

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

JOINT PETITION OF OHIO VALLEY GAS)
CORPORATION AND OHIO VALLEY GAS, INC.)
FOR (1) AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR GAS UTILITY SERVICE, (2))
APPROVAL OF NEW SCHEDULES OF RATES)
AND CHARGES, (3) APPROVAL OF DECOUPLING)
THROUGH A NEW SALES RECONCILIATION)
COMPONENT RIDER, AND (4) APPROVAL OF)
NECESSARY AND APPROPRIATE ACCOUNTING)
RELIEF AND OTHER REQUESTS.)

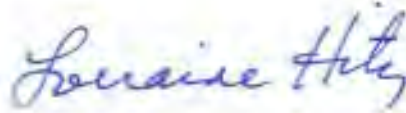
CAUSE NO. 46011

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

PUBLIC'S EXHIBIT NO. 4 – TESTIMONY OF OUCC WITNESS
JASON D. KOHLMANN

May 15, 2024

Respectfully submitted,



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**OHIO VALLEY GAS CORPORATION AND OHIO VALLEY GAS, INC.
CAUSE NO. 46011
TESTIMONY OF OUCC WITNESS JASON D. KOHLMANN**

I. INTRODUCTION

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

2 A: My name is Jason D. Kohlmann, and my business address is 115 West Washington Street,
3 Suite 1500 South, Indianapolis, IN 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 the
6 Assistant Director of the Natural Gas Division. For a summary of my educational and
7 professional experience, as well as my preparation for this case, please see Appendix JDK-
8 1 attached to this testimony.

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

10 A: The purpose of my testimony is to provide my analysis of Ohio Valley Gas Corporation
11 ("OVGC") and its wholly owned subsidiary, Ohio Valley Gas, Inc.'s ("OVGI")
12 (collectively "Joint Petitioners" or "OVG") request for a phased-in rate increase utilizing
13 a forward-looking test year. I recommend adjustments to operating expenses related to
14 distribution, administrative and general, rate case expense, and OVG's accounting
15 methodology relating to the deferred regulatory asset for Transmission, Distribution and
16 Storage System Improvement Charge ("TDSIC").

17 **Q: What are your recommendations?**

18 A: I recommend:

- 19 1. Decreasing distribution expense by \$67,190;
- 20 2. Decreasing administrative and general expense by \$256,489; and

1 3. Increasing regulatory expense by \$97,710.

2 I recommend OVG file a revised tariff if new base rates have not gone into effect at the
3 end of the 5-year amortization period to remove rate case expense from OVG's base rates.
4 If such an adjustment is required, the OUCC supports an adjustment to OVG's rates and
5 charges on an across-the-board basis.

6 I recommend OVG develop a written travel and meal policy to include a fixed per
7 diem rate that will be used while employees are on approved travel and submit it to the
8 Commission and OUCC within 90 days of the final order. I also recommend that OVG
9 develop a written company credit card policy to include clear and concise guidance to its
10 employees on what are considered to be justified business expenses and what are personal
11 expenses. This policy should be provided to the Commission and OUCC for review within
12 90 days of a final order in this case.

13 **Q: Are you sponsoring any attachments?**

14 A: Yes. I am sponsoring the following attachments:

- 15 1. Attachment JDK-1 - Distribution Expense;
- 16 2. Attachment JDK-2 - Administrative and General Expense; and
- 17 3. Attachment JDK-3 - Regulatory Expense.

18 **Q: To the extent you do not address a specific item or adjustment in this Cause, should**
19 **that be construed to mean you agree with OVG's proposal?**

20 A: No. Not addressing a specific item or adjustment OVG proposes does not indicate my
21 agreement or approval. Rather, the scope of my testimony is limited to the specific items I
22 address.

II. INFLATION APPLIED TO EXPENSES

1 **Q: Did OVG propose an inflation escalation for any of its adjustments?**

2 A: Yes. Ms. Harlow states:

3 Non-labor expenses not discussed elsewhere in my testimony were
4 escalated by using an inflationary factor estimated by the Federal Reserve
5 Board in September 2023 in Attachment EMH-1. The two months of the
6 Link Year November 2023 and December 2023 were escalated 3.3%
7 (actuals were used for October 2023). The remaining nine months of the
8 Link Year January 2024 through September 2024 and first two months of
9 the Test Year October 2024 through December 2024 escalated by 2.5%.
10 The remainder of the Test Year January 2025 through September 2025 were
11 escalated by 2.2%.

12 (Direct Testimony of Emily M. Harlow, page 8, lines 4-10.)

13 **Q: Are there any accounts that do not include inflationary factors?**

14 A: Yes. Accounts without inflationary factors include “uncollectable accounts, healthcare
15 expenses, regulatory expenses, insurance expense, depreciation expense, general taxes,
16 income taxes, deferred income taxes, allowance for funds used during construction, and
17 interest on long-term debt.” *Id.* page 8, lines 12-15.

18 **Q: Did you use the same methodology as Joint Petitioners when calculating your
19 adjustments?**

20 A: No. For simplicity, I increased my proposed adjustments by calculating inflationary
21 escalation by 2.5% for 2024 and by 2.2% for 2025 and compounding the interest. This is a
22 more conservative method, as I didn't break out November and December 2023 at the
23 higher inflation rate of 3.3% Joint Petitioners used.

III. DISTRIBUTION EXPENSES

24 **Q: Did OVG propose an adjustment to distribution expenses?**

25 A: Yes. OVG made numerous adjustments to distribution expense, including operation
26 expenses in accounts 401-870 to 401-881 and maintenance expenses in accounts 402-885

1 to 402-894, in addition to the inflationary escalation previously mentioned, resulting in a
2 \$425,180 increase to the forward-looking test year. I agree with the adjustments OVG
3 made, but recommend two reductions to distribution expenses for professional dues
4 allocated to lobbying and customer installations, as discussed below.

A. Professional Dues Allocated to Lobbying

5 **Q: Did OVG propose an adjustment for lobbying fees listed in distribution expense**
6 **accounts?**

7 A: No. Based on invoices provided to the OUCC, OVG failed to remove lobbying expenses
8 related to the Indiana Energy Association (“IEA”). When the OUCC asked whether OVG
9 made adjustments for lobbying expenses, OVG answered, “[i]f the invoices did not include
10 lobbying expenses, OVG did not make an adjustment for lobbying expenses.” However,
11 invoices from the IEA provided to the OUCC in discovery state: “[t]he Indiana Energy
12 Association estimates that the non-deductible portion of your dues allocable to lobbying to
13 be 15%.” OVG’s customers should not be responsible for non-deductible expenses.
14 (Attachment JDK-1, pages 3-6; OVG’s Response to OUCC Data Request (“DR”) 4-2.)

15 **Q: What is your adjustment to professional dues due to lobbying?**

16 A: My total proposed adjustment to professional dues due to lobbying is a reduction of
17 (\$1,140), to remove non-recoverable membership fees for OVG’s membership in IEA (the
18 15% of OVG’s IEA membership dues allocable to lobbying). (Attachment JDK-1, page 2.)

B. Customer Installation Expense

19 **Q: What did you find when reviewing OVG’s Customer Installation Expense Account?**

20 A: During review of OVG’s general ledger, I identified \$63,000 in rebates that were paid to
21 customers during the base year under account 401-879 for ‘customer installation expense’

1 as part of OVG's Natural Gas Appliance Incentive program.

