

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF CITIZENS WASTEWATER)
OF WESTFIELD, LLC FOR (1) AUTHORITY TO)
INCREASE RATES AND CHARGES FOR)
WASTEWATER UTILITY SERVICE AND APPROVAL)
OF A NEW SCHEDULE OF RATES AND CHARGES;)
AND (2) APPROVAL OF CERTAIN REVISIONS TO)
ITS TERMS AND CONDITIONS APPLICABLE TO)
WASTEWATER UTILITY SERVICE)

CAUSE NO. 44835

IURC
PUBLIC'S

EXHIBIT NO.

5-13-17

DATE

REPORTER

TESTIMONY OF

CHARLES E. PATRICK – PUBLIC'S EXHIBIT NO. 2

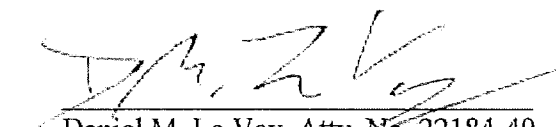
ON BEHALF OF THE

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

DECEMBER 5, 2016

Respectfully submitted,

OFFICIAL
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TESTIMONY OF OUCC WITNESS CHARLES E. PATRICK
CAUSE NO. 44835
CITIZENS WASTEWATER OF WESTFIELD, LLC

I. INTRODUCTION

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

2 A: My name is Charles E. Patrick, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, Indiana 46204.

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

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

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

9 A: I address various operating expenses proposed by Citizens Wastewater of
10 Westfield, LLC's ("Citizens Wastewater of Westfield" or "Petitioner"), including
11 salaries and wages, purchased power, purchased wastewater treatment, rate case
12 expense, normalized expenses, out-of-period expenses, non-recurring expenses,
13 non-allowed expenses, and payroll taxes.

14 **Q: Please describe the review and analysis you conducted.**

15 A: I reviewed Petitioner's testimony, schedules, and workpapers. I reviewed
16 Petitioner's 2014 and 2015 IURC Annual Reports. I prepared discovery questions
17 and reviewed responses received.

18 **Q: Do you sponsor any schedules or attachments?**

19 A: Yes. I sponsor several attachments, which I reference throughout my testimony. I
20 list and described these attachments in APPENDIX B.

II. OPERATION AND MAINTENANCE EXPENSES

1 **Q: Which operating expenses do you discuss?**

2 A: I discuss salaries and wages, employee benefits, purchased wastewater treatment,
3 purchased power, materials and supplies, contractual services, transportation, rent,
4 insurance, rate case amortization, miscellaneous expense, and payroll taxes. OUCC
5 witness Margaret Stull discusses other operating expenses, including sludge
6 removal, chemicals, bad debt, IURC Fee, depreciation, amortization, property
7 taxes, and utility receipts taxes.

8 **Q: How did Petitioner present its operating expense adjustments?**

9 A: Petitioner identified certain operating expense categories directly and proposed
10 adjustments to those categories, including salaries and wages, purchased
11 wastewater treatment expense, purchased power expense, and rate case expense
12 amortization. The remaining operating expense adjustments proposed by Petitioner
13 are based on adjustment classification, including normalized expenses, out-of-
14 period expenses, non-recurring expenses, and non-allowed expenses. Each of these
15 adjustment classifications affects multiple expense categories. Table CEP-1
16 presents Petitioner's *pro forma* operating expenses by expense category, which is
17 how my testimony is organized.

Table CEP-1: Petitioner's Pro Forma Operating Expenses

	Test Year	Labor wp 300	Purch Power wp 401	Purch WW Treat wp 402	Normalize d wp 405	OOP wp 413	Non-Recur wp 431	Non-Allow wp 432	Rate Case wp 800	Pro Forma
Salaries and Wages	1,203,685	43,175								1,246,860
Employee Benefits	30,468									30,468
Purchased Wastewater	601,642			244,007						845,649
Sludge Removal	167,234									167,234
Purchased Power	337,088		35,177							372,265
Chemicals	13,580					(12,316)				1,264
Materials and Supplies	150,455				(7,736)					142,719
Contractual Services	570,866			-	13,025	(19,694)	(32,393)			531,804
Transportation Exp	20,109					(746)				19,363
Rents	20,109				(3,385)		(6,574)			10,150
Insurance	50,373				22,740					73,113
Bad Debt Expense	29,265									29,265
IURC Fee	-									-
Rate Case Expense	-								63,500	63,500
Miscellaneous Expense	157,739					4,396	(40,743)	(950)		120,442
Payroll Tax Expense	2,642	3,589								6,231
	<u>3,355,255</u>	<u>46,764</u>	<u>35,177</u>	<u>244,007</u>	<u>24,644</u>	<u>(28,360)</u>	<u>(79,710)</u>	<u>(950)</u>	<u>63,500</u>	<u>3,660,327</u>

A. Salaries and Wages Expense

- 1 **Q: Does Petitioner have any employees of its own?**
- 2 A: No. All payroll related expense is either directly charged from or allocated from
- 3 Corporate Support services ("CSS") or Shared Field Services ("SFS"). CSS and
- 4 SFS are affiliates of Petitioner.
- 5 **Q: Did Petitioner propose an adjustment to its test year salaries and wages**
- 6 **expense?**
- 7 A: Yes. Petitioner proposed an increase of \$43,175 to test year expense of \$1,203,685¹
- 8 yielding *pro forma* salaries and wages expense of \$1,246,860.

¹ Note that there is a difference between the test year amounts as reflected in Petitioner's wp 300 and 300TY (\$238,451) and test year salaries and wage expense as reported in Petitioner's income statement and its 2015 IURC annual report (\$1,203,685). The numbers I reflect here are based on the test year amounts as reflected in Petitioner's income statement and IURC report.

1 **Q: Do you accept Petitioner's proposed payroll adjustment?**

2 A: No. I disagree with the percentage of short term incentive plan ("STIP") Petitioner
3 proposes to apply to its portion of the direct and allocated salaries of Citizens
4 Energy Group's ("CEG") executive and non-executive employees.

5 **Q: What do you propose regarding the STIP percentage to be included in *pro***
6 ***forma* salaries and wages expense?**

7 A: I propose the STIP percentage be based on the Commission's determination in
8 Cause No. 44306.

9 **Q: What did the Commission say about the STIP percentage in Cause No. 44306?**

10 A: In that Cause, the Commission acknowledged the disparity of incentive
11 compensation between executives and other employees:

12 ...in reviewing the percentage of base salary awarded as STIP during
13 the *pro forma* period, we note the level of STIP incentive pay at the
14 executive level exceeds the company average by a wide margin.
15 CEG executives received an average of 46.99% of base salary in
16 STIP, while non-executives only earned an average of 8.96% of base
17 salary in STIP.

18 Cause No. 44306 Final Order, pp. 44-45.

19 The Commission's Order in Cause No. 44306 at page 45 also included Table CEP-
20 2 below:

Table CEP-2: Base Salary, STIP and STIP Percentage Cause No. 44306

	<i>Pro forma</i>	STIP (\$)	% STIP
	Base Salary (\$)		
Executive (16)	\$ 4,175,620	\$ 1,962,047	46.99%
Nonexecutives	\$ 49,858,246	\$ 4,311,116	8.96%
All Employees	\$ 54,033,866	\$ 6,426,890	11.89%

1 **Q: Did the Commission adjust Citizens Water's executive level STIP in Cause No.**
2 **44306?**

3 A: Yes. In the Final Order for Cause No. 44306, the Commission found Citizens
4 Water's STIP should be applied evenly to both executives and non-executives and
5 suggested that "going forward, CEG should eliminate the disparity of STIP
6 percentages between the executive level and non-executives." (Final Order, p. 45)

7 **Q: Did Petitioner adjust its executive level STIP compensation in accordance with**
8 **the Commission's order in Cause No. 44306?**

9 A: No. Although reduced, a disparity in STIP percentages between CEG's executive
10 and non-executives remains in Petitioner's *pro forma* salaries and wage expense.

11 **Q: What is the STIP disparity for all CEG employees?**

12 A: A detailed analysis of Petitioner's *pro forma* wp 302 in this Cause and wps 302-S2
13 and S3 in Cause No. 44371 (See Attachment CEP – 1) reveals CEG's executives
14 can earn \$1,990,424 in STIP incentives on *pro forma* base salaries of \$7,505,529,
15 or an average of 26.52%. CEG's non-executives can earn \$3,329,298 in STIP
16 incentives on *pro forma* base salaries of \$38,314,150, or an average of 8.69%. (See
17 Attachment CEP – 2 and Table CEP-3.)

Table CEP-3: Calculation of CEG STIP Percentages – All Employees

	Employee Count	<i>Pro forma</i> Base Salary (\$)	STIP (\$)	% STIP
Executive	38	\$ 7,505,529	\$ 1,990,424	26.52%
Nonexecutives	735	\$ 38,314,150	\$ 3,329,298	8.69%
All Employees	773	\$ 45,819,679	\$ 5,319,722	11.61%

18 **Q: What is the STIP disparity in this Cause for Petitioner's portion of CEG**
19 **employees who either directly charged or allocated their time to Petitioner?**

20 A: A further analysis of Citizens Wastewater of Westfield's *pro forma* wp 302 and
21 Citizens Gas of Westfield's, wps 302-S2 and S3 in Cause No. 44371 (See

Attachment CEP – 1) show Petitioner's share of CEG employees and indicates executives can earn \$21,442 in STIP incentives on *pro forma* base salaries of \$103,345 for an average of 20.75%. Non-executives can earn \$49,236 in STIP on *pro forma* base salaries of \$551,656 for an average of 8.93%. (See Attachment CEP – 2 and Table CEP-4.)

Table CEP-4: Calculation of STIP Percentages – Petitioner's Share of Allocated CEG Salaries and Wages

	Employee Count	<i>Pro forma</i> Base Salary (\$)	STIP (\$)	% STIP
Executive	38	\$ 103,345	\$ 21,442	20.75%
Nonexecutives	735	\$ 551,656	\$ 49,236	8.93%
All Employees	773	\$ 655,001	\$ 70,678	10.79%

6 **Q: What STIP percentage do you propose?**

7 A: To conform to the Commission's order in Cause No. 44306 and remove the
8 disparity between executive's and non-executive's percentage of STIP incentives,
9 I propose the 8.93% STIP percentage applicable to Petitioner's portion of CEG
10 non-executive employees be used for both executive's and non-executive's STIP.

11 **Q: Based on your proposed STIP percentage, what is your proposed adjustment**
12 **to salaries and wage expense?**

13 A: I propose a decrease of \$832. On the *pro forma* base payroll of \$326,977, the 8.93%
14 STIP would reduce the *pro forma* STIP from the test year's \$30,232 to \$29,400.

Table CEP-5: OUCC *Pro forma* Petitioner Employees

	Employee Count	<i>Pro forma</i> Base Salary (\$)	STIP (\$)	% STIP
Executive	38	\$ 103,345	\$ 9,229	8.93%
Nonexecutives	735	\$ 551,656	\$ 49,236	8.93%
All Employees	773	\$ 655,001	\$ 58,465	8.93%

1 **Q: What payroll adjustment do you propose?**

2 A: I propose a *pro forma* payroll adjustment of \$34,329. Table CEP-6 below shows
3 the components of my *pro forma* payroll adjustment. As shown on Attachment CEP
4 – 3, the OUCC's *pro forma* payroll adjustment is an increase of \$34,329. (See
5 OUCC Schedule 6, Adjustment No., 1.)

Table CEP-6: Pro forma Payroll Adjustment

Gross Payroll	\$ 326,977
Overtime	13,280
STIP	29,400
Capitalized Loading Credits (Exp Types 9500 and 9507)	(8,014)
Capitalized Payroll	<u>(88,863)</u>
<i>Pro forma</i> Payroll	272,780
Less: Test Year	<u>238,451</u>
OUCC <i>Pro forma</i> Payroll Adjustment	<u>\$ 34,329</u>

B. Employee Benefits

6 **Q: Did Petitioner propose any adjustments to employee benefits expense?**

7 A: No. Petitioner's witness Sabine Karner "considered the test year level of benefits
8 to be reasonably representative of future experience." (Karner testimony, page 22,
9 lines 2-3).

10 **Q: Do you accept Petitioner's proposal?**

11 A: Yes.

C. Purchased Wastewater Treatment Expense

1 **Q: Did Petitioner propose an adjustment to its test year purchased wastewater**
2 **treatment expense?**

3 A: Yes. Petitioner proposed an increase of \$244,007 to test year expense of \$661,642
4 yielding *pro forma* purchased wastewater treatment expense of \$905,649.

5 **Q: What is the basis for Petitioner's purchased wastewater treatment expense**
6 **adjustment?**

7 A: Petitioner adjusted purchased wastewater treatment expense to reflect the Carmel
8 treatment price increase effective January 1, 2016 (See Attachment CEP – 15).
9 Petitioner's adjustment assumes that the test year volumes treated by Carmel are
10 representative of Petitioner's normal, recurring purchased wastewater treatment
11 expense.

12 **Q: Do you accept Petitioner's proposed purchased wastewater treatment**
13 **expense?**

14 A: Yes. Because the OUCC has recommended exclusion of the Downtown Lift
15 Station project,² the volumes treated by Carmel that Petitioner included in the test
16 year should be treated as representative of a reasonable expense.

17 **Q: Do you have any additional comments regarding purchased wastewater**
18 **treatment expense?**

19 A: Yes. To the extent the Commission believes Petitioner's Downtown Lift Station
20 project to be prudent and should be included in rate base, I believe an additional
21 adjustment should be made to purchased wastewater treatment expense.

² See testimony of OUCC witness James Parks.

1 **Q: Why would an additional adjustment to purchased wastewater treatment**
2 **expense be warranted if the Commission includes the Downtown Lift Station**
3 **project in rate base?**

4 A: Volumes formerly sent to Carmel are now being sent to Westfield's wastewater
5 treatment plant through the Downtown Lift Station. Therefore, if the cost of the
6 Downtown Lift Station is included in rate base, the resulting decrease in purchased
7 wastewater treatment expense should be recognized and incorporated into its *pro*
8 *forma* operating expenses. In 2015, 597,938,000 gallons of wastewater were sent
9 to the Carmel WWTP for treatment. But for 2016, treatment volumes sent to
10 Carmel are projected to be only 391,578,667.

11 **Q: How did you determine the projected annual treatment volumes of**
12 **391,578,667 for 2016?**

13 A: Because the Downtown lift station was not placed in service until February 2016,
14 the OUCC's Mr. Parks used the flow from February 2016 through October 2016
15 (293,684,000 gallons) to calculate an average month in 2016 of 32,631,556 gallons
16 (293,684,000 divided by 9 = 32,631,556). (See response to OUCC Data Request
17 Nos. 3.18 and 22.10 (Attachment CEP - 12)) Total volumes were determined by
18 taking the actual volumes and adding three months of average volumes, yielding
19 total annual volumes of 391,578,668. See Table CEP-7.

Table CEP-7: Calculation of Projected Annual Volumes³

Feb-16	27,954,000	27,954,000
Mar-16	39,254,000	39,254,000
Apr-16	31,506,000	31,506,000
May-16	31,749,000	31,749,000
Jun-16	32,283,000	32,283,000
Jul-16	35,270,000	35,270,000
Aug-16	32,132,000	32,132,000
Sep-16	32,818,000	32,818,000
Oct-16	30,718,000	30,718,000
		32,631,556
		32,631,556
		32,631,556
Total Volumes	293,684,000	391,578,668
Divide by 9 months	9	
Monthly Average	32,631,556	

- 1 **Q: What *pro forma* purchased wastewater treatment expense should apply if the**
2 **Commission includes the Downtown Lift Station project in rate base?**
- 3 **A:** In that scenario, *pro forma* purchased wastewater treatment expense should be
4 \$593,093. The total annual volumes of 391,578,668 gallons multiplied by
5 \$1.51462/1,000 gallons (the current price charged by Carmel) produces the *pro*
6 *forma* purchased wastewater treatment expense of \$593,093. This would be a
7 reduction of \$68,549 to test year expense and a reduction of \$312,556 to
8 Petitioner's *pro forma* expense (Attachment CEP - 14).

D. Sludge Removal Expense

- 9 **Q: Did Petitioner propose an adjustment to its test year sludge removal expense?**
10 **A:** No.

³ Mr. Parks received handwritten daily volume sheets in response to DR 20.13b. The sum of the August, September and October 2016 columns was used in his calculation. (See Attachment CEP – 13.)

1 **Q: Does the OUCC propose any adjustments to test year sludge removal expense?**

2 A: Yes. OUCC Witness Ms. Stull proposes additional sludge removal expense to
3 reflect the direct costs related to her customer growth adjustments (OUCC Schedule
4 6, Adjustment No. 3).

E. Purchased Power Expense

5 **Q: Did Petitioner propose an adjustment to its test year purchased power**
6 **expense?**

7 A: Yes. Petitioner proposed an increase of \$35,177 to test year expense of \$337,088
8 yielding *pro forma* purchased power expense of \$372,265. Petitioner's proposed
9 increase is based primarily on four new facilities or upgrades that were not
10 operational during the test year. See Table CEP-8.

Table CEP-8: Petitioner's Proposed Purchased Power Expense Adjustment

Downtown Lift Station	\$ 6,951
156th Street Interceptor	3,200
Charlton Hills	6,922
Washington Woods Upgrade	17,078
Sub-total	34,151
Prior Year Accrual Reversal	1,026
Petitioner's Pro Forma Adjustment	<u>\$ 35,177</u>

11 **Q: Do you accept Petitioner's proposed adjustment to purchased power expense?**

12 A: No. While I accept Petitioner's proposed adjustment for Charlton Hills and the
13 Washington Woods Lift Station, I disagree with the amounts included for the
14 Downtown Lift Station and the 156th Street Interceptor facilities.

1 **Q: What additional purchased power expense do you propose for the Downtown**
2 **Lift Station project?**

3 A: I recommend an increase to purchased power expense over test year of \$476,
4 compared to Petitioner's recommended increase of \$6,951. Based on the OUCC's
5 recommendation to exclude the Downtown Lift Station project from rate base,⁴
6 Petitioner's proposed increase to purchased power expense for this project should
7 be rejected. I recommend a small increase to purchased power expense for the
8 Downtown Lift Station because Petitioner will need to run the pumps at the
9 Downtown Lift station for an estimated 25 days annually to account for the
10 overflow historically received by the Lagoons.⁵ My adjustment is calculated by
11 taking Petitioner's proposed purchased power expense of \$6,951 and dividing by
12 365 days to determine a daily purchased power expense of \$19.04. I then multiplied
13 this daily rate by 25 days to determine an annual expense of \$476.

14 **Q: What additional purchased power expense do you propose for the 156th Street**
15 **Interceptor project?**

16 A: The OUCC recommended exclusion of the 156th Street Interceptor project.
17 Therefore, I have excluded the \$3,200 of purchased power expense proposed by
18 Petitioner for this project.

19 **Q: What additional purchased power expense do you propose for the Chatham**
20 **Hills facility?**

21 A: I accept Petitioner's proposed \$6,922 of additional purchased power expense for
22 the Chatham Hills facility.

⁴ See testimony of OUCC witness James Parks.

⁵ Mr. Parks' testimony indicates that the Lagoons received an overflow approximately 16 days a year so I used a conservative estimate of 25 days to calculate the purchased power adjustment.

1 **Q: What additional purchase power expense do you propose for the Washington**
2 **Woods Lift Station upgrade?**

3 A: I accept Petitioner's proposed \$17,078 of additional purchased power expense for
4 the Washington Woods Lift Station.

5 **Q: What purchased power expense adjustment does the OUCC propose?**

6 A: The OUCC proposes an increase of \$25,502 to test year purchased power expense
7 of \$331,662, yielding *pro forma* purchased power expense of \$357,164 (OUCC
8 Schedule 6, Adjustment No. 2 and Table CEP-9.).

Table CEP-9: OUCC's Proposed Purchased Power Expense Adjustment

Downtown Lift Station	\$ 476
156th Street Interceptor	-
Charlton Hills	6,922
Washington Woods Upgrade	<u>17,078</u>
Sub-total	24,476
Prior Year Accrual Reversal	<u>1,026</u>
	<u>\$ 25,502</u>

9 **Q: Does the OUCC propose any other adjustments to test year purchased power**
10 **expense?**

11 A: Yes. OUCC Witness Ms. Stull proposes a purchased power expense adjustment to
12 reflect the direct costs related to her customer growth adjustments (OUCC Schedule
13 6, Adjustment No. 3).

F. Chemicals Expense

14 **Q: Did Petitioner propose any adjustments to its test year chemicals expense?**

15 A: Yes. Petitioner proposed a decrease of \$12,316 to test year expense of \$113,580
16 yielding *pro forma* chemicals expense of \$101,264. Petitioner proposed the
17 removal \$12,316 of out-of-period chemical expenses (Petitioner's wp 413).

1 **Q: Do you accept Petitioner's proposed chemical expense adjustment?**

2 A: Yes.

3 **Q: Does the OUCC propose any additional adjustments to test year chemical**
4 **expense?**

5 A: Yes. OUCC Witness Ms. Stull proposes an additional chemical expense adjustment
6 to reflect the direct costs related to her customer growth adjustments (OUCC
7 Schedule 6, Adjustment No. 3).

G. Materials and Supplies Expense

8 **Q: Did Petitioner propose any adjustments to its test year materials and supplies**
9 **expense?**

10 A: Yes. Petitioner proposed a decrease of \$7,736 to test year expense of \$150,455
11 yielding *pro forma* materials and supplies expense of \$142,719. Petitioner
12 proposed to capitalize \$7,736 of costs related to a confined space air monitor
13 (Petitioner's wp 405).

14 **Q: Does the OUCC accept this adjustment?**

15 A: Yes.

H. Contractual Services Expense

16 **Q: Did Petitioner propose any adjustments to its test year contractual services**
17 **expense?**

18 A: Yes. Petitioner proposed a decrease of \$39,062 to test year expense of \$570,866
19 yielding *pro forma* contractual services expense of \$531,804. Petitioner proposed
20 three types of adjustments to contractual services expense: (1) increase of \$13,025
21 to normalize expenses, (2) decrease of \$19,694 to remove out of period expenses,
22 and (3) a decrease of \$32,393 to remove non-recurring expenses.

