

Previous Bill	\$26,976.50
Adjustments	\$0.00
Payments - Thank You	(\$26,976.50)
Past Due Balance	\$0.00
Current Charges	\$27,446.15
Total Due	\$27,446.15
Amount Due if Paid after 06/28/2024	\$28,269.53

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	9,025	\$27,345.75
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$27,446.15

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	04/30/2024-05/31/2024	31	111311	120336	9025	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$29,049.02
RECEIVED AFTER 07/31/2024	\$29,920.49
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$29,049.02 will be debited from your bank account on 07/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

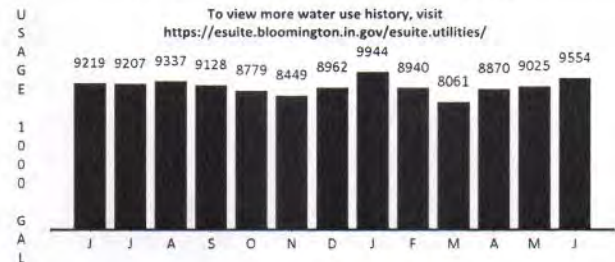
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 06/01/2024 to 06/30/2024

BILL SUMMARY

Previous Bill	\$27,446.15
Adjustments	\$0.00
Payments - Thank You	(\$27,446.15)
Past Due Balance	\$0.00
Current Charges	\$29,049.02
Total Due	\$29,049.02
Amount Due if Paid after 07/31/2024	\$29,920.49

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	9,554	\$28,948.62
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$29,049.02

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	05/31/2024-06/30/2024	30	120336	129890	9554	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$28,567.25
RECEIVED AFTER 08/30/2024	\$29,424.27
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$28,567.25 will be debited from your bank account on 08/30/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 07/01/2024 to 07/31/2024

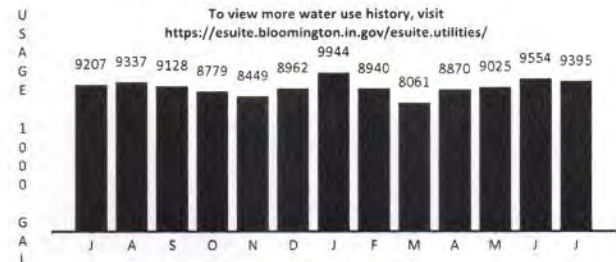
BILL SUMMARY

Previous Bill	\$29,049.02
Adjustments	\$0.00
Payments - Thank You	(\$29,049.02)
Past Due Balance	\$0.00
Current Charges	\$28,567.25
Total Due	\$28,567.25
Amount Due if Paid after 08/30/2024	\$29,424.27

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	9,395	\$28,466.85
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$28,567.25

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

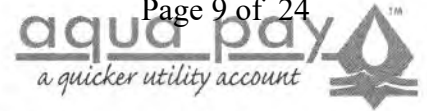
Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	06/30/2024-07/30/2024	30	129890	139285	9395	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$32,775.92
RECEIVED AFTER 09/30/2024	\$33,759.20
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$32,775.92 will be debited from your bank account on 09/30/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

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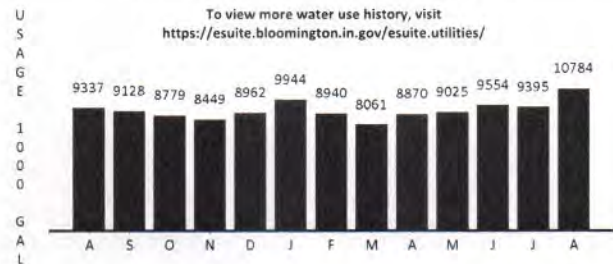
Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 08/01/2024 to 09/01/2024

BILL SUMMARY

Previous Bill	\$28,567.25
Adjustments	\$0.00
Payments - Thank You	(\$28,567.25)
Past Due Balance	\$0.00
Current Charges	\$32,775.92
Total Due	\$32,775.92
Amount Due if Paid after 09/30/2024	\$33,759.20

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	10,784	\$32,675.52
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$32,775.92

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	07/30/2024-08/30/2024	31	139285	150069	10784	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$29,267.18
RECEIVED AFTER 10/31/2024	\$30,145.20
ACCOUNT NUMBER	41180-001



As an AQUAPay customer, \$29,267.18 will be debited from your bank account on 10/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 09/01/2024 to 09/30/2024

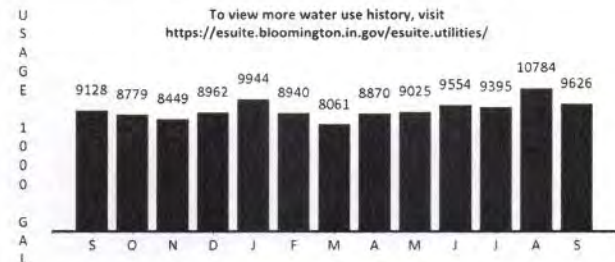
BILL SUMMARY

Previous Bill	\$32,775.92
Adjustments	\$0.00
Payments - Thank You	(\$32,775.92)
Past Due Balance	\$0.00
Current Charges	\$29,267.18
Total Due	\$29,267.18
Amount Due if Paid after 10/31/2024	\$30,145.20

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	9,626	\$29,166.78
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$29,267.18

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	08/30/2024-09/30/2024	31	150069	159695	9626	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$25,776.62
RECEIVED AFTER 11/27/2024	\$26,549.92
ACCOUNT NUMBER	41180-001



You can pay this bill by phone 24/7/365 using our automated payment system! Call 877-879-9883 and have your debit/credit card and your account number handy.

CBU customers who use a debit or credit card will pay a service fee to a third-party vendor for CBU bills paid on or after 1/1/2025.



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 10/01/2024 to 10/31/2024

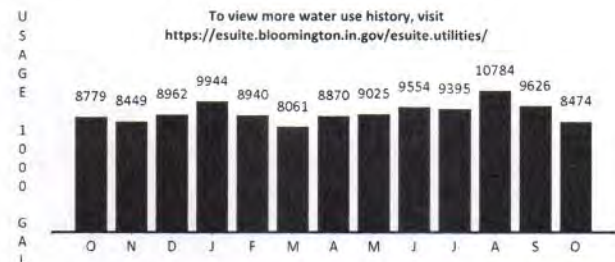
BILL SUMMARY

Previous Bill	\$29,267.18
Adjustments	\$0.00
Payments - Thank You	(\$29,267.18)
Past Due Balance	\$0.00
Current Charges	\$25,776.62
Total Due	\$25,776.62
Amount Due if Paid after 11/27/2024	\$26,549.92

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	8,474	\$25,676.22
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$25,776.62

YOUR WATER USE HISTORY



You used less water this billing period than last year at this time!



Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	09/30/2024-10/31/2024	31	159695	168169	8474	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$25,306.97
RECEIVED AFTER 12/31/2024	\$26,066.18
ACCOUNT NUMBER	41180-001

OUCG Attachment CFS-8

Cause No. 46219-U

Page 12 of 24



You can pay this bill by phone 24/7/365 using our automated payment system! Call 877-879-9883 and have your debit/credit card and your account number handy.

Wastewater rates will increase starting 1/1/25. You will see these changes reflected on your February bill. These rates, as approved



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 41180-001
Customer Name B AND B WATER CORP

Service Address 4500 E STATE ROAD 45
Service Period 11/01/2024 to 12/01/2024

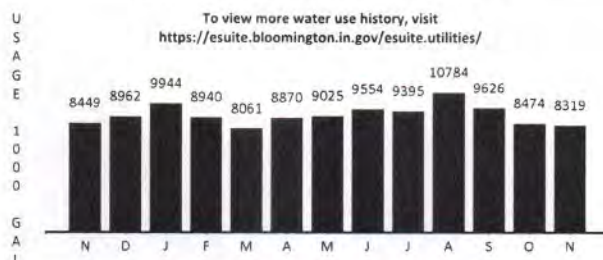
BILL SUMMARY

Previous Bill	\$25,776.62
Adjustments	\$0.00
Payments - Thank You	(\$25,776.62)
Past Due Balance	\$0.00
Current Charges	\$25,306.97
Total Due	\$25,306.97
Amount Due if Paid after 12/31/2024	\$26,066.18

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	8,319	\$25,206.57
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$25,306.97

YOUR WATER USE HISTORY



You used less water this billing period than last year at this time!



Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
93733007	10/31/2024-11/30/2024	30	168169	176488	8319	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$10,238.88
RECEIVED AFTER 01/31/2024	\$10,546.05
ACCOUNT NUMBER	40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

Page 13 of 24



As an AQUAPay customer, \$10,238.88 will be debited from your bank account on 01/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

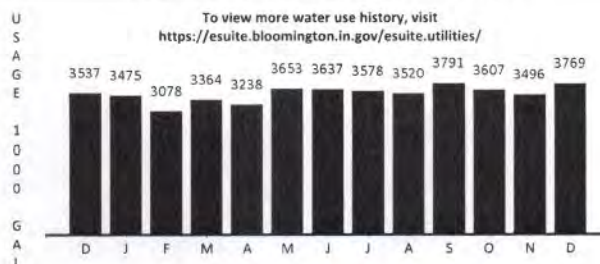
Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 12/01/2023 to 12/31/2023

BILL SUMMARY

Previous Bill	\$9,504.51
Adjustments	\$0.00
Payments - Thank You	(\$9,504.51)
Past Due Balance	\$0.00
Current Charges	\$10,238.88
Total Due	\$10,238.88
Amount Due if Paid after 01/31/2024	\$10,546.05

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$2.69	3,769	\$10,138.61
Water Service			\$100.27
TOTAL CURRENT CHARGES			\$10,238.88

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	11/30/2023-12/31/2023	31	106914	110683	3769	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$10,275.14
RECEIVED AFTER 02/29/2024	\$10,583.39
ACCOUNT NUMBER	40819-001



As an AQUAPay customer, \$10,275.14 will be debited from your bank account on 02/29/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 01/01/2024 to 01/31/2024

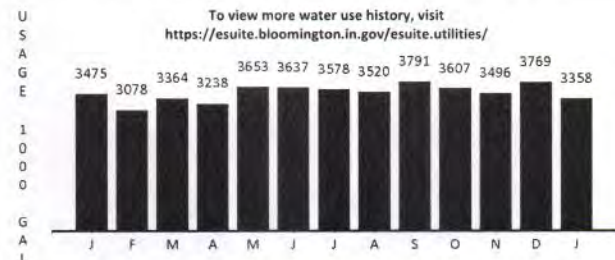
BILL SUMMARY

Previous Bill	\$10,238.88
Adjustments	\$0.00
Payments - Thank You	(\$10,238.88)
Past Due Balance	\$0.00
Current Charges	\$10,275.14
Total Due	\$10,275.14
Amount Due if Paid after 02/29/2024	\$10,583.39

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,358	\$10,174.74
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$10,275.14

YOUR WATER USE HISTORY



You used less water this billing period than last year at this time!



Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	12/31/2023-01/31/2024	31	110683	114041	3358	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$11,729.54
RECEIVED AFTER 03/29/2024	\$12,081.43
ACCOUNT NUMBER	40819-001



As an AQUAPay customer, \$11,729.54 will be debited from your bank account on 03/29/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 02/01/2024 to 02/29/2024

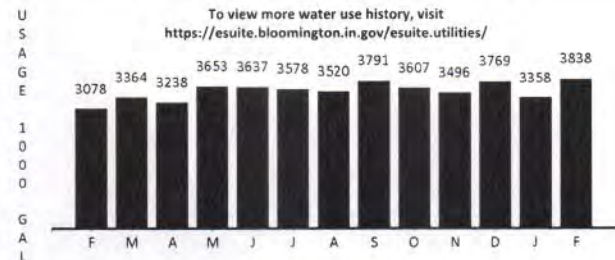
BILL SUMMARY

Previous Bill	\$10,275.14
Adjustments	\$0.00
Payments - Thank You	(\$10,275.14)
Past Due Balance	\$0.00
Current Charges	\$11,729.54
Total Due	\$11,729.54
Amount Due if Paid after 03/29/2024	\$12,081.43

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,838	\$11,629.14
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$11,729.54

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	01/31/2024-02/29/2024	29	114041	117879	3838	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



DUE UPON RECEIPT	\$10,214.54
RECEIVED AFTER 04/30/2024	\$10,520.98
ACCOUNT NUMBER	40819-001



As an AQUAPay customer, \$10,214.54 will be debited from your bank account on 04/30/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 03/01/2024 to 03/31/2024

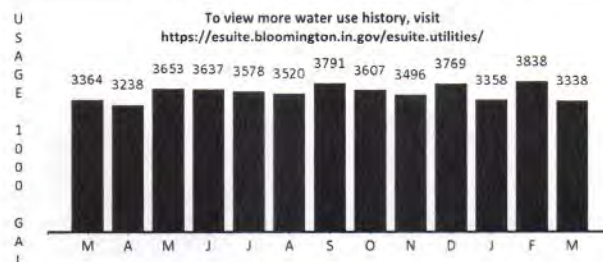
BILL SUMMARY

Previous Bill	\$11,729.54
Adjustments	\$0.00
Payments - Thank You	(\$11,729.54)
Past Due Balance	\$0.00
Current Charges	\$10,214.54
Total Due	\$10,214.54
Amount Due if Paid after 04/30/2024	\$10,520.98

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,338	\$10,114.14
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$10,214.54

YOUR WATER USE HISTORY



You used less water this billing period than last year at this time!



Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	02/29/2024-03/29/2024	29	117879	121217	3338	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT		\$11,587.13
RECEIVED AFTER	05/31/2024	\$11,934.74
ACCOUNT NUMBER		40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

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As an AQUAPay customer, \$11,587.13 will be debited from your bank account on 05/31/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

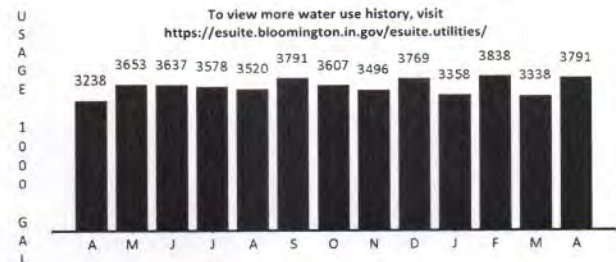
Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 04/01/2024 to 04/30/2024

BILL SUMMARY

Previous Bill	\$10,214.54
Adjustments	\$0.00
Payments - Thank You	(\$10,214.54)
Past Due Balance	\$0.00
Current Charges	\$11,587.13
Total Due	\$11,587.13
Amount Due if Paid after 05/31/2024	\$11,934.74

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,791	\$11,486.73
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$11,587.13

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use	User Class (Type)
					(1,000 gal.)	
32120505	03/29/2024-04/30/2024	32	121217	125008	3791	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$12,074.96
RECEIVED AFTER 06/28/2024	\$12,437.21
ACCOUNT NUMBER	40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

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As an AQUAPay customer, \$12,074.96 will be debited from your bank account on 06/28/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 05/01/2024 to 06/02/2024

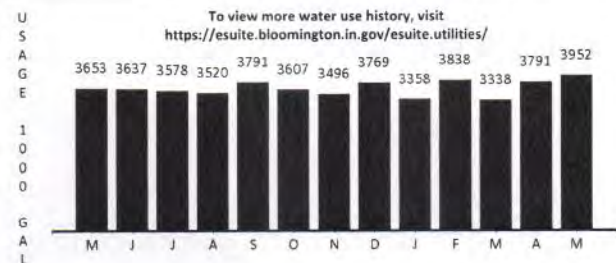
BILL SUMMARY

Previous Bill	\$11,587.13
Adjustments	\$0.00
Payments - Thank You	(\$11,587.13)
Past Due Balance	\$0.00
Current Charges	\$12,074.96
Total Due	\$12,074.96
Amount Due if Paid after 06/28/2024	\$12,437.21

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,952	\$11,974.56
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$12,074.96

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	04/30/2024-05/31/2024	31	125008	128960	3952	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$12,329.48
RECEIVED AFTER 07/31/2024	\$12,699.36
ACCOUNT NUMBER	40819-001



As an AQUAPay customer, \$12,329.48 will be debited from your bank account on 07/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 06/01/2024 to 06/30/2024

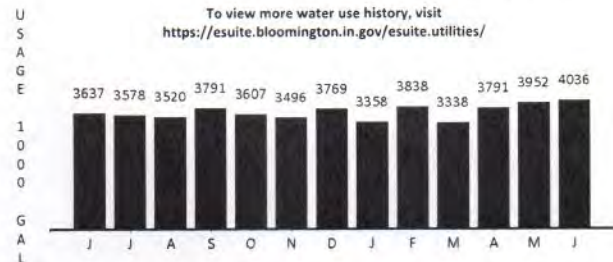
BILL SUMMARY

Previous Bill	\$12,074.96
Adjustments	\$0.00
Payments - Thank You	(\$12,074.96)
Past Due Balance	\$0.00
Current Charges	\$12,329.48
Total Due	\$12,329.48
Amount Due if Paid after 07/31/2024	\$12,699.36

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	4,036	\$12,229.08
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$12,329.48

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	05/31/2024-06/30/2024	30	128960	132996	4036	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$12,474.92
RECEIVED AFTER 08/30/2024	\$12,849.17
ACCOUNT NUMBER	40819-001

OUCG Attachment CFS-8

Cause No. 46219-U

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As an AQUAPay customer, \$12,474.92 will be debited from your bank account on 08/30/2024



Mail payment to:

B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 07/01/2024 to 07/31/2024

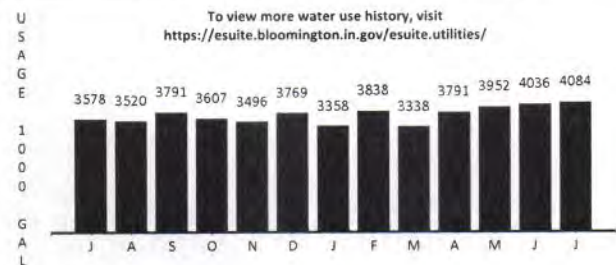
BILL SUMMARY

Previous Bill	\$12,329.48
Adjustments	\$0.00
Payments - Thank You	(\$12,329.48)
Past Due Balance	\$0.00
Current Charges	\$12,474.92
Total Due	\$12,474.92
Amount Due if Paid after 08/30/2024	\$12,849.17

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	4,084	\$12,374.52
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$12,474.92

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	06/30/2024-07/30/2024	30	132996	137080	4084	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT		\$12,184.04
RECEIVED AFTER	09/30/2024	\$12,549.56
ACCOUNT NUMBER		40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

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As an AQUAPay customer, \$12,184.04 will be debited from your bank account on 09/30/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

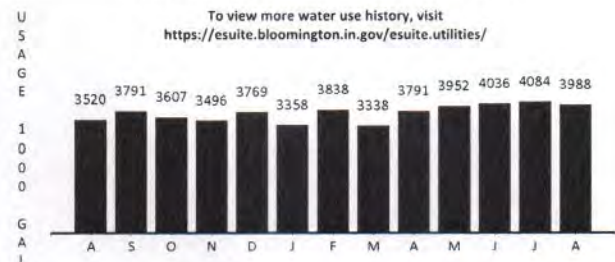
Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 08/01/2024 to 09/01/2024

BILL SUMMARY

Previous Bill	\$12,474.92
Adjustments	\$0.00
Payments - Thank You	(\$12,474.92)
Past Due Balance	\$0.00
Current Charges	\$12,184.04
Total Due	\$12,184.04
Amount Due if Paid after 09/30/2024	\$12,549.56

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,988	\$12,083.64
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$12,184.04

You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	07/30/2024-08/30/2024	31	137080	141068	3988	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$12,090.11
RECEIVED AFTER 10/31/2024	\$12,452.81
ACCOUNT NUMBER	40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

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As an AQUAPay customer, \$12,090.11 will be debited from your bank account on 10/31/2024



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 09/01/2024 to 09/30/2024

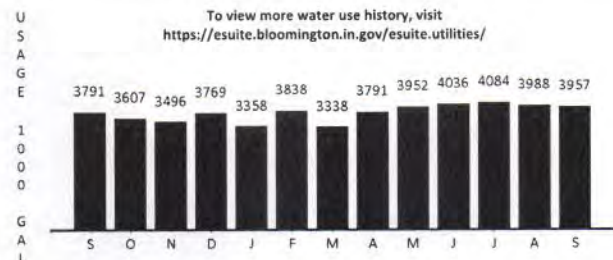
BILL SUMMARY

Previous Bill	\$12,184.04
Adjustments	\$0.00
Payments - Thank You	(\$12,184.04)
Past Due Balance	\$0.00
Current Charges	\$12,090.11
Total Due	\$12,090.11
Amount Due if Paid after 10/31/2024	\$12,452.81

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,957	\$11,989.71
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$12,090.11

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	08/30/2024-09/30/2024	31	141068	145025	3957	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$11,644.70
RECEIVED AFTER 11/27/2024	\$11,994.04
ACCOUNT NUMBER	40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

Page 23 of 24



You can pay this bill by phone 24/7/365 using our automated payment system! Call 877-879-9883 and have your debit/credit card and your account number handy.

CBU customers who use a debit or credit card will pay a service fee to a third-party vendor for CBU bills paid on or after 1/1/2025.