2 **Q: Do Joint Petitioners currently have an Energy Efficiency Program approved by the**
3 **Indiana Utility Regulatory Commission ("IURC" or "Commission")?**

4 A: No. OVG does not have a Commission-approved Energy Efficiency Program. In response
5 to an OUCC DR, OVG acknowledged:

6 Petitioner does not have an Energy Efficiency program approved by the
7 Indiana Utility Regulatory Commission.

8 For several years, OVG has encouraged customers to enjoy the fuel
9 efficiencies and operational savings of natural gas appliances through its
10 Natural Gas Appliance Incentive Program. Any new or existing residential
11 or small commercial customer or developer is eligible when they:

- 12 • Convert from another fuel source to natural gas.
- 13 • Install an eligible natural gas appliance, or
- 14 • Replace an existing natural gas appliance.

15 (Attachment JDK-1, pages 13-16; OVG's Response to OUCC DR 12-13.)

16 **Q: What is your adjustment to OVG's customer installation expense?**

17 A: I recommend a reduction of \$63,000, reflecting the rebates paid through OVG's Natural
18 Gas Appliance Incentive Program, as opposed to an approved energy efficiency program.
19 (Attachment JDK-1, pages 7-12; Listing of Rebates.) For recovery of energy efficiency
20 rebates, OVG should secure Commission approval of an energy efficiency rebate program
21 to help assure appropriate rebates are uniformly administered. Other gas utilities that have
22 energy efficiency programs with amounts included for recovery in rates have oversight
23 boards with all stakeholders involved that oversee the programs and offerings. Those other
24 companies also have reporting requirements on a quarterly or annual basis. OVG should
25 have an energy efficiency program approved by the Commission that ensures proper
26 protections are in place before those amounts are recovered from all of OVG's customers.

C. Total Adjustment to Distribution Expense

1 **Q: What is your total proposed adjustment for distribution expenses?**

2 A: My proposed adjustment to distribution expenses is a reduction of \$64,140, consisting of
3 a reduction of \$1,140 to professional dues allocated to lobbying and a reduction of \$63,000
4 to customer install expense. This is the amount of expense OVG included in its base period
5 of October 1, 2022 to September 30, 2023. As mentioned above, OVG inflated its base
6 period amounts to arrive at a test year amount. I have applied the OUCC's inflation factors
7 described above to arrive at a total reduction of \$67,190. (Attachment JDK-1, page 1.)

IV. ADMINISTRATIVE AND GENERAL ("A&G") EXPENSES

8 **Q: Did OVG propose an adjustment to administrative and general expenses?**

9 A: Yes. OVG made numerous adjustments to administrative and general expenses in accounts
10 920-001 to 930-001, in addition to the inflationary escalation previously mentioned,
11 resulting in a \$2,929,151 increase to the forward-looking test year. I agree with the
12 adjustments OVG made, but recommend numerous reductions to administrative and
13 general expenses, as discussed below.

A. Professional Dues Allocated to Lobbying in A&G Expense

14 **Q: Did OVG remove lobbying fees paid to professional organizations?**

15 A: As noted above, OVG did not remove the non-deductible lobbying expenses allocated from
16 dues paid to professional organizations. Three IEA invoices were included in OVG's
17 distribution accounts, and one IEA invoice included in OVG's administrative and general
18 accounts. In addition to the amounts OVG paid to IEA, OVG also paid the American Gas
19 Association ("AGA"). An invoice from the AGA provided in discovery states, "AGA

1 estimates that the nondeductible portion of your 2023 dues – the portion that is allocable
2 to lobbying is 3.4%.” (Attachment JDK-2, page 5, Invoice from AGA.) The one invoice
3 from IEA included in the A&G accounts had the same description as noted above regarding
4 the non-deductible portion of the dues allocable to lobbying to be 15%. (Attachment JDK-
5 2, page 6, Invoice from IEA.) The one IEA invoice and one AGA invoice in administrative
6 and general expenses are in addition to the professional dues allocated to lobbying made
7 in distribution expense.

8 **Q: What is your adjustment to lobbying fees accounted for in administrative and general**
9 **expense accounts?**

10 A: My total proposed adjustment to lobbying expense in A&G expense accounts is a reduction
11 of \$668. This reduction removes the non-deductible fees included in OVG's membership
12 dues paid to the IEA and AGA, specifically the 15% and 3.4% of membership dues,
13 respectively, that are allocated to lobbying. (Attachment JDK-2, page 2.)

B. Executive Other Expense

14 **Q: Did you find any expenses in executive other expenses that do not relate to the**
15 **provision of natural gas service?**

16 A: Yes. I performed an in-depth review of the expense accounts in OVG's general ledger and
17 found multiple membership dues and employee holiday payments made to The Columbia
18 Club, totaling \$2,581. The OUCC asked OVG through a data request for copies of these
19 invoices and an explanation on how these charges related to OVG's provision of natural
20 gas service. OVG responded that it had “maintained membership at the Columbia Club to
21 host annual board meetings in Indianapolis, Indiana to reduce travel expenses to the general
22 office in Winchester, Indiana after arrival at the Indianapolis International Airport.” (JDK-
23 2, Pages 8-25, OVG Response to OUCC DR's 4-2 and 12-7.)

1 **Q: Did the response from OVG justify the expense for membership to this private social**
2 **club?**

3 A: No. An annual meeting does not necessitate membership in The Columbia Club. OVG's
4 customers should not be required to pay ongoing private social club membership fees that
5 are neither required for nor contribute to the provision of natural gas service.

6 **Q: What adjustment do you propose to executive other expense?**

7 A: I recommend a reduction of \$2,277 to executive other expenses as the membership to a
8 private club does not relate to the provision of natural gas service and should not be paid
9 for by OVG's customers. (The OUCC has left the cost of the overnight visits for hotel
10 stays, and only removed the cost associated with membership to the club.) (Attachment
11 JDK-2, page 7.)

C. Advertising Expense

12 **Q: Did OVG propose an adjustment to advertising expense to remove expenses that do**
13 **not meet the material benefit standard set forth in 170 Ind. Admin. Code 1-3-5?**

14 A: No. 170 Ind. Admin. Code 1-3-5 provides a list of advertising expenditures which "produce
15 a material benefit." The General Advertising Expense account 930-001 had a total of
16 \$27,342 in expenses directly related to advertising. The OUCC asked OVG in discovery
17 for copies of all the advertisements listed in the general ledger. (JDK-2, pages 28-98,
18 OVG's response to OUCC DR's 12-11 and 18-1.) After reviewing the examples provided
19 by OVG in the data request, I found numerous items that did not meet the requirements set
20 forth in 170 I.A.C. 1-3-5. Many of these items just had the OVG logo, with no mention of
21 how customers could decrease consumption or reduce their costs, and also did not include
22 safety information. There were also instances where OVG was unable to provide copies of
23 the advertisements.

1 **Q: What adjustment do you propose to advertising expense?**

2 A: My total adjustment to advertising expense is a reduction of \$12,247. I calculated this by
3 removing the advertisements that OVG could not provide copies of or that did not meet the
4 requirements set forth in 170 I.A.C. 1-3-5. (Attachment JDK-2, pages 26-27.)