- 1 **Q: Do you accept Petitioner's *pro forma* contractual services expense?**
2 A: No, not entirely. While I accept Petitioner's proposed adjustments, I identified
3 several additional adjustments to contractual services expense. I propose a decrease
4 of \$110,409 to test year expense of \$570,866 yielding *pro forma* contractual
5 services expense of \$460,457. See Table CEP-10 for a summary of the Contractual
6 Services Expense Adjustments.

Table CEP-10: Summary of Proposed Contractual Services Expense Adjustments

	wp	Petitioner	OUCC	OUCC More (Less)
Capitalized Costs		\$ -	\$ (7,950)	\$ (7,950)
Expense Normalization	405	13,025	13,025	-
Out of Period				
Prior Year Accruals	413-S1	61,057	61,057	-
Prior Year Actuals	413-S2	(95,309)	(151,906)	(56,597)
Test Year Accruals	413-S3	(75,985)	(75,985)	-
Test Year Actuals	413-S4	90,543	90,543	-
Non-Recurring	431	(32,393)	(39,193)	(6,800)
Total Contractual Services		<u>\$ (39,062)</u>	<u>\$ (110,409)</u>	<u>\$ (71,347)</u>
Expense Adjustments				

1. Capitalized Costs

- 7 **Q: Did Petitioner propose to capitalize any contractual services expense?**
8 A: No.
9 **Q: Do you propose to capitalize any contractual services expense?**
10 A: Yes. I capitalize \$7,950 of costs related to a lift station back-up alarm system. These
11 costs represent a long-term asset and should be capitalized rather than expensed.
12 (See Attachment CEP – 10). (See also OUCC Schedule 6, Adjustment No. 6.)

2. Expense Normalization

1 **Q: What contractual services expenses did Petitioner propose to normalize?**

2 A: Petitioner proposed to normalize costs related to ADS Environmental Flow &
3 Rating Gauge Monitoring (wp 405). Test year expense incurred was \$34,075 but
4 did not reflect an entire year of expense. Therefore, Petitioner increased contractual
5 services expense by \$13,025 to reflect \$47,100 of *pro forma* annual expense.

6 **Q: Do you accept Petitioner's proposed adjustment to normalize contractual**
7 **services expense?**

8 A: Yes.

3. Out of Period Expenses

9 **Q: What is included in Petitioner's "out of period" type of expense adjustment?**

10 A: Petitioner's out of period "etype"⁶ of expense adjustment includes corrections for:
11 (A) Prior Year Expense Accruals Recorded in the Test Year, (B) Prior Period
12 Actual Expense Recorded to the Test Year, (C) Test Year Accruals to be Reversed,
13 and (D) Test Year Actuals Recorded Outside the Test Year.

14 **Q: What total out of period contractual services expense adjustments does**
15 **Petitioner propose?**

16 A: Petitioner proposes a \$19,694 reduction to contractual services expense to reflect
17 the removal of all out of period adjustments.

18 **Q; Do you accept Petitioner's proposed reduction to contractual services expense**
19 **to reflect the removal of out of period expenses?**

20 A: No. I propose a \$76,291 reduction to contractual services expense to reflect the
21 removal of all out of period adjustments (OUCC Schedule 6, Adjustment No. 4).

22 **(A) Prior Year Expense Accruals Recorded in the Test Year**

⁶ The "etype" expense is a category of expense within the account number string.

1 **Q: What prior year contractual services expense accruals did Petitioner propose**
2 **be reversed?**

3 A: Petitioner identified two prior year accrual reversals related to contractual services
4 expense: (1) SAMCO (\$9,036) and (2) Carmel Utilities (\$52,021).⁷ See
5 Petitioner's wp 413-S1. By eliminating these prior year accrual reversals, Petitioner
6 proposed an increase to test year expense of \$61,057.

7 **Q: Do you accept Petitioner's proposal to remove prior year expense accruals**
8 **recorded in the test year?**

9 A; Yes.

10 **(B) Prior Period Actual Expense Recorded to the Test Year**

11 **Q: What prior year actual contractual services expense did Petitioner propose be**
12 **eliminated?**

13 A: Petitioner identified \$95,309 of prior period contractual services expenses recorded
14 in the test year, including \$23,788 of HNTB expenses, \$4,867 of pump repair costs,
15 \$9,462 of SAMCO costs, \$4,064 of Ray's Trash Service costs, and \$1,088 of
16 engineering professional services (Petitioner's wp 413-S2).

17 **Q: Do you accept Petitioner's proposal to remove prior year contractual services**
18 **expense recorded in the test year?**

19 A: Yes. I accept the removal of the prior year expenses identified by Petitioner. In
20 addition, I identified \$56,597 of additional prior year contractual services expenses
21 that should also be removed from test year expenses. My additional prior year
22 contractual services expenses include additional HNTB costs (\$1,426), Morton
23 Buildings (\$53,473), Clay Township (\$920) and Loomis (\$778). These additional

⁷ Note that Carmel Utilities expenses represent purchased wastewater treatment expense which has been reclassified from contractual services expense for income statement reporting purposes. Any out of period adjustments related to Carmel Utilities have been incorporated in the calculation of *pro forma* purchased wastewater treatment expense.

prior period expenses were identified from the invoices provide by Petitioner in response to OUCC Data Request 7.02 (See Attachment CEP – 7 which consists of OUCC wp 413 and accompanying OUCC wps 413-S1, 413-S2, 413-S3 and 413-S4 and invoice copies). In total, the OUCC proposes a decrease of \$151,906 to contractual services expense to remove prior year expenses. (See OUCC Schedule 6, Adjustment No. 4.)

(C) Test Year Accruals to be Reversed

Q: What test year contractual services accruals did Petitioner propose be eliminated?

A: Petitioner identified \$75,985 of test year contractual services accruals to be eliminated from test year contractual services expense, including \$16,015 for SAMCO charges and \$59,970 of Carmel Utilities expenses (Petitioner's wp 413-S3).

Q: Do you accept Petitioner's proposal to remove test year expense accruals from test year contractual services expense?

A; Yes.

(D) Test Year Actuals Recorded Outside the Test Year

Q: What actual contractual services expenses did Petitioner propose be added to test year?

A: Petitioner identified \$90,543 of test year contractual services expense recorded outside of the test year, including \$1,449 of legal fees, \$14,525 of SAMCO charges, \$4,008 of Biochem charges, \$59,970 of Carmel Utilities charges, and \$10,591 of reclamation and excavating costs (Petitioner's wp 413-S4).

Q: Do you accept Petitioner's proposal to add \$90,543 of actual costs to test year contractual services expense?

A: Yes.

4. Non-Recurring Expenses

1 **Q: What contractual services expenses did Petitioner propose were non-**
2 **recurring?**

3 A; Petitioner proposed \$32,393 of test year contractual services expense was non-
4 recurring and should be eliminated. Petitioner's proposed adjustment included
5 \$6,502 of non-recurring business consulting projects and \$25,891 of Huntington
6 National Bank charges.

7 **Q: Do you accept Petitioner's proposed adjustment to remove non-recurring**
8 **contractual services expense?**

9 A; Yes. I accept Petitioner's proposed adjustment to remove non-recurring contractual
10 services expense. Further, I propose an additional expense reduction of \$6,800 to
11 eliminate non-recurring engineering fees. In total, I propose to eliminate \$39,193
12 of non-recurring test year contractual services expenses (OUCC Schedule 6,
13 Adjustment No. 5).

14 **Q: Why are you proposing to eliminate an additional \$6,800 of non-recurring**
15 **contractual services expense?**

16 A: In response to OUCC Data Request No. 18.10, Petitioner provided Cripe Architects
17 and Engineering invoice No. 2022972A for \$6,800. This invoice was for a fair
18 market value appraisal of Petitioner's assets (See Attachment CEP – 8). This is not
19 a recurring expense and should be eliminated from test year contractual services
20 expense.

I. Transportation Expense

1 **Q: Did Petitioner propose any adjustments to its test year transportation**
2 **expense?**

3 A: Yes. Petitioner proposed a decrease of \$746 to test year expense of \$27,708 yielding
4 *pro forma* transportation expense of \$26,962. Petitioner proposed to remove an out
5 of period Speedway invoice.

6 **Q: Do you accept Petitioner's *pro forma* transportation expense?**

7 A: Yes. (See OUCC Schedule 6, Adjustment No. 4.)

J. Rent Expense

8 **Q: Did Petitioner propose any adjustments to its test year rent expense?**

9 A: Yes. Petitioner proposed a decrease of \$9,959 to test year rent expense of \$20,109
10 yielding *pro forma* rent expense of \$10,150. Petitioner proposed two adjustments
11 to rent expense: (1) \$3,385 decrease related to an expense normalization and (2)
12 \$6,574 decrease to eliminate non-recurring test year expense.

13 **Q: Please explain Petitioner's proposed rent expense normalization adjustment.**

14 A: Petitioner decreased test year rent expense by \$3,385 to reflect the elimination of a
15 one-time installation cost related to a trailer rented from Modular Space Corp.
16 Petitioner's adjustment also reflects the allocation of 50% of the cost of this trailer
17 to Citizens Water of Westfield, LLC (Karner testimony, page 23, lines 11-16).

18 **Q: Please explain Petitioner's proposed \$6,574 elimination of non-recurring rent**
19 **expense.**

20 A: Petitioner decreased test year rent expense by \$6,574 to eliminate the expense
21 related to building rental from the City of Westfield. This expense was replaced

1 with the cost of renting the trailer discussed above (Karner testimony, page 25, lines
2 1-3).

3 **Q: Do you accept Petitioner's *pro forma* rent expense?**

4 A: Yes. (See OUCC Schedule 6, Adjustment No. 5.)

K. Insurance Expense

5 **Q: Did Petitioner propose any adjustments to its test year insurance expense?**

6 A: Yes. Petitioner proposed an increase of \$22,740 to test year expense of \$50,375
7 yielding *pro forma* insurance expense of \$73,115. Petitioner normalized test year
8 insurance expense to reflect current insurance costs, including general liability,
9 excess liability, property, brokerage, and workers' compensation.

10 **Q: Do you accept Petitioner's *pro forma* insurance expense?**

11 A; No. Based on my review and analysis, I propose an increase to insurance expense
12 of \$17,348 to test year expense of \$50,375 yielding *pro forma* insurance expense
13 of \$67,723.

14 **Q: What are the differences between your proposed insurance expense and that**
15 **proposed by Petitioner?**

16 A: I propose several adjustments to Petitioner's determination of *pro forma* insurance
17 expense. First, I discovered an additional test year expense of \$3,985 for workers
18 compensation insurance⁸ that Petitioner did not include in its calculation.
19 Therefore, I increased Petitioner's total test year direct insurance expense⁹ to
20 \$36,833 (\$32,848 on wp 405-S1 plus the \$3,985 workers compensation insurance).
21 Next, in response to OUCC Data Request No. 16.05, Petitioner stated that the *pro*

⁸ The expense was in account 49.9849.926100.0170.

⁹ Test year insurance expense of \$50,375 consists of direct insurance costs of \$32,848, CSS allocated costs of \$14,691, and SFS allocated costs of \$2,836.¹⁰ See Petitioner's wps WS800 and WS800/1.

forma excess insurance allocation was reduced from \$27,836 in its rate case filing to its actual allocation of \$26,429 (See Attachment CEP – 4). This decrease of \$1,407 (\$27,836 subtract \$26,429) reduced the *pro forma* business insurance expense to \$54,181. OUCC wps 405 and 405-S1 reflect the changes to Petitioner's normalized test year expenses (See Attachment CEP – 5). (See OUCC Schedule 6, Adjustment No. 6 and Table CEP-11.)

Table CEP-11: Comparison of *Pro Forma* Insurance Expense

	<u>Petitioner</u>	<u>OUCC</u>	<u>OUCC More (Less)</u>
<u>Test Year Expense:</u>			
General Liability Insurance	\$ 12,714	\$ 12,714	\$ -
Excess Liability Insurance	-	-	-
Property Insurance	19,252	19,252	-
Brokerage Insurance	882	882	-
Workers' Compensation Insurance	-	3,985	3,985
	<u>\$ 32,848</u>	<u>\$ 36,833</u>	<u>\$ 3,985</u>
<u>Pro Forma Expense:</u>			
General Liability Insurance	\$ 12,828	\$ 12,828	\$ -
Excess Liability Insurance	27,836	26,429	(1,407)
Property Insurance	13,819	13,819	-
Brokerage Insurance	540	540	-
Workers' Compensation Insurance	565	565	-
	<u>\$ 55,588</u>	<u>\$ 54,181</u>	<u>\$ (1,407)</u>
<u>Proposed Adjustment:</u>	<u>\$ 22,740</u>	<u>\$ 17,348</u>	<u>\$ (5,392)</u>

L. Rate Case Expense

Q: What did Petitioner propose for rate case expense?

A: Petitioner proposed total rate case expense of \$190,500 composed of \$70,000 for a cost of Equity Consultant and \$120,500 for outside legal fees. Petitioner proposed

1 to amortize this expense over three years resulting in an annual rate case expense
2 of \$63,500.¹⁰

3 **Q: Do you accept Petitioner's rate case expense?**

4 A: No. I recommend the approved rate case expenses in this Cause be shared in some
5 measure between Petitioner's parent and ratepayers.

6 **Q: What do you mean by "approved rate case expenses"?**

7 A: Petitioner has proposed a recovery of total rate case expenses in this Cause of
8 \$190,500. OUCC witness Margaret Stull has adjusted rate case expense to reflect
9 my recommendation as to total rate case expenses. For purposes of her exhibit, I
10 asked her to include one-half (\$95,250 or an annual expense of \$31,750) of
11 Petitioner's proposed rate case expense, in her Public's Exhibit 1, Schedule 6,
12 Adjustment 9.

13 **Q: Why do you recommend a portion of rate case expenses be paid by Petitioner's**
14 **shareholder or parent?**

15 A: Petitioner's shareholder anticipated receiving appreciable benefits in the filing of
16 this rate case. Consequently, I recommend the burden of paying rate case expense
17 be shared between Petitioner's shareholder and ratepayers.

18 **Q: Why do you believe Petitioner's shareholder anticipated receiving appreciable**
19 **benefits from the filing of this rate case?**

20 A: Petitioner's Board of Directors anticipated Petitioner's parent would receive
21 benefits from the filing of this rate case. Otherwise, it seems doubtful Petitioner's
22 Board would have approved this rate case being filed. For instance, one of the
23 benefits would be to establish the rate of return on Petitioner's rate base to reward
24 the shareholder for its ownership interest.

¹⁰ See Petitioner's wps WS800 and WS800/1.

1 **Q: Are Petitioner's ratepayers receiving benefits from the filing of this rate case?**

2 A: While Petitioner's ratepayers will continue to be able to receive safe, reliable
3 services from Petitioner as a result of this rate case, a significant outcome of this
4 rate case will be rates imposed on all Petitioner's ratepayers designed to reward the
5 shareholder with an appropriate return on its investment, which inures to the benefit
6 of Petitioner's single shareholder. Consequently, Petitioner's ratepayers should not
7 bear the burden of paying all rate case expenses when Petitioner's shareholder
8 derives benefits from the filing of this rate case. The sharing of responsibility for
9 rate case expense will give the utility some incentive to keep these costs as low as
10 possible.

11 **Q: Do you have any further recommendations regarding rate case expense?**

12 A: Yes. Petitioner should be authorized the lesser of the OUCC's recommendation of
13 \$95,250 or half the actual rate case costs incurred in this Cause. Therefore,
14 Petitioner should file a compliance filing at the time it files its revised tariff
15 reflecting either the \$95,250 or half the actual rate case expense if it is less than
16 \$95,250. In addition, Petitioner should not receive more than the amount
17 authorized by the Commission in this Cause for rate case expense over the life of
18 its rates (presumed to be three years). Therefore, if Petitioner has not filed a rate
19 case within three years of a final order in this Cause, Petitioner should revise its
20 tariff rates to reflect the full amortization of rate case expense. Finally, if the life
21 of the rates set in this case is less than three years, Petitioner should be allowed to
22 add the unamortized balance of rate case costs to the rate case costs to be amortized
23 in its next rate case filing.

M. Miscellaneous Expense

1 **Q: Did Petitioner propose any adjustments to its test year miscellaneous expense?**

2 A: Yes. Petitioner proposed a decrease of \$37,757 to test year expense of \$157,739
3 yielding *pro forma* miscellaneous expense of \$119,982. Petitioner proposed three
4 adjustments to its test year miscellaneous expense: (1) \$0 adjustment to remove out
5 of period expenses, (2) \$40,843 decrease to remove non-recurring expenses, and
6 (3) \$950 decrease to remove non-allowed expense.

7 **Q: Do you accept Petitioner's *pro forma* miscellaneous expense?**

8 A: No, not entirely. While I accept Petitioner's proposed adjustments, I identified
9 several additional adjustments to miscellaneous expense. I propose a decrease of
10 \$41,793 to test year expense of \$157,739 yielding *pro forma* miscellaneous expense
11 of \$115,945.

12 **Q: Does the OUCC propose any additional adjustments to test year miscellaneous**
13 **expense?**

14 A: Yes. OUCC Witness Ms. Stull proposes additional postage expense to reflect the
15 direct costs related to her customer growth adjustments (OUCC Schedule 6,
16 Adjustment No. 3). Petitioner includes postage expense in its determination of
17 miscellaneous expense.

Table CEP-12: Summary of Proposed Miscellaneous Expense Adjustments

	wp	Petitioner	OUCC	OUCC More (Less)
Non-Allowed Expenses	405	\$ (950)	\$ (950)	\$ -
Out of Period				
Prior Year Accruals	413-S1	9,764	5,368	(4,396)
Prior Year Actuals	413-S2	(5,368)	(5,368)	-
Non-Recurring	431	(40,843)	(40,843)	-
Total Contractual Services		<u>\$ (36,447)</u>	<u>\$ (40,843)</u>	<u>\$ (4,396)</u>
Expense Adjustments				

1. Non-Allowed Expenses

1 **Q: What miscellaneous non-allowed expenses did Petitioner propose to disallow?**

2 A; Petitioner proposed to disallow \$950 of contributions paid to the Indianapolis Zoo
3 (wp 432).

4 **Q: Do you accept Petitioner's proposed adjustment to certain miscellaneous non-**
5 **allowed expenses?**

6 A; Yes.

2. Out of Period Expenses

7 **Q: What is included in Petitioner's "out of period" type of expense adjustment?**

8 A: As discussed above, Petitioner's out of period type of expense adjustment includes
9 corrections for: (A) prior year expense accruals reversed in the test year, (B) prior
10 period actual expenses recorded to the test year, (C) test year expense accruals, and
11 (D) test year actual expenses recorded outside of the test year. For miscellaneous
12 expense, Petitioner only proposed to eliminate prior year accrual reversals and prior
13 year expenses recorded in the test year.

14 **Q: What total out of period miscellaneous expense adjustments does Petitioner**
15 **propose?**

16 A: Petitioner proposes a \$4,396 increase to miscellaneous expense to reflect the
17 removal of all out of period adjustments.

18 **Q; Do you accept Petitioner's proposed reduction to miscellaneous expense to**
19 **reflect the removal of out of period expenses?**

20 A: No. I propose a net adjustment to zero for miscellaneous expense to reflect the
21 removal of all out of period adjustments (OUCC Schedule 6, Adjustment No. 4).

(A) Prior Year Expense Accruals Reversed in the Test Year

1 **Q: What prior year miscellaneous expense accruals did Petitioner propose be**
2 **reversed?**

3 A: Petitioner identified two prior year accrual reversals related to miscellaneous
4 expense: (1) Huntington Service Charges (\$5,368) and (2) quarterly PNC
5 availability fee (\$4,396). See Petitioner's wp 413-S1. By eliminating these prior
6 year accrual reversals, Petitioner proposed an increase to test year miscellaneous
7 expense of \$9,769.

8 **Q: Do you accept Petitioner's proposal to remove prior year expense accruals**
9 **recorded in the test year?**

10 A; Not entirely. While I agree with the reversal of the Huntington service charges, I
11 disagree with the reversal of the PNC quarterly availability fee. In response to
12 OUCC Data Request No. 16.07, Petitioner stated the \$4,396 PNC quarterly
13 availability fee listed on wp 413-S1 was a mistake and no such reversal took place
14 in the test year (See Attachment CEP – 6). The OUCC adjusted its OUCC wp 413
15 to exclude this reversal.

(B) Prior Period Actual Expenses Recorded to the Test Year

16 **Q: What prior year actual miscellaneous expense did Petitioner propose be**
17 **eliminated?**

18 A: Petitioner identified \$5,368 of prior period miscellaneous expenses recorded in the
19 test year related to Huntington National Bank (Petitioner's wp 413-S2).

20 **Q: Do you accept Petitioner's proposal to remove prior year miscellaneous**
21 **expense recorded in the test year?**

22 A: Yes. (See OUCC Schedule 6, Adjustment No. 4.)

3. Non-Recurring Expenses

1 **Q: What miscellaneous expenses did Petitioner propose were non-recurring?**

2 A: Petitioner proposed \$40,843 of test year miscellaneous expense were non-recurring
3 and should be eliminated. Petitioner's proposed adjustment included \$5,888 of non-
4 recurring business consulting projects and \$34,955 of Huntington National Bank
5 charges.

6 **Q: Do you accept Petitioner's proposed adjustment to normalize contractual**
7 **services expense?**

8 A: Yes. (See OUCC Schedule 6, Adjustment No. 5.)

N. Payroll Tax Expense

9 **Q: Did Petitioner propose any adjustments to payroll tax expense?**

10 A: Yes. Petitioner proposed an increase of \$3,589 to test year expense of \$2,642
11 yielding *pro forma* payroll tax expense of \$6,231.¹¹

12 **Q: Do you accept Petitioner's *pro forma* payroll tax expense?**

13 A: No. Based on my *pro forma* salaries and wage expense, I propose an increase of
14 \$834 to test year payroll expense of \$2,642, yielding *pro forma* payroll tax expense
15 of \$3,476.

16 **Q: Please explain your adjustment to payroll taxes?**

17 A: I decreased payroll taxes to reflect the OUCC's *pro forma* salaries and wage
18 expense for STIP. As calculated on Attachment CEP – 11, I calculated payroll
19 taxes on the *pro forma* decreased to Petitioner's payroll adjustment of \$29,400 or
20 \$4,929 (\$34,329 OUCC Payroll Calculation subtract \$29,400 Petitioner's Payroll).