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 10/01/2024 to 10/31/2024

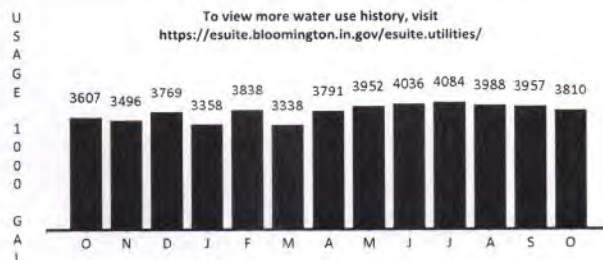
BILL SUMMARY

Previous Bill	\$12,090.11
Adjustments	\$0.00
Payments - Thank You	(\$12,090.11)
Past Due Balance	\$0.00
Current Charges	\$11,644.70
Total Due	\$11,644.70
Amount Due if Paid after 11/27/2024	\$11,994.04

BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,810	\$11,544.30
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$11,644.70

YOUR WATER USE HISTORY



You used more water this billing period than last year at this time.

Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	09/30/2024-10/31/2024	31	145025	148835	3810	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



CITY OF BLOOMINGTON
UTILITIES

DUE UPON RECEIPT	\$10,523.60
RECEIVED AFTER 12/31/2024	\$10,839.31
ACCOUNT NUMBER	40819-001

OUCC Attachment CFS-8

Cause No. 46219-U

Page 24 of 24



You can pay this bill by phone 24/7/365 using our automated payment system! Call 877-879-9883 and have your debit/credit card and your account number handy.

Wastewater rates will increase starting 1/1/25. You will see these changes reflected on your February bill. These rates, as approved



B AND B WATER CORP
PO BOX 7287
BLOOMINGTON, IN 47407

Mail payment to:

CITY OF BLOOMINGTON UTILITIES
ACCOUNTS RECEIVABLE
PO BOX 2500
BLOOMINGTON IN 47402-2500

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

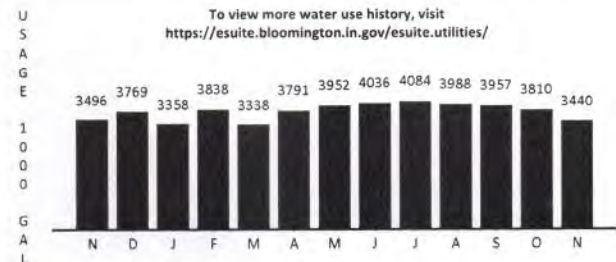
Account Number 40819-001
Customer Name B AND B WATER CORP

Service Address 3351 N DUNN ST
Service Period 11/01/2024 to 12/01/2024

BILL SUMMARY

Previous Bill	\$11,644.70
Adjustments	\$0.00
Payments - Thank You	(\$11,644.70)
Past Due Balance	\$0.00
Current Charges	\$10,523.60
Total Due	\$10,523.60
Amount Due if Paid after 12/31/2024	\$10,839.31

YOUR WATER USE HISTORY



BILL DETAIL

Service	Rate per 1,000 gal.	Usage (1,000 gal.)	Cost
WATER			
Usage (DOM)	\$3.03	3,440	\$10,423.20
Water Service			\$100.40
TOTAL CURRENT CHARGES			\$10,523.60

You used less water this billing period than last year at this time!



Water Tip:

METER READINGS

Meter No.	Read Dates	Days	Previous	Current	Use (1,000 gal.)	User Class (Type)
32120505	10/31/2024-11/30/2024	30	148835	152275	3440	Wholesale (DOM)

DOM = Domestic, IRR = Irrigation, FL = Fire Line, CT = Cooling Tower



duke-energy.com
800.774.1202

Service address

B & B WATER PROJECT INC
4501 E STATE ROAD 45
BLOOMINGTON IN 47408

Bill date

May 1, 2025

For service

Mar 29 - Apr 29

32 days

Account number **9101 2130 2167**

Billing summary

Previous Amount Due	\$2,054.65
Payment Received Apr 23	-2,054.65
Current Electric Charges	1,077.60
Total Amount Due May 22	\$1,077.60

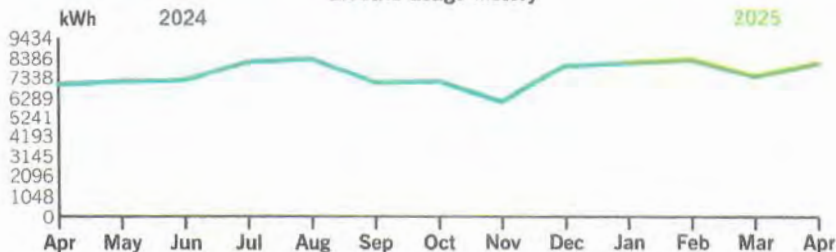


Thank you for your payment.

We can help your business save energy and money. Get deals on energy-efficient items at our Business Savings Store. Plus, enjoy free shipping on orders more than \$49. Shop now at duke-energy.com/BizDeals.

Your usage snapshot

Electric usage history



Average temperature in degrees

58° 67° 73° 75° 74° 68° 58° 49° 37° 38° 38° 38°

	Current Month	Apr 2024	12-Month Usage	Avg Monthly Usage
Electric (kWh)	8,136	6,985	91,478	7,623
12-month usage based on most recent history				

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a 3.0% late charge.



duke-energy.com
800.774.1202

Account number **9101 2130 2167**

200303647950

We're here for you

Report an emergency

Electric outage duke-energy.com/outages
800.343.3525

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/autodraft
Speedpay (fee may apply) duke-energy.com/pay-now
800.521.2232
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

Register for free paperless billing duke-energy.com/paperless
Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

Correspond with Duke Energy (not for payment)

P.O. Box 1326
Charlotte, NC 28201

General questions or concerns

Online duke-energy.com
Home: Mon - Fri (7 a.m. to 7 p.m.) 800.521.2232
Business: Mon - Fri (7 a.m. to 6 p.m.) 800.774.1202
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Important to know

Your next meter reading: May 29

Please be sure we can safely access your meter for actual readings. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. If your service is disconnected because of a missed payment, you must pay your past-due balance in full, plus a reconnection fee before your service will be reconnected. The reconnection fee is \$8 for electric service that may be reconnected remotely and \$37 for electric service that is not eligible to be reconnected remotely. Additionally, there is a fee of \$250 to reconnect electric service after normal business hours if not eligible to be reconnected remotely. A security deposit may also be required. For questions, please refer to your customer pamphlet or call the number shown above.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.



duke-energy.com
800.774.1202

Account number 9101 2130 2167

Your usage snapshot Continuuel

Current Electric Usage

<u>Meter Number</u>	<u>Usage Type</u>	<u>Billing Period</u>
108356540	Actual	Mar 29 - Apr 29
Usage Values		
Billed kWh		8,136.320 kWh
Demand-kW		20.160 kW
Billed Demand-kW		20.160 kW
Demand-kVAr		3.200 kVAr
Billed Demand-kVAr		3.200 kVAr
Actual kVA		20.412 kVA
Power Factor		98.990 %
Peak Registration		
Demand-kW	Apr 07 at 02:30 AM	20.16
Demand-kVAr	Mar 30 at 09:00 PM	3.20

Billing details - Electric

Billing Period - Mar 29 25 to Apr 29 25

Meter - 108356540

Connection Charge	\$27.63
Energy Charge	
300.000 kWh @ \$0.23959300	71.88
Energy Charge	
700.000 kWh @ \$0.19265400	134.86
Energy Charge	
1,500.000 kWh @ \$0.17361200	260.42
Energy Charge	
1,330.400 kWh @ \$0.12911400	171.77
kVAr Charge	
3.200 kVAr @ \$0.34000000	1.09
Rider No. 60 Fuel Cost Adjustment	
8,136.320 kWh @ \$-0.00480100	-39.06
Rider No. 62 Environmental Compliance Adjustment	
8,136.320 kWh @ \$0.00282600	22.99
Rider No. 65 Trans and Distrib Infrastructure Improvement Cost Rate Adj	
8,136.320 kWh @ \$0.00160700	13.08
Rider No. 66 Energy Efficiency Revenue Adjustment	
8,136.320 kWh @ \$0.00166900	13.58
Rider No. 67 Credits Adjustment	
8,136.320 kWh @ \$-0.00938600	-76.37
Rider No. 68 Regional Transmission Operator (RTO) Non-Fuel Costs and Revenue Adj	
8,136.320 kWh @ \$-0.00010600	-0.86
Rider No. 70 Reliability Adjustment	

Your current rate is Low Load Factor Service (LLF).

For a complete listing of all Indiana rates and riders, visit duke-energy.com/rates





duke-energy.com
800.774.1202

Billing details - Electric continued

8,136.320 kWh @ \$0.00079200	\$6.44
Rider No. 73 Renewable Energy Project Revenue Adjustment	
8,136.320 kWh @ \$0.00001900	0.15
Rider No. 74 Load Control Adj Rider	
8,136.320 kWh @ \$-0.00016000	-1.30
Load Factor Provision	
2,217.600 kWh @ \$0.11461700	254.17
Load Factor Provision	
2,088.320 kWh @ \$0.10397300	217.13
Total Current Charges	\$1,077.60



duke-energy.com
800.774.1202

Your Energy Bill

Page 1 of 3

Service address

B & B WATER PROJECT INC
B & B WATER PROJECT INC
BLOOMINGTON IN 46151

Bill date May 9, 2025

For service Apr 9 - May 8
30 days

Account number **9101 2130 2274**

Billing summary

Previous Amount Due	\$17.63
Payment Received May 05	-17.63
Current Lighting Charges	17.63
Total Amount Due May 30	\$17.63

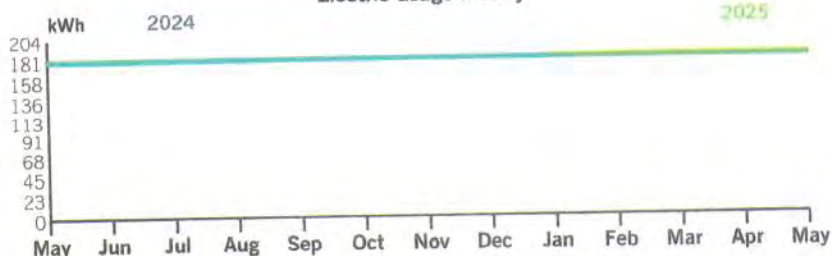


Thank you for your payment.

We can help your business save energy and money. Get deals on energy-efficient items at our Business Savings Store. Plus, enjoy free shipping on orders more than \$49. Shop now at duke-energy.com/BizDeals.