D. Meals Expense

5 **Q: Did OVG propose an adjustment for meals expense?**

6 A: No.

7 **Q: Does OVG have a travel and meal policy in place?**

8 A: No. The OUCC asked OVG in discovery for copies of its meal and travel policy, and OVG
9 indicated it has no formal written policy. (Attachment JDK-2, page 100; OVG Response
10 to OUCC DR 17.3.)

11 **Q: Do you agree with the total amount of Meals Expense OVG has included in base
12 rates?**

13 A: No. In performing an in-depth review of the expense accounts in OVG's general ledger
14 and employee expense reports, I found numerous meal expenses OVG incurred during the
15 base year totaling \$32,860 that are not supported by a written policy. Some of these
16 expenses were for personal meals, and meals for crew/training and office lunches.
17 (Attachment JDK-2, pages 102-114.) While some meal expense might be acceptable, it is
18 unreasonable for OVG's customers to pay for these costs when OVG has no written policy
19 defining when meal expenses will be paid by the utility. It is OVG's obligation to show it
20 is necessary to provide any meals and have a written policy to differentiate between when
21 meals will be provided and when employees are responsible for their own meals.
22 (Attachment JDK-2, pages 101; OVG Response to OUCC DR 17-8.)

1 **Q: What are your recommendations?**

2 A: I recommend a reduction of \$32,860 to meal expenses, because the evidence OVG
3 provided does not show that the meals were necessary to the provision of gas service.
4 (Attachment JDK-2, page 99.) To help assure OVG's customers do not pay for personal
5 meals unrelated to the provision of utility services, I recommend OVG develop a written
6 travel and meal policy to include a fixed per diem rate that will be used while employees
7 are on approved travel and submit it to the Commission and OUCC within 90 days of the
8 final order.

E. Employee Travel

9 **Q: Did OVG propose an adjustment to remove any employee travel expenses?**

10 A: No.

11 **Q: Did you make any adjustments to employee travel expenses?**

12 A: Yes. In reviewing OVG's general ledger, invoices and employee expense reports, I
13 determined that numerous expenses totaling \$5,088 incurred during the historic year were
14 associated with the travel of employees to and from its corporate offices. (Attachment JDK-
15 2, page 115.)

16 **Q: Do you agree that OVG should be charging its customers for this expense?**

17 A: No. If any employee of a regulated utility chooses to reside outside a normal commuting
18 distance, it should not be the customers' responsibility to pay for lodging, meals, or any
19 transportation expenses related to the travel of that employee to and from its corporate
20 offices. If agreements are made between employees and OVG management during the
21 hiring process where it is known that the employee will reside outside a reasonable
22 commuting distance, the shareholders should assume responsibility for the expenses, not

1 customers.

2 **Q: What is your total adjustment to employee travel expenses?**

3 A: My total adjustment for employee travel expenses is a reduction of \$5,088. (Attachment
4 JDK-2, page 115.) This adjustment is to remove any expenses associated with employee
5 travel for those employees residing outside a reasonable commuting distance. OVG's
6 customers should not be responsible for the commuting expenses of employees who choose
7 not to live within a reasonable distance to their place of work.

F. Miscellaneous Expense

8 **Q: Did OVG propose an adjustment to remove any miscellaneous expenses?**

9 A: No.

10 **Q: What amount of miscellaneous expenses did OVG incur during the test year that are**
11 **included in base rates?**

12 A: I performed an in-depth review of OVG's general ledger and employee expenses reports
13 that included various expenses including employee meals, liquor, 150 "Outdoor Cool Bar
14 Tables", candy, decorations, gift cards, donuts, cake, webcams, entertainment streaming
15 services, cloud storage, cell phone cases and other assorted purchases, none of which
16 include an explanation of a business purpose for the expenses. None of the items mentioned
17 above should be the responsibility of customers as they are not necessary for delivery of
18 natural gas service.

19 **Q: What is your total adjustment for miscellaneous expenses?**

20 A: My total adjustment to miscellaneous expenses is a reduction of \$23,036. (Attachment
21 JDK-2, pages 116-117.) I arrived at this amount because the evidence provided by OVG
22 does not show that the expenses mentioned above are necessary or recurring. OVG's
23 customers should not be responsible for expenses that do not directly lead to the provision

1 of natural gas service. I also recommend that OVG develop a written company credit card
2 policy to include clear and concise guidance to its employees on what are considered to be
3 justified business expenses and what are personal expenses. This policy should be provided
4 to the Commission and OUCC for review within 90 days of a final order in this case.

G. Nonrecurring Expenses

5 **Q: Did OVG propose an adjustment to remove any nonrecurring expenses?**

6 **A:** No.

7 **Q: During your review did you discover any nonrecurring expenses that should be**
8 **removed from rates?**

9 **A:** Yes. After a thorough review of OVG's general ledger and subsequent data requests sent
10 by the OUCC, I identified four expenses totaling \$33,721 that should be removed from
11 rates that do not appear to be recurring. The items identified as non-recoverable include a
12 monthly membership fee to TrueU, a company that provides leadership training that OVG
13 last paid membership fees in March of the base year, a payment made to Greater Heights
14 Service Company, an affiliate company of OVG that provides regulatory guidance, for a
15 one-time GCA Training provided to new OVG employees, a three-year membership to
16 Skyprep Inc., which provides OVG software to house its internal training program, and
17 late charges and penalties paid to the State of Ohio. (Attachment JDK-2, pages 119-138;
18 OVG Response to OUCC DRs 12-1, 12-4, 17-5 and 17-1.)

19 **Q: Why should these items be removed from rates?**

20 **A:** All the identified items are not recurring and should be removed from base rates.

21 **Q: How did you calculate your adjustment?**

22 **A:** I removed the total amount from the invoices for payments made to TrueU of \$5,733, since
23 OVG had ceased payment of the monthly membership fee after March of the base year,

1 \$2,400 for the one-time GCA training provided by Greater Heights Service Company, as
2 this is not a fee that will recur in the future, and \$4,189 for late charges and penalties paid
3 to the State of Ohio, which should never be recovered from customers. For the \$32,099
4 three-year subscription to Skyprep Inc. for housing OVG's internal training platform, I
5 agree that the expense should be recoverable as it is an on-going expense. For this expense,
6 I took \$32,099, the total amount from the invoice, divided that amount by three years, the
7 total length of the contract, and then multiplied that amount by two in order to remove two
8 contract years OVG paid for during the base year, leaving the cost for one year of the
9 membership in the base year of \$10,699, or (1/3) of the total contract price. The total
10 adjustment is a reduction of \$33,721. (Attachment JDK-2, page 118.)

H. Outside Services

11 **Q: Did you agree with the total cost for outside services as proposed by OVG?**

12 A: No. During my review of Petitioner's invoices for outside service costs, I noted numerous
13 legal invoices where the detailed descriptions of services provided were redacted. I was
14 unable to determine if the redacted legal invoices included allowable expenses. I also noted
15 an invoice for microfilm transfer where the service was provided and billed prior to the
16 base year, and there were no additional fees paid for this service in the base year. OVG
17 also included redacted legal invoices for various merger and financing cases. (Attachment
18 JDK-2, pages 140-201, Joint Petitioners' Response to OUCC DR's 4-1, 4-3, and 4-4.)

19 **Q: Why did you determine costs relating to legal invoices should be removed?**

20 A: The OUCC asked for specific documentation of OVG's legal invoices through the
21 discovery process. OVG provided a supplemental response, with categories of expenses.
22 However, without supporting documentation and detailed descriptions of the work

1 performed, the OUCC and the Commission cannot determine whether the costs included
2 on these invoices are reasonable and should be included in base rates.