¹¹ Note that there is a difference between the test year amounts as reflected in Petitioner's wp 300 and 300TY (\$19,724) and test year payroll tax expenses as reported in Petitioner's income statement and its 2015 IURC annual report (\$2,642). The numbers I reflect here are based on the test year amounts as reflected in Petitioner's income statement and IURC report.

1 I multiplied the \$4,929 by the payroll tax rate shown on wp 301 of 8.2782%, which
2 results in a \$408 adjustment. Finally, I calculated Medicare expense on STIP of
3 \$29,400 which results in \$426 (\$29,400 multiplied by Medicare rate of 1.45%).
4 The OUCC's *pro forma* payroll tax adjustment to payroll taxes from the test year
5 is \$3,476 (\$2,642 test year expense add \$408 add \$426), as shown on Attachment
6 CEP – 11. (See OUCC Schedule 6, Adjustment No. 12.)

III. RECOMMENDATIONS

7 **Q: Please summarize your recommendations to the Commission in this Cause.**

8 A: I recommend the Commission increase Petitioner's test year payroll expense by
9 \$34,329.

10 I recommend the Commission authorize a purchased power adjustment of \$25,502.

11 I recommend the Commission decrease Petitioner's out-of-period *pro forma*
12 expense by \$89,353.

13 I recommend the Commission authorize a non-recurring expense adjustment of a
14 negative \$86,610.

15 I recommend the Commission authorize a reduction of operating expense for capital
16 items expensed for \$7,950.

17 I recommend the Commission authorize an increase of \$17,348 for insurance
18 expense.

19 I recommend the Commission authorize purchased wastewater treatment expense
20 of \$593,093.

21 I recommend the Commission authorize rate case expense of \$31,750.

22 I recommend the Commission authorize a payroll tax adjustment to payroll taxes
23 from the test year of \$3,476.

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

25 A: Yes.

APPENDIX A

1 **Q: Have you previously testified before the Indiana Utility Regulatory**
2 **Commission?**

3 A: Yes.

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

5 A: I graduated from Indiana Central College in Indianapolis, Indiana in 1972, with a
6 Bachelor of Science degree, majoring in accounting, economics, and business
7 administration. I attended Indiana Central College, Indianapolis, Indiana from
8 September 1973 through May 1977, where I pursued a Master's of Science degree
9 in economics. I attended Kennesaw State College, Kennesaw, Georgia from 1985
10 through 1987, where I pursued a Master's of Business Administration degree with
11 an emphasis in accounting.

12 I served as chief executive officer for a group of dermatologists. I worked
13 in a variety of industries as a controller. These include medical, forms
14 manufacturing, retail and wholesale distribution, and information systems
15 recruiting and consulting.

16 I have also worked in a variety of accounting positions including banking,
17 Sarbanes-Oxley auditing and documentation, corporate tax and water, sewer,
18 propane gas, and cable television utilities. I became Financial Officer in 1980 for
19 a group of utilities including Florida Cities Water Company, Avatar Utilities, Inc.,
20 Poinciana Utilities, Inc., Avatar Propane Gas Company and Avatar Cable
21 Television, Inc. These regulated utilities included water, wastewater and cable
22 television.

1 I attended the National Association of Regulatory Utility Commissioners
2 ("NARUC") Rate School in Ft. Lauderdale, Florida in 1982 and in San Diego,
3 California in 2008. I attended the Advanced Regulatory Studies Program at
4 Michigan State University in 2012. I attended several American Water Works
5 Association ("AWWA") and Indiana Rural Water Association ("IRWA")
6 conferences. I attended the Alliance of Indiana Rural Water Conference
7 ("AIRWC") in 2013, the National Association of Water Conference ("NAWC") in
8 2013, 2015 and 2016 and the National Association of State Utility Advocates
9 ("NASUCA") Water Committee Forum in 2013 and 2016. I attended the Financial
10 Forum of the Society of Utility and Regulatory Financial Analysts ("SURFA") in
11 2014.

APPENDIX B

1	Attachment CEP 1	Petitioner Total Compensation and Payroll Amounts
2		Allocated to Westfield Wastewater
3	Attachment CEP 2	OUCC STIP Calculation
4	Attachment CEP 3	OUCC Payroll Expense Adjustment
5	Attachment CEP 4	Petitioner Response to OUCC DR 16.5, Excess Liability
6		Insurance
7	Attachment CEP 5	OUCC wp 405, Adjustment to Normalized Certain Test
8		Year Expenses
9	Attachment CEP 6	Petitioner Response to OUCC DR 16.7, Quarterly
10		Availability Fee
11	Attachment CEP 7	OUCC wp 413, Determination of Out-of-Period Expenses
12	Attachment CEP 8	Cripe, Invoice 2022972A, Dated March 27, 2015 for Land
13		Appraisal for Westfield Wastewater \$6,800
14	Attachment CEP 9	OUCC wp 431, Determination of Non-Reoccurring
15		Expenses
16	Attachment CEP 10	Capital Items Expensed by Westfield Wastewater
17	Attachment CEP 11	OUCC Calculation of Payroll Tax Adjustment for \$3,461
18	Attachment CEP 12	Petitioner Response to OUCC DRs 3.18 and 22.10, Monthly
19		Wastewater Volumes
20	Attachment CEP 13	Westfield Daily Flow Log, Westfield Wastewater Response
21		to OUCC DR 20.13
22	Attachment CEP 14	OUCC Calculation of Purchased Wastewater Cost
23		Reduction
24	Attachment CEP 15	New Rate for Wastewater Treatment, Carmel Utilities Letter

Westfield Wastewater
Determination of Total Pro Forma Payroll

wp 302

A	B	C	D	E	F	G	H	I	J	K	L	M
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to Westfield	Base Comp to Westfield	STIP to Westfield
1	7654	CSS	FT	No	Capital Programs & Engi	66,400	9%	5,976	72,376	14.0%	9,284	836
2	7665	CSS	FT	No	Capital Programs & Engi	69,700	9%	6,273	75,973	12.2%	8,528	768
3	7770	CSS	FT	No	Capital Programs & Engi	56,005	9%	5,040	61,046	18.2%	10,205	918
4	7774	CSS	FT	No	Capital Programs & Engi	54,111	9%	4,870	58,981	20.4%	11,059	995
5	7975	CSS	FT	No	Capital Programs & Engi	80,773	9%	7,270	88,042	3.2%	2,585	233
6	8000	CSS	FT	No	Capital Programs & Engi	92,018	9%	8,282	100,300	2.8%	2,593	233
7	8134	CSS	FT	No	Capital Programs & Engi	52,280	9%	4,705	56,985	4.0%	2,086	188
8	8222	CSS	FT	No	Capital Programs & Engi	84,356	9%	7,592	91,948	1.0%	844	76
9	8368	CSS	FT	No	Capital Programs & Engi	85,078	9%	7,657	92,735	21.0%	17,866	1,608
10	8101	Water	FT	No	Operations	100,481	11%	11,053	111,534	40.0%	40,192	4,421
11	0512	Water	FT	No	Operations	50,763	9%	4,569	55,332	100.0%	50,763	4,569
12	8154	Water	FT	No	Operations	70,246	9%	6,322	76,568	100.0%	70,246	6,322
13	8158	Water	FT	No	Operations	56,043	9%	5,044	61,087	100.0%	56,043	5,044
14	8159	Water	FT	No	Operations	44,683	9%	4,021	48,705	100.0%	44,683	4,021
15	TOTALS					962,938		88,674	1,051,612		326,977	30,232

Methodology for pro forma base payroll:

* Establish ongoing employee count at current pay

Citizens Gas of Westfield				Pro Forma Payroll to CSS				wp 302-S2				
A	B	C	D	E	F	G	H	I	J	K	L	M
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
1	0220	CSS	FT	No	Capital Programs & Engine	89,226	9%	8,030	97,256	44%	39,394	3,545
2	0249	CSS	FT	Yes	Supply Chain	60,819	5%	3,041	63,860	100%	60,819	3,041
3	0295	CSS	FT	No	Corporate Development	228,139	35%	79,849	307,988	100%	228,139	79,849
4	0383	CSS	FT	No	Customer Relationships	87,183	9%	7,846	95,029	100%	87,183	7,846
5	0432	CSS	FT	No	Capital Programs & Engine	172,818	18%	31,107	203,926	26%	45,199	8,136
6	0473	CSS	FT	No	Capital Programs & Engine	63,561	9%	5,721	69,282	28%	17,999	1,620
7	0503	CSS	FT	No	Capital Programs & Engine	72,194	9%	6,497	78,691	100%	72,060	6,485
8	0520	CSS	FT	No	Capital Programs & Engine	64,789	9%	5,831	70,620	2%	1,436	129
9	0614	CSS	FT	No	Capital Programs & Engine	77,378	9%	6,964	84,342	68%	52,617	4,736
10	0637	CSS	FT	Yes	Supply Chain	57,034	5%	2,852	59,885	100%	57,034	2,852
11	0712	CSS	FT	No	Facilities	89,384	9%	8,045	97,429	100%	89,384	8,045
12	0803	CSS	FT	No	Information Technology	144,584	18%	26,022	170,586	100%	144,564	26,022
13	0864	CSS	FT	No	Quality	154,161	18%	27,749	181,910	100%	154,161	27,749
14	0881	CSS	FT	No	Capital Programs & Engine	58,543	9%	5,269	63,812	35%	20,701	1,863
15	0882	CSS	FT	No	Corporate Development	77,683	9%	6,991	84,675	100%	77,683	6,991
16	0887	CSS	FT	No	Environmental Stewardship	57,749	9%	5,197	62,946	100%	57,749	5,197
17	0890	CSS	FT	No	Capital Programs & Engine	109,785	11%	12,076	121,862	16%	17,078	1,879
18	0897	CSS	FT	No	Human Resources	132,695	11%	14,596	147,291	100%	132,695	14,596
19	0899	CSS	FT	No	Supply Chain	77,076	9%	6,937	84,013	100%	77,076	6,937
20	0900	CSS	FT	No	Environmental Stewardship	103,830	11%	11,421	115,251	73%	75,796	8,338
21	0921	CSS	FT	No	Capital Programs & Engine	53,905	9%	4,851	58,757	18%	9,888	890
22	0952	CSS	FT	No	Facilities	106,848	11%	11,753	118,601	100%	106,848	11,753
23	1828	CSS	FT	No	Capital Programs & Engine	66,733	9%	6,006	72,739	15%	9,721	875
24	1833	CSS	FT	No	Capital Programs & Engine	66,733	9%	6,006	72,739	15%	9,914	892
25	1848	CSS	FT	No	Capital Programs & Engine	62,498	9%	5,625	68,123	16%	10,258	923
26	1864	CSS	FT	No	Information Technology	53,837	9%	4,845	58,682	100%	53,837	4,845
27	1918	CSS	FT	No	Customer Relationships	47,048	9%	4,234	51,283	100%	47,048	4,234
28	1992	CSS	FT	No	Information Technology	85,000	9%	7,650	92,650	100%	85,000	7,650
29	2002	CSS	FT	No	Capital Programs & Engine	110,549	11%	12,160	122,710	17%	19,244	2,117
30	2022	CSS	FT	No	Capital Programs & Engine	68,858	9%	6,197	75,055	18%	12,108	1,090
31	2074	CSS	FT	No	Legal	91,273	9%	8,215	99,487	0%	-	-
32	2136	CSS	FT	No	Supply Chain	52,081	9%	4,687	56,768	100%	52,081	4,687
33	2245	CSS	FT	No	Community Relations	60,626	9%	5,456	66,082	100%	60,626	5,456
34	2251	CSS	FT	No	Finance	46,344	9%	4,171	50,514	100%	46,344	4,171
35	2254	CSS	FT	No	Finance	70,098	9%	6,309	76,406	100%	70,098	6,309
36	2259	CSS	FT	No	Information Technology	78,429	9%	7,059	85,487	100%	78,429	7,059
37	2270	CSS	FT	No	Customer Relationships	39,194	9%	3,527	42,722	100%	39,194	3,527
38	2292	CSS	FT	No	Legal	205,030	18%	36,905	241,935	100%	205,030	36,905
39	2320	CSS	FT	No	Customer Relationships	37,570	9%	3,381	40,951	100%	37,570	3,381
40	2324	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924
41	2948	CSS	FT	No	Customer Relationships	36,856	9%	3,317	40,173	100%	36,856	3,317
42	2969	CSS	FT	No	Information Technology	99,462	11%	10,941	110,403	100%	99,462	10,941
43	2972	CSS	FT	No	Customer Relationships	45,000	9%	4,050	49,050	100%	45,000	4,050
44	2974	CSS	FT	No	Customer Relationships	42,198	9%	3,798	45,996	100%	42,198	3,798
45	2976	CSS	FT	Yes	Capital Programs & Engine	63,398	5%	3,170	66,568	100%	63,398	3,170
46	2978	CSS	FT	No	Legal	145,464	18%	26,184	171,648	100%	145,464	26,184
47	3008	CSS	FT	No	Customer Relationships	45,008	9%	4,051	49,059	100%	45,008	4,051
48	3015	CSS	FT	No	Capital Programs & Engine	48,718	9%	4,385	53,103	32%	15,365	1,383
49	3027	CSS	FT	No	Customer Relationships	62,683	9%	5,641	68,325	100%	62,683	5,641
50	3028	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924
51	3030	CSS	FT	No	Customer Relationships	41,023	9%	3,692	44,715	100%	41,023	3,692
52	3036	CSS	FT	No	Capital Programs & Engine	66,550	9%	5,990	72,540	25%	16,638	1,497
53	3044	CSS	FT	No	Customer Relationships	50,305	9%	4,527	54,833	100%	50,305	4,527

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Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
54	3045	CSS	FT	No	Customer Relationships	70,473	9%	6,343	76,816	100%	70,473	6,343
55	3061	CSS	PT	No	Facilities	16,411	9%	1,477	17,888	100%	16,411	1,477
56	3092	CSS	FT	No	Customer Relationships	44,471	9%	4,002	48,473	100%	44,471	4,002
57	3093	CSS	FT	No	Customer Relationships	39,846	9%	3,586	43,432	100%	39,846	3,586
58	3097	CSS	FT	No	Customer Relationships	36,894	9%	3,320	40,214	100%	36,894	3,320
59	3099	CSS	FT	No	Capital Programs & Engine	145,922	18%	26,266	172,188	13%	19,363	3,485
60	3226	CSS	FT	No	Customer Relationships	50,360	9%	4,532	54,893	100%	50,360	4,532
61	3227	CSS	FT	No	Supply Chain	60,853	9%	5,477	66,329	100%	60,853	5,477
62	3402	CSS	PT	No	OHS & Security	24,274	9%	2,185	26,458	100%	24,274	2,185
63	3420	CSS	FT	No	Regulatory Affairs	69,731	9%	6,276	76,006	100%	69,731	6,276
64	3421	CSS	FT	No	Capital Programs & Engine	45,598	9%	4,104	49,702	15%	6,966	627
65	3422	CSS	FT	No	Community Relations	70,121	9%	6,311	76,432	100%	70,121	6,311
66	3427	CSS	FT	No	Customer Relationships	41,391	9%	3,725	45,117	100%	41,391	3,725
67	3436	CSS	PT	No	Customer Relationships	16,983	9%	1,528	18,512	100%	16,983	1,528
68	3447	CSS	FT	No	Capital Programs & Engine	43,749	9%	3,937	47,686	36%	15,926	1,433
69	3464	CSS	FT	No	Finance	99,751	9%	8,978	108,729	100%	99,751	8,978
70	3465	CSS	FT	No	Customer Relationships	39,500	9%	3,555	43,055	100%	39,500	3,555
71	3492	CSS	FT	No	Customer Relationships	38,777	9%	3,490	42,266	100%	38,777	3,490
72	3493	CSS	FT	No	Customer Relationships	36,520	9%	3,287	39,806	100%	36,520	3,287
73	3494	CSS	FT	No	Customer Relationships	37,674	9%	3,391	41,065	100%	37,674	3,391
74	4003	CSS	FT	No	Information Technology	95,163	9%	8,565	103,728	100%	95,163	8,565
75	4011	CSS	FT	No	Information Technology	86,828	9%	7,814	94,642	100%	86,828	7,814
76	4015	CSS	FT	No	Finance	40,779	9%	3,670	44,449	100%	40,779	3,670
77	4027	CSS	FT	No	Regulatory Affairs	76,295	9%	6,867	83,162	100%	76,295	6,867
78	4035	CSS	FT	No	OHS & Security	71,050	9%	6,395	77,445	100%	71,050	6,395
79	4058	CSS	FT	No	Regulatory Affairs	55,825	9%	5,024	60,849	100%	55,825	5,024
80	4059	CSS	FT	No	Human Resources	95,018	11%	10,452	105,469	100%	95,018	10,452
81	4093	CSS	FT	No	Corporate Development	152,678	18%	27,482	180,160	100%	152,678	27,482
82	4101	CSS	FT	No	Community Relations	74,708	9%	6,724	81,432	100%	74,708	6,724
83	4119	CSS	FT	No	Information Technology	95,031	9%	8,553	103,584	100%	95,031	8,553
84	4120	CSS	FT	No	Information Technology	91,675	9%	8,251	99,926	100%	91,675	8,251
85	4132	CSS	FT	No	Information Technology	92,703	9%	8,343	101,046	100%	92,703	8,343
86	4137	CSS	FT	No	Finance	116,183	11%	12,780	128,963	100%	116,183	12,780
87	4163	CSS	FT	No	Customer Relationships	40,614	9%	3,655	44,270	100%	40,614	3,655
88	4171	CSS	FT	No	Customer Relationships	62,153	9%	5,594	67,747	100%	62,153	5,594
89	4193	CSS	FT	No	Information Technology	117,372	11%	12,911	130,283	100%	117,372	12,911
90	4269	CSS	FT	No	Information Technology	116,490	11%	12,814	129,303	100%	116,490	12,814
91	4284	CSS	PT	No	Customer Relationships	20,519	9%	1,847	22,366	100%	20,519	1,847
92	4303	CSS	FT	No	Community Relations	97,149	9%	8,743	105,892	100%	97,149	8,743
93	4309	CSS	FT	No	Customer Relationships	62,850	9%	5,656	68,506	100%	62,850	5,656
94	4356	CSS	FT	No	Customer Relationships	50,504	9%	4,545	55,050	100%	50,504	4,545
95	4369	CSS	FT	No	Customer Relationships	78,045	9%	7,024	85,069	100%	78,045	7,024
96	4383	CSS	FT	No	Capital Programs & Engine	50,215	9%	4,519	54,734	24%	11,959	1,076
97	4416	CSS	FT	No	Capital Programs & Engine	60,533	9%	5,448	65,981	31%	18,998	1,710
98	4421	CSS	FT	No	Capital Programs & Engine	67,231	9%	6,051	73,282	29%	19,587	1,763
99	4425	CSS	FT	No	Supply Chain	95,621	9%	8,606	104,227	100%	95,621	8,606
100	4426	CSS	FT	No	Capital Programs & Engine	112,867	11%	12,415	125,283	35%	39,938	4,393
101	4435	CSS	FT	No	Capital Programs & Engine	79,631	9%	7,167	86,798	74%	59,264	5,334
102	4436	CSS	FT	No	OHS & Security	139,455	18%	25,102	164,557	100%	139,455	25,102
103	4453	CSS	FT	No	Customer Relationships	44,318	9%	3,989	48,307	100%	44,318	3,989
104	4462	CSS	FT	No	Chief Executive	69,238	9%	6,231	75,469	100%	69,238	6,231
105	4469	CSS	FT	No	Finance	116,183	11%	12,780	128,963	100%	116,183	12,780
106	4474	CSS	FT	No	Customer Relationships	154,175	18%	27,751	181,926	100%	154,175	27,751