Your usage snapshot

Electric usage history



Average temperature in degrees

67° 74° 75° 75° 70° 59° 48° 35°

	Current Month	May 2024	12-Month Usage	Avg Monthly Usage
Electric (kWh)	181	181	2,172	181
12-month usage based on most recent history				

Outdoor Lighting

Billing period Apr 09 - May 08

Description	Quantity	Usage
MH DIR .543KW FX RTG	1	181 kWh
Total	1	181 kWh

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a 3.0% late charge.



duke-energy.com
800.774.1202

Account number **9101 2130 2274**

200343674826

We're here for you

Report an emergency

Electric outage duke-energy.com/outages
800.343.3525

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/autodraft
Speedpay (fee may apply) duke-energy.com/pay-now
800.521.2232
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

Register for free paperless billing duke-energy.com/paperless
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Business duke-energy.com/manage-bus

Correspond with Duke Energy (not for payment)

P.O. Box 1326
Charlotte, NC 28201

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Home: Mon - Fri (7 a.m. to 7 p.m.) 800.521.2232
Business: Mon - Fri (7 a.m. to 6 p.m.) 800.774.1202
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Important to know

Your next meter reading: Jun 9

Please be sure we can safely access your meter for actual readings. Don't worry if your digital meter flashes lights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. If your service is disconnected because of a missed payment, you must pay your past-due balance in full, plus a reconnection fee before your service will be reconnected. The reconnection fee is \$8 for electric service that may be reconnected remotely and \$37 for electric service that is not eligible to be reconnected remotely. Additionally, there is a fee of \$250 to reconnect electric service after normal business hours if not eligible to be reconnected remotely. A security deposit may also be required. For questions, please refer to your customer pamphlet or call the number shown above.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.



duke-energy.com
800.774.1202

Account number **9101 2130 2274**

Billing details : Lighting

Billing Period - Apr 09 25 to May 08 25

Energy Charge

181.000 kWh @ \$0.10447500 \$18.91

Rider No. 60 Fuel Cost Adjustment

181.000 kWh @ \$-0.00480100 -0.87

Rider No. 62 Environmental Compliance Adjustment

181.000 kWh @ \$0.00135700 0.25

Rider No. 65 Trans and Distrib Infrastructure Improvement Cost Rate Adj

181.000 kWh @ \$0.00116000 0.21

Rider No. 66 Energy Efficiency Revenue Adjustment

181.000 kWh @ \$0.00166900 0.30

Rider No. 67 Credits Adjustment

181.000 kWh @ \$-0.03789100 -6.86

Rider No. 70 Reliability Adjustment

181.000 kWh @ \$0.00025500 0.05

Rider No. 74 Load Control Adj Rider

181.000 kWh @ \$-0.00007100 -0.01

Light Maintenance Charge

5.65

Total Current Charges

\$17.63

Your current rate is Unmetered Outdoor Lighting Service (SUOL).

For a complete listing of all Indiana rates and riders, visit duke-energy.com/rates





duke-energy.com
800.774.1202

Your Energy Bill

Service address

B & B WATER PROJECT INC
6002 E STATE ROAD 45
BLOOMINGTON IN 47408

Bill date May 9, 2025

For service Apr 8 - May 7
30 days

Account number **9101 2130 2232**

Billing summary

Previous Amount Due	\$15.09
Payment Received May 05	-15.09
Current Electric Charges	15.09
Total Amount Due May 30	\$15.09



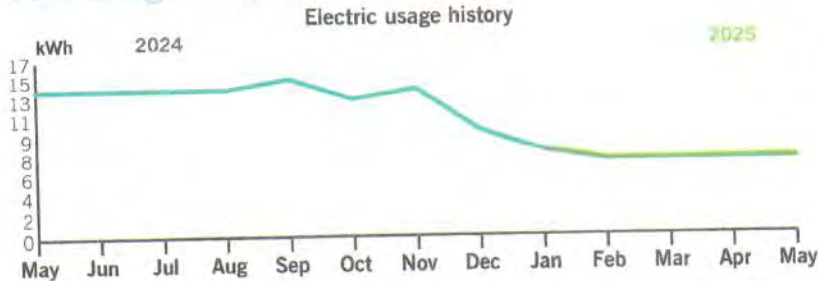
Thank you for your payment.

Your current rate is Commercial Service (CS).

For a complete listing of all Indiana rates and riders, visit duke-energy.com/rates

We can help your business save energy and money. Get deals on energy-efficient items at our Business Savings Store. Plus, enjoy free shipping on orders more than \$49. Shop now at duke-energy.com/BizDeals.

Your usage snapshot



Average temperature in degrees

67° 73° 75° 74° 68° 58° 49° 37°

	Current Month	May 2024	12-Month Usage	Avg Monthly Usage
Electric (kWh)	7	14	130	11
12-month usage based on most recent history				

Current electric usage for meter number 108290105

Actual reading on May 7	1272
Previous reading on Apr 8	- 1265
Energy Used	7 kWh
Billed kWh	7.000 kWh

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a 3.0% late charge.



duke-energy.com
800.774.1202

Account number **9101 2130 2232**

200343674825

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Electric outage duke-energy.com/outages
800.343.3525

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/autodraft
Speedpay (fee may apply) duke-energy.com/pay-now
800.521.2232
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

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Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

Correspond with Duke Energy (not for payment)

P.O. Box 1326
Charlotte, NC 28201

General questions or concerns

Online duke-energy.com
Home: Mon - Fri (7 a.m. to 7 p.m.) 800.521.2232
Business: Mon - Fri (7 a.m. to 6 p.m.) 800.774.1202
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Your next meter reading: Jun 6

Please be sure we can safely access your meter for actual readings. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. If your service is disconnected because of a missed payment, you must pay your past-due balance in full, plus a reconnection fee before your service will be reconnected. The reconnection fee is \$8 for electric service that may be reconnected remotely and \$37 for electric service that is not eligible to be reconnected remotely. Additionally, there is a fee of \$250 to reconnect electric service after normal business hours if not eligible to be reconnected remotely. A security deposit may also be required. For questions, please refer to your customer pamphlet or call the number shown above.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.



duke-energy.com
800.774.1202

Service address

B & B WATER PROJECT INC
6023 E STATE ROAD 45
BLOOMINGTON IN 47408

Bill date May 9, 2025

For service Apr 8 - May 7
30 days

Account number **9101 2130 2191**

Billing summary

Previous Amount Due	\$65.16
Payment Received May 05	-65.16
Current Electric Charges	59.84
Total Amount Due May 30	\$59.84



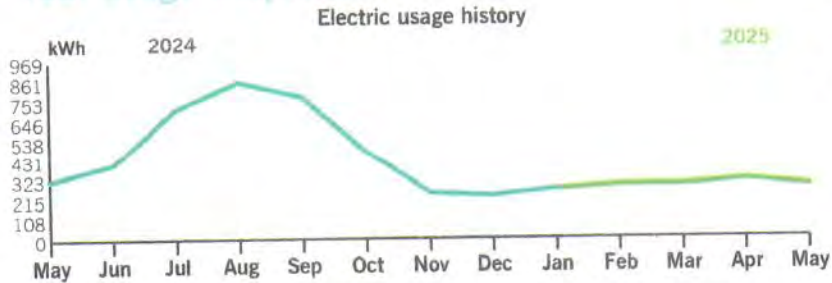
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Your current rate is Commercial Service (CS).

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Your usage snapshot



Average temperature in degrees

67° 73° 75° 74° 68° 58° 49° 37° 33° 32° 31° 30°

	Current Month	May 2024	12-Month Usage	Avg Monthly Usage
Electric (kWh)	273	321	5,111	426
12-month usage based on most recent history				

Current electric usage for meter number 318484095

Actual reading on May 7	39256
Previous reading on Apr 8	- 38983
Energy Used	273 kWh
Billed kWh	273.000 kWh

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a 3.0% late charge.



dukeenergy.com
800.774.1202

We're here for you

Report an emergency

Electric outage duke-energy.com/outages
800.343.3525

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Automatically from your bank account duke-energy.com/autodraft
Speedpay (fee may apply) duke-energy.com/pay-now
800.521.2232
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

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Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

Correspond with Duke Energy (not for payment)

P.O. Box 1326
Charlotte, NC 28201

General questions or concerns

Online duke-energy.com
Home: Mon - Fri (7 a.m. to 7 p.m.) 800.521.2232
Business: Mon - Fri (7 a.m. to 6 p.m.) 800.774.1202
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Your next meter reading: Jun 6

Please be sure we can safely access your meter for actual readings. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. If your service is disconnected because of a missed payment, you must pay your past-due balance in full, plus a reconnection fee before your service will be reconnected. The reconnection fee is \$8 for electric service that may be reconnected remotely and \$37 for electric service that is not eligible to be reconnected remotely. Additionally, there is a fee of \$250 to reconnect electric service after normal business hours if not eligible to be reconnected remotely. A security deposit may also be required. For questions, please refer to your customer pamphlet or call the number shown above.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.

Q-6-7: According to the test year operating expense transaction detail provided in response to OUCC Data Request No. 1-2, B&B Water paid Mr. Underwood \$375 in June 2024 for services related to “General Manager.” Please explain the General Manager services provided and how the compensation for these services was determined or calculated.

Response: Please see the response to Q-6-8. The rate for these services was \$50.00/hr.

Q-6-8: How do the General Manager services differ from those provided by Mr. Underwood as a board member or as the Utility’s Treasurer?

Response: Attached.

Q-6-9: Will Mr. Underwood, or any other Board member, act as a General Manager for the utility in the future? If yes, please explain the services that will be provided by the General Manager and how often those services will be required.

Response: No. There are no plans to utilize this position currently.

Q-6-10: According to the test year detailed operating expense transactions list provided in response to OUCC Data Request No. 1-2, B&B Water paid Mr. Underwood \$25 each month in 2024 for accounting services. Please explain the services provided in return for this compensation.

Response: This fee is a part of the total compensation for the Treasurer. This fee has been paid since at least 2001, which is the last of the available information. No records could be found dating back that far, that gives any additional information.

Q-6-11: Are Mr. Underwood’s accounting services referenced in the previous question included in Mr. Underwood’s December 17, 2024 accounting services contract? Please explain.

Response: Mr. Underwood transitioned off the board at the end of December 2024. B&B then contracted with Mr. Underwood to perform the services and at the rates outlined in the agreement previously provided.

JEFFREY H. UNDERWOOD, CPA

6372 East Cox Drive
BLOOMINGTON, INDIANA 47408
(812) 320-3540

December 3, 2024

Dale Lisby
President
B&B Water Project, Inc
PO Box 7287
Bloomington, IN 47407

RE: Fee Proposal

Dale,

Attached is the proposed fee schedule requested by the Executive Committee to provide Account and Tax Services. This proposal is broken down into 3 sections, month activities, annual activities and on demand activities. This proposal and related fees are for the calendar year 2025. This agreement will renew annually unless notice is given by either party more than ninety (90) days prior to the end of the calendar year. Fees may be adjusted annually up to the amount of the 12-month Consumer Price Index at the end of November of the then current calendar year.

I would be happy to answer any questions regarding this proposal.

Respectfully,

A handwritten signature in dark ink, appearing to read "Jeffrey Underwood", written over a horizontal line.