3 **Q: What adjustment do you make for outside services?**

4 A: My total adjustment to outside services is a reduction of \$134,950. I arrived at this amount
5 because the evidence provided by OVG does not provide detailed explanations as to what
6 these legal services were for, and OVG's customers should not be responsible for expenses
7 that did not occur in the base year. (Attachment JDK-2, page 139.)

I. Total A&G Expenses Adjustment

8 **Q: What is your total proposed adjustment for A&G expenses?**

9 A: My proposed adjustment to A&G expenses is a reduction of \$244,847, consisting of
10 reductions of \$668 to professional dues allocated to lobbying, \$2,277 for executive other
11 expenses, \$12,247 for advertising, \$32,860 for meals, \$5,088 for employee travel, \$23,036
12 for miscellaneous expenses, \$33,721 in non-recurring expenses, and \$134,950 for outside
13 services. This is the amount of expense OVG included in its base period of October 1, 2022
14 to September 30, 2023. As mentioned above, OVG inflated its base period amounts to
15 arrive at a test year amount. I have applied the inflation factors described above to arrive
16 at a total reduction of \$256,489. (Attachment JDK-2, page 1.)

V. REGULATORY EXPENSE

17 **Q: What increase did OVG propose for regulatory expense?**

18 A: OVG proposes a total increase in regulatory expense of \$162,759.

19 **Q: How did OVG calculate its proposed adjustment for regulatory expense?**

20 A: OVG calculated this adjustment by taking the proposed rate case expense of \$1,057,812,

1 subtracting the deferred TDSIC revenue of \$569,535, and amortizing the total regulatory
2 expense of \$488,277 over a three-year period, resulting in a total regulatory expense
3 adjustment of \$162,759.

4 **Q: Do you agree with how OVG calculated the total adjustment for regulatory expense?**

5 A: No. I disagree with multiple aspects of OVG's calculation and will discuss each issue
6 below. I also disagree with OVG's proposed three-year amortization of regulatory expense.

A. TDSIC Regulatory Assets

7 **Q: Please describe OVG's proposed amortization expense for the TDSIC regulatory**
8 **assets.**

9 A: The TDSIC regulatory assets being amortized represent the approved 20% deferral of
10 capital expenditures and costs from Joint Petitioners' TDSIC filings. OVG recovers 80%
11 of its approved capital expenditures and costs through the TDSIC, and the remaining 20%
12 is deferred, to be recovered in OVG's next general rate case. OVG seeks to recover the
13 accumulated deferred 20% from its TDSIC filings in Cause No. 45400 that has been
14 deferred to this rate case. However, OVG *removed* the accumulated deferred 20%, instead
15 of *adding* the accumulated deferred 20%. Therefore, my recommendation corrects this
16 error. OVG is proposing to amortize the deferred TDSIC Regulatory Asset balance over
17 three years as part of regulatory expense. (Joint Petitioners' Exhibit REVREQ8.10,
18 Adjustments to Derive the Proposed Revenue, page 11 of 22.)

19 **Q: What is your recommended amortization period for regulatory assets?**

20 A: I recommend an amortization period of five years, because OVG's last rate case (Cause
21 No. 44891) was filed in December 2016, or 7 years ago. Cause No. 44147 (OVG's next to
22 last rate case) was filed in January 2012, so there was a period of 5 years between those

1 rate cases. A three-year amortization period is inconsistent with OVG's history of filing
2 rate cases. Therefore, I recommend a five-year amortization period for regulatory expense.

3 **Q: Did you find any errors in OVG's regulatory expense calculation?**

4 A: Yes. When calculating the total adjustment to regulatory expense of \$162,759 (Joint
5 Petitioners' Exhibit REVREQ 8.6, page 6), OVG erroneously reduced the amortized
6 deferred TDSIC Regulatory Asset by \$189,845. (Joint Petitioners' Exhibit REVREQ 8.11.)
7 Since the deferred TDSIC Regulatory Asset will be recovered at an amortized rate, OVG
8 should have added the total TDSIC Regulatory Asset of \$569,535 to its rate case expense
9 of \$1,057,812 to arrive at a total regulatory expense of \$1,627,347.

10 **Q: What is your recommendation relating to the deferred TDSIC Regulatory Asset?**

11 A: I recommend the total deferred asset of \$569,535 be amortized over 5 years, for a total
12 annual expense of \$113,907. (Attachment JDK-3, page 2.)

B. Rate Case Expense

13 **Q: What is the total rate case expense proposed by OVG?**

14 A: OVG's proposed current rate case expense totals \$1,057,812. This total includes \$488,810
15 in legal fees, \$43,100 in accounting fees, \$200,903 in consultant fees, and \$325,000 of
16 internal costs related to filing this case. (Joint Petitioners' Exhibit REVREQ8.10,
17 Adjustments to Derive the Proposed Revenue, Page 10 of 22.)

18 **Q: Do you agree with OVG's requested rate case expense?**

19 A: No. I disagree with OVG's proposed recovery of \$325,000 of internal costs related to this
20 filing, because OVG's internal labor costs are already recovered through rates and OVG is
21 not entitled to double recovery of these costs. In response to an OUCC DR, OVG stated
22 the internal costs were due to many activities previously performed by outside consultants

1 that are now being performed internally. These costs include internal labor, payroll taxes,
2 and travel expenses for employees occurring from September of the base year through the
3 link year. (Attachment JDK-3, pages 4-5, Joint Petitioners' Response to OUCC DR 4-5.)
4 These internal labor costs will be included in base rates going forward, so including them
5 as part of rate case expense would constitute double recovery.

6 **Q: What adjustments do you recommend for rate case expense?**

7 A: I recommend a reduction of (\$325,000) to rate case expense to remove the internal
8 expenses, resulting in a total unamortized rate case expense of \$732,812. Amortizing this
9 amount over 5 years (as noted above in the TDSIC Regulatory Asset section) results in an
10 annual rate case expense of \$146,562. (Attachment JDK-3, page 3.)

C. Total Regulatory Expense

11 **Q: What is your recommendation relating to the total regulatory expense?**

12 A: Using my proposed unamortized deferred TDSIC Regulatory Asset of \$569,535, plus the
13 unamortized rate case expense of \$732,812, results in a total regulatory expense of
14 \$1,302,347. Amortizing that amount over five years results in a total annual regulatory
15 expense of \$260,469, which is an increase of \$97,710 from what OVG is proposing.
16 (Attachment JDK-3, page 1.)

17 **Q: Do you have any additional recommendations for regulatory expense?**

18 A: Yes. If new base rates have not gone into effect at the end of the 5-year amortization period,
19 I recommend OVG file a revised tariff to remove rate case expense from OVG's base rates.
20 If such an adjustment is required, the OUCC supports an adjustment to OVG's rates and
21 charges on an across-the-board basis. This is the same treatment required in the
22 Commission's recent Indiana American Water rate case order. *In re Indiana-American*

1 *Water Company, Inc.*, Cause NO. 45870, Final Order p. 83 (Ind. Util. Regul. Comm'n
2 February 14, 2014).