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Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
107	4488	CSS	FT	No	Regulatory Affairs	111,131	11%	12,224	123,356	100%	111,131	12,224
108	4489	CSS	FT	No	Customer Relationships	79,219	9%	7,130	86,349	100%	79,219	7,130
109	4504	CSS	FT	No	Regulatory Affairs	235,778	35%	82,522	318,300	100%	235,778	82,522
110	4505	CSS	FT	No	Community Relations	148,496	18%	26,729	175,225	100%	148,496	26,729
111	4517	CSS	FT	No	Capital Programs & Engine	43,937	9%	3,964	47,891	48%	21,206	1,909
112	4527	CSS	FT	No	Community Relations	66,386	9%	5,975	72,360	100%	66,386	5,975
113	4532	CSS	FT	No	Human Resources	60,620	9%	5,456	66,075	100%	60,620	5,456
114	4542	CSS	FT	No	Regulatory Affairs	65,610	9%	5,905	71,514	100%	65,610	5,905
115	4547	CSS	FT	No	Finance	71,844	9%	6,466	78,310	100%	71,844	6,466
116	4553	CSS	FT	No	Regulatory Affairs	81,369	9%	7,323	88,693	100%	81,369	7,323
117	4559	CSS	FT	No	Customer Relationships	44,250	9%	3,983	48,233	100%	44,250	3,983
118	4563	CSS	FT	No	Customer Relationships	86,100	11%	9,471	95,571	100%	86,100	9,471
119	4564	CSS	FT	No	OHS & Security	46,473	9%	4,183	50,655	100%	46,473	4,183
120	4573	CSS	FT	No	Finance	185,000	35%	64,750	249,750	100%	185,000	64,750
121	4582	CSS	FT	No	Customer Relationships	47,195	9%	4,248	51,442	100%	47,195	4,248
122	4583	CSS	FT	No	Supply Chain	66,000	9%	5,940	71,940	100%	66,000	5,940
123	4587	CSS	FT	No	Customer Relationships	51,313	9%	4,618	55,931	100%	51,313	4,618
124	4610	CSS	FT	No	Customer Relationships	85,717	9%	7,715	93,432	100%	85,717	7,715
125	4613	CSS	FT	No	Chief Executive	555,556	35%	194,445	750,001	100%	555,556	194,445
126	4615	CSS	FT	No	Legal	60,338	9%	5,430	65,769	100%	60,338	5,430
127	4621	CSS	FT	No	Corporate Development	107,957	11%	11,875	119,832	100%	107,957	11,875
128	4627	CSS	FT	No	Customer Relationships	67,298	9%	6,057	73,355	100%	67,298	6,057
129	4629	CSS	FT	No	Community Relations	89,520	9%	8,057	97,577	100%	89,520	8,057
130	4636	CSS	FT	No	Customer Relationships	92,307	9%	8,308	100,614	100%	92,307	8,308
131	4652	CSS	FT	No	Human Resources	69,510	9%	6,256	75,765	100%	69,510	6,256
132	4661	CSS	FT	No	Customer Relationships	91,563	11%	10,072	101,635	100%	91,563	10,072
133	4683	CSS	FT	No	Community Relations	236,500	35%	82,775	319,275	100%	236,500	82,775
134	4686	CSS	FT	No	Customer Relationships	64,578	9%	5,812	70,390	100%	64,578	5,812
135	4696	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924
136	4702	CSS	FT	No	Capital Programs & Engine	57,082	9%	5,137	62,220	37%	20,912	1,882
137	4709	CSS	FT	No	Community Relations	60,938	9%	5,484	66,422	100%	60,938	5,484
138	4721	CSS	FT	No	Human Resources	83,383	9%	7,504	90,887	100%	83,383	7,504
139	4747	CSS	FT	No	Customer Relationships	46,490	9%	4,184	50,674	100%	46,490	4,184
140	4749	CSS	FT	No	Customer Relationships	111,260	11%	12,239	123,498	100%	111,260	12,239
141	4751	CSS	FT	No	Information Technology	94,720	9%	8,525	103,244	100%	94,720	8,525
142	4763	CSS	FT	No	Customer Relationships	70,716	9%	6,364	77,080	100%	70,716	6,364
143	4766	CSS	FT	No	Community Relations	101,750	9%	9,158	110,908	100%	101,750	9,158
144	4777	CSS	FT	No	Information Technology	42,898	9%	3,861	46,759	100%	42,898	3,861
145	4787	CSS	FT	No	Corporate Development	71,646	9%	6,448	78,094	100%	71,646	6,448
146	4794	CSS	FT	No	Customer Relationships	39,402	9%	3,546	42,948	100%	39,402	3,546
147	4796	CSS	FT	No	Customer Relationships	153,715	18%	27,669	181,384	100%	153,715	27,669
148	4811	CSS	FT	No	Finance	74,497	9%	6,705	81,201	100%	74,497	6,705
149	4813	CSS	FT	No	Capital Programs & Engine	50,637	9%	4,557	55,194	32%	16,390	1,475
150	4844	CSS	FT	No	Quality	75,414	9%	6,787	82,201	100%	75,414	6,787
151	4846	CSS	FT	No	Customer Relationships	86,788	9%	7,811	94,599	100%	86,788	7,811
152	4850	CSS	FT	No	Chief Executive	70,074	9%	6,307	76,381	100%	70,074	6,307
153	4856	CSS	FT	No	Finance	73,979	9%	6,658	80,637	100%	73,979	6,658
154	4861	CSS	FT	No	Customer Relationships	45,338	9%	4,080	49,419	100%	45,338	4,080
155	4865	CSS	FT	No	Customer Relationships	46,989	9%	4,229	51,218	100%	46,989	4,229
156	4880	CSS	FT	No	Customer Relationships	94,744	11%	10,422	105,166	100%	94,744	10,422
157	4882	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924
158	4902	CSS	FT	No	Customer Relationships	62,683	9%	5,641	68,325	100%	62,683	5,641
159	4905	CSS	FT	No	Customer Relationships	43,342	9%	3,901	47,243	100%	43,342	3,901

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Employee				Labor Union		Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
Line	Number	Unit	Status	Member	Department							
160	4922	CSS	FT	No	Information Technology	81,399	9%	7,326	88,725	100%	81,399	7,326
161	4936	CSS	FT	No	Human Resources	249,025	35%	87,159	336,184	100%	249,025	87,159
162	4973	CSS	FT	No	Information Technology	46,540	9%	4,189	50,728	100%	46,540	4,189
163	5004	CSS	FT	No	Human Resources	140,011	18%	25,202	165,213	100%	140,011	25,202
164	5007	CSS	FT	No	Chief Executive	413,889	35%	144,861	558,750	100%	413,889	144,861
165	5098	CSS	FT	No	Customer Relationships	102,873	11%	11,316	114,189	100%	102,873	11,316
166	6037	CSS	FT	No	Customer Relationships	65,293	9%	5,876	71,170	100%	65,293	5,876
167	6060	CSS	FT	No	Community Relations	94,632	9%	8,517	103,149	100%	94,632	8,517
168	6072	CSS	FT	No	Chief Executive	347,222	35%	121,528	468,750	100%	347,222	121,528
169	6079	CSS	FT	No	Customer Relationships	32,626	9%	2,936	35,563	100%	32,626	2,936
170	6095	CSS	FT	No	Customer Relationships	40,430	9%	3,639	44,069	100%	40,430	3,639
171	7007	CSS	FT	No	Capital Programs & Engine	80,036	9%	7,203	87,240	93%	74,649	6,718
172	7016	CSS	FT	No	OHS & Security	78,087	9%	7,028	85,115	100%	78,087	7,028
173	7024	CSS	FT	No	Capital Programs & Engine	80,036	9%	7,203	87,240	36%	28,902	2,601
174	7027	CSS	FT	No	Capital Programs & Engine	66,463	9%	5,982	72,444	100%	66,463	5,982
175	7030	CSS	FT	No	Capital Programs & Engine	65,920	9%	5,933	71,853	100%	65,920	5,933
176	7037	CSS	FT	No	Capital Programs & Engine	134,327	11%	14,776	149,103	85%	114,609	12,607
177	7041	CSS	FT	No	Environmental Stewardship	136,225	18%	24,521	160,746	100%	136,225	24,521
178	7053	CSS	FT	Yes	Supply Chain	57,034	5%	2,852	59,885	100%	57,034	2,852
179	7074	CSS	FT	No	Finance	133,397	18%	24,011	157,408	100%	133,397	24,011
180	7201	CSS	FT	No	Capital Programs & Engine	102,602	9%	9,234	111,836	10%	10,640	958
181	7225	CSS	FT	No	Capital Programs & Engine	102,602	9%	9,234	111,836	96%	98,422	8,858
182	7250	CSS	FT	No	Capital Programs & Engine	94,241	9%	8,482	102,723	33%	30,700	2,763
183	7254	CSS	FT	No	Capital Programs & Engine	90,262	9%	8,124	98,386	22%	19,777	1,780
184	7265	CSS	FT	No	Customer Relationships	32,832	9%	2,955	35,787	100%	32,832	2,955
185	7284	CSS	FT	No	Customer Relationships	38,344	9%	3,451	41,795	100%	38,344	3,451
186	7289	CSS	FT	No	Information Technology	52,585	9%	4,733	57,317	100%	52,585	4,733
187	7295	CSS	FT	No	Capital Programs & Engine	49,549	9%	4,459	54,008	29%	14,317	1,289
188	7314	CSS	FT	No	OHS & Security	37,539	9%	3,379	40,918	100%	37,539	3,379
189	7331	CSS	FT	No	Customer Relationships	37,481	9%	3,373	40,855	100%	37,481	3,373
190	7333	CSS	FT	No	Customer Relationships	37,968	9%	3,417	41,386	100%	37,968	3,417
191	7336	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924
192	7339	CSS	FT	No	Finance	86,360	9%	7,772	94,133	100%	86,360	7,772
193	7340	CSS	FT	No	Information Technology	98,211	9%	8,839	107,050	100%	98,211	8,839
194	7365	CSS	FT	No	Quality	40,526	9%	3,647	44,174	100%	40,526	3,647
195	7366	CSS	FT	No	Customer Relationships	40,032	9%	3,603	43,635	100%	40,032	3,603
196	7372	CSS	FT	No	Customer Relationships	46,463	9%	4,182	50,644	100%	46,463	4,182
197	7374	CSS	FT	No	Customer Relationships	45,287	9%	4,076	49,362	100%	45,287	4,076
198	7384	CSS	FT	No	Customer Relationships	42,258	9%	3,803	46,061	100%	42,258	3,803
199	7387	CSS	FT	No	OHS & Security	87,907	9%	7,912	95,818	100%	87,907	7,912
200	7391	CSS	FT	No	Customer Relationships	36,758	9%	3,308	40,066	100%	36,758	3,308
201	7392	CSS	FT	No	Customer Relationships	44,356	9%	3,992	48,347	100%	44,356	3,992
202	7395	CSS	FT	No	Customer Relationships	37,495	9%	3,375	40,870	100%	37,495	3,375
203	7411	CSS	FT	No	Customer Relationships	44,743	9%	4,027	48,770	100%	44,743	4,027
204	7415	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924
205	7419	CSS	FT	No	Information Technology	98,671	11%	10,854	109,525	100%	98,671	10,854
206	7420	CSS	FT	No	Environmental Stewardship	78,264	9%	7,044	85,308	100%	78,264	7,044
207	7421	CSS	FT	No	Operations	95,868	9%	8,628	104,496	100%	95,868	8,628
208	7437	CSS	FT	No	Information Technology	119,472	11%	13,142	132,614	100%	119,472	13,142
209	7438	CSS	FT	No	Information Technology	260,389	35%	91,136	351,525	100%	260,389	91,136
210	7441	CSS	FT	No	Customer Relationships	62,683	9%	5,641	68,325	100%	62,683	5,641
211	7442	CSS	FT	No	Customer Relationships	37,798	9%	3,402	41,200	100%	37,798	3,402
212	7445	CSS	FT	No	Capital Programs & Engine	40,925	9%	3,683	44,608	12%	5,019	452

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Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
213	7448	CSS	FT	No	Human Resources	111,262	11%	12,239	123,500	100%	111,262	12,239
214	7453	CSS	FT	No	Information Technology	89,645	9%	8,068	97,713	100%	89,645	8,068
215	7459	CSS	FT	No	Customer Relationships	45,000	9%	4,050	49,050	100%	45,000	4,050
216	7474	CSS	FT	No	Regulatory Affairs	127,761	18%	22,997	150,758	100%	127,761	22,997
217	7475	CSS	FT	No	Information Technology	108,214	9%	9,739	117,954	100%	108,214	9,739
218	7476	CSS	FT	No	Environmental Stewardship	79,530	9%	7,158	86,688	100%	79,530	7,158
219	7488	CSS	FT	No	Customer Relationships	38,855	9%	3,497	42,352	100%	38,855	3,497
220	7493	CSS	FT	No	Capital Programs & Engine	66,833	9%	6,015	72,848	97%	64,600	5,814
221	7495	CSS	FT	No	Supply Chain	64,978	9%	5,848	70,826	100%	64,978	5,848
222	7496	CSS	FT	No	Capital Programs & Engine	42,362	9%	3,813	46,175	33%	13,788	1,241
223	7499	CSS	FT	No	Customer Relationships	35,449	9%	3,190	38,640	100%	35,449	3,190
224	7503	CSS	FT	No	Customer Relationships	36,674	9%	3,301	39,974	100%	36,674	3,301
225	7504	CSS	FT	No	Customer Relationships	61,400	9%	5,526	66,926	100%	61,400	5,526
226	7511	CSS	FT	No	Customer Relationships	37,612	9%	3,385	40,997	100%	37,612	3,385
227	7512	CSS	FT	No	Customer Relationships	41,327	9%	3,719	45,047	100%	41,327	3,719
228	7514	CSS	FT	No	Capital Programs & Engine	67,159	9%	6,044	73,203	32%	21,181	1,906
229	7519	CSS	FT	No	Finance	120,686	9%	10,862	131,548	100%	120,686	10,862
230	7520	CSS	FT	No	Finance	122,695	11%	13,496	136,192	100%	122,695	13,496
231	7521	CSS	FT	No	Legal	137,034	18%	24,666	161,700	100%	137,034	24,666
232	7523	CSS	FT	No	Human Resources	111,540	11%	12,269	123,809	100%	111,540	12,269
233	7526	CSS	FT	No	Capital Programs & Engine	103,901	9%	9,351	113,252	16%	16,584	1,493
234	7527	CSS	FT	No	Capital Programs & Engine	98,663	9%	8,880	107,543	15%	14,705	1,323
235	7530	CSS	FT	No	Information Technology	97,974	9%	8,818	106,792	100%	97,974	8,818
236	7534	CSS	FT	No	Capital Programs & Engine	88,597	9%	7,974	96,571	17%	15,334	1,380
237	7535	CSS	FT	No	Information Technology	96,400	9%	8,676	105,076	100%	96,400	8,676
238	7537	CSS	FT	No	Customer Relationships	95,987	11%	10,559	106,546	100%	95,987	10,559
239	7538	CSS	FT	No	Environmental Stewardship	90,966	9%	8,187	99,152	100%	90,966	8,187
240	7539	CSS	FT	No	Environmental Stewardship	87,510	9%	7,876	95,386	100%	87,510	7,876
241	7541	CSS	FT	No	Capital Programs & Engine	89,514	9%	8,056	97,570	16%	14,675	1,321
242	7543	CSS	FT	No	Finance	80,198	9%	7,218	87,416	100%	80,198	7,218
243	7547	CSS	FT	No	Capital Programs & Engine	85,683	9%	7,712	93,395	15%	13,095	1,179
244	7548	CSS	FT	No	Capital Programs & Engine	81,440	9%	7,330	88,770	16%	13,385	1,205
245	7549	CSS	FT	No	Environmental Stewardship	94,132	11%	10,354	104,486	100%	94,132	10,354
246	7551	CSS	FT	No	Capital Programs & Engine	84,551	9%	7,610	92,161	16%	13,171	1,185
247	7553	CSS	FT	No	Customer Relationships	80,930	9%	7,284	88,214	100%	80,930	7,284
248	7555	CSS	FT	No	Environmental Stewardship	94,594	11%	10,405	105,000	100%	94,594	10,405
249	7561	CSS	FT	No	Information Technology	74,446	9%	6,700	81,146	100%	74,446	6,700
250	7562	CSS	FT	No	Environmental Stewardship	79,339	9%	7,141	86,479	100%	79,339	7,141
251	7565	CSS	FT	No	Customer Relationships	77,078	9%	6,937	84,016	100%	77,078	6,937
252	7570	CSS	FT	No	Capital Programs & Engine	87,223	9%	7,850	95,073	14%	11,953	1,076
253	7573	CSS	FT	No	Supply Chain	76,405	9%	6,876	83,281	100%	76,405	6,876
254	7578	CSS	FT	No	Capital Programs & Engine	75,708	9%	6,814	82,522	40%	30,502	2,745
255	7589	CSS	FT	No	Finance	70,737	9%	6,366	77,103	100%	70,737	6,366
256	7620	CSS	FT	No	Customer Relationships	64,486	9%	5,804	70,290	100%	64,486	5,804
257	7623	CSS	FT	No	Information Technology	88,037	9%	7,923	95,961	100%	88,037	7,923
258	7625	CSS	FT	No	Environmental Stewardship	73,028	9%	6,573	79,601	100%	73,028	6,573
259	7634	CSS	FT	No	Capital Programs & Engine	68,445	9%	6,160	74,605	17%	11,353	1,022
260	7635	CSS	FT	No	Customer Relationships	44,076	9%	3,967	48,043	100%	44,076	3,967
261	7637	CSS	FT	No	Human Resources	63,978	9%	5,758	69,737	100%	63,978	5,758
262	7638	CSS	FT	No	Customer Relationships	44,928	9%	4,044	48,971	100%	44,928	4,044
263	7639	CSS	FT	No	Information Technology	51,611	9%	4,645	56,256	100%	51,611	4,645
264	7641	CSS	FT	No	Customer Relationships	44,601	9%	4,014	48,615	100%	44,601	4,014
265	7645	CSS	FT	No	Capital Programs & Engine	63,666	9%	5,730	69,396	31%	19,965	1,797

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Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
266	7647	CSS	FT	No	Customer Relationships	44,928	9%	4,044	48,971	100%	44,928	4,044
267	7654	CSS	FT	No	Capital Programs & Engine	62,090	9%	5,588	67,678	17%	10,463	942
268	7661	CSS	FT	No	Capital Programs & Engine	64,083	9%	5,767	69,850	40%	25,633	2,307
269	7662	CSS	FT	No	Customer Relationships	44,357	9%	3,992	48,349	100%	44,357	3,992
270	7663	CSS	FT	No	Capital Programs & Engine	81,549	9%	7,339	88,888	43%	35,129	3,162
271	7665	CSS	FT	No	Capital Programs & Engine	69,700	9%	6,273	75,973	17%	11,527	1,037
272	7667	CSS	FT	No	Capital Programs & Engine	81,483	9%	7,333	88,816	32%	26,443	2,380
273	7668	CSS	FT	No	Customer Relationships	44,458	9%	4,001	48,459	100%	44,458	4,001
274	7673	CSS	FT	No	Customer Relationships	43,881	9%	3,949	47,830	100%	43,881	3,949
275	7674	CSS	FT	No	Customer Relationships	43,881	9%	3,949	47,830	100%	43,881	3,949
276	7676	CSS	FT	No	Customer Relationships	42,782	9%	3,850	46,632	100%	42,782	3,850
277	7679	CSS	FT	No	Finance	66,345	9%	5,971	72,317	100%	66,346	5,971
278	7682	CSS	FT	No	Capital Programs & Engine	46,407	9%	4,177	50,584	73%	33,779	3,040
279	7683	CSS	FT	No	Capital Programs & Engine	42,293	9%	3,806	46,099	14%	5,913	532
280	7684	CSS	FT	No	Customer Relationships	45,748	9%	4,117	49,865	100%	45,748	4,117
281	7690	CSS	FT	No	Environmental Stewardship	60,904	9%	5,481	66,385	100%	60,904	5,481
282	7695	CSS	FT	No	Customer Relationships	37,995	9%	3,420	41,414	100%	37,995	3,420
283	7697	CSS	FT	No	Customer Relationships	39,310	9%	3,538	42,848	100%	39,310	3,538
284	7703	CSS	FT	No	Customer Relationships	40,662	9%	3,660	44,321	100%	40,662	3,660
285	7708	CSS	FT	No	Finance	40,153	9%	3,614	43,767	100%	40,153	3,614
286	7713	CSS	FT	No	Customer Relationships	39,940	9%	3,595	43,535	100%	39,940	3,595
287	7714	CSS	FT	Yes	Facilities	57,034	5%	2,852	59,885	100%	57,034	2,852
288	7715	CSS	FT	No	Customer Relationships	38,070	9%	3,426	41,497	100%	38,070	3,426
289	7717	CSS	FT	No	OHS & Security	38,163	9%	3,435	41,598	100%	38,163	3,435
290	7721	CSS	FT	No	Capital Programs & Engine	63,547	9%	5,719	69,267	20%	12,728	1,145
291	7723	CSS	FT	No	Capital Programs & Engine	86,147	9%	7,753	93,901	16%	15,290	1,376
292	7729	CSS	FT	No	Capital Programs & Engine	57,671	9%	5,190	62,861	21%	12,370	1,113
293	7731	CSS	FT	No	Information Technology	60,198	9%	5,418	65,615	100%	60,198	5,418
294	7741	CSS	FT	No	Customer Relationships	36,229	9%	3,261	39,489	100%	36,229	3,261
295	7744	CSS	FT	Yes	Supply Chain	57,034	5%	2,852	59,885	100%	57,034	2,852
296	7747	CSS	FT	No	Customer Relationships	39,500	9%	3,555	43,055	100%	39,500	3,555
297	7749	CSS	FT	No	Customer Relationships	36,016	9%	3,241	39,258	100%	36,016	3,241
298	7754	CSS	FT	No	Finance	56,736	9%	5,106	61,842	100%	56,736	5,106
299	7755	CSS	FT	No	Customer Relationships	36,238	9%	3,261	39,499	100%	36,238	3,261
300	7757	CSS	FT	No	Capital Programs & Engine	61,312	9%	5,518	66,830	13%	7,900	711
301	7758	CSS	FT	No	Customer Relationships	37,325	9%	3,359	40,684	100%	37,325	3,359
302	7767	CSS	FT	No	Customer Relationships	37,464	9%	3,372	40,836	100%	37,464	3,372
303	7769	CSS	FT	No	Environmental Stewardship	71,976	9%	6,478	78,454	100%	71,976	6,478
304	7770	CSS	FT	No	Capital Programs & Engine	56,005	9%	5,040	61,046	22%	12,117	1,090
305	7774	CSS	FT	No	Capital Programs & Engine	54,111	9%	4,870	58,981	13%	7,201	648
306	7776	CSS	FT	No	Capital Programs & Engine	54,111	9%	4,870	58,981	17%	9,104	819
307	7780	CSS	FT	No	Environmental Stewardship	56,048	9%	5,044	61,092	100%	56,048	5,044
308	7783	CSS	FT	No	Environmental Stewardship	54,172	9%	4,875	59,047	100%	54,172	4,875
309	7786	CSS	FT	No	Environmental Stewardship	54,172	9%	4,875	59,047	100%	54,172	4,875
310	7788	CSS	FT	No	Capital Programs & Engine	66,727	9%	6,005	72,733	17%	11,148	1,003
311	7790	CSS	FT	No	Information Technology	52,194	9%	4,697	56,892	100%	52,194	4,697
312	7792	CSS	FT	No	Capital Programs & Engine	68,046	9%	6,124	74,170	65%	44,078	3,967
313	7794	CSS	FT	No	Capital Programs & Engine	56,595	9%	5,094	61,689	100%	56,516	5,086
314	7796	CSS	FT	No	Information Technology	49,607	9%	4,465	54,072	100%	49,607	4,465
315	7802	CSS	FT	No	Customer Relationships	47,820	9%	4,304	52,124	100%	47,820	4,304
316	7805	CSS	FT	No	Environmental Stewardship	53,053	9%	4,775	57,828	100%	53,053	4,775
317	7806	CSS	FT	No	Customer Relationships	36,325	9%	3,269	39,594	100%	36,325	3,269
318	7812	CSS	FT	No	Customer Relationships	46,056	9%	4,145	50,201	100%	46,056	4,145