Jeffrey H. Underwood, CPA

Fee Proposal

Monthly Activities:

Recording Daily Deposits
Recording autopay expenses
Check payments
Reconciling three bank accounts
Monthly board member payments
Financial Statement preparation
Sales Tax preparation and payment
Month end close out
Membership fee returns

Fee: \$500.00 per month

Annual Activities:

IURC Report
Tax Return
IURC Fee Report
Board member 1099's
IDEM report
Annual Meeting Report

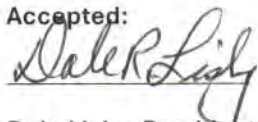
Fee: \$1,200 flat fee

Other Activities

Financing
Lead Service Lines
Rate Case
Wholesale tracker
Miscellaneous rates
Account Adjustments
Contractor solicitation & selection
Other Projects as requested

Fee: \$125.00 per hour

Accepted:



Date:

12/17/2024

Dale Lisby, President, B&B Water Project



B&B Water Project, Inc.
6023 E. State Road 45
Bloomington, IN 47408

Client No: 10274.001
Date: 05/09/2024
Invoice No: 37665

Time and expense as it relates to assistance on Small-U filing and Hoosier HELP Lease for meters. Detail attached.

Current Amount Due \$ 9,072.50

ACH or Wire Info (ACH preferred):
National Bank of Indianapolis
107N. Pennsylvania St
Indianapolis, IN 46204
Routing #: 074006674
Account #: 1747278
Phone: 317-261-9000
Credit: (Customer Name: LWG CPAS & ADVISORS)

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
9,072.50	0.00	0.00	0.00	0.00	9,072.50

Go Paperless!

Email is an easy and secure way to receive your bill each month. Just email Kathleen.Schultz@lwgcpa.com to have your invoice set up.

LWG CPAs & Advisors
April 2024 Billing Detail
B&B Water Project, Inc.
10274.001

OUCC Attachment CFS-12

Cause No. 46219-U

Page 2 of 5

Page 1 of 2

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Invoice</u>	<u>Memo</u>
Reynolds	1/16/2023	2.00	200.00	400.00	Financing - Call with client to discuss project. Reviewed financials received from client.
Reynolds	1/20/2023	1.50	200.00	300.00	2023 Bonds - Researched available programs from RD for financings. Set up structure in Munex for debt service calculations. Set up call with OUCC.
Reynolds	1/24/2023	1.00	200.00	200.00	Rates - Call with OUCC to discuss small U rate filing. Researched potential RD debt financing for B&B.
Reynolds	1/27/2023	0.75	200.00	150.00	2023 Bonds - Prep for call with engineer regarding potential financing. Call with engineer.
Reynolds	2/1/2023	1.00	200.00	200.00	2023 Bonds/Rates - Call with Curt Gasser to discuss Small-U Filing and how to incorporate debt. Discussions with Ted on going forward.
Sommer	2/1/2023	0.75	310.00	232.50	Call with Curt Gassert.
Reynolds	2/14/2023	1.50	200.00	300.00	2023 Bonds - Call with client to discuss small issuer rate increase and discuss potential financing. Includes prep time for meeting and conversation with Ted.
Reynolds	3/3/2023	0.50	200.00	100.00	Bonds - Looked over project listing to create bond sizing. Follow up with Ted regarding required items for financing.
Reynolds	3/29/2023	1.00	300.00	300.00	Bonds/Rates - Call with Jeff Underwood to discuss rates and financings.
Reynolds	5/8/2023	1.00	300.00	300.00	Call with project engineer to discuss PER and project timing.
Reynolds	5/17/2023	1.00	300.00	300.00	2023 Bonds - Ran proposed amortization schedule for 4,000,000 over 30 years at 4%.
Reynolds	5/18/2023	1.00	300.00	300.00	Bonds - Calculated estimated debt service on a BAN to fund project until long term financing.
Schultz	5/22/2023	0.50	130.00	65.00	Converted pdf to word.
Reynolds	6/9/2023	0.75	300.00	225.00	Bonds - Ran updated amortization schedule at 2,000,000 par amount.
Reynolds	7/19/2023	1.00	300.00	300.00	Rates - Call with client to go over OUCC testimony and plans moving forward.
Reynolds	8/1/2023	0.50	300.00	150.00	Rates - Calls with Ted and client to discuss current rate case with IURC
Reynolds	8/3/2023	0.25	300.00	75.00	Meter Financing - Conversation with Ted to discuss meter financing.
Reynolds	8/4/2023	0.50	300.00	150.00	2023 Financing - Call with bond counsel to discuss upcoming financing.
Reynolds	9/21/2023	0.75	300.00	225.00	Rates - Follow up call with IURC to answer questions regarding small-u filing.

LWG CPAs & Advisors
April 2024 Billing Detail
B&B Water Project, Inc.
10274.001

OUCG Attachment CFS-12

Cause No. 46219-U

Page 3 of 5

Page 2 of 2

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Invoice</u>	<u>Memo</u>
Reynolds	9/22/2023	2.50	300.00	750.00	2023 Bonds - Drafted memo to IURC regarding estimated date of closing for financing. Follow up with Bond Council regarding maximum parameters and timing.
Reynolds	10/24/2023	1.50	300.00	450.00	Rates - Call with Jeff to discuss final rate order and financing going forward. Reviewed requirements for Volume Cap requirement for bond bank.
Reynolds	10/26/2023	2.50	300.00	750.00	2023 Bonds Review and drafted volume cap materials for next weeks meetings. Further discussions with bond counsel regarding the requirement of the application and how to move forward.
Reynolds	11/10/2023	2.25	300.00	675.00	HELP Lease - Started reviewing and preparing pro forma financials for HELP Lease.
Reynolds	11/13/2023	2.00	300.00	600.00	Rates - Created new Tariff sheet and uploaded document to IURC.
Reynolds	1/17/2024	1.00	300.00	300.00	HELP Lease - Follow up with US Bank regarding questions for lease.
Reynolds	1/24/2024	0.50	300.00	150.00	Help Lease - Reviewed new proposal received from Bond Bank.
Reynolds	2/28/2024	1.25	300.00	375.00	HELP Lease - Follow up with Peoples Bank regarding questions on HELP Lease.
Reynolds	3/27/2024	2.50	300.00	750.00	HELP Lease - Created a document of historical and forecasted financials for Peoples Bank. Also created a five year cashflow for the capital improvement plan.
		<u>33.25</u>		<u>9,072.50</u>	Total Due this Invoice.



B&B Water Project, Inc.
6023 E. State Road 45
Bloomington, IN 47408

Client No: 10274.001
Date: 09/25/2024
Invoice No: 38096

Progress Bill: True-up calculation and discussions with OUCG and IURC. See attached detail.

Current Amount Due \$ 2,400.00

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,400.00	0.00	0.00	0.00	0.00	2,400.00

Go Paperless!

Email is an easy and secure way to receive your bill each month. Just email Kathleen.Schultz@lwgcpa.com to have your invoice set up.

LWG CPAs & Advisors
August 2024 Billing Detail
B&B Water Project, Inc.
10274.001

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Invoice</u>	<u>Memo</u>
Reynolds	6/27/2024	1.00	300.00	300.00	True Up Calculation - Review of final financial documents and OUCC report regarding required True Up after meter lease.
Reynolds	7/2/2024	2.00	300.00	600.00	Calculated true up for post meter financing.
Reynolds	7/19/2024	1.00	300.00	300.00	True Up - Finalized calculation. Drafted cover letter. Uploaded filing to IURC.
Reynolds	8/6/2024	2.00	300.00	600.00	Rates - Call with IURC to discuss true up calculation. Time to review calculation and discuss with client.
Reynolds	8/16/2024	1.00	300.00	300.00	True Up - Drafted response to OUCC regarding true up questions.
Reynolds	8/27/2024	1.00	300.00	300.00	Rates - Discussion with Jeff to discuss OUCC Response. Follow up conversations with OUCC and IURC.
		<u>8.00</u>		<u>2,400.00</u>	Total Due this Invoice.

DISBURSEMENT AUTHORIZATION

DATE AND PARTIES. The date of this Disbursement Authorization is May 24, 2024. The parties and their addresses are:

LENDER:
THE PEOPLES STATE BANK
601 E Temperance St
PO Box 128
Ellettsville, IN 47429-0128
Telephone: (812) 876-2228

BORROWER:
B & B WATER PROJECT, INC.
an Indiana Corporation
6023 E STATE ROAD 45
BLOOMINGTON, IN 47408

Loan Number: 3004755002

1. DEFINITIONS. As used in this Disbursement Authorization, the terms have the following meanings:
- A. Pronouns. The pronouns "I", "me" and "my" refer to all Borrowers signing this Disbursement Authorization, individually and together. "You" and "Your" refer to the Lender.
- B. Loan. "Loan" refers to this transaction generally, including obligations and duties arising from the terms of all documents prepared or submitted for this transaction such as applications, security agreements, disclosures or notes, and this Disbursement Authorization.
2. DISBURSEMENT SUMMARY. The following summarizes the disbursements from the Loan.

Loan		\$600,000.00
Cash Paid In	\$0.00	
Amount Contributed by Borrower	\$0.00	
Total Cash Received		\$0.00
Disbursed to Borrowers	\$255,913.50	
Disbursed to Lender	\$78.00	
Disbursed to Other Payees	\$344,008.50	
Total Amounts Disbursed		\$600,000.00
Amount Remaining To Be Disbursed		\$0.00
Undisbursed Fees/Charges		\$0.00

3. DISBURSEMENT AUTHORIZATION. I authorize you to disburse the following amounts from my Loan.

DISBURSED TO:	DATE	AMOUNT DISBURSED:
Disbursements to Borrower:		\$255,913.50
Deposit to PSB, account #501504974	05/24/2024	\$109,093.50
Check # payable to B & B WATER PROJECT, INC.	05/24/2024	\$146,820.00
Disbursements to Lender:		\$78.00
Fees & Charges:	05/24/2024	\$78.00
Wire Fee		\$50.00
UCC Recording		\$28.00
Disbursements to third parties:		\$344,008.50
OLD NATIONAL BANK, PAYOFF LOAN, Wire transfer to , account #	05/24/2024	\$72,774.00
LWG CPAS & ADVISORS, HOOSIER HELP LEASE, Wire transfer to , account #	05/24/2024	\$9,072.50
UTILITY SUPPLY COMPANY, WATER METERS, Check #	05/24/2024	\$257,040.00
BOSE MCKINNEY & EVANS LLP, ATTORNEY FEES, Check #	05/24/2024	\$5,122.00
TOTAL DISBURSED:		\$600,000.00

Amount remaining to be disbursed, if any: \$0.00

I acknowledge receipt of a copy of this Disbursement Authorization on May 24, 2024.

BORROWER:
B & B WATER PROJECT, INC.

By Jeffrey E. Underwood Date 5/24/2024
JEFFREY E. UNDERWOOD, Treasurer

By Dale R. Lisby Date May 24, 2024
DALE LISBY, President

Q-3-10: Please refer to Petitioner’s document labeled “BB Water Customer Maintenance Management Fees.pdf” which was provided in response to OUCC’s Data Request No. 1-14. The following transactions are included in the “Adjusted Total.”

Baugh Enterprises, Inc	' 962.07)
Baugh Enterprises, Inc	,043.80

- a. Please explain the inclusion of these two transactions.

Answer: This adjustment was made to reclassify the entries to show the expense in the fiscal year they were invoiced for.