VI. RECOMMENDATIONS

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

4 A: I recommend the Commission order OVG to:

- 5 1. Decrease its requested distribution expense by \$67,190;
- 6 2. Decrease its requested administrative expense by \$256,489; and
- 7 3. Increase regulatory expense by \$97,710.

8 I recommend OVG file a revised tariff if new base rates have not gone into effect at the
9 end of the 5-year amortization period to remove rate case expense from OVG's base rates.
10 If such an adjustment is required, the OUCC supports an adjustment to OVG's rates and
11 charges on an across-the-board basis.

12 I recommend OVG develop a written travel and meal policy to include a fixed per
13 diem rate that will be used while employees are on approved travel and submit it to the
14 Commission and OUCC within 90 days of the final order. I also recommend that OVG
15 develop a written company credit card policy to include clear and concise guidance to its
16 employees on what are considered to be justified business expenses and what are personal
17 expenses. This policy should be provided to the Commission and OUCC for review within
18 90 days of a final order in this case.

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

20 A: Yes.

APPENDIX TO TESTIMONY OF
OUCW WITNESS JASON D. KOHLMANN

1 **Q: Describe your educational background and experience.**

2 A: I earned my Bachelor of Science Degree in Accounting from Indiana Wesleyan University
3 in December 2009, and later pursued a Master of Business Degree from Indiana Wesleyan
4 University with a focus in accounting, which I completed in May 2013. My service in the
5 U.S. Navy as a Naval Intelligence Analyst and Officer Recruiter spanned from September
6 2000 through June 2021.

7 In November 2022, I began my employment with the OUCW as a Utility Analyst in
8 the Natural Gas Division. In March 2024, I was promoted to Assistant Director of the
9 Natural Gas Division. My current responsibilities include reviewing Gas Cost Adjustment
10 (“GCA”), special contracts, tariff, financing, certificate of public necessity, gas demand
11 side management, and Transmission, Distribution, and Storage System Improvement
12 Charge (“TDSIC”) Tracker cases for natural gas utilities. In April 2023, I completed the
13 Accounting and Ratemaking Course hosted by the Institute of Public Utilities at Michigan
14 State University.

15 **Q: Have you previously testified before the Commission?**

16 A: Yes. I have testified in GCAs, and TDSIC tracker cases.

17 **Q: What review and analysis have you conducted to prepare your testimony?**

18 A: I reviewed the petition, Joint Petitioner’s direct testimony, discovery responses,
19 attachments, workpapers, general ledger for the base year, and exhibits submitted by the
20 Joint Petitioners. I participated in an on-site visit to the Joint Petitioners’ offices to review
21 documents associated areas specific to my testimony on April 2, 2024.

Attachment JDK-1
Cause No. 46011
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OHIO VALLEY GAS
Cause No. 46011

Distribution Expense Analysis for the Historic Year

Dues Allocated to Lobbying	\$	(1,140)
Customer Installs		<u>(63,000)</u>
Total Base Period Reduction for Distribution Expense	\$	(64,140)
OUCG 2024 Inflation Rate		<u>2.50%</u>
Total Link Period Reduction for Distribution Expense	\$	(65,744)
OUCG 2025 Inflation Rate		<u>2.20%</u>
Total Test Period Reduction for Distribution Expense	\$	<u><u>(67,190)</u></u>

Lobbying Fees Allocated to Professional Organization Dues Analysis Historic Year

Recipient	Accounting Date	GL Account	Contribution Amount		Non Recoverable Amount
			Per Petitioner's Workpaper	Per Petitioner's General Ledger	
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870	\$ 747.52	\$ 251.69	\$ 112
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870		83.42	
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870		146.44	
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870		117.88	
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870		32.52	
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870		3.44	
Indiana Energy Association (15% Dues Allocable to Lobbying)	03/24/23	401-870		112.13	
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870	3,427.17	1,153.92	514
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870		382.49	
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870		671.38	
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870		540.46	
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870		149.08	
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870		15.76	
Indiana Energy Association (15% Dues Allocable to Lobbying)	06/23/23	401-870		514.07	
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870	3,427.16	409.20	514
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870		657.33	
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870		1,134.05	
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870		499.00	
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870		560.00	
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870		155.25	
Indiana Energy Association (15% Dues Allocable to Lobbying)	09/26/23	401-870		12.34	
Total			\$ 7,601.85	\$ 7,601.85	\$ 1,140

Total Amount to be Adjusted (Removed) from Rates	\$ (1,140)
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DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Petitioners' response to MSFR 170 Ind. Admin Code 1-5-8 (a)(23), please provide copies of all invoices for Trade, Social, and Service Organization membership dues and/or fees. Please include percentages for each item allocated to lobbying recorded during the historic test year and identify which account each item can be found in Petitioner's general ledger.

Information Provided:

Joint Petitioners' have provided historical base year 10/1/22 to 9/30/23 invoices to support the historic amounts incurred as attachment OUCC DR 4.2. However, it must be clarified, since OVG is using a forward looking test year, the data included in OVG's response to MSFR 8(a)(23) includes the amounts based on historical information plus inflationary factors for the forward looking test year.

Attachments:

OUCC 4.2 invoices.pdf



MEMBERSHIP DUES STATEMENT

Date: March 15, 2023

To : Scott Williams
Executive Vice President &
General Manager
Ohio Valley Gas Corporation
Post Office Box 469
Winchester, Indiana 47394-0469

SECOND QUARTER 2023 DUES STATEMENT

Quarterly Dues Assessment:	\$3,427.16
2022 Carryover Credit	<u>(2,679.64)</u>
Total Quarterly Dues	<u>\$ 747.52</u>

*Carry
Total*

Please make checks payable to:

Indiana Energy Association, Inc.

Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282

RECEIVED
MAR 20 2023
BY: _____

V. 1006 SPRD 401-870 # 747.52

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.



MEMBERSHIP DUES STATEMENT

Date: June 15, 2023

To : Scott Williams
Executive Vice President &
General Manager
Ohio Valley Gas Corporation
111 Energy Park Drive
Post Office Box 469
Winchester, Indiana 47394-0469

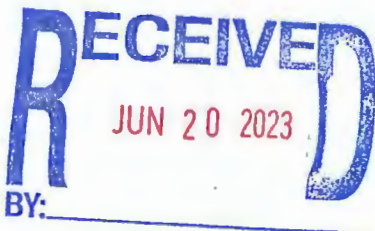
THIRD QUARTER 2023 DUES STATEMENT

Quarterly Dues Assessment: **\$3,427.16**

*Carey Todd
6-20-23*

Please make checks payable to:

Indiana Energy Association, Inc.

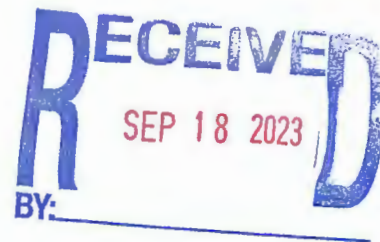


Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282

V. 1006 SPRD 401-870 \$3427.16

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.



MEMBERSHIP DUES STATEMENT

Date: September 15, 2023
To : Scott Williams
Executive Vice President &
General Manager
Ohio Valley Gas Corporation
111 Energy Park Drive
Post Office Box 469
Winchester, Indiana 47394-0469

FOURTH QUARTER 2023 DUES STATEMENT

Quarterly Dues Assessment: \$3,427.17

*Carly
Todd*

Please make checks payable to:

Indiana Energy Association, Inc.

Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282

V.1006 SPRD 401-870 \$3,427.17

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.

Attachment JDK-1
Cause No. 46011
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OHIO VALLEY GAS
Cause No. 46011

Customer Installs Expense Analysis Historic Year

<u>Accounting Date</u>	<u>GL Account</u>	<u>Per Petitioner's General Ledger</u>	<u>Non Recoverable Amount</u>
10/31/2022	401-879	\$ 150	\$ 150
10/31/2022	401-879	300	300
10/31/2022	401-879	400	400
10/31/2022	401-879	900	900
10/31/2022	401-879	400	400
10/31/2022	401-879	400	400
10/31/2022	401-879	150	150
10/31/2022	401-879	400	400
10/31/2022	401-879	300	300
10/31/2022	401-879	150	150
10/31/2022	401-879	400	400
10/31/2022	401-879	50	50
10/31/2022	401-879	150	150
10/31/2022	401-879	150	150
10/31/2022	401-879	150	150
10/31/2022	401-879	700	700
10/31/2022	401-879	700	700
10/31/2022	401-879	300	300
10/31/2022	401-879	400	400
10/31/2022	401-879	100	100
10/31/2022	401-879	800	800
10/31/2022	401-879	400	400
10/31/2022	401-879	50	50
10/31/2022	401-879	300	300
10/31/2022	401-879	300	300
10/31/2022	401-879	400	400
10/31/2022	401-879	400	400
10/31/2022	401-879	400	400
11/30/2022	401-879	300	300
11/30/2022	401-879	400	400
11/30/2022	401-879	150	150
11/30/2022	401-879	200	200
11/30/2022	401-879	100	100
11/30/2022	401-879	100	100
11/30/2022	401-879	75	75
11/30/2022	401-879	150	150

11/30/2022	401-879	50	50
11/30/2022	401-879	100	100
11/30/2022	401-879	400	400
11/30/2022	401-879	400	400
11/30/2022	401-879	200	200
11/30/2022	401-879	1,400	1,400
11/30/2022	401-879	1,000	1,000
11/30/2022	401-879	150	150
11/30/2022	401-879	900	900
11/30/2022	401-879	100	100
11/30/2022	401-879	150	150
11/30/2022	401-879	150	150
11/30/2022	401-879	500	500
11/30/2022	401-879	200	200
11/30/2022	401-879	150	150
12/31/2022	401-879	400	400
12/31/2022	401-879	150	150
12/31/2022	401-879	300	300
12/31/2022	401-879	575	575
12/31/2022	401-879	225	225
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150
12/31/2022	401-879	100	100
12/31/2022	401-879	150	150
12/31/2022	401-879	100	100
12/31/2022	401-879	150	150
12/31/2022	401-879	800	800
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150
12/31/2022	401-879	50	50
12/31/2022	401-879	300	300
12/31/2022	401-879	500	500
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150
12/31/2022	401-879	200	200
12/31/2022	401-879	150	150
12/31/2022	401-879	800	800
12/31/2022	401-879	100	100
12/31/2022	401-879	50	50
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150
12/31/2022	401-879	300	300
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150

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12/31/2022	401-879	500	500
12/31/2022	401-879	150	150
12/31/2022	401-879	150	150
01/31/2023	401-879	150	150
01/31/2023	401-879	500	500
01/31/2023	401-879	(150)	(150)
01/31/2023	401-879	150	150
01/31/2023	401-879	150	150
01/31/2023	401-879	50	50
01/31/2023	401-879	450	450
01/31/2023	401-879	150	150
01/31/2023	401-879	50	50
01/31/2023	401-879	50	50
01/31/2023	401-879	100	100
01/31/2023	401-879	150	150
01/31/2023	401-879	50	50
01/31/2023	401-879	150	150
01/31/2023	401-879	450	450
01/31/2023	401-879	150	150
01/31/2023	401-879	150	150
01/31/2023	401-879	1,025	1,025
01/31/2023	401-879	150	150
02/28/2023	401-879	150	150
02/28/2023	401-879	150	150
02/28/2023	401-879	400	400
02/28/2023	401-879	400	400
02/28/2023	401-879	300	300
02/28/2023	401-879	300	300
02/28/2023	401-879	50	50
02/28/2023	401-879	50	50
02/28/2023	401-879	50	50
02/28/2023	401-879	100	100
02/28/2023	401-879	150	150
02/28/2023	401-879	50	50
02/28/2023	401-879	400	400
02/28/2023	401-879	150	150
02/28/2023	401-879	150	150
02/28/2023	401-879	150	150
02/28/2023	401-879	400	400
02/28/2023	401-879	150	150
02/28/2023	401-879	150	150
02/28/2023	401-879	300	300
02/28/2023	401-879	50	50
02/28/2023	401-879	100	100
02/28/2023	401-879	150	150

02/28/2023	401-879	150	150
02/28/2023	401-879	150	150
02/28/2023	401-879	400	400
03/31/2023	401-879	150	150
03/31/2023	401-879	50	50
03/31/2023	401-879	150	150
03/31/2023	401-879	150	150
03/31/2023	401-879	400	400
03/31/2023	401-879	50	50
03/31/2023	401-879	150	150
03/31/2023	401-879	400	400
03/31/2023	401-879	700	700
03/31/2023	401-879	50	50
03/31/2023	401-879	200	200
03/31/2023	401-879	50	50
03/31/2023	401-879	50	50
03/31/2023	401-879	100	100
03/31/2023	401-879	150	150
03/31/2023	401-879	150	150
03/31/2023	401-879	400	400
03/31/2023	401-879	700	700
03/31/2023	401-879	800	800
03/31/2023	401-879	800	800
04/30/2023	401-879	150	150
04/30/2023	401-879	50	50
04/30/2023	401-879	150	150
04/30/2023	401-879	200	200
04/30/2023	401-879	700	700
04/30/2023	401-879	150	150
04/30/2023	401-879	800	800
04/30/2023	401-879	50	50
04/30/2023	401-879	50	50
04/30/2023	401-879	150	150
04/30/2023	401-879	400	400
04/30/2023	401-879	150	150
04/30/2023	401-879	150	150
05/31/2023	401-879	50	50
05/31/2023	401-879	300	300
05/31/2023	401-879	100	100
05/31/2023	401-879	150	150
05/31/2023	401-879	150	150
05/31/2023	401-879	100	100
05/31/2023	401-879	150	150
05/31/2023	401-879	150	150
05/31/2023	401-879	150	150

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05/31/2023	401-879	300	300
05/31/2023	401-879	150	150
05/31/2023	401-879	100	100
05/31/2023	401-879	50	50
05/31/2023	401-879	50	50
05/31/2023	401-879	400	400
05/31/2023	401-879	400	400
05/31/2023	401-879	100	100
05/31/2023	401-879	400	400
05/31/2023	401-879	400	400
05/31/2023	401-879	50	50
05/31/2023	401-879	50	50
05/31/2023	401-879	50	50
05/31/2023	401-879	100	100
05/31/2023	401-879	400	400
05/31/2023	401-879	100	100
05/31/2023	401-879	800	800
05/31/2023	401-879	150	150
06/30/2023	401-879	1,000	1,000
06/30/2023	401-879	100	100
06/30/2023	401-879	550	550
06/30/2023	401-879	150	150
06/30/2023	401-879	150	150
06/30/2023	401-879	(150)	(150)
06/30/2023	401-879	100	100
06/30/2023	401-879	150	150
06/30/2023	401-879	150	150
07/31/2023	401-879	50	50
07/31/2023	401-879	100	100
07/31/2023	401-879	75	75
07/31/2023	401-879	150	150
07/31/2023	401-879	50	50
07/31/2023	401-879	600	600
07/31/2023	401-879	400	400
07/31/2023	401-879	150	150
07/31/2023	401-879	900	900
07/31/2023	401-879	100	100
07/31/2023	401-879	150	150
07/31/2023	401-879	100	100
07/31/2023	401-879	250	250
07/31/2023	401-879	50	50
08/31/2023	401-879	150	150
08/31/2023	401-879	50	50
08/31/2023	401-879	150	150
08/31/2023	401-879	150	150