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Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS			
319	7835	CSS	FT	Yes	Supply Chain	60,819	5%	3,041	63,860	100%	60,819	3,041			
320	7838	CSS	PT	No	Environmental Stewardship	13,469	0%	-	13,469	100%	13,469	-			
321	7852	CSS	FT	Yes	Facilities	50,086	5%	2,504	52,591	100%	50,086	2,504			
322	7855	CSS	FT	Yes	Supply Chain	60,819	5%	3,041	63,860	100%	60,819	3,041			
323	7859	CSS	FT	Yes	Capital Programs & Engine	57,034	5%	2,852	59,886	100%	57,034	2,852			
324	7868	CSS	FT	No	Environmental Stewardship	60,361	9%	5,432	65,793	100%	60,361	5,432			
325	7869	CSS	FT	No	Community Relations	75,061	9%	6,756	81,817	100%	75,061	6,756			
326	7870	CSS	FT	No	Information Technology	85,911	9%	7,732	93,642	100%	85,911	7,732			
327	7876	CSS	FT	No	Capital Programs & Engine	243,370	35%	85,180	328,550	100%	243,370	85,180			
328	7877	CSS	FT	No	Regulatory Affairs	99,724	11%	10,970	110,694	100%	99,724	10,970			
329	7879	CSS	FT	No	Supply Chain	128,750	18%	23,175	151,925	100%	128,750	23,175			
330	7884	CSS	FT	No	Information Technology	124,854	11%	13,734	138,588	100%	124,854	13,734			
331	7885	CSS	FT	No	Legal	58,858	9%	5,297	64,155	100%	58,858	5,297			
332	7892	CSS	FT	No	Information Technology	147,669	18%	26,580	174,249	100%	147,669	26,580			
333	7894	CSS	FT	No	Supply Chain	84,008	9%	7,561	91,568	100%	84,008	7,561			
334	7901	CSS	FT	No	Information Technology	95,416	9%	8,587	104,003	100%	95,416	8,587			
335	7905	CSS	FT	No	Information Technology	83,570	9%	7,521	91,091	100%	83,570	7,521			
336	7906	CSS	FT	No	Supply Chain	77,076	9%	6,937	84,013	100%	77,076	6,937			
337	7907	CSS	FT	No	Supply Chain	77,076	9%	6,937	84,013	100%	77,076	6,937			
338	7910	CSS	FT	No	Corporate Development	107,363	11%	11,810	119,172	100%	107,363	11,810			
339	7912	CSS	FT	No	Capital Programs & Engine	64,291	9%	5,786	70,077	69%	44,215	3,979			
340	7914	CSS	FT	No	Capital Programs & Engine	90,279	9%	8,125	98,404	100%	90,279	8,125			
341	7915	CSS	FT	No	Human Resources	69,510	9%	6,256	75,765	100%	69,510	6,256			
342	7916	CSS	FT	No	Customer Relationships	68,681	9%	6,181	74,863	100%	68,681	6,181			
343	7919	CSS	FT	No	Information Technology	78,733	9%	7,086	85,818	100%	78,733	7,086			
344	7921	CSS	FT	No	Customer Relationships	35,750	9%	3,218	38,968	100%	35,750	3,218			
345	7923	CSS	FT	No	Finance	86,723	9%	7,805	94,528	100%	86,723	7,805			
346	7925	CSS	FT	No	Finance	65,743	9%	5,917	71,659	100%	65,743	5,917			
347	7940	CSS	FT	No	OHS & Security	69,878	9%	6,289	76,167	100%	69,878	6,289			
348	7942	CSS	FT	No	Customer Relationships	35,772	9%	3,219	38,991	100%	35,772	3,219			
349	7943	CSS	FT	No	Information Technology	62,321	9%	5,609	67,930	100%	62,321	5,609			
350	7945	CSS	FT	No	Capital Programs & Engine	94,204	9%	8,478	102,682	10%	9,769	879			
351	7946	CSS	FT	No	Capital Programs & Engine	69,500	9%	6,255	75,755	11%	7,318	659			
352	7956	CSS	FT	No	Environmental Stewardship	36,706	9%	3,304	40,009	100%	36,706	3,304			
353	7970	CSS	FT	No	Capital Programs & Engine	34,840	0%	-	34,840	18%	6,253	-			
354	7972	CSS	FT	No	Customer Relationships	37,061	9%	3,336	40,397	100%	37,061	3,336			
355	7974	CSS	FT	No	Capital Programs & Engine	82,044	9%	7,384	89,428	15%	12,070	1,086			
356	7975	CSS	FT	No	Capital Programs & Engine	80,773	9%	7,270	88,042	10%	8,077	727			
357	7981	CSS	FT	No	Capital Programs & Engine	152,455	18%	27,442	179,897	16%	24,041	4,327			
358	7994	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132			
359	7997	CSS	FT	No	Customer Relationships	29,283	9%	2,635	31,918	100%	29,283	2,635			
360	8000	CSS	FT	No	Capital Programs & Engine	92,018	9%	8,282	100,300	39%	35,441	3,190			
361	8001	CSS	FT	No	Finance	72,984	9%	6,569	79,553	100%	72,984	6,569			
362	8005	CSS	FT	No	Information Technology	49,052	9%	4,415	53,466	100%	49,052	4,415			
363	8006	CSS	FT	No	Finance	84,868	9%	7,638	92,506	100%	84,868	7,638			
364	8007	CSS	FT	No	Finance	44,479	9%	4,003	48,482	100%	44,479	4,003			
365	8024	CSS	FT	No	Chief Executive	361,111	35%	126,389	487,500	100%	361,111	126,389			
366	8036	CSS	FT	No	Capital Programs & Engine	40,722	9%	3,665	44,387	100%	40,722	3,665			
367	8041	CSS	FT	No	Community Relations	69,359	9%	6,242	75,601	100%	69,359	6,242			
368	8043	CSS	FT	No	Information Technology	87,623	9%	7,886	95,509	100%	87,623	7,886			
369	8044	CSS	FT	No	Information Technology	90,410	9%	8,137	98,547	100%	90,410	8,137			
370	8045	CSS	FT	No	Capital Programs & Engine	71,624	9%	6,446	78,070	9%	6,198	558			
371	8046	CSS	FT	No	Information Technology	101,556	9%	9,140	110,696	100%	101,556	9,140			

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Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS		
372	8047	CSS	FT	No	Corporate Development	101,750	9%	9,158	110,908	100%	101,750	9,158		
373	8048	CSS	FT	No	Capital Programs & Engine	84,138	9%	7,572	91,710	10%	8,090	728		
374	8049	CSS	FT	No	Capital Programs & Engine	78,311	9%	7,048	85,359	12%	9,412	847		
375	8057	CSS	FT	No	Finance	67,882	9%	6,109	73,992	100%	67,882	6,109		
376	8081	CSS	FT	No	Information Technology	95,142	9%	8,563	103,705	100%	95,142	8,563		
377	8064	CSS	FT	No	Capital Programs & Engine	57,000	9%	5,130	62,130	15%	8,316	748		
378	8066	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
379	8068	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
380	8069	CSS	FT	No	Customer Relationships	35,583	9%	3,202	38,785	100%	35,583	3,202		
381	8081	CSS	FT	No	Capital Programs & Engine	59,595	9%	5,364	64,958	11%	6,504	585		
382	8082	CSS	FT	No	Capital Programs & Engine	69,100	9%	6,219	75,319	10%	7,176	646		
383	8089	CSS	FT	No	Information Technology	80,296	9%	7,227	87,522	100%	80,296	7,227		
384	8090	CSS	FT	No	Finance	55,691	9%	5,012	60,704	100%	55,691	5,012		
385	8092	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
386	8093	CSS	FT	No	Information Technology	102,681	11%	11,295	113,976	100%	102,681	11,295		
387	8096	CSS	FT	No	Customer Relationships	49,000	9%	4,410	53,410	100%	49,000	4,410		
388	8097	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
389	8098	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
390	8102	CSS	FT	No	Capital Programs & Engine	145,600	18%	26,208	171,808	100%	145,600	26,208		
391	8104	CSS	FT	No	Information Technology	47,036	9%	4,233	51,270	100%	47,036	4,233		
392	8106	CSS	FT	No	Capital Programs & Engine	87,717	9%	6,095	93,812	47%	31,948	2,875		
393	8108	CSS	FT	No	Capital Programs & Engine	113,524	11%	12,488	126,012	11%	12,423	1,367		
394	8109	CSS	FT	No	Chief Executive	49,055	9%	4,415	53,470	100%	49,055	4,415		
395	8110	CSS	FT	No	Capital Programs & Engine	106,092	9%	9,548	115,640	14%	15,149	1,363		
396	8130	CSS	FT	No	Customer Relationships	44,356	9%	3,992	48,347	100%	44,356	3,992		
397	8131	CSS	FT	No	Customer Relationships	32,854	9%	2,957	35,811	100%	32,854	2,957		
398	8133	CSS	FT	No	Customer Relationships	33,593	9%	3,023	36,616	100%	33,593	3,023		
399	8134	CSS	FT	No	Capital Programs & Engine	52,280	9%	4,705	56,985	13%	6,837	615		
400	8135	CSS	FT	No	Capital Programs & Engine	85,522	9%	7,697	93,219	9%	7,401	666		
401	8136	CSS	FT	No	Capital Programs & Engine	40,626	9%	3,656	44,282	13%	5,117	461		
402	8137	CSS	FT	No	Finance	39,889	9%	3,590	43,479	100%	39,889	3,590		
403	8143	CSS	PT	No	Customer Relationships	17,399	9%	1,566	18,965	100%	17,399	1,566		
404	8146	CSS	FT	No	Customer Relationships	31,384	9%	2,825	34,209	100%	31,384	2,825		
405	8148	CSS	FT	No	Information Technology	94,386	9%	8,495	102,881	100%	94,386	8,495		
406	8149	CSS	FT	No	Finance	63,191	9%	5,687	68,878	100%	63,191	5,687		
407	8150	CSS	FT	No	Environmental Stewardship	50,829	9%	4,575	55,404	100%	50,829	4,575		
408	8151	CSS	FT	No	Human Resources	52,147	9%	4,693	56,840	100%	52,147	4,693		
409	8153	CSS	FT	No	Customer Relationships	43,600	9%	3,924	47,524	100%	43,600	3,924		
410	8161	CSS	FT	No	Information Technology	88,037	9%	7,923	95,961	100%	88,037	7,923		
411	8162	CSS	FT	No	Customer Relationships	32,754	9%	2,948	35,702	100%	32,754	2,948		
412	8163	CSS	FT	No	Customer Relationships	32,395	9%	2,916	35,311	100%	32,395	2,916		
413	8165	CSS	FT	No	Customer Relationships	35,947	9%	3,235	39,183	100%	35,947	3,235		
414	8166	CSS	FT	No	Environmental Stewardship	73,364	9%	6,603	79,967	100%	73,364	6,603		
415	8174	CSS	FT	No	Capital Programs & Engine	97,706	11%	10,748	108,453	100%	97,706	10,748		
416	8175	CSS	FT	No	Regulatory Affairs	171,601	18%	30,888	202,490	100%	171,601	30,888		
417	8177	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
418	8178	CSS	FT	No	Customer Relationships	36,124	9%	3,251	39,375	100%	36,124	3,251		
419	8179	CSS	FT	No	Customer Relationships	33,301	9%	2,997	36,299	100%	33,301	2,997		
420	8180	CSS	FT	No	Customer Relationships	32,459	9%	2,921	35,380	100%	32,459	2,921		
421	8181	CSS	FT	No	Finance	46,013	9%	4,141	50,154	100%	46,013	4,141		
422	8182	CSS	FT	No	Customer Relationships	35,788	9%	3,221	39,008	100%	35,788	3,221		
423	8183	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
424	8184	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		

Citizens Gas of Westfield				Pro Forma Payroll to CSS								wp 302-S2		
A	B	C	D	E	F	G	H	I	J	K	L	M		
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS		
425	8199	CSS	FT	No	Environmental Stewardship	51,355	9%	4,622	55,977	100%	51,355	4,622		
426	8200	CSS	FT	No	Capital Programs & Engine	60,936	9%	5,484	66,421	100%	60,936	5,484		
427	8201	CSS	FT	No	Customer Relationships	35,583	9%	3,202	38,785	100%	35,583	3,202		
428	8202	CSS	FT	No	Customer Relationships	34,800	9%	3,132	37,932	100%	34,800	3,132		
429	8203	CSS	FT	No	Customer Relationships	32,227	9%	2,900	35,128	100%	32,227	2,900		
430	8204	CSS	PT	No	Customer Relationships	16,640	9%	1,498	18,138	100%	16,640	1,498		
431	8206	CSS	FT	No	Capital Programs & Engine	106,638	11%	11,730	118,369	11%	11,587	1,275		
432	8209	CSS	FT	No	Capital Programs & Engine	102,510	9%	9,226	111,736	10%	10,251	923		
433	8218	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
434	8220	CSS	FT	No	Customer Relationships	31,698	9%	2,853	34,550	100%	31,698	2,853		
435	8221	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
436	8222	CSS	FT	No	Capital Programs & Engine	84,356	9%	7,592	91,948	76%	64,111	5,770		
437	8223	CSS	FT	No	Capital Programs & Engine	62,782	9%	5,650	68,432	100%	62,782	5,650		
438	8246	CSS	FT	No	Human Resources	57,260	9%	5,153	62,413	100%	57,260	5,153		
439	8248	CSS	FT	No	Customer Relationships	31,698	9%	2,853	34,550	100%	31,698	2,853		
440	8249	CSS	FT	No	Customer Relationships	33,880	9%	3,049	36,929	100%	33,880	3,049		
441	8252	CSS	FT	No	Customer Relationships	31,698	9%	2,853	34,550	100%	31,698	2,853		
442	8253	CSS	FT	No	Customer Relationships	33,880	9%	3,049	36,929	100%	33,880	3,049		
443	8256	CSS	FT	No	Customer Relationships	32,291	9%	2,906	35,197	100%	32,291	2,906		
444	8257	CSS	FT	No	Customer Relationships	32,291	9%	2,906	35,197	100%	32,291	2,906		
445	8261	CSS	FT	No	Capital Programs & Engine	36,088	0%	-	36,088	0%	-	-		
446	8262	CSS	FT	No	Customer Relationships	76,688	9%	6,902	83,589	100%	76,688	6,902		
447	8263	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
448	8264	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
449	8267	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
450	8269	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
451	8271	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
452	8272	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
453	8273	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
454	8274	CSS	FT	No	Customer Relationships	31,719	9%	2,855	34,574	100%	31,719	2,855		
455	8275	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
456	8277	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
457	8278	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
458	8279	CSS	FT	No	Customer Relationships	31,719	9%	2,855	34,574	100%	31,719	2,855		
459	8280	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
460	8283	CSS	FT	No	Customer Relationships	32,071	9%	2,886	34,957	100%	32,071	2,886		
461	8289	CSS	PT	No	Customer Relationships	15,704	9%	1,413	17,117	100%	15,704	1,413		
462	8290	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
463	8296	CSS	FT	No	Capital Programs & Engine	106,182	11%	11,680	117,862	8%	8,495	934		
464	8298	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
465	8299	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
466	8300	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
467	8302	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
468	8303	CSS	FT	No	Finance	138,038	18%	24,847	162,884	100%	138,038	24,847		
469	8304	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
470	8305	CSS	PT	No	Customer Relationships	16,942	9%	1,525	18,466	100%	16,942	1,525		
471	8306	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
472	8307	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
473	8312	CSS	PT	No	Operations	15,527	9%	1,397	16,925	100%	15,527	1,397		
474	8314	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
475	8315	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
476	8316	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429		
477	8318	CSS	FT	No	Internal Audit	177,625	18%	31,973	209,598	100%	177,625	31,973		

Citizens Gas of Westfield				Pro Forma Payroll to CSS				wp 302-S2				
A	B	C	D	E	F	G	H	I	J	K	L	M
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to CSS	Base Comp to CSS	STIP to CSS
478	8363	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
479	8364	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
480	8365	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
481	8366	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
482	8367	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
483	8368	CSS	FT	No	Capital Programs & Engine	85,078	9%	7,657	92,735	20%	17,016	1,531
484	8369	CSS	FT	No	Capital Programs & Engine	96,171	9%	8,655	104,827	0%	-	-
485	8370	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
486	8372	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
487	8373	CSS	PT	No	Customer Relationships	15,881	9%	1,429	17,310	100%	15,881	1,429
488	8377	CSS	FT	No	Regulatory Affairs	68,700	9%	6,183	74,883	100%	68,700	6,183
489	8378	CSS	FT	No	Finance	47,000	9%	4,230	51,230	100%	47,000	4,230
490	8379	CSS	FT	No	Finance	61,500	9%	5,535	67,035	100%	61,500	5,535
491	8381	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
492	8385	CSS	PT	No	Customer Relationships	16,567	9%	1,491	18,058	100%	16,567	1,491
493	8386	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
494	8388	CSS	FT	No	Internal Audit	88,000	9%	7,920	95,920	100%	88,000	7,920
495	8390	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
496	8392	CSS	FT	No	Human Resources	72,500	9%	6,525	79,025	100%	72,500	6,525
497	8410	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
498	8411	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
499	8412	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
500	8413	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
501	8414	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
502	8415	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
503	8416	CSS	PT	No	Customer Relationships	15,527	9%	1,397	16,925	100%	15,527	1,397
504	4449	SFS	FT	No	Customer Field Services	243,370	35%	85,180	328,550	50%	121,685	42,590
505	TOTALS					34,921,499		4,425,949	39,347,448		29,559,385	3,871,137

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A	B	C	D	E	F	G	H	I	J	K	L	M
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to SFS	Base Comp to SFS	STIP to SFS
1	0090	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
2	0189	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
3	0191	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
4	0214	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959
5	0219	SFS	FT	No	Customer Field Services	149,685	18%	26,943	176,628	100%	149,685	26,943
6	0224	SFS	FT	No	Customer Field Services	68,060	9%	6,125	74,186	100%	68,060	6,125
7	0234	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
8	0245	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959
9	0293	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
10	0296	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
11	0297	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
12	0345	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
13	0355	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
14	0388	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
15	0389	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
16	0418	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
17	0443	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
18	0458	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
19	0478	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
20	0513	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959
21	0529	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
22	0552	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959
23	0604	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
24	0608	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
25	0648	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
26	0690	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
27	0720	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
28	0790	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
29	1831	SFS	PT	No	Dispatch	17,503	9%	1,575	19,078	100%	17,503	1,575
30	1844	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
31	1850	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
32	1912	SFS	PT	No	Dispatch	18,346	9%	1,651	19,997	100%	18,346	1,651
33	1986	SFS	FT	No	Meter Reading	45,197	9%	4,068	49,265	100%	45,197	4,068
34	2025	SFS	PT	No	Meter Reading	23,068	9%	2,076	25,144	100%	23,068	2,076
35	2027	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
36	2039	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
37	2051	SFS	PT	No	Meter Reading	23,001	9%	2,070	25,071	100%	23,001	2,070
38	2068	SFS	PT	No	Meter Reading	23,403	9%	2,106	25,509	100%	23,403	2,106
39	2073	SFS	PT	No	Meter Reading	23,324	9%	2,099	25,424	100%	23,324	2,099
40	2720	SFS	PT	No	Meter Reading	23,514	9%	2,116	25,630	100%	23,514	2,116
41	2781	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
42	2806	SFS	PT	No	Dispatch	19,386	9%	1,745	21,130	100%	19,386	1,745
43	2810	SFS	FT	No	Customer Field Services	74,562	9%	6,711	81,273	100%	74,562	6,711
44	2956	SFS	PT	No	Meter Reading	21,271	9%	1,914	23,185	100%	21,271	1,914
45	2968	SFS	PT	No	Meter Reading	21,539	9%	1,938	23,477	100%	21,539	1,938
46	2993	SFS	PT	No	Meter Reading	20,412	9%	1,837	22,249	100%	20,412	1,837
47	2996	SFS	PT	No	Meter Reading	22,521	9%	2,027	24,548	100%	22,521	2,027
48	3013	SFS	FT	No	Dispatch	48,200	9%	4,338	52,538	100%	48,200	4,338
49	3042	SFS	PT	No	Meter Reading	25,088	9%	2,258	27,346	100%	25,088	2,258
50	3086	SFS	PT	No	Meter Reading	25,088	9%	2,258	27,346	100%	25,088	2,258
51	3105	SFS	FT	No	Meter Reading	45,445	9%	4,090	49,535	100%	45,445	4,090
52	3126	SFS	PT	No	Meter Reading	22,543	9%	2,029	24,572	100%	22,543	2,029
53	3137	SFS	PT	No	Meter Reading	20,032	9%	1,803	21,835	100%	20,032	1,803