- b. Please identify the general ledger month and date to which each of these transactions was recorded.

Answer: The negative amount was originally recorded in January 2024, and the positive amount was originally recorded in January 2025.

- c. Please provide supporting documentation (invoices, receipts, etc.) for each transaction.

Answer: Attached

B&B Water Project
Response to OUCC Data Request Q-3-10

	Check #	Date	Year	Check #	Date	Year
			2024			2025
Baugh Enterprises	11883	1/3/2024	(348.80)	12254	1/6/2025	343.80
	11896	1/15/2024	(349.00)			
Bynum Fanyo Utilities	11885	1/3/2024	(5,265.07)	12244	1/1/2025	6,700.00
Total			(5,962.87)			7,043.80

Baugh Fine Print and Mailing
125 S Westplex Ave
Bloomington, IN 47404
812.334.8189
<http://www.baughenterprises.com>



INVOICE

BILL TO

B&B WATER PROJECT INC.
PO BOX 7287
BLOOMINGTON, IN 47407

INVOICE # 41770M

DATE 12/15/2023

DUE DATE 01/14/2024

TERMS Net 30

QTY	DESCRIPTION	AMOUNT
	November '23 Invoices	
1,744	Prepare, print, fold, insert into #10 window envelope and mail invoices	348.80
	Postage advance	877.02

Please make payments to:
Baugh Fine Print and Mailing

SUBTOTAL	1,225.82
TAX	0.00
TOTAL	1,225.82
BALANCE DUE	\$1,225.82

Baugh Fine Print and Mailing
125 S Westplex Ave
Bloomington, IN 47404
812.334.8189
<http://www.baughenterprises.com>



INVOICE

BILL TO

B&B WATER PROJECT INC.
PO BOX 7287
BLOOMINGTON, IN 47407

INVOICE # 41864M**DATE 12/28/2023****DUE DATE 01/27/2024****TERMS Net 30**

QTY	DESCRIPTION	AMOUNT
	December '23 Invoices	
1,745	Prepare, print, fold, insert into #10 window envelope and mail invoices	349.00
	Postage advance	877.47

Please make payments to:
Baugh Fine Print and Mailing

SUBTOTAL	1,226.47
TAX	0.00
TOTAL	1,226.47
BALANCE DUE	\$1,226.47



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Dec '23
Invoice Date: 12/29/2023
Due Date: 2/1/2024
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Office Administration		5,265.07	5,265.07
PLEASE NOTE OUR NEW ADDRESS. HAPPY NEW YEAR!			
THANK YOU.			
THANK YOU.			

Total \$5,265.07

Payments/Credits	\$0.00
-------------------------	--------

Balance Due \$5,265.07



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Dec '24 O
Invoice Date: 1/1/2025
Due Date: 1/31/2025
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Office Administration		6,700.00	6,700.00
Total			\$6,700.00

THANK YOU.

Payments/Credits	\$0.00
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Balance Due	\$6,700.00
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Baugh Fine Print and Mailing

125 S Westplex Ave

Bloomington, IN 47404

+18123348189

<http://www.baughenterprises.com>**INVOICE****BILL TO**

B&B WATER PROJECT INC.

PO BOX 7287

BLOOMINGTON, IN 47407

INVOICE # 43740M**DATE** 01/01/2025**DUE DATE** 01/31/2025**TERMS** Net 30

QTY	DESCRIPTION	AMOUNT
	Dec 2024 Invoices	
1,719	Prepare, print, fold, insert into #10 window envelope and mail invoices	343.80
1,719	Postage advance	947.91

Please make payments to:
Baugh Fine Print and Mailing

SUBTOTAL	1,291.71
TAX	0.00
TOTAL	1,291.71
BALANCE DUE	\$1,291.71

B&B Water Project
Bynum Fanyo Compensation
2024

Date	Type	No.	Payee	Category	Total
12/17/2024	Check	12231	Bynum Fanyo Utilities, Inc.	Field Operation	27,123.79
12/01/2024	Check	12215	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
11/14/2024	Check	12204	Bynum Fanyo Utilities, Inc.	Field Operation	27,506.41
11/01/2024	Check	12188	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
10/14/2024	Check	12161	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
10/14/2024	Check	12160	Bynum Fanyo Utilities, Inc.	Field Operation	21,578.79
09/10/2024	Check	12121	Bynum Fanyo Utilities, Inc.	Field Operation	32,894.64
09/01/2024	Check	12103	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
08/18/2024	Check	12089	Bynum Fanyo Utilities, Inc.	Field Operation	24,605.55
08/18/2024	Check	12088	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
07/12/2024	Check	12048	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
07/12/2024	Check	12047	Bynum Fanyo Utilities, Inc.	Field Operation	25,453.79
06/18/2024	Check	12032	Bynum Fanyo Utilities, Inc.	Field Operation	24,583.79
06/05/2024	Check	12021	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
05/14/2024	Check	12010	Bynum Fanyo Utilities, Inc.	Field Operation	17,028.99
05/01/2024	Check	11992	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
04/14/2024	Check	11985	Bynum Fanyo Utilities, Inc.	Field Operation	17,803.79
04/01/2024	Check	11966	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
03/18/2024	Check	11962	Bynum Fanyo Utilities, Inc.	Field Operation	18,829.01
03/01/2024	Check	11939	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
02/18/2024	Check	11933	Bynum Fanyo Utilities, Inc.	Field Operation	18,103.79
02/15/2024	Check	11927	Bynum Fanyo Utilities, Inc.	Field Operation	0.00
02/03/2024	Check	11921	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	6,700.00
01/15/2024	Check	11897	Bynum Fanyo Utilities, Inc.	Field Operation	10,657.16
01/03/2024	Check	11885	Bynum Fanyo Utilities, Inc.	Customer Maintenance Fee	5,265.07



February 1, 2025

Dear valued customer:

Effective February 1, 2025 we are increasing your monthly contract bill by the yearly average CPI of 3.0%.

Please contact Jeff Farmer at jfarmer@bfuindiana.com or (812)327-1958 with any questions you may have.

Thank you for your continued business.

BFU, Inc.

3499 W Maple Grove Rd
Bloomington, IN 47404
(812)676-8030
bfu@bfuindiana.com

Water
Wastewater
Operations Management

Baugh Fine Print and Mailing

125 S Westplex Ave

Bloomington, IN 47404

+18123348189

<http://www.baughenterprises.com>**INVOICE****BILL TO**

B&B WATER PROJECT INC.

PO BOX 7287

BLOOMINGTON, IN 47407

INVOICE # 43611M**DATE** 12/01/2024**DUE DATE** 12/31/2024**TERMS** Net 30

QTY	DESCRIPTION	AMOUNT
	Nov 2024 Water Bills	
1,714	Prepare, print, fold, insert into #10 window envelope and mail invoices	342.80
1,714	Postage advance	945.22
Please make payments to: Baugh Fine Print and Mailing		
SUBTOTAL		1,288.02
TAX		0.00
TOTAL		1,288.02
BALANCE DUE		\$1,288.02

We Appreciate your business! - The Baugh Fine Print and Mailing Team

Q-3-11: Please refer to Petitioner’s document labeled “BB Water Plant Maintenance Other Contractual Services.pdf,” which was provided in response to OUCC’s Data Request No. 1-16, a portion of which is copied in the table below.

Bynum Fanyo Utilities, Inc.
Bynum Fanyo Utilities, Inc.

111,299.08
23,022.51

- a. The information provided in response to DR No. 1-16 is illegible. Please identify the amounts for each of these two transactions.

Answer: (11,299.08) & 23,22.51

- b. Please explain the inclusion of these two transactions.

Answer: This adjustment was made to reclassify the entries to show the expense in the fiscal year they were invoiced for.

- c. Please identify the general ledger month and date to which each of these transactions was recorded.

Answer: The negative amount was originally recorded in January 2024, and the positive amount was originally recorded in January 2025.

B&B Water Project

Response to OUCC Data Request Q-3-11

	Check #	Date	Year 2024	Check #	Date	Year 2025
Bynum Fanyo Utilities	11897	1/3/2024	(10,657.16)	12260	1/13/2025	22,365.00
IUPPS	11902	1/15/2024	(49.40)	12259	1/13/2025	72.20
Verizon Wireless	EFT	1/9/2024	(582.52)	EFT	1/16/2025	585.50
Total			(11,289.08)			23,022.70



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Jan '24 F
Invoice Date: 1/12/2024
Due Date: 2/11/2024
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		9,338.37	9,338.37
Invoice #523198 Pit Repair 12/13/23			
Service Truck w/ One Man	2	0.00	0.00
Service Truck w/ Two Men	2	175.00	350.00
Invoice #523201 Leak 3285 Russell Rd 12/18/23			
Backhoe w/ Operator	4	95.00	380.00
Service Truck w/ One Man	4	100.00	400.00
Invoice #52402 Emergency Call Out 4510 N Robbs Ln 1/3/24			
Service Truck w/ One Man	2	190.00	380.00
Discount		-200.00	-200.00
Zoom 12/7-1/6/24 B and B		7.99	7.99
Total Reimbursable Expenses			7.99
Markup		10.00%	0.80
Total Reimbursable Expenses			8.79

Total \$10,657.16

Payments/Credits	\$0.00
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Balance Due \$10,657.16

INDIANA UNDERGROUND PLANT PROTECTION

Dept. 78745
PO BOX 78000
DETROIT, MI 48278-0745

Voice: 317-893-1405
Fax: 317-893-1450

INVOICE

Invoice Number: 111644
Invoice Date: Jan 5, 2024
Customer ID: B & B WATER

Bill To:

B & B WATER PROJECT, INC.
PO BOX 7287
BLOOMINGTON, IN 47407



PLEASE ADD 3.5% TO YOUR INVOICE IF PAYING
BY CREDIT CARD.