Attachment JDK-1

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08/31/2023	401-879	150	150
08/31/2023	401-879	50	50
08/31/2023	401-879	500	500
08/31/2023	401-879	600	600
08/31/2023	401-879	100	100
08/31/2023	401-879	100	100
08/31/2023	401-879	150	150
08/31/2023	401-879	400	400
08/31/2023	401-879	150	150
08/31/2023	401-879	900	900
08/31/2023	401-879	100	100
09/30/2023	401-879	300	300
09/30/2023	401-879	700	700
09/30/2023	401-879	100	100
09/30/2023	401-879	150	150
09/30/2023	401-879	1,000	1,000
09/30/2023	401-879	150	150
09/30/2023	401-879	50	50
09/30/2023	401-879	200	200
09/30/2023	401-879	400	400
09/30/2023	401-879	300	300
09/30/2023	401-879	400	400
09/30/2023	401-879	400	400
09/30/2023	401-879	50	50
09/30/2023	401-879	150	150
09/30/2023	401-879	300	300
09/30/2023	401-879	50	50
09/30/2023	401-879	150	150
09/30/2023	401-879	100	100
09/30/2023	401-879	100	100
09/30/2023	401-879	75	75
09/30/2023	401-879	800	800
09/30/2023	401-879	100	100
	Totals	<u>\$ 63,000.00</u>	<u>\$ 63,000</u>

Total Amount to be Adjusted (Removed) from Rates	\$ (63,000)
---	--------------------

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Do Petitioners currently have an Energy Efficiency program approved by the Indiana Utility Regulatory Commission? If yes, please provide the Cause No. of the Order approving OVG's Energy Efficiency program. If not, please provide an explanation and details for the rebate program OVG offers to its customers.

Information Provided:

Petitioner does not have an Energy Efficiency program approved by the Indiana Utility Regulatory Commission.

For several years, OVG has encouraged customers to enjoy the fuel efficiencies and operational savings of natural gas appliances through its Natural Gas Appliance Incentive Program. Any new or existing residential or small commercial customer or developer is eligible when they:

- Convert from another fuel source to natural gas.
- Install an eligible natural gas appliance, or
- Replace an existing natural gas appliance.

The program is designed to:

- Encourage greater efficiencies with greater dollar amounts awarded for higher efficiency rated appliances.
- Assist customers with costs associated when converting from another fuel source to natural gas or added costs in new construction when natural gas is utilized.

OVG has kept the same program emphasis for several years. OVG does verify each installation to ensure incentives are granted accurately and as intended.

OVG actively promotes incentives through its website, district office displays, media outlets and via handouts at local events along with personal contact between employees and customers.

The incentive is awarded as a credit to the customer's gas account 142 through OVG's billing system or as a check directly to the recipient. Operations Account 401-879 Customer Installation Expense is debited.

The below reproduced program flyer further details the incentive program. It was authored by Laura Retter, OVG's Director of Communications and Strategic Initiatives in February 2024.



Make the natural choice.



DO I QUALIFY?

Any new or existing Ohio Valley Gas residential or small commercial customer or developer is eligible for these incentives when they:

- Convert from another fuel source to natural gas
- Install an eligible natural gas appliance, or
- Replace an existing natural gas appliance with a higher efficiency version

ELIGIBLE APPLIANCES

- Heating Systems
- Gas Fireplace
- Water Heaters
- Pool Heaters
- Clothes Dryers
- Kitchen Ranges

- ✓ New or existing customers
- ✓ New construction or conversions
- ✓ Stack Incentives
- ✓ Piping Incentives

receive up to
\$400
per appliance

GET STARTED



Go natural today!

Contact your local OVG Office.

www.ovgc.com

Natural Gas Appliance INCENTIVES



Incentives are granted to new and existing Ohio Valley Gas residential, small commercial customers and developers who: convert from another fuel source to natural gas; install an eligible natural gas appliance(s) in new home construction, or replace an existing natural gas appliance with one having a higher efficiency or energy factor as set forth below.

	New Construction or Conversion (Electric to Gas)	Conversion (Other to Gas)	Replacement (Gas to Gas)	Piping Incentive (max \$200)
Heating System Installations				
Furnace (90% Efficient or Greater)	\$400.00	\$300.00	\$150.00	\$100.00
Furnace (80%-89% Efficient)	\$200.00	\$150.00	\$100.00	\$100.00
Space Heater (30,000 BTU or Greater)	\$100.00	\$75.00	\$50.00	\$100.00
Conversion Burner (Oil/Propane)		\$75.00		\$100.00
Fireplace/Gas Log Set	\$100.00	\$75.00	\$50.00	\$100.00
Water Heater Installations				
Energy Factor (EF) = 0.82 or greater*	\$400.00	\$250.00	\$150.00	\$100.00
Energy Factor (EF) = 0.64 - 0.81	\$300.00	\$150.00	\$100.00	\$100.00
Energy Factor (EF) = 0.63 or less	\$200.00	\$100.00	\$50.00	\$100.00
<i>*Tankless/Instantaneous Units</i>				
Swimming Pool Heater	\$100.00	\$75.00	\$50.00	\$50.00
Clothes Dryer	\$100.00	\$75.00	\$50.00	\$50.00
Kitchen Range (Cook Top & Oven)	\$100.00	\$75.00	\$50.00	\$50.00

Incentive applications are available through any OVG district office or online at ovgc.com. Navigate to the "Information" tab and select "Incentive/Rebate Information." Incentive money may be reserved for up to 60 days by completing an application. After 60 days or the end of the program year, unprocessed incentives expire. OVG does need to physically confirm the installation in order to verify eligible incentives. A copy of the receipt or invoice for the purchase of the appliance, and/or the installation of piping must be provided to process the application.



Go natural today!