Citizens Gas of Westfield				Pro Forma Payroll to SFS									wp 302-S3	
A	B	C	D	E	F	G	H	I	J	K	L	M		
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to SFS	Base Comp to SFS	STIP to SFS		
54	3140	SFS	FT	No	Meter Reading	45,445	9%	4,090	49,535	100%	45,445	4,090		
55	3141	SFS	FT	No	Meter Reading	49,808	9%	4,483	54,290	100%	49,808	4,483		
56	3146	SFS	PT	No	Meter Reading	23,514	9%	2,116	25,630	100%	23,514	2,116		
57	3149	SFS	PT	No	Meter Reading	23,391	9%	2,105	25,497	100%	23,391	2,105		
58	3156	SFS	PT	No	Meter Reading	23,213	9%	2,089	25,302	100%	23,213	2,089		
59	3160	SFS	PT	No	Meter Reading	23,391	9%	2,105	25,497	100%	23,391	2,105		
60	3168	SFS	PT	No	Meter Reading	23,648	9%	2,128	25,776	100%	23,648	2,128		
61	3178	SFS	PT	No	Meter Reading	23,403	9%	2,106	25,509	100%	23,403	2,106		
62	3187	SFS	PT	No	Meter Reading	25,099	9%	2,259	27,358	100%	25,099	2,259		
63	3191	SFS	PT	No	Meter Reading	23,391	9%	2,105	25,497	100%	23,391	2,105		
64	3219	SFS	PT	No	Meter Reading	22,052	9%	1,985	24,037	100%	22,052	1,985		
65	3222	SFS	FT	No	Customer Field Services	88,037	11%	9,684	97,721	100%	88,037	9,684		
66	3240	SFS	PT	No	Meter Reading	23,001	9%	2,070	25,071	100%	23,001	2,070		
67	3431	SFS	PT	No	Dispatch	19,386	9%	1,745	21,130	100%	19,386	1,745		
68	3454	SFS	PT	No	Meter Reading	19,909	9%	1,792	21,701	100%	19,909	1,792		
69	4178	SFS	FT	No	Dispatch	53,047	9%	4,774	57,822	100%	53,047	4,774		
70	4384	SFS	FT	No	Meter Reading	74,017	9%	6,662	80,679	100%	74,017	6,662		
71	4449	SFS	FT	No	Customer Field Services	243,370	35%	85,180	328,550	50%	121,685	42,590		
72	4738	SFS	FT	No	Dispatch	45,718	9%	4,115	49,833	100%	45,718	4,115		
73	4894	SFS	FT	No	Dispatch	48,324	9%	4,349	52,673	100%	48,324	4,349		
74	4986	SFS	PT	No	Meter Reading	21,316	9%	1,918	23,234	100%	21,316	1,918		
75	4988	SFS	PT	No	Meter Reading	21,226	9%	1,910	23,137	100%	21,226	1,910		
76	4993	SFS	FT	No	Customer Field Services	74,097	9%	6,669	80,766	100%	74,097	6,669		
77	6047	SFS	PT	No	Meter Reading	23,213	9%	2,089	25,302	100%	23,213	2,089		
78	6053	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
79	6071	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
80	6242	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	94%	59,594	2,980		
81	6248	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
82	6899	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
83	7036	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
84	7117	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
85	7281	SFS	PT	No	Meter Reading	20,479	9%	1,843	22,322	100%	20,479	1,843		
86	7282	SFS	PT	No	Meter Reading	19,552	9%	1,760	21,312	100%	19,552	1,760		
87	7283	SFS	PT	No	Dispatch	19,386	9%	1,745	21,130	100%	19,386	1,745		
88	7349	SFS	PT	No	Meter Reading	20,244	9%	1,822	22,066	100%	20,244	1,822		
89	7353	SFS	PT	No	Dispatch	18,626	9%	1,676	20,303	100%	18,626	1,676		
90	7361	SFS	FT	No	Dispatch	66,885	9%	6,020	72,904	100%	66,885	6,020		
91	7371	SFS	FT	No	Dispatch	37,974	9%	3,418	41,392	100%	37,974	3,418		
92	7385	SFS	FT	No	Dispatch	36,709	9%	3,304	40,012	100%	36,709	3,304		
93	7388	SFS	FT	No	Meter Reading	86,855	9%	7,817	94,672	100%	86,855	7,817		
94	7402	SFS	PT	No	Meter Reading	19,563	9%	1,761	21,324	100%	19,563	1,761		
95	7406	SFS	PT	No	Meter Reading	19,954	9%	1,796	21,750	100%	19,954	1,796		
96	7408	SFS	PT	No	Meter Reading	19,485	9%	1,754	21,239	100%	19,485	1,754		
97	7409	SFS	PT	No	Dispatch	18,626	9%	1,676	20,303	100%	18,626	1,676		
98	7429	SFS	PT	No	Meter Reading	19,095	9%	1,719	20,813	100%	19,095	1,719		
99	7431	SFS	PT	No	Meter Reading	19,452	9%	1,751	21,203	100%	19,452	1,751		
100	7462	SFS	PT	No	Meter Reading	19,106	9%	1,720	20,825	100%	19,106	1,720		
101	7463	SFS	PT	No	Meter Reading	19,430	9%	1,749	21,178	100%	19,430	1,749		
102	7464	SFS	PT	No	Meter Reading	19,563	9%	1,761	21,324	100%	19,563	1,761		
103	7465	SFS	PT	No	Meter Reading	19,039	9%	1,714	20,752	100%	19,039	1,714		
104	7468	SFS	PT	No	Meter Reading	19,653	9%	1,769	21,422	100%	19,653	1,769		
105	7471	SFS	PT	No	Meter Reading	19,653	9%	1,769	21,422	100%	19,653	1,769		
106	7481	SFS	FT	No	Dispatch	43,086	9%	3,878	46,964	100%	43,086	3,878		

Citizens Gas of Westfield				Pro Forma Payroll to SFS									wp 302-S3	
A	B	C	D	E	F	G	H	I	J	K	L	M		
Line	Employee Number	Unit	Status	Labor Union Member	Department	Pro Forma Base Comp	STIP %	STIP	Total Comp	% to SFS	Base Comp to SFS	STIP to SFS		
107	7482	SFS	PT	No	Dispatch	18,450	9%	1,660	20,110	100%	18,450	1,660		
108	7483	SFS	PT	No	Meter Reading	18,849	9%	1,696	20,546	100%	18,849	1,696		
109	7491	SFS	FT	Yes	Customer Field Services	62,462	5%	3,123	65,586	100%	62,462	3,123		
110	7542	SFS	FT	No	Fleet, Facilities, Real Estate	84,112	9%	7,570	91,682	100%	84,112	7,570		
111	7545	SFS	FT	No	Fleet, Facilities, Real Estate	83,690	9%	7,532	91,222	31%	25,944	2,335		
112	7556	SFS	FT	No	Customer Field Services	80,955	9%	7,286	88,241	100%	80,955	7,286		
113	7560	SFS	FT	No	Meter Reading	78,898	9%	7,101	85,999	100%	78,898	7,101		
114	7568	SFS	FT	No	Customer Field Services	74,097	9%	6,669	80,766	100%	74,097	6,669		
115	7576	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
116	7586	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
117	7594	SFS	FT	No	Dispatch	82,679	9%	7,441	90,120	100%	82,679	7,441		
118	7602	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
119	7607	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
120	7610	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
121	7613	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
122	7615	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
123	7616	SFS	FT	No	Meter Reading	44,647	9%	4,018	48,666	100%	44,647	4,018		
124	7619	SFS	FT	No	Meter Reading	45,237	9%	4,071	49,309	100%	45,237	4,071		
125	7622	SFS	FT	No	Meter Reading	44,652	9%	4,019	48,670	100%	44,652	4,019		
126	7624	SFS	FT	No	Meter Reading	44,906	9%	4,042	48,948	100%	44,906	4,042		
127	7627	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
128	7631	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
129	7633	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
130	7672	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
131	7678	SFS	FT	No	Dispatch	43,663	9%	3,930	47,593	100%	43,663	3,930		
132	7685	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
133	7688	SFS	FT	Yes	Fleet, Facilities, Real Estate	62,462	5%	3,123	65,586	52%	32,480	1,624		
134	7689	SFS	FT	No	Dispatch	43,663	9%	3,930	47,593	100%	43,663	3,930		
135	7691	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
136	7693	SFS	FT	Yes	Fleet, Facilities, Real Estate	62,462	5%	3,123	65,586	53%	33,105	1,655		
137	7705	SFS	FT	No	Dispatch	40,450	9%	3,641	44,091	100%	40,450	3,641		
138	7709	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
139	7710	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
140	7718	SFS	FT	Yes	Customer Field Services	62,462	5%	3,123	65,586	100%	62,462	3,123		
141	7719	SFS	FT	Yes	Customer Field Services	62,462	5%	3,123	65,586	100%	62,462	3,123		
142	7720	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
143	7730	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
144	7732	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
145	7742	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
146	7751	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
147	7773	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
148	7781	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
149	7785	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959		
150	7787	SFS	FT	No	Customer Field Services	72,327	9%	6,509	78,836	100%	72,327	6,509		
151	7791	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
152	7808	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		
153	7809	SFS	FT	No	Meter Reading	49,778	9%	4,480	54,258	100%	49,778	4,480		
154	7813	SFS	FT	Yes	Customer Field Services	62,462	5%	3,123	65,586	100%	62,462	3,123		
155	7821	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
156	7824	SFS	FT	No	Meter Reading	45,345	9%	4,081	49,426	100%	45,345	4,081		
157	7840	SFS	FT	Yes	Customer Field Services	62,462	5%	3,123	65,586	100%	62,462	3,123		
158	7844	SFS	FT	Yes	Customer Field Services	62,462	5%	3,123	65,586	100%	62,462	3,123		
159	7853	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170		

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A	B	C	D	E	F	G	H	I	J	K	L	M
Employee				Labor Union		Pro Forma	STIP			% to	Base	
Line	Number	Unit	Status	Member	Department	Base Comp	%	STIP	Total Comp	SFS	Comp to SFS	STIP to SFS
160	7856	SFS	FT	Yes	Customer Field Services	59,176	5%	2,959	62,135	100%	59,176	2,959
161	7864	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
162	7883	SFS	PT	No	Meter Reading	19,084	9%	1,718	20,801	100%	19,084	1,718
163	7888	SFS	PT	No	Meter Reading	18,827	9%	1,694	20,521	100%	18,827	1,694
164	7889	SFS	PT	No	Meter Reading	18,704	9%	1,683	20,388	100%	18,704	1,683
165	7897	SFS	PT	No	Meter Reading	17,711	9%	1,594	19,305	100%	17,711	1,594
166	7902	SFS	PT	No	Meter Reading	18,693	9%	1,682	20,375	100%	18,693	1,682
167	7928	SFS	PT	No	Meter Reading	18,548	9%	1,669	20,217	100%	18,548	1,669
168	7929	SFS	PT	No	Meter Reading	18,715	9%	1,684	20,400	100%	18,715	1,684
169	7934	SFS	PT	No	Meter Reading	18,671	9%	1,680	20,351	100%	18,671	1,680
170	7938	SFS	PT	No	Meter Reading	18,671	9%	1,680	20,351	100%	18,671	1,680
171	7944	SFS	PT	No	Meter Reading	18,514	9%	1,666	20,181	100%	18,514	1,666
172	7951	SFS	PT	No	Meter Reading	17,733	9%	1,596	19,329	100%	17,733	1,596
173	7952	SFS	PT	No	Meter Reading	18,213	9%	1,639	19,852	100%	18,213	1,639
174	7955	SFS	PT	No	Meter Reading	18,436	9%	1,659	20,096	100%	18,436	1,659
175	7958	SFS	PT	No	Meter Reading	18,302	9%	1,647	19,950	100%	18,302	1,647
176	7962	SFS	PT	No	Meter Reading	18,503	9%	1,665	20,169	100%	18,503	1,665
177	7965	SFS	PT	No	Meter Reading	18,414	9%	1,657	20,071	100%	18,414	1,657
178	7966	SFS	PT	No	Meter Reading	18,593	9%	1,673	20,266	100%	18,593	1,673
179	7967	SFS	PT	No	Meter Reading	18,604	9%	1,674	20,278	100%	18,604	1,674
180	7976	SFS	PT	No	Meter Reading	18,492	9%	1,664	20,156	100%	18,492	1,664
181	7978	SFS	FT	No	Customer Field Services	61,400	9%	5,526	66,926	100%	61,400	5,526
182	7980	SFS	FT	No	Dispatch	38,182	9%	3,436	41,619	100%	38,182	3,436
183	7982	SFS	PT	No	Meter Reading	18,336	9%	1,650	19,986	100%	18,336	1,650
184	7986	SFS	PT	No	Meter Reading	17,912	9%	1,612	19,524	100%	17,912	1,612
185	7988	SFS	PT	No	Meter Reading	18,459	9%	1,661	20,120	100%	18,459	1,661
186	7989	SFS	FT	Yes	Customer Field Services	63,398	5%	3,170	66,568	100%	63,398	3,170
187	7995	SFS	FT	No	Dispatch	42,800	9%	3,852	46,652	100%	42,800	3,852
188	7996	SFS	PT	No	Dispatch	18,626	9%	1,676	20,303	100%	18,626	1,676
189	7998	SFS	PT	No	Meter Reading	18,347	9%	1,651	19,998	100%	18,347	1,651
190	8003	SFS	PT	No	Meter Reading	18,403	9%	1,656	20,059	100%	18,403	1,656
191	8014	SFS	PT	No	Meter Reading	18,146	9%	1,633	19,779	100%	18,146	1,633
192	8015	SFS	PT	No	Meter Reading	18,057	9%	1,625	19,682	100%	18,057	1,625
193	8016	SFS	PT	No	Meter Reading	18,035	9%	1,623	19,658	100%	18,035	1,623
194	8019	SFS	PT	No	Meter Reading	17,934	9%	1,614	19,548	100%	17,934	1,614
195	8022	SFS	PT	No	Meter Reading	18,146	9%	1,633	19,779	100%	18,146	1,633
196	8023	SFS	PT	No	Meter Reading	18,124	9%	1,631	19,755	100%	18,124	1,631
197	8025	SFS	PT	No	Meter Reading	18,124	9%	1,631	19,755	100%	18,124	1,631
198	8028	SFS	PT	No	Meter Reading	18,090	9%	1,628	19,718	100%	18,090	1,628
199	8052	SFS	PT	No	Meter Reading	18,168	9%	1,635	19,804	100%	18,168	1,635
200	8054	SFS	PT	No	Meter Reading	18,146	9%	1,633	19,779	100%	18,146	1,633
201	8055	SFS	PT	No	Meter Reading	17,956	9%	1,616	19,573	100%	17,956	1,616
202	8072	SFS	PT	No	Meter Reading	18,035	9%	1,623	19,658	100%	18,035	1,623
203	8076	SFS	PT	No	Meter Reading	18,079	9%	1,627	19,706	100%	18,079	1,627
204	8080	SFS	PT	No	Meter Reading	17,912	9%	1,612	19,524	100%	17,912	1,612
205	8111	SFS	PT	No	Meter Reading	18,124	9%	1,631	19,755	100%	18,124	1,631
206	8112	SFS	PT	No	Meter Reading	18,124	9%	1,631	19,755	100%	18,124	1,631
207	8113	SFS	PT	No	Meter Reading	17,968	9%	1,617	19,585	100%	17,968	1,617
208	8114	SFS	PT	No	Meter Reading	18,168	9%	1,635	19,804	100%	18,168	1,635
209	8116	SFS	PT	No	Meter Reading	17,711	9%	1,594	19,305	100%	17,711	1,594
210	8117	SFS	PT	No	Meter Reading	17,108	9%	1,540	18,648	100%	17,108	1,540
211	8123	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
212	8124	SFS	PT	No	Meter Reading	17,767	9%	1,599	19,366	100%	17,767	1,599

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A	B	C	D	E	F	G	H	I	J	K	L	M
Employee				Labor Union		Pro Forma	STIP			% to	Base	
Line	Number	Unit	Status	Member	Department	Base Comp	%	STIP	Total Comp	SFS	Comp to SFS	STIP to SFS
213	8125	SFS	PT	No	Meter Reading	18,168	9%	1,635	19,804	100%	18,168	1,635
214	8164	SFS	FT	No	Customer Field Services	37,095	9%	3,339	40,434	100%	37,095	3,339
215	8168	SFS	FT	No	Meter Reading	50,182	9%	4,516	54,698	100%	50,182	4,516
216	8170	SFS	FT	No	Fleet, Facilities, Real Est	70,800	9%	6,372	77,172	18%	12,744	1,144
217	8172	SFS	FT	No	Dispatch	35,693	9%	3,212	38,905	100%	35,693	3,212
218	8189	SFS	PT	No	Meter Reading	17,599	9%	1,584	19,183	100%	17,599	1,584
219	8190	SFS	PT	No	Meter Reading	17,622	9%	1,586	19,208	100%	17,622	1,586
220	8193	SFS	PT	No	Meter Reading	17,454	9%	1,571	19,025	100%	17,454	1,571
221	8195	SFS	PT	No	Meter Reading	17,309	9%	1,558	18,867	100%	17,309	1,558
222	8225	SFS	PT	No	Meter Reading	16,974	9%	1,528	18,502	100%	16,974	1,528
223	8226	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
224	8228	SFS	PT	No	Meter Reading	17,108	9%	1,540	18,648	100%	17,108	1,540
225	8229	SFS	PT	No	Meter Reading	17,142	9%	1,543	18,685	100%	17,142	1,543
226	8230	SFS	PT	No	Meter Reading	17,175	9%	1,546	18,721	100%	17,175	1,546
227	8231	SFS	PT	No	Meter Reading	17,209	9%	1,549	18,758	100%	17,209	1,549
228	8235	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
229	8236	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
230	8238	SFS	PT	No	Meter Reading	17,175	9%	1,546	18,721	100%	17,175	1,546
231	8239	SFS	PT	No	Meter Reading	17,142	9%	1,543	18,685	100%	17,142	1,543
232	8240	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
233	8243	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
234	8250	SFS	FT	No	Dispatch	35,794	9%	3,221	39,016	100%	35,794	3,221
235	8276	SFS	PT	No	Meter Reading	17,186	9%	1,547	18,733	100%	17,186	1,547
236	8282	SFS	PT	No	Meter Reading	17,164	9%	1,545	18,709	100%	17,164	1,545
237	8285	SFS	PT	No	Meter Reading	17,209	9%	1,549	18,758	100%	17,209	1,549
238	8286	SFS	PT	No	Meter Reading	17,209	9%	1,549	18,758	100%	17,209	1,549
239	8287	SFS	PT	No	Meter Reading	17,186	9%	1,547	18,733	100%	17,186	1,547
240	8291	SFS	PT	No	Meter Reading	17,175	9%	1,546	18,721	100%	17,175	1,546
241	8310	SFS	FT	No	Dispatch	35,794	9%	3,221	39,016	100%	35,794	3,221
242	8387	SFS	PT	No	Dispatch	17,503	9%	1,575	19,078	100%	17,503	1,575
243	8389	SFS	PT	No	Dispatch	17,503	9%	1,575	19,078	100%	17,503	1,575
244	8395	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
245	8396	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
246	8397	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
247	8398	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
248	8399	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
249	8400	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
250	8401	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
251	8405	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
252	8406	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
253	8407	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
254	8408	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
255	8409	SFS	PT	No	Meter Reading	16,684	9%	1,502	18,186	100%	16,684	1,502
256	TOTALS					9,935,242		805,099	10,740,341		9,634,611	748,930

Westfield Wastewater, LLC
Cause No. 44835
STIP Calculations

Combined	Job Classification	Employee Count	CEG			Base Comp to Westfield	STIP \$ to Westfield	STIP % to Westfield	Allocations			OUCC		
			<i>Pro forma</i>	\$	%				Base Comp to Westfield	STIP \$ to Westfield	STIP % to Westfield	<i>Pro Forma</i>	\$	%
			Base Comp \$	STIP	STIP				Westfield	Westfield	Westfield	Base Comp \$	STIP	STIP
	Executive	38	7,505,529	1,990,424	26.52%	6,819,278	1,829,745	26.83%	103,345	21,442	20.75%	103,345	9,229	8.93%
	Non-Executive	735	38,314,150	3,329,298	8.69%	32,701,695	2,820,554	8.63%	551,656	49,236	8.93%	551,656	49,236	8.93%
	All Employees	773	45,819,679	5,319,722	11.61%	39,520,973	4,650,299	11.77%	655,001	70,678	10.79%	655,001	58,465	8.93%
Westfield														
	Executive	1	100,481	11,053	11.00%	40,192	4,421	11.00%	40,192	4,421	11.00%	40,192	3,589	8.93%
	Non-Executive	13	862,457	77,621	9.00%	286,785	25,811	9.00%	286,785	25,811	9.00%	286,785	25,811	9.00%
	All Employees	14	962,938	88,674	9.21%	326,977	30,232	9.25%	326,977	30,232	9.25%	326,977	29,400	8.99%
CSS														
	Executive	35	7,011,993	1,867,248	26.63%	6,507,716	1,755,791	26.98%	61,823	16,680	26.98%	61,823	5,521	8.93%
	Non-Executive	469	27,909,506	2,558,701	9.17%	23,051,669	2,115,346	9.18%	218,991	20,096	9.18%	218,991	20,096	9.18%
	All Employees	504	34,921,499	4,425,949	12.67%	29,559,385	3,871,137	13.10%	280,814	36,776	13.10%	280,814	25,617	9.12%
SFS														
	Executive	2	393,055	112,123	28.53%	271,370	69,533	25.62%	1,330	341	25.64%	1,330	119	8.93%
	Non-Executive	253	9,542,187	692,976	7.26%	9,363,241	679,397	7.26%	45,880	3,329	7.26%	45,880	3,329	7.26%
	All Employees	255	9,935,242	805,099	8.10%	9,634,611	748,930	7.77%	47,210	3,670	7.77%	47,210	3,448	7.30%

Note 1: The amounts reported above for CSS and SFS employees came from Westfield Gas, LLC, Cause No. 44731 workpapers 302-S2 and S3, respectively.

Note 2: The amounts reported above for Westfield came from Petitioner's wp 302.

Citizens Wastewater of Westfield, LLC
Cause No. 44835
Payroll Expense Adjustment

Gross	\$ 326,977	
Overtime	13,280	
STIP	29,400	
Capitalized Loading Credits (Exp Types 9500 and 9507)	(8,014)	
Capitalized Payroll	<u>(88,863)</u>	
Total <i>Pro forma</i> Payroll	\$ 272,780	
Less: Test Year Payroll	<u>238,451</u>	
OUCC <i>Pro forma</i> Payroll Adjustment		<u>\$ 34,329</u>

Cause No. 44835
Responses of Citizens Wastewater of Westfield
Office of Utility Consumer Counselor's
Sixteenth Set of Data Requests

DATA REQUEST NO. 5:

Please explain why Petitioner is adding excess liability insurance of \$27,836.

RESPONSE:

The actual allocation was corrected to \$26,429. The allocation is a proportional percentage determined by the Citizens Wastewater of Westfield revenue and Citizens Energy Group's gross revenue. Please note that as reflected in Petitioner's response to Data Request No. 3, above, Citizens Wastewater of Westfield has had excess liability insurance since being acquired by Citizens Energy Group in 2014. The premium amount has increased.