DECEMBER 2023 TICKETS

Customer PO	Payment Terms	Due Date	Sales Rep ID
		2/5/24	

Quantity	Item	Description	Unit Price	Amount
52.00	per ticket95m	DECEMBER Ticket Fees ID 8537	0.95	49.40

PLEASE REMIT PAYMENT TO OUR
LOCKBOX ACCOUNT
IUPPS
P.O. BOX 78000
DEPT 78745
DETROIT, MI 48278-0745

Subtotal	49.40
Sales Tax	
Total Invoice Amount	49.40
Payment/Credit Applied	
TOTAL	49.40

verizon
business
PO BOX 489
NEWARK, NJ 07101-0489

OUCG Attachment CFS-18
Cause No. 46219-U

Manage Your Account	Account Number	Date Due
b2b.verizonwireless.com	442415940-00001	01/16/24
Change your address at http://sso.verizonenterprise.com	Invoice Number	9951984337

Page 4 of 7

KEYLINE



B AND B WATER PROJECT INC
PO BOX 7827
APT, SUITE, FLOOR, ETC.
BLOOMINGTON, IN 47407-7827

Quick Bill Summary

Nov 18 - Dec 17

Previous Balance (see back for details)	\$582.52
Payment - Thank You	-\$582.52
Balance Forward	\$0.00
Monthly Charges	\$564.00
Usage and Purchase Charges	
Data	\$0.00
Surcharges	
and Other Charges & Credits	\$18.52
Taxes, Governmental Surcharges & Fees	\$0.00
Total Current Charges	\$582.52

Total Charges Due by January 16, 2024 **\$582.52**

Pay from phone	Pay on the Web	Questions:
#PMT (#768)	At b2b.verizonwireless.com	1.800.922.0204 or *611 from your phone

verizon
business

B AND B WATER PROJECT INC
PO BOX 7827
APT, SUITE, FLOOR, ETC.
BLOOMINGTON, IN 47407-7827

Bill Date December 17, 2023
Account Number 442415940-00001
Invoice Number 9951984337

Total Amount Due

Deducted from bank account on 01/06/24
DO NOT MAIL PAYMENT

\$582.52

PO BOX 16810
NEWARK, NJ 07101-6810



99519843370104424159400000100000058252000000582527



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Dec '24 F
Invoice Date: 1/13/2025
Due Date: 2/12/2025
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Invoice #112431 Meter Changes December 2024			
Meter Changes	8	55.00	440.00
Invoice #112422 Main Break Repair 12/12/24			
Service Truck w/ One Man	8	0.00	0.00
Service Truck w/ One Man	8	135.00	1,080.00
Invoice #112424 Emergency Call Out 12/13/24			
Service Truck w/ One Man	2	190.00	380.00
Discount		-230.00	-230.00
Emergency Line Locate 12/14/24			
Service Truck w/ One Man	2	190.00	380.00
Invoice #112429 Service Line Repair 12/26/24			
Service Truck w/ One Man	3	0.00	0.00
Service Truck w/ One Man	3	135.00	405.00
Backhoe w/ Operator	4	160.00	640.00
Invoice #112430 Emergency Service Line Repair 12/27/24			
Service Truck w/ One Man OT	4	190.00	760.00
Additional Laborer OT	3	145.00	435.00
Service Truck w/ One Man OT	7	190.00	1,330.00
Backhoe w/ Operator OT	8	215.00	1,720.00
Additional Laborer OT	6	145.00	870.00
Jeff Farmer	7	0.00	0.00
Discount		-1,225.00	-1,225.00
Invoice #112501 Emergency Line Locate 1/1/25			
Service Truck w/ One Man	2	190.00	380.00
Zoom Dec 7 - Jan 6, 2025 B & B		7.99	7.99

Total

Payments/Credits

Balance Due *22,365.00



INVOICE

INDIANA UNDERGROUND PLANT PROTECTION
Dept. 78745
PO Box 78000
DETROIT, MI 48278-0745
receivables@indiana811.org
317-893-1405

INVOICE NUMBER: INV-10246
INVOICE DATE: 01/09/2025
CUSTOMER ID: B B WATER

BILL TO: B & B WATER PROJECT, INC.
PO BOX 7287
BLOOMINGTON, IN 47407

SHIP TO: B & B WATER PROJECT, INC.
3499 W Maple Grove Rd
BLOOMINGTON, IN 47404

CUSTOMER PO	PAYMENT TERMS	DUE DATE	DESCRIPTION
	Net 30	02/09/2025	

ITEM #	MEMO	UNIT	QTY	UNIT PRICE	AMOUNT
Ticket Fees	December 2024 Ticket Fees ID8537	Each	76	\$.95	\$72.20
				Subtotal	72.20
				Total	72.20

PLEASE REMIT PAYMENT TO OUR LOCKBOX ACCOUNT
P.O. BOX 78000

DEPT 78745
DETROIT, MI 48278-0745

IN811 will only accept paper checks via this lockbox. Members can also pay by ACH or credit card.

31 - 60 DAYS OVERDUE	61 - 90 DAYS OVERDUE	91 DAYS OVERDUE	TOTAL OVERDUE
0.00	0.00	0.00	0.00

verizon
business
PO BOX 489
NEWARK, NJ 07101-0489

Manage Your Account	Account Number	Date Due
b2b.verizonwireless.com	442415940-00001	01/16/25
Change your address at http://sso.verizonenterprise.com	Invoice Number	6101373588

KEYLINE
B AND B WATER PROJECT INC
PO BOX 7827
APT, SUITE, FLOOR, ETC.
BLOOMINGTON, IN 47407-7827

Quick Bill Summary

Nov 18 – Dec 17

Previous Balance (see back for details)	\$585.50
Payment – Thank You	-\$585.50
Balance Forward	\$0.00
Monthly Charges	\$564.00
Usage and Purchase Charges	
Data	\$0.00
Surcharges	
and Other Charges & Credits	\$21.50
Taxes, Governmental Surcharges & Fees	\$0.00
Total Current Charges	\$585.50

Total Charges Due by January 16, 2025 **\$585.50**

Pay from phone	Pay on the Web	Questions:
#PMT (#768)	At b2b.verizonwireless.com	1.800.922.0204 or *611 from your phone

verizon
business

B AND B WATER PROJECT INC
PO BOX 7827
APT, SUITE, FLOOR, ETC.
BLOOMINGTON, IN 47407-7827

Bill Date December 17, 2024
Account Number 442415940-00001
Invoice Number 6101373588

Total Amount Due

Deducted from bank account on 01/06/25
DO NOT MAIL PAYMENT **\$585.50**

PO BOX 16810
NEWARK, NJ 07101-6810



61013735880104424159400000100000058550000000585507



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: May '24 F
Invoice Date: 6/12/2024
Due Date: 7/12/2024
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Emergency Response Plan		150.00	150.00
Invoice #52476 Kill Out Setter 6/5/24			
Service Truck w/ One Man	2	0.00	0.00
Service Truck w/ Two Men	2	260.00	520.00
Invoice #52477 Raise Meter Pit 6/5/24			
Service Truck w/ One Man	2	0.00	0.00
Service Truck w/ Two Men	2	260.00	520.00
Invoice #52478 Replace Pit 6/5/24			
Service Truck w/ One Man	2	0.00	0.00
Service Truck w/ Two Men	2	260.00	520.00
Invoice #52479 Meter Changes			
Meter Changes	143	55.00	7,865.00
Zoom May 7-June 6, 2024		7.99	7.99
Total Reimbursable Expenses			7.99
Markup		10.00%	0.80
Total Reimbursable Expenses			8.79

Total \$24,583.79

Payments/Credits \$0.00

Balance Due \$24,583.79



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: June '24 F

Invoice Date: 7/10/2024

Due Date: 8/9/2024

Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Consumer Confidence Report required by IDEM	2	150.00	300.00
Invoice #52484 Tank Call Out 6/20/24 Service Truck w/ One Man	2	190.00	380.00
Invoice #52495 Meter Changes 6/1 - 6/30 Meter Change Outs	127	55.00	6,985.00
Invoice #52496 Call Out 7/7/24 Service Truck w/ One Man (OT) Discount	2	190.00 -100.00	380.00 -100.00
Invoice #52498 Main Break 7/10/24 Backhoe w/ Operator	4	160.00	640.00
Service Truck w/ One Man	4	135.00	540.00
Service Truck w/ One Man	4	0.00	0.00
Invoice #52497 Leak Tunnel Road 7/3/24 Service Truck w/ One Man	4	0.00	0.00
Service Truck w/ Two Men	4	170.00	680.00
Backhoe w/ Operator	4	160.00	640.00
Zoom June 7 - July 6, 2024 B and B		7.99	7.99
Total Reimbursable Expenses			7.99
Markup		10.00%	0.80
Total Reimbursable Expenses			8.79

Total \$25,453.79

Payments/Credits \$0.00

Balance Due \$25,453.79



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: July '24 F

Invoice Date: 8/8/2024

Due Date: 9/7/2024

Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Invoice #524100 Main Break 7/8/24 4060 Hinkle Road			
Stone	4	35.44	141.76
Service Truck w/ One Man	5	0.00	0.00
Backhoe w/ Operator	5	135.00	675.00
Service Truck w/ One Man	5	160.00	800.00
Invoice #524103 Main Break 7/15 7/16/24 7680 N Shilo Rd			
Service Truck w/ One Man	6	0.00	0.00
Backhoe w/ Operator	6	160.00	960.00
Service Truck w/ Two Men	6	260.00	1,560.00
Backhoe w/ Operator	1	215.00	215.00
Service Truck w/ Two Men	1	335.00	335.00
Invoice #524106 8/1/24 Leak 1976 Bethel Lane			
Service Truck w/ One Man	4	0.00	0.00
Service Truck w/ One Man	4	135.00	540.00
Backhoe w/ Operator	4	160.00	640.00
Invoice #524107 8/6/24 Leak 6575 Netha Court			
Service Truck w/ One Man	5	0.00	0.00
Service Truck w/ One Man	5	135.00	675.00
Backhoe w/ Operator	5	160.00	800.00
Invoice #524108 Meter Changes July			
Meter Changes	41	55.00	2,255.00
Zoom 7-7-24 - 8-6-24		7.99	7.99
Total Reimbursable Expenses			7.99
Markup		10.00%	0.80
Total Reimbursable Expenses			8.79

Total \$24,605.55

Payments/Credits	\$0.00
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Balance Due \$24,605.55



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Aug '24 F
Invoice Date: 9/10/2024
Due Date: 10/10/2024
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Invoice #524114 Tank Low Level 8/13/24			
Service Truck w/ One Man	2	190.00	380.00
Invoice #524116 Main Break 8/20/24			
Service Truck w/ One Man	8	0.00	0.00
Service Truck w/ Two Men	8	270.00	2,160.00
Backhoe w/ Operator	8	160.00	1,280.00
Service Truck w/ One Man	8	135.00	1,080.00
Service Truck w/ Two Men OT	1	380.00	380.00
Service Truck w/ Two Men OT	2	380.00	760.00
Invoice #524119 Leak 8/23/24			
Backhoe w/ Operator	4	160.00	640.00
Service Truck w/ One Man	4	135.00	540.00
Service Truck w/ One Man	4	135.00	540.00
Service Truck w/ One Man	4	0.00	0.00
Invoice #524120 State Road 45 8/19/24			
Service Truck w/ One Man	2	0.00	0.00
Backhoe w/ Operator	2	135.00	270.00
Service Truck w/ One Man	2	160.00	320.00
Invoice #524121 Yard Repairs 8/21/24			
Service Truck w/ One Man	2	135.00	270.00
Service Truck w/ One Man	2	0.00	0.00
Invoice #524123 Meter Changes August 2024			
Meter Changes	160	55.00	8,800.00
Invoice #524128 Call Out 9/4/24			
Service Truck w/ One Man OT	2	190.00	380.00