WITNESS:

N/A

OUCG wp 405
Page 1 of 1

Westfield Wastewater
Adjustment to Normalize Certain Test Year Expenses

Line Description	Reference	Amount
<u>Test Year</u>		
1 ADS Environmental Flow & Rating Gage Monitoring	Account 49.7086.736021.3005.00	\$ 34,075.00
2 Modspace rent, partial year including One-Time Installation Cost	Account 49.7085.741053.1049.00	9,283.00
3 Confined Space Air Monitor, Capitalization	Account 49.7085.720081.2505.00	7,736.00
4 Business Insurance	See OUCG wp 405-1, Line 5	36,833.23
5 Test Year Total	Line 1 Thru Line 4	<u>87,927.23</u>
<u>Pro Forma</u>		
6 ADS Environmental Flow & Rating Gage Monitoring	NARUC 736021	47,100.00
7 Rental of Trailer from Modular Space Corp for \$491.50 / month	NARUC 741053	5,898.00
8 Confined Space Air Monitor, Capitalization	None	-
9 Business Insurance	See OUCG wp 405-1, Line 14	54,181.00
10 Pro Forma Total	Line 6 Thru Line 9	<u>107,179.00</u>
11 Total Net Pro forma Adjustment to Normalize Expenses	Line 19 Minus Line 12	<u>\$ 19,251.77</u>

OUCC wp 405-S1
Page 1 of 1

Westfield Wastewater
Supporting Workpaper
Adjustment to Normalize Certain Test Year Expenses

Line	Description	Reference / Policy Period	Amount
<u>Test Year</u>			
1	Test Year Insurance Expense	49.7085.759081.1106.00	\$ 20,134.00
2	Test Year Insurance Expense	49.7085.759081.1106.00	12,714.00
3	Total Test Year		<u>32,848.00</u>
OUCC Test Year Addition			
4	Test Year Insurance Expense Workers Compensation	49.9849.926100.0170.17	<u>3,985.23</u>
5	Total Test Year Expense		<u><u>\$ 36,833.23</u></u>
6	General Liability	Feb 2016-Jan 2017	\$ 12,828.00
7	Excess Liability	Mar 2016-Feb 2017	27,836.00
8	Property Insurance	Oct 2015-Sep 2016	13,819.00
9	Brokerage	Jan 2016 - Dec 2016	540.00
10	Workers Compensation Insurance	Feb 2016-Jan 2017	<u>565.00</u>
11	Total <i>Pro forma</i> Insurance		<u>55,588.00</u>
OUCC Insurance Adjustment			
12	Excess Liability	Mar 2016-Feb 2017	(27,836.00)
13	Excess Liability DR 16.5	Mar 2016-Feb 2017	<u>26,429.00</u>
14	Total OUCC Revised <i>Pro forma</i> Insurance		<u><u>\$ 54,181.00</u></u>

Cause No. 44835
Responses of Citizens Wastewater of Westfield
Office of Utility Consumer Counselor's
Sixteenth Set of Data Requests

DATA REQUEST NO. 7:

Wp 413-S1 shows a reversal of \$4,395.60 for Quarterly Availability Fee PNC. Please identify the location of the reversal by page number in Westfield's detailed general ledger. Also state the account number (e.g., 49.7085.775085.2319.00). Finally, please explain the reason for the reversal.

RESPONSE:

This item was listed on workpaper 413-S1 as a reversal by mistake. No such reversal took place in the test year.

WITNESS:

Sabine E. Karner

Citizens Wastewater of Westfield, LLC
Cause No. 44835
Determination of Out-of-Period Expenses

Line Description	Reference	Amount
Test Year		
1 Reversed accrual estimates in Test Year for prior period expenses	OUCC wp 413-S1, Line 7	\$(66,424.33)
2 Prior period actual expenses in Test Year	OUCC wp 413-S2, Line 33	177,295.11
3 Accrual Estimates for Test Year Expenses	OUCC wp 413-S3, Line 3	<u>75,984.89</u>
4 Total Test Year Out-of-Period Expenses	Line 1 Thru Line 3	\$186,855.67
Pro Forma		
5 Actual Test Year expenses charged to periods outside the Test Year	OUCC wp 413-S4, Line 9	<u>97,503.09</u>
6 Pro Forma Adjustment for Not Out-of Period Expenses	Line 5 Minus Line 4	<u><u>\$(89,352.58)</u></u>

Citizens Wastewater of Westfield, LLC
Cause No. 44835
Supporting Workpaper
Prior Period Reversed Accrual Estimates in Test Year

Line	GL Account	Vendor/Description	Amount
1	49.7085.775085.2319.00	Huntington Service Charges	\$ (5,367.94)
2	49.7085.775085.2319.00	Quarterly Availability Fee PNC	(4,395.60)
3	49.7086.736011.3005.00	SAMCO	(9,035.73)
4	49.7087.736053.3005.00	Carmel Utilities	<u>(52,020.66)</u>
5	Citizens Period Reversed Accrual Estimates in Test Year		\$ (70,819.93)
	OUCC Additional Prior Period Reversed Accrual Estimates In Test Year		
6	49.7085.775085.2319.00	Quarterly Availability Fee PNC	<u>4,395.60</u>
7	Adjusted Citizens Period Reversed Accrual Estimates in Test Year		<u><u>\$ (66,424.33)</u></u>

OUCC wp 413-S2

Citizens Wastewater of Westfield, LLC

Cause No. 44835

Supporting Workpaper

Prior Period Actual Expenses in Test Year

Line	GL Account	Invoice	Vendor/Description	Amount
1	49.7085.736081.3005.00	1-62600-PL-001	HNTB Corporation	\$ 19,500.00
2	49.7085.736081.3005.00	2-62600-CN-101	HNTB Corporation	1,217.46
3	49.7085.736081.3005.00	3-62600-CN-101	HNTB Corporation	1,351.70
4	49.7085.736081.3005.00	1-62600-CN-101	HNTB Corporation	1,718.70
5	49.7086.736021.3005.00	74169	American Pump Repair & Service	4,867.00
6	49.7087.718053.2111.00	90647827R	Chemtrade Solutions, LLC	2,818.24
7	49.7087.718053.2111.00	90656967	Chemtrade Solutions, LLC	2,830.14
8	49.7087.718053.2111.00	90666300	Chemtrade Solutions, LLC	2,809.26
9	49.7087.718053.2111.00	90676633	Chemtrade Solutions, LLC	2,821.71
10	49.7087.718053.2111.00	90684908	Chemtrade Solutions, LLC	4,586.21
11	49.7087.718053.2111.00	90691372	Chemtrade Solutions, LLC	3,410.68
12	49.7085.775085.2319.00	801401062086-010915	Huntington National Bank	5,367.94
13	49.7085.736081.3005.00	2022325	Cripe Architects and Engineering	1,088.00
14	49.7086.736011.3005.00	14-1042	SAMCO	9,461.57
15	49.7086.750011.2175.00	1001642055 (18 Days)	Speedway Superamerica, LLC	745.69
16	49.7087.736053.3005.00	Dec14	Carmel Utilities	52,020.66
17	49.7087.736081.3005.00	0004131564	Ray's Trash Service, Inc.	4,083.78
18	Citizens Westfield Total Prior Period Expenses in Test Year			\$ 120,698.74
19	OUCC Additional Prior Period Expenses In Test Year			
20	49.7087.736081.3005.00	11556028	Loomis	778.31
21	49.0000.232010.0000.00	1217	Clay Township Regional West District	920.00
22	49.7085.736081.3005.00	1-62600-CN-201	HNTB Corporation	338.06
23	49.7085.736081.3005.00		HNTB Corporation	1,088.00
	49.7085.736081.3005.00	150406	Morton Buildings, Inc.	53,472.00
23	Adjusted Citizens Westfield Total Prior Period Expenses in Test Year			<u>\$ 177,295.11</u>

OUCG wp 413-S3

Citizens Wastewater of Westfield, LLC
Cause No. 44835
Supporting Workpaper
Accrual Estimates at End of Test Year

Line	GL Account	Vendor/Description	Amount
1	49.7086.736011.3005.00	SMCO - Line Locates for December 2015)	\$ 16,014.60
2	49.7087.736053.3005.00	Carmel Utilities - Wastewater Processing for December 2015	59,970.29
3	Total		<u>\$ 75,984.89</u>

OUCC wp 413-S4

Citizens Wastewater of Westfield, LLC
Cause No. 44835
Supporting Workpaper
Test Year Expenses Charged Outside Test Year

Line	GL Account	Vendor/Description	Amount
1	49.7085.733081.3003.00	Ice Miller, LLP	\$ 1,449.00
2	497086.736011.3005.00	SAMCO	14,525.10
3	49.7086.736021.3005.00	Indiana Reclamation & Excavating, Inc.	3,713.20
4	49.7086.736021.3005.00	Indiana Reclamation & Excavating, Inc.	3,818.00
5	49.7086.718021.2103.00	Biochem, Inc.	6,960.00
6	49.7086.736021.3005.00	Indiana Reclamation & Excavating, Inc.	3,060.00
7	49.7087.736053.3005.00	Biochem, Inc.	4,007.50
8	49.7087.736053.3005.00	Carmel Utilities	59,970.29
9	Total Citizens Westfield Test Year Expenses Charged Outside Test Year		<u>\$ 97,503.09</u>

Remit To
LOOMIS
DEPT. CH 10500
PALATINE IL 60055-0500

Account/Area: 10067210/5660

Invoice Number: 11556028

Invoice Date: 31-DEC-14

Invoice Amount: 778.31

Current Amount: 778.31

Past 30 Days: 789.51

Past 60 Days: 0.00

Total Due Now: 1,567.82

WESTFIELD WATER
ATTN ACCOUNTS, PAYABLE
2020 N MERIDIAN ST
INDIANAPOLIS IN 46202

Payment is due 15 days after receipt of invoice.

TAX ID: 75-0117200

Local Contact: TAMIKA MONTGOMERY; 517 35TH STREET NORTH BIRMINGHAM, AL 35222 (205) 917-5208

PERIOD	LOOMIS ID	LOCATION	DESCRIPTION OF CHARGES	CHARGES	TAX	TOTAL
11/05	74296G-5660	E 171ST ST	SUPPLY SALES 9X12 PLASTIC SECURIT Y BAGS	102.68	7.19	109.87
01/15	74296G-5660	E 171ST ST	ARMORED CAR SERVICE WESTFIELD/IN	573.72	0.00	573.72
12/14	74296G-5660	E 171ST ST	FUEL FEE	56.83	0.00	56.83
12/14	74296G-5660	E 171ST ST	INSURANCE FEE	37.89	0.00	37.89
Location Subtotal						778.31

Total Due This Invoice 778.31

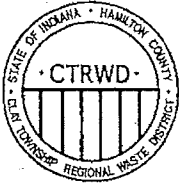
RECEIVED
JAN 12 2015

BY:

LOOMIS
(205) 917-5208

INVOICE NUMBER: 11556028
INVOICE DATE: 31-DEC-14

INVOICE AMOUNT: \$ 778.31
ACCOUNT NUMBER 10067210



Clay Township Regional Waste District

10701 N College Ave • Suite A • Indianapolis, IN 46280-1098
(317) 844-9200 • fax (317) 844-9203
www.ctrwd.org

Cause No. 44835
Attachment CEP-7
Page 7 of 13

INVOICE

INVOICE DATE	1/9/2015
INVOICE NUMBER	1217
Amount Due: \$ 920.00	Page 1

1217

CUSTOMER

SHIP TO

Citizens Wastewater of Westfield, LLC
Attn: Accounts Payable
2020 N Meridian St
Indianapolis, IN 46202

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR REMITTANCE

CUSTOMER ID	CUSTOMER PO#	ORDER DATE	SHIPPED VIA	FOB		
1062	146489	1/9/2015				
TERMS	DUE DATE	IF PAID BY	DEDUCT	SOLD BY		
Net 45 Days	2/23/2015		\$ 0.00			
ITEM#	DESCRIPTION	QTY	UNIT	UNIT PRICE	DISCOUNT	EXTENDED PRICE
313	CBOD Lab Testing for December 2014 per enclosed report	46.00	tests	\$20.00		\$920.00

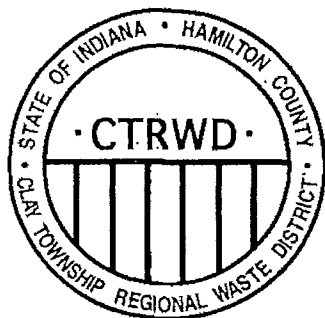
RECEIVED
JAN 12 2015
BY _____

RECEIVED
JAN 12 2015

BY: _____

Approved by the State Board of Accounts for Clay Township Regional Waste District, 2012

SUBTOTAL	\$ 920.00
SALES TAX	\$0.00
TOTAL DUE	\$920.00



Clay Township Regional Waste District

www.ctrwd.org • (317) 844-9200 • Fax (317) 844-9203

ANALYTICAL REPORT

CLAY TOWNSHIP REGIONAL WASTE DISTRICT
10701 N COLLEGE AVE SUITE A
INDIANAPOLIS, IN 46280
NPDES Permit No. IN0055760

CLIENT:	LAB:
CITIZENS WASTWATER OF WESTFIELD, LLC	CLAY TOWNSHIP RWD
3303 W 166th STREET	WASTEWATER TREATMENT PLANT
WESTFIELD, IN 46074	7236 MAYFLOWER PARK DR
PHONE (317) 896-9189	ZIONSVILLE, IN 46077
FAX (317) 896-3240	PHONE (317) 873-0564
	FAX (317) 873-0564

Sample ID	Date Collected	Date Analyzed	Parameters to be tested	Results	Units	Tested By	Standard Method	Cost
Influent #1	12/1/2014	12/2/2014	CBOD5	135	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/1/2014	12/2/2014	CBOD5	2.44	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/2/2014	12/3/2014	CBOD5	144	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/2/2014	12/3/2014	CBOD5	2.14	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/3/2014	12/4/2014	CBOD5	148	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/3/2014	12/4/2014	CBOD5	2.06	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/4/2014	12/5/2014	CBOD5	125	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/4/2014	12/5/2014	CBOD5	1.39	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/5/2014	12/6/2014	CBOD5	165	mg/L	JL	SM 5210 B	\$20.00
Effluent #2	12/5/2014	12/6/2014	CBOD5	2.62	mg/L	JL	SM 5210 B	\$20.00
Influent #1	12/8/2014	12/9/2014	CBOD5	54	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/8/2014	12/9/2014	CBOD5	1.29	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/9/2014	12/10/2014	CBOD5	117	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/9/2014	12/10/2014	CBOD5	1.14	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/10/2014	12/11/2014	CBOD5	88	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/10/2014	12/11/2014	CBOD5	1.15	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/11/2014	12/12/2014	CBOD5	123	mg/L	KR	SM 5210 B	\$20.00
Effluent #2	12/11/2014	12/12/2014	CBOD5	2.93	mg/L	KR	SM 5210 B	\$20.00
Influent #1	12/12/2014	12/13/2014	CBOD5	116	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/12/2014	12/13/2014	CBOD5	2.48	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/15/2014	12/16/2014	CBOD5	109	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/15/2014	12/16/2014	CBOD5	2.86	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/16/2014	12/17/2014	CBOD5	131	mg/L	JL	SM 5210 B	\$20.00
Effluent #2	12/16/2014	12/17/2014	CBOD5	4.18	mg/L	JL	SM 5210 B	\$20.00
Influent #1	12/17/2014	12/18/2014	CBOD5	165	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/17/2014	12/18/2014	CBOD5	3.9	mg/L	BR	SM 5210 B	\$20.00

Sample ID	Date Collected	Date Analyzed	Parameters to be tested	Results	Units	Tested By	Standard Method	Cost
Influent #1	12/18/2014	12/19/2014	CBOD5	136	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/18/2014	12/19/2014	CBOD5	3.55	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/19/2014	12/20/2014	CBOD5	129	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/19/2014	12/20/2014	CBOD5	4.56	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/22/2014	12/23/2014	CBOD5	136	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/22/2014	12/23/2014	CBOD5	4.18	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/23/2014	12/24/2014	CBOD5	149	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/23/2014	12/24/2014	CBOD5	4.98	mg/L	LP	SM 5210 B	\$20.00
Influent #1	12/24/2014	12/25/2014	CBOD5	163	mg/L	LP	SM 5210 B	\$20.00
Effluent #2	12/24/2014	12/25/2014	CBOD5	5.45	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/25/2014	12/26/2014	CBOD5	124	mg/L	KR	SM 5210 B	\$20.00
Effluent #2	12/25/2014	12/26/2014	CBOD5	4.07	mg/L	KR	SM 5210 B	\$20.00
Influent #1	12/26/2014	12/27/2014	CBOD5	110	mg/L	JL	SM 5210 B	\$20.00
Effluent #2	12/26/2014	12/27/2014	CBOD5	5	mg/L	JL	SM 5210 B	\$20.00
Influent #1	12/29/2014	12/30/2014	CBOD5	100	mg/L	BR	SM 5210 B	\$20.00
Effluent #2	12/29/2014	12/30/2014	CBOD5	3.56	mg/L	BR	SM 5210 B	\$20.00
Influent #1	12/30/2014	12/31/2014	CBOD5	164	mg/L	JL	SM 5210 B	\$20.00
Effluent #2	12/30/2014	12/31/2014	CBOD5	4.02	mg/L	JL	SM 5210 B	\$20.00
Influent #1	12/31/2014	1/1/2015	CBOD5	140	mg/L	JL	SM 5210 B	\$20.00
Effluent #2	12/31/2014	1/1/2015	CBOD5	4.51	mg/L	JL	SM 5210 B	\$20.00
Total								\$920.00

HNTB Corporation
The HNTB Companies
Engineers, Architects, Planners

111 Monument Circle
Suite 1200
Indianapolis, IN 46204-5178

Telephone (317) 636-4682
Facsimile (317) 917-5211
www.hntb.com

HNTB

September 19, 2014

Mr. Ed Bukovac, P.E.
Citizens Wastewater of Westfield, LLC
1220 Waterway Boulevard
Indianapolis, IN 46202

INVOICE NO. 1-62600-CN-201

CITIZENS WASTEWATER WESTFIELD - STORAGE BUILDING - RR (SOW 1)

AGREEMENT ACCEPTED APRIL 16, 2014

PO #147285

SERVICES FROM APRIL 16, 2014 THROUGH AUGUST 22, 2014

PAYROLL COSTS THIS PERIOD:

4.00 Hours

\$112.64

Multiplier Factor per Agreement:

x 2.8819

\$324.62

EXPENSES:

RECEIVED
SEP 23 2014

\$13.44

BY: _____

AMOUNT DUE THIS INVOICE:

\$338.06

TOTAL CONTRACTED FEE:

\$15,000.00

TOTAL BILLED TO DATE:

\$338.06

TOTAL AMOUNT PAID TO DATE:

\$0.00

TOTAL AMOUNT OUTSTANDING:

\$338.06

PLEASE REMIT PAYMENT TO:

HNTB - Great Lakes Division

P.O. Box 802729

Kansas City, MO 64180-2729

Should you have any questions about this invoice, please contact Mr. Matt Hobbbs.

Thank you.

Morton Buildings, Inc.
6215 S US Hwy 231
Cloverdale, IN 46120

INVOICE

Customer

Name Citizens Wastewater Westfield, LLC
Address 2020 N. Meridan Street
City Indianapolis State IN ZIP 46202
Phone

Date 8/22/2014
Order No. 150406
Rep
FOB

Qty	Description	Unit Price	TOTAL
	Construction Proposal total of \$534,723.00 Down Payment due upon receipt of invoice Project Number 49BG00825		\$ 53,472.00
		SubTotal	\$ 53,472.00
		Shipping	
		TOTAL	\$ 53,472.00

Tax Rate(s)

Submit payment to:

Morton Buildings, Inc.
6215 S US Hwy 231
Cloverdale, IN 46120

Office Use Only

RECEIVED
AUG 27 2014

BY:

Buyer: Citizens Wastewater of Westfield, LLC
2020 N Meridian St
Indianapolis, IN 46202
United States

Type	Standard Purchase Order
Order	150406
Revision	1
Order Date	08-JUL-2014
Created By	Reddick, Rebecca
Revision Date	27-OCT-2014
Current Buyer	Reddick, Rebecca

Supplier: MORTON BUILDINGS, INC.
6215 S US HIGHWAY 231
CLOVERDALE, IN 46120-9635
United States Fax 266-9917

Ship To: 2020 N Meridian St
Indianapolis, IN 46202
United States

Bill To: 2020 North Meridian Street
Attn Accounts Payable
Indianapolis, IN 46202
United States

Customer Account No.	Supplier No.	Payment Terms	Freight Terms	FOB	Transportation	Ship Via
	15301	30 Net				
Confirm To/Telephone				Requester/Deliver To		
WESTFALL, JOEL				Bukovac, Edward		

Notes: This PURCHASE ORDER IS ISSUED PURSUANT TO AND MADE PART OF:

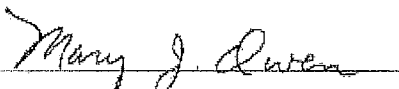
THE AGREEMENT made and entered into between Citizens Wastewater of Westfield, LLC and Morton Buildings, Inc., signed and made effective on July 7, 2014. The terms of the Agreement shall govern in the event of any conflict between the Agreement and any subsequent Statements of Work or Purchase Orders.

All prices and amounts on this order are expressed in USD

Line	Part Number / Description	Delivery Date/Time	Quantity	UOM	Unit Price (USD)	Tax	Amount (USD)
1	Westfield Storage Building per agreement executed 7/7/14						534,723.00
	Ship To: Needed: N						53,472.00
	Use the ship-to address 30-JAN-2015 00:00:00						
	at the top of page 1						
	Deliver To: Bukovac, Edward (53472)						
	ebukovac@citizensenergygroup.com						
	Ship To: Needed: N						481,251.00
	Use the ship-to address 30-JAN-2015 00:00:00						
	at the top of page 1						
	Deliver To: Bukovac, Edward (481251)						

Cause No. 44835
Attachment CEP-7
Page 13 of 13

Standard Purchase Order 150406, 1

Line	Part Number / Description	Delivery Date/Time	Quantity	UOM	Unit Price (USD)	Tax	Amount (USD)
ebukovac@citizensenergygroup.com							
							Total: 534,723.00 (USD)
<div>Authorized Signature: </div> <div>Mary J. Owen Category Manager</div>							



Solutions by Design Since 1937

P.O. Box 2132 Indianapolis, Indiana 46206-2132 Telephone 317 844 6777

Citizens Energy Group

Invoice number 2022972

Project 0120406-30054 LAND APPRAISAL FOR WESTFIELD WASTEWATER

Date 03/27/2015

Citizens Energy Group
Jeff Shepple
2020 North Meridian Street
Indianapolis, IN 46202

Invoice number 2022972A
Date 03/27/2015

Project 0120406-30054 LAND APPRAISAL FOR
WESTFIELD WASTEWATER

For Professional Services through Mar 20, 2015

Additional Land Appraisals for Westfield Wastewater

CEG Project Manager: Jeff Shepple
CEG PO #159756 - Westfield Wastewater

Description	Fee	Percent Complete	Earned	Current
Additional Appraisals	6,800.00	100.00	6,800.00 ¹	6,800.00

Invoice total **6,800.00**

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
2022972	03/27/2015	6,800.00	6,800.00				
	Total	6,800.00	6,800.00	0.00	0.00	0.00	0.00

Approved by:

Dennis W. McGuire
Director of New Business Development

Cause No. 44835
Attachment CEP-8
Page 2 of 3

Standard Purchase Order 159756, 0

Buyer: Citizens Wastewater of Westfield, LLC
2020 N Meridian St
Indianapolis, IN 46202
United States

Type	Standard Purchase Order
Order	159756
Revision	0
Order Date	10-FEB-2015
Created By	Lang, Kristin
Revision Date	
Current Buyer	

Supplier: CRIPE ARCHITECTS AND ENGINEERING
3939 Priority Way South Drive, Suite 400
INDIANAPOLIS, IN 46240
United States Fax 706-6464

Ship To: 2020 N Meridian St
Indianapolis, IN 46202
United States

Bill To: 2020 North Meridian Street
Attn Accounts Payable
Indianapolis, IN 46202
United States

Customer Account No.	Supplier No.	Payment Terms	Freight Terms	FOB	Transportation	Ship Via
	10835	30 Net				
Confirm To/Telephone				Requester/Deliver To		
HEMSLEY, CELIA 317841-4799				Dugan, Carol		

Notes: This PURCHASE ORDER IS ISSUED PURSUANT TO AND MADE PART OF:

THE AGREEMENT made and entered into between Citizens Wastewater of Westfield, LLC and Cripe Architects + Engineers, signed and made effective on July 10, 2014. The terms of the Agreement shall govern in the event of any conflict between the Agreement and any subsequent Statements of Work or Purchase Orders.

All prices and amounts on this order are expressed in USD

Line	Part Number / Description	Delivery Date/Time	Quantity	UOM	Unit Price (USD)	Tax	Amount (USD)
1	Fair market value appraisals for Westfield Wastewater	Needed: 25-FEB-2015 00:00:00				N	6,800.00
Ship To: Use the ship-to address at the top of page 1 Deliver To: Dugan, Carol (6800) cdugan@citizensenergygroup.com							
Total: 6,800.00 (USD)							

Cause No. 44835
Attachment CEP-8
Page 3 of 3

Standard Purchase Order 159756, 0

Line	Part Number / Description	Delivery Date/Time	Quantity	UOM	Unit Price (USD)	Tax	Amount (USD)
<p>Authorized Signature: <u>Mary J. Owen</u> Mary J. Owen Category Manager</p>							

OUCC wp 431

**Citizens Wastewater of Westfield, LLC
Determination of Non-Recurring Expenses**

Line Description	Reference	Amount
Test Year		
1 Business Consulting Projects	OUCC wp 431-S1, Line 9	\$ 19,189.91
2 Facilities	OUCC wp 431-S1, Line 13	6,574.00
3 Legacy Billing System Processing Costs	OUCC wp 431-S1, Line 37	<u>60,845.88</u>
4 Total Test Year Non-Recurring Expenses	Line 1 Thru Line 3	\$ 86,609.79
Pro Forma		
5 None		<u>-</u>
6 Pro Forma Adjustment for Non-Recurring Expenses	Line 5 Minus Line 4	<u><u>\$ (86,609.79)</u></u>

OUCC wp 431-S1

Page 1 of 2

**Westfield Wastewater
Supporting Workpaper
Determination of Non-Recurring Expenses**

Line	GL Account	Vendor/Description	Amount
<u>Business Consulting Projects</u>			
1	49.7085.736081.3005.00	New Gen Strategies	\$ 2,961.91
2	49.7085.736081.3005.00	New Gen Strategies	2,487.50
3	49.7085.736081.3005.00	New Gen Strategies	1,052.50
4	49.7085.775081.1002.00	Bitwise Solutions, Inc.	2,570.00
5	49.7085.775081.1002.00	Bitwise Solutions, Inc.	2,568.00
6	49.7085.775081.1002.00	Bitwise Solutions, Inc.	750.00
7	Citizens Wastewater Total		<u>12,389.91</u>
OUCC Additional Adjustments			
8	49.7085.736081.3005.00	Cripe Architects and Engineering	<u>6,800.00</u>
9	OUCC Recommended Business Consulting Projects as Non-Recurring		<u><u>\$ 19,189.91</u></u>
<u>Facilities</u>			
10	49.7085.741081.1049.00	City of Westfield- Building Rent	\$ 800.00
11	49.7085.741081.1049.00	City of Westfield- Building Rent	400.00
12	49.7085.741081.1049.00	City of Westfield- Building Rent	400.00
13	49.7085.741081.1049.00	City of Westfield- Building Rent	4,374.00
14	49.7085.741081.1049.00	City of Westfield- Building Rent	600.00
15	Subtotal		<u><u>\$ 6,574.00</u></u>

OUCS wp 431-S1
Page 2 of 2

Citizens Wastewater of Westfield, LLC
Supporting Workpaper
Determination of Non-Recurring Expenses

15	49.7085.775071.1025.00	Huntington National Bank5647	\$ 3,464.32
16	49.7085.775071.1025.00	Huntington National Bank5647	3,510.84
17	49.7085.775071.1025.00	Huntington National Bank5647	3,464.32
18	49.7085.775071.1025.00	Huntington National Bank5647	(3,464.32)
19	49.7085.775071.1025.00	Huntington National Bank5647	2,743.60
20	49.7085.775071.1025.00	Huntington National Bank5647	3,304.39
21	49.7085.775071.1025.00	Huntington National Bank5647	3,617.37
22	49.7085.775071.1025.00	Huntington National Bank5647	3,616.07
23	49.7085.775071.1025.00	Huntington National Bank5647	7,319.44
24	49.7085.775071.1025.00	Huntington National Bank5647	3,674.95
25	49.7085.775071.1025.00	Huntington National Bank5647	3,704.15
26	49.7085.736071.3005.00	Huntington National Bank5647	1,874.54
27	49.7085.736071.3005.00	Huntington National Bank5647	1,796.96
28	49.7085.736071.3005.00	Huntington National Bank5647	1,874.54
29	49.7085.736071.3005.00	Huntington National Bank5647	(1,874.54)
30	49.7085.736071.3005.00	Huntington National Bank5647	2,743.61
31	49.7085.736071.3005.00	Huntington National Bank5647	1,952.78
32	49.7085.736071.3005.00	Huntington National Bank5647	1,997.10
33	49.7085.736071.3005.00	Huntington National Bank5647	1,986.35
34	49.7085.736071.3005.00	Huntington National Bank5647	4,909.75
35	49.7085.736071.3005.00	Huntington National Bank5647	2,882.62
36	49.7085.736071.3005.00	Huntington National Bank5647	2,879.64
37	49.7085.736071.3005.00	Huntington National Bank5647	2,867.40
38	Subtotal		<u>\$ 60,845.88</u>
39	Total Non-Recurring Expenses		<u>\$ 86,609.79</u>

Cause No. 44835
Attachment CEP-10
Page 1 of 3

OUCC
Citizens Wastewater of Westfield, LLC
Cause No. 44835
Test Year Capital Items Expensed

Line	GL Account	Vendor	Description	Amount
1	49.7086.736021.3005.00	George E. Booth Co., Inc.	Alarm Notification System	\$ 7,950.00
2				
3				
4				
5				
6				
7				
8				
	Total Capital Items Expensed			<u>\$ 7,950.00</u>

MAIL REMITTANCE TO:

**George E. Booth Co., Inc.**

GEORGE E. BOOTH CO., INC.
ATTN: Accounts Receivable
8202 West 10th Street
Indianapolis IN 46214
USA

INVOICE

ENTERING OFFICE
GEB TECHNICAL SERVICE GROUP
4307 NATIONAL ROAD WEST
RICHMOND IN 47374

INVOICE NUMBER

00252666

INVOICE DATE

04/08/15

PAGE

1/1

Cust NO. C3540	Date Ordered 11/21/14	Date Shipped 04/06/15	Written By GEB SERVICE1	Order Type STAND	Ship From Loc 04	Selling Loc 04
Ship Method Gebco Delivery		Terms Of Payment NET 10TH/25TH PROX			FOB Shipping point	
Customer: PO No. 156718				Mark Number PO 156718		

LIFT STATION ALARM NOTIFICATION SYSTEM****DO NOT MAIL-BILL THRU CITIZENS ISUPPLIER WEBSITE****MUST ATTACH A COPY OF INVOICE TO ONLINE INVOICE**

EMAIL INVOICES TO:

RHIGGENBOTHAM@CITIZENSENERGYGROUP.COM

LINE NO.	QUANTITY			ITEM DESCRIPTION	UOM	UNIT PRICE	EXTENDED AMOUNT
	TOTAL ORDER	BACK ORDER	THIS SHIPMT				
0010	1.00	0.00	1.00	GEB SERVICE DIVISION PROJECT LIFT STATION ALARM NOTIFICATION SYSTEM PROJECT WORK PER ORDER COMMENTS Cust Item: LIFT STATION ALARM NOTIFICATION SYSTEM	EA	7,950.0000	7,950.00

Phone: 317-247-0100

SO#: 00129074

PL#: 00130934

AMOUNT	7,950.00
FRGHT/INS/HNDL	0.00
SALES TAX	0.00
AMOUNT DUE	7,950.00

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CITIZENS ENERGY GROUP
2020 NORTH MERIDIAN STREET
INDIANAPOLIS IN 46202
USA

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WESTFIELD WWTP
ATTN: RANDY HIGGENBOTHAM
WESTFIELD IN 48174
USA

Buyer: Citizens Wastewater of Westfield, LLC
2020 N Meridian St
Indianapolis, IN 46202
United States

Type	Standard Purchase Order
Order	156718
Revision	0
Order Date	19-NOV-2014
Created By	Hetrick, Max
Revision Date	
Current Buyer	

Supplier: GEORGE E. BOOTH CO., INC.
8202 W 10TH STREET
INDIANAPOLIS, IN 46214-2432
United States Fax 271-6225

Ship To: 3303 West 166th Street
Westfield, IN 46074
United States

Bill To: 2020 N Meridian St
Indianapolis, IN 46202
United States

Customer Account No.	Supplier No.	Payment Terms	Freight Terms	FOB	Transportation	Ship Via
	831	10th	Prepaid & Add			
Confirm To/Telephone			Requester/Deliver To			
SCOTT, BRENT 317247-0100			Higginbotham, Randall			

Notes:

Confirming Order -- Do Not Duplicate

Specifications and Price per Quote #111014RJ

THIS PURCHASE ORDER IS ISSUED PURSUANT TO AND MADE PART OF:

THE AGREEMENT made and entered into between the Board of Directors for Utilities of the Department of Public Utilities of the City of Indianapolis, as successor trustee of a public charitable trust, doing business as Citizens Energy Group and GEORGE E. BOOTH CO., INC., signed and made effective on 3/1/2014. The terms of the Agreement shall govern in the event of any conflict between the Agreement and any subsequent Statements of Work or Purchase Orders.

All prices and amounts on this order are expressed in USD

Line	Part Number / Description	Delivery Date/Time	Quantity	UOM	Unit Price (USD)	Tax	Amount (USD)
1	Backup alarm system for lift stations. Win-911 Software installation. Installation of modem and associated equip. per quote # 1110114RJ	Promised: 16-NOV-2014 00:00:00 Needed: 16-NOV-2014 00:00:00				N	7,950.00
Ship To: Use the ship-to address at the top of page 1							
Deliver To: Higginbotham, Randall (7950)							

Citizens Wastewater of Westfield, LLC
Cause No. 44835
Payroll Taxes

OUCC <i>Pro forma</i> Payroll Adjustment	\$	34,329	
Less: Petitioner's <i>Pro forma</i> Payroll Adjustment		<u>29,400</u>	
OUCC Decrease to Petitioner's Payroll Adjustment	\$	4,929	
Multiplied By: Citizens Westfield Payroll Tax Rate wp 301		<u>8.2782%</u>	
OUCC Increase to Payroll Taxes	\$		408
STIP		29,400	
Add: Petitioner's <i>Pro forma</i> Payroll Tax Adjustment		<u>1.45%</u>	
OUCC Increase to Payroll Taxes			<u>426</u>
OUCC's <i>Pro forma</i> Payroll Tax Adjustment	\$		<u><u>834</u></u>

DATA REQUEST NO. 18:

Please provide purchased wastewater treatment expense in the same format as wp 402 including the gallons treated, the cost per million, and the amount for each month of the period January 2016 through June 2016.

RESPONSE:

See the document identified as OUCC DR 3.18.

WITNESS:

Sabine E. Kerner

Cause No. 44835
Attachment CEP-12
Page 2 of 3

Cause No.: 44835
OUCC DR 3.18
Page 1 of 1

Westfield Wastewater
Purchased Wastewater Treatment - 2016

Line	Billing Month	A	B	C	D
		Test Year consumption and cost	Gallons (millions)	\$ per million	Amount
1	Jan-16		60.298	\$ 1,514.62	\$ 91,329
2	Feb-16		27.954	\$ 1,514.62	\$ 42,340
3	Mar-16		39.254	\$ 1,514.62	\$ 59,455
4	Apr-16		31.506	\$ 1,514.62	\$ 47,720
5	May-16		31.749	\$ 1,514.62	\$ 48,088
6	Jun-16		32.283	\$ 1,514.62	\$ 48,896
7	Jul-16		35.270	\$ 1,514.62	\$ 53,421
8	Aug-16				\$ -
9	Sep-16				\$ -
10	Oct-16				\$ -
11	Nov-16				\$ -
12	Dec-16				\$ -
13	Total, see account 49.7087.736053.3005.00		258.314		\$ 391,248

DATA REQUEST NO. 10:

Please provide purchased wastewater treatment expense in the same format as wp 402 including the gallons treated, the cost per million, and the amount for each month of the period July 2016 through the most recent month available.

RESPONSE:

Line	A Bill dated	B Total Bill	C Gallons
1	Jul-16	\$ 53,421	35,270,000
2	Aug-16	\$ 44,174	29,165,000
3	Sep-16	\$ 57,428	37,916,000
4	Oct-16	\$ 41,701	27,532,000

WITNESS:

Sabine E. Karner

DATA REQUEST NO. 13:

For the period beginning with Citizen's acquisition of the Westfield wastewater system in 2014 through October 31, 2016, please state the daily sewage flows: a) treated at the Westfield WWTP and b) discharged to the Carmel wastewater system.

RESPONSE:

Please see the documents identified as OUCC DR 20.13a and OUCC DR20.13b.

WITNESS:

Aaron D. Johnson

Carmel Flow

Record 2016

Cause No.: 44835

OUCC DR 2016

Page 1 of 3

Date	January	February	March	April	May	June	July	August	September	October	November	December
1	2.001	.906	1.056	1.216	1.498	1.018	0.998	0.957	0.954	1.069	0.888	
2	1.948	.867	1.056	.905	1.202	1.198	0.941	0.944	0.931	1.061	0.880	
3	1.844	.933	1.041	1.029	1.164	0.959	0.960	0.930	0.938	.957		
4	1.693	.869	1.049	.918	1.175	1.075	1.000	0.930	0.915	0.939		
5	1.609	.907	1.082	.852	1.130	1.150	1.007	0.904	1.022	0.919		
6	1.589	.992	1.099	.866	1.130	1.018	0.987	0.964	0.971	0.898		
7	1.544	.992	0.992	.866	1.130	0.967	1.000	0.964	0.945	0.923		
8	1.531	.922	0.957	.910	1.130	0.967	.979	0.964	0.917	0.974		
9	1.744	.825	0.945	.960	1.124	0.955	.968	0.917	0.882	0.997		
10	2.627	.846	1.289	1.051	1.106	0.995	.977	0.926	1.505	0.958		
11	2.138	.853	1.382	1.262	1.078	0.971	.946	0.890	1.141	0.904		
12	1.929	.868	1.302	1.534	1.172	0.987	.922	0.901	1.031	0.894		
13	1.814	.955	1.292	1.327	1.347	0.930	.984	1.037	0.989	0.916		
14	1.814	.928	1.318	1.231	1.250	1.122	1.065	1.065	0.918	0.884		
15	2.198	.936	1.351	1.150	1.250	1.213	1.050	1.210	1.299	0.905		
16	2.335	.883	1.207	1.110	1.203	1.213	.992	1.228	1.206	0.919		
17	2.044	.854	1.127	1.116	1.096	1.068	.973	1.136	2.186	0.862		
18	1.922	.846	1.105	1.000	1.070	1.033	1.261	1.066	1.406	0.837		
19	1.717	.846	1.105	0.963	1.042	1.012	1.204	1.028	1.194	0.837		
20	1.640	.966	1.045	.934	1.011	1.138	1.107	1.204	1.091	1.275		
21	1.590	.973	1.010	.984	1.232	1.795	1.092	1.283	1.051	1.463		
22	1.514	.893	0.963	1.167	1.237	1.275	1.063	1.123	1.039	1.270		
23	1.528	.855	0.929	1.138	1.306	2.327	1.090	1.006	1.069	1.237		
24	1.557	1.891	1.203	1.123	1.062	1.396	1.118	0.923	0.996	1.116		
25	1.146	1.447	1.320	1.123	1.040	1.227	1.055	1.117	1.034	0.985		
26	0.942	1.265	1.266	.948	1.034	1.169	0.949	1.161	1.073	0.924		
27	0.909	1.265	1.125	.962	1.056	1.106	0.912	1.105	1.057	0.916		
28	0.936	1.211	1.111	1.163	1.056	1.057	0.912	1.117	1.072	0.905		
29	0.900	1.064	1.035	1.163	1.019	1.022	0.897	1.070	1.026	0.969		
30	0.984		1.042	1.401	1.096	0.972	0.906	1.006	0.975	1.001		
31	1.001		1.294		1.013		0.952	1.006		0.904		

Citizens Wastewater of Westfield
Cause No. 44835

Purchased Wastewater Treatment (at Carmel WWTP)					
Month/Year	Total (MG)	Rate/MG	Amount	Rate/MG	Amount
Jan-15	47,012,000	\$ 1,106.54	\$ 52,020.66	\$ 1,514.62	\$ 71,205.32
Feb-15	60,023,000	\$ 1,106.54	\$ 66,417.85	\$ 1,514.62	\$ 90,912.04
Mar-15	40,601,000	\$ 1,106.54	\$ 44,926.63	\$ 1,514.62	\$ 61,495.09
Apr-15	53,241,000	\$ 1,106.54	\$ 58,913.30	\$ 1,514.62	\$ 80,639.88
May-15	72,472,000	\$ 1,106.54	\$ 80,193.17	\$ 1,514.62	\$ 109,767.54
Jun-15	43,332,000	\$ 1,106.54	\$ 47,948.59	\$ 1,514.62	\$ 65,631.51
Jul-15	58,166,000	\$ 1,106.54	\$ 64,363.01	\$ 1,514.62	\$ 88,099.39
Aug-15	68,600,000	\$ 1,106.54	\$ 75,908.64	\$ 1,514.62	\$ 103,902.93
Sep-15	37,821,000	\$ 1,106.54	\$ 41,850.45	\$ 1,514.62	\$ 57,284.44
Oct-15	36,259,000	\$ 1,106.54	\$ 40,122.03	\$ 1,514.62	\$ 54,918.61
Nov-15	43,116,000	\$ 1,106.54	\$ 47,709.58	\$ 1,514.62	\$ 65,304.36
Dec-15	37,295,000	\$ 1,106.54	\$ 41,268.41	\$ 1,514.62	\$ 56,487.75
Jan-16	60,298,000			\$ 1,514.62	\$ 91,328.56
Feb-16	27,954,000			\$ 1,514.62	\$ 42,339.69
Mar-16	39,254,000			\$ 1,514.62	\$ 59,454.89
Apr-16	31,506,000			\$ 1,514.62	\$ 47,719.62
May-16	31,749,000			\$ 1,514.62	\$ 48,087.67
Jun-16	32,283,000			\$ 1,514.62	\$ 48,896.48
Jul-16	35,270,000			\$ 1,514.62	\$ 53,420.65
Aug-16	32,132,000			\$ 1,514.62	\$ 48,667.77
Sep-16	32,818,000			\$ 1,514.62	\$ 49,706.80
Oct-16	30,718,000			\$ 1,514.62	\$ 46,526.10
Nov-16	0			\$ 1,514.62	\$ -
Dec-16	0			\$ 1,514.62	\$ -
Totals					
TY 2015	597,938,000	TY 2015	<u>\$ 661,642.31</u>	Pro Forma 2015	\$ 905,648.85
2016 (9 months)	293,684,000				
2016 <i>Pro forma</i>	391,578,667			\$ 1,514.62	\$ 593,092.88
Average Usage per month					
2015	49,828,167			Adjustment	<u>\$ (312,555.97)</u>
2016	32,631,556				
Line B32 / 9 Mo	32,631,556				
Line B38 / 3 Mo	97,894,667				
Line B32 + B39	391,578,667				



30 W. Main St., Ste. 220 Carmel, IN 46032 / 317-571-2443 / 317-571-2265 fax

September 21, 2015

Mr. Randy Edgemon
Citizens Westfield Wastewater
P.O. Box 7067
Indianapolis, IN 46207-7067

RE: Wholesale Treatment Rate Increase

Dear Mr. Edgemon,

Per Section 16 D of the Municipal Wastewater Service Agreement between the City of Carmel and the Town of Westfield, the City of Carmel Wastewater Utility is providing you 90 days written notice of a 36.88% rate increase. The new proposed rate will be \$1514.62 per million gallons treated.

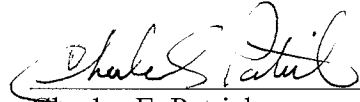
For your review, I have enclosed rate report that has been completed by Crowe Horwath that details the justification for the proposed increase. Per the Agreement, you will have 90 days to review and either accept or dispute the proposed increase.

Upon your review we are happy to discuss the report in more detail with you, and will provide any additional information you need in a timely manner. I look forward to discussing this further with you.

Director of Utilities

AFFIRMATION

I affirm, under the penalties for perjury, that the foregoing representations are true.



Charles E. Patrick
Indiana Office of Utility Consumer Counselor

December 5, 2016
Date

Cause No. 44835
Citizens Wastewater of Westfield

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *OUCC's Testimony of Charles E. Patrick: Public's Exhibit No. 2* has been served upon the following counsel of record in the captioned proceeding by electronic service on December 5, 2016.

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