Total

Payments/Credits

Balance Due



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Sept '24 F
Invoice Date: 10/9/2024
Due Date: 11/8/2024
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Invoice #524125 New Service 5021 SR 45 9/5/24			
Trenching	10	3.50	35.00
Installation of New Water Service		1,180.00	1,180.00
Invoice #524128 Call Out 9405 South Shore 9/4/24			
Service Truck w/ One Man	2	190.00	380.00
Invoice #524135 Shut Off 4399 Forbes Ln 9/14/24			
Service Truck w/ One Man	2	190.00	380.00
Invoice #524137 Call Out 333 N Brummetts Creek 9/27/24			
Service Truck w/ One Man	2	190.00	380.00
Invoice #524150 Meter Installs September			
Meter Installs for September	73	55.00	4,015.00
Prepare letter for IDEM on Rust Road		200.00	200.00
USA Bluebook invoice		182.62	182.62
Zoom Sept 7-Oct 6 B and B		7.99	7.99
Total Reimbursable Expenses			7.99
Markup		10.00%	0.80
Total Reimbursable Expenses			8.79

Total \$21,761.41

Payments/Credits \$0.00

Balance Due \$21,761.41

21,578.74



Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice

Invoice #: Oct '24 F

Invoice Date: 11/6/2024

Due Date: 12/6/2024

Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Invoice #524143 Leak Bethel Lane 10/10/24			
Backhoe w/ Operator	4	160.00	640.00
Service Truck w/ One Man	4	135.00	540.00
Service Truck w/ One Man	4	0.00	0.00
Invoice #524145 Setter Bough Road			
Service Truck w/ One Man	6	0.00	0.00
Backhoe w/ Operator	2	160.00	320.00
Service Truck w/ One Man	6	135.00	810.00
Invoice #524146 Leak Mt. Gilead and Upper Birdie 10/21/24			
Backhoe w/ Operator	4	160.00	640.00
Service Truck w/ One Man	4	0.00	0.00
Service Truck w/ One Man	4	135.00	540.00
Invoice #524151 New Service Claybrooke Court 10/29/24			
Trenching	45	3.50	157.50
Installation of New Water Service		1,180.00	1,180.00
Invoice #524155 Call Out New Unionville Tank			
Service Truck w/ One Man	2	190.00	380.00
Invoice #524157 Meter Changes October			
Meter Changes	76	55.00	4,180.00
Invoice #524149 Call Out New Unionville Tank 10/27/24			
Service Truck w/ One Man	2	190.00	380.00
Invoice #524161 Leak Southshore Drive 11/7/24			
Service Truck w/ One Man	4	0.00	0.00
Backhoe w/ Operator	2	160.00	320.00
Service Truck w/ One Man	4	135.00	540.00

Total

Payments/Credits

Balance Due

Invoice

Bynum Fanyo Utilities
3499 W. Maple Grove Rd.
Bloomington, IN 47404

Invoice #: Nov '24 F
Invoice Date: 12/11/2024
Due Date: 1/10/2025
Project # 21002

Bill To:

B & B Water Project, Inc.
6023 E State Rd 45
Bloomington, IN 47408

Project Name B&B Water

Description	Hours/Qty	Rate	Amount
Water Infrastructure Management - Field Operations		15,000.00	15,000.00
Invoice #112416 Meter Changes November 2024 Meter Changes	167	55.00	9,185.00
Invoice #524167 Unionville Tank 11/15/24 Service Truck w/ One Man	2	190.00	380.00
Invoice #112418 Main Break 12/6/24 Shuffle Creek Road Service Truck w/ One Man	3	0.00	0.00
Service Truck w/ One Man	3	135.00	405.00
Supervisor	3	125.00	375.00
Invoice #424222 Brummetts Creek 12/10/24 Service Truck w/ One Man	8	0.00	0.00
Service Truck w/ One Man	8	135.00	1,080.00
Backhoe w/ Operator	8	160.00	1,280.00
Discount		-590.00	-590.00
Zoom 11/7 - 12/6		7.99	7.99
Total Reimbursable Expenses			7.99
Markup		10.00%	0.80
Total Reimbursable Expenses			8.79
Total			\$27,123.79

Payments/Credits	\$0.00
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Balance Due **\$27,123.79**



More than a Project

INVOICE

To: B&B WATER PROJECT, INC
P.O. BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 42785
October 18, 2023

Project: 267823.00 B&B WATER SYSTEM IMPROVEMENTS

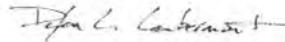
Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 09/01/23 to 09/30/23

PHASE: .01 STUDY/REPORT
TASK: .01DW01 PER

Contract Amount: \$	35,000.00
Percent Complete:	50.00%
Fee Earned: \$	17,500.00
Prior Fee Billing: \$	-
Current Fee Billing: \$	17,500.00

Total Project Invoice Amount	\$	17,500.00
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Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any quesitons regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com



More than a Project

INVOICE

To: B&B WATER PROJECT, INC.
JEFF UNDERWOOD, TREASURER
POST OFFICE BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 46943
May 7, 2025

Project: 271423.00 B&B WATER ON CALL ENGINEERING SERVICES

Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 04/01/25 to 04/30/25

Contract Amount:	\$ 10,000.00
Amount Previously Billed:	\$ 3,267.50
Amount Currently Billed:	\$ 596.25
Contract Balance:	\$ 6,136.25

PHASE: .03 MISCELLANEOUS SERVICES
TASK: .01 ON CALL SERVICES

Professional Services	Bill Hours	Bill Rate	Charge
Principal Engineer II	2.25	\$ 265.00	\$ 596.25
Total Labor	2.25		\$ 596.25

Reimbursables

Total Reimbursables	\$ -
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Total Project Invoice Amount \$ 596.25

Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:				
CURRENT	30-60	61-90	91-120	OVER 120
\$596.25	\$780.00	\$0.00	\$0.00	\$0.00

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any questions regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com



More than a Project

INVOICE

To: B&B WATER PROJECT, INC
P.O. BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 43454
January 16, 2024

Project: 267823.00 B&B WATER SYSTEM IMPROVEMENTS

Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 12/01/23 to 12/31/23

PHASE: .01 STUDY/REPORT
TASK: .01DW01 PER

Contract Amount:	\$	35,000.00
Percent Complete:		90.00%
Fee Earned:	\$	31,500.00
Prior Fee Billing:	\$	26,250.00
Current Fee Billing:	\$	5,250.00

Total Project Invoice Amount	\$	5,250.00
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A handwritten signature in black ink, appearing to read 'Dylan L. Lambermont'.

Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$5,250.00	\$8,750.00	\$17,500.00	\$0.00	\$0.00

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any questions regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com



More than a Project™

INVOICE

To: B&B WATER PROJECT, INC
P.O. BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 43664
February 21, 2024

Project: 267823.00 B&B WATER SYSTEM IMPROVEMENTS

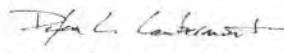
Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 01/01/24 to 01/31/24

PHASE: .01 STUDY/REPORT
TASK: .01DW01 PER

Contract Amount:	\$	35,000.00
Percent Complete:		100.00%
Fee Earned:	\$	35,000.00
Prior Fee Billing:	\$	31,500.00
Current Fee Billing:	\$	3,500.00

Total Project Invoice Amount	\$	3,500.00
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Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$3,500.00	\$5,250.00	\$8,750.00	\$17,500.00	\$0.00

*All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any quesitons regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com*

Q-6-28: Please provide B&B Water's capitalization policy.

Response: B&B capitalizes any single item \$5,000 and up or any combination of new items (for example water meters) at \$5,000 and greater. Line extensions are capitalized. Repairs to lines or other equipment are not capitalized.



More than a Project

INVOICE

To: B&B WATER PROJECT, INC
P.O. BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 42785
October 18, 2023

Project: 267823.00 B&B WATER SYSTEM IMPROVEMENTS

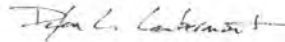
Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 09/01/23 to 09/30/23

PHASE: .01 STUDY/REPORT
TASK: .01DW01 PER

Contract Amount:	\$	35,000.00
Percent Complete:		50.00%
Fee Earned:	\$	17,500.00
Prior Fee Billing:	\$	-
Current Fee Billing:	\$	17,500.00

Total Project Invoice Amount	\$	17,500.00
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Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any quesitons regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com



More than a Project

INVOICE

To: B&B WATER PROJECT, INC
P.O. BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 43454
January 16, 2024

Project: 267823.00 B&B WATER SYSTEM IMPROVEMENTS

Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 12/01/23 to 12/31/23

PHASE: .01 STUDY/REPORT
TASK: .01DW01 PER

Contract Amount:	\$	35,000.00
Percent Complete:		90.00%
Fee Earned:	\$	31,500.00
Prior Fee Billing:	\$	26,250.00
Current Fee Billing:	\$	5,250.00

Total Project Invoice Amount	\$	5,250.00
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A handwritten signature in black ink, appearing to read 'Dylan L. Lambermont'.

Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:				
CURRENT	30-60	60-90	90-120	OVER 120
\$5,250.00	\$8,750.00	\$17,500.00	\$0.00	\$0.00

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any questions regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com



More than a Project™

INVOICE

To: B&B WATER PROJECT, INC
P.O. BOX 7287
BLOOMINGTON, IN 47407

Invoice Number: 43664
February 21, 2024

Project: 267823.00 B&B WATER SYSTEM IMPROVEMENTS

Manager: DYLAN L LAMBERMONT

Professional Services for the Period: 01/01/24 to 01/31/24

PHASE: .01 STUDY/REPORT
TASK: .01DW01 PER

Contract Amount:	\$	35,000.00
Percent Complete:		100.00%
Fee Earned:	\$	35,000.00
Prior Fee Billing:	\$	31,500.00
Current Fee Billing:	\$	3,500.00

Total Project Invoice Amount	\$	3,500.00
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A handwritten signature in black ink, appearing to read 'Dylan L. Lambermont'.

Wessler Engineering, Inc.
DYLAN L LAMBERMONT
Project Manager

Aged Receivables:					
CURRENT	30-60	60-90	90-120	OVER 120	
\$3,500.00	\$5,250.00	\$8,750.00	\$17,500.00	\$0.00	

All invoices are due upon receipt. A late charge of 1.5% will be added to any unpaid balance after 30 days.
Any quesitons regarding this invoice please reach out to Steve Chism, stevec@wesslerengineering.com



642 North Madison Street
Bloomington, IN 47404
+1 8123241392
support@ziptility.com

INVOICE

BILL TO

Dale Lisby
B&B Water Project
6023 East State Road 45
Bloomington, IN 47408

INVOICE # 1544

DATE 03/29/2024

DUE DATE 04/28/2024

TERMS Net 30

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/01/2024	Software Subscription	Asset Management Planning upgrade (15 months: April 1, 2024 through June 30, 2025)	1.25	1,750.00	2,187.50
04/01/2024	Professional Services	Asset Management Plan for SRF funding application	1	10,000.00	10,000.00
07/01/2024	Software Subscription	GIS Mapping (annual renewal for existing package: July 1, 2024 through June 30, 2025)	1	2,250.00	2,250.00

SUBTOTAL	14,437.50
TAX	0.00
TOTAL	14,437.50
BALANCE DUE	\$14,437.50