Contact your local OVG office.

www.ovgc.com

Attachment JDK-2
Cause No. 46011
Page 1 of 201
OHIO VALLEY GAS
Cause No. 46011

Administrative and General Expense Analysis for the Historic Year

Professional Dues Allocated to Lobbying	\$	(668)
Executive Membership Dues - Columbia Club		(2,277)
Advertising Expense		(12,247)
Employee Meals Expense		(32,860)
Employee Travel		(5,088)
Miscellaneous Expense		(23,036)
Non-Recurring Expenses		(33,721)
Outside Services Expense		<u>(134,950)</u>
Total Base Period Reduction for Administrative and General Expense	\$	(244,847)
OUCG 2024 Inflation Rate		<u>2.50%</u>
Total Link Period Reduction for Distribution Expense	\$	(250,968)
OUCG 2025 Inflation Rate		<u>2.20%</u>
Total Test Period Reduction for Distribution Expense	\$	<u><u>(256,489)</u></u>

Attachment JDK-2

Cause No. 46011

Page 2 of 201

OHIO VALLEY GAS

Cause No. 46011

Professional Dues Allocated to Lobbying Analysis Historic Year

Recipient	Accounting Date	GL Account	Per Joint Petitioners' Invoice	Per Joint Petitioners'	Non Recoverable Amount
American Gas Association (3.4% Dues Allocable to Lobbying)	01/31/23	930-002	\$ 4,515.00	\$ 503.87	\$ 154
American Gas Association (3.4% Dues Allocable to Lobbying)	01/31/23	930-002	-	884.49	-
American Gas Association (3.4% Dues Allocable to Lobbying)	01/31/23	930-002	-	1,520.20	-
American Gas Association (3.4% Dues Allocable to Lobbying)	01/31/23	930-002	-	712.02	-
American Gas Association (3.4% Dues Allocable to Lobbying)	01/31/23	930-002	-	196.40	-
American Gas Association (3.4% Dues Allocable to Lobbying)	01/31/23	930-002	-	20.77	-
American Gas Association (3.4% Dues Allocable to Lobbying)	02/06/23	930-002	-	677.25	-
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	3,427.16	1,153.92	514
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	-	382.49	-
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	-	671.38	-
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	-	540.46	-
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	-	149.08	-
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	-	15.76	-
Indiana Energy Association (15% Dues Allocable to Lobbying)	12/20/22	930-002	-	514.07	-
Total			\$ 7,942.16	\$ 7,942.16	\$ 668

Total Amount to be Adjusted (Removed) from Rates	\$ (668)
---	-----------------

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Petitioners' response to MSFR 170 Ind. Admin Code 1-5-8 (a)(23), please provide copies of all invoices for Trade, Social, and Service Organization membership dues and/or fees. Please include percentages for each item allocated to lobbying recorded during the historic test year and identify which account each item can be found in Petitioner's general ledger.

Information Provided:

Joint Petitioners' have provided historical base year 10/1/22 to 9/30/23 invoices to support the historic amounts incurred as attachment OUCC DR 4.2. However, it must be clarified, since OVG is using a forward looking test year, the data included in OVG's response to MSFR 8(a)(23) includes the amounts based on historical information plus inflationary factors for the forward looking test year.

Attachments:

OUCC 4.2 invoices.pdf

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Account 930-002 – Miscellaneous General Expense.

- a. Did Petitioners make an adjustment to remove non-recoverable Trade, Social, or Service Organization membership dues and or fees allocated to lobbying from Petitioners' Exhibit REVREQ 8.6, Adjustment 5?
- b. If the answer to subpart a. is yes, please indicate where that adjustment can be found.
- c. If the answer to subpart a. is no, please explain why an adjustment was not made.

Information Provided:

- a. No.
- b. See OVG responses to subparts a. and c.
- c. If the invoices did not include lobbying expenses, OVG did not make an adjustment for lobbying expenses.



Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202) 824-7256
Fax (202) 824-7256
Email to: dues@aga.org

SECOND NOTICE

2023 MEMBERSHIP DUES NOTICE

Ohio Valley Gas Corporation

2023 DUES

Year ending December 31, 2023

AGA dues rules are attached. Dues are based upon the average of the following operating income (\$000):

2019 4,223 2020 3,817 2021 3,374 Average 3,805

YOUR 2022 DUES WERE \$ 4,326

YOUR 2023 DUES ARE \$ 4,515

V.0100 SPRD 930-002 \$4,515.00

2023 Payment Schedule

Full amount enclosed Semi-annually (Jan.1, July 1) Quarterly (Jan.1, Apr.1, July 1, Oct.1) Other (Please check box)

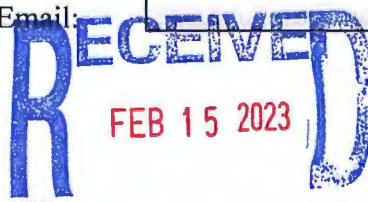
Please email this completed membership dues notice to Joe Pierce at dues@aga.org. An official AGA invoice will follow based on the payment schedule selected. Payments may be paid electronically using the instructions below or via check mailed to the P.O Box above.

Invoice to:

Phone:
Email:

Approved:
Title:
Date:

Send payments electronically by ACH to:
Account Holder: American Gas Association
Bank: Truist Bank
Address: One Park Place, Atlanta, GA 30303
ABA Number: 021052053
Account Number: 11521323
Reference: 2023 Membership



IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2023 dues -- **the portion that is allocable to lobbying is 3.4%**.



MEMBERSHIP DUES STATEMENT

Date: December 15, 2022

To : Scott Williams
Executive Vice President &
General Manager
Ohio Valley Gas Corporation
111 Energy Park Drive
Post Office Box 469
Winchester, Indiana 47394-0469

FIRST QUARTER 2023 DUES STATEMENT

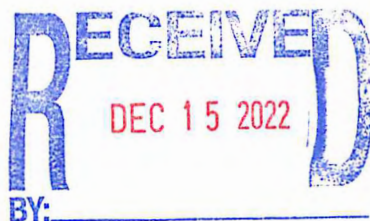
Quarterly Dues Assessment: \$3,427.16

Please make checks payable to:

Indiana Energy Association, Inc.

Please remit to:

Indiana Energy Association, Inc.
One American Square
Suite 1600
Indianapolis, Indiana 46282



SPRD 401-870 #3427.16

V. 1006

The Indiana Energy Association, Inc. is a 501(c)(6) trade organization under the Internal Revenue Code. Contributions to the Indiana Energy Association, Inc. may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The Indiana Energy Association estimates that the non-deductible portion of your dues allocable to lobbying to be 15%.

Attachment JDK-2

Cause No. 46011

Page 7 of 201

OHIO VALLEY GAS

Cause No. 46011

Executive Other Expense Analysis Historic Year

Organization	Invoice Date	GL Account	Amount		Non-Recoverable Amount
			Per Joint Petitioners' Invoice	Per Joint Petitioners' General Ledger	
10 33576 COLUMBIA CLUB, INC OCT 2022 OCTOBER 2022 NON RESIDENT DUES, (2) ROOM RENTALS, (1) NIGHT 09/25/2022 TO 09/26/21	09/30/2022	921-014	\$ 485	\$ (1) 485	\$ 181
10 35203 COLUMBIA CLUB, INC NOV 2022 NON RESIDENT DUES 11/01/22 TO 11/30/22, EMPLOYEE HOLIDAY FUND - 11/01/22 TO 10/31/	10/31/2022	921-014	226	226	226
10 35771 COLUMBIA CLUB, INC 334914 NON RESIDENT DUES - 12/01/2022 TO 12/31/2022 - MEMBER #2627	11/30/2022	921-014	407	181	181
10 36983 COLUMBIA CLUB, INC JAN 2023 NON RESIDENT DUES FOR JAN 2023, MEMBER NUMBER 2627; OVERNIGHT VISITS, PARKIN	12/31/2022	921-014	1,044	181	181
10 38093 COLUMBIA CLUB, INC FEB 2023 - 342448 NON RESIDENT DUES 02/01/2023 TO 02/28/2023 - MEMBER #2627	01/31/2023	921-014	181	181	181
10 39664 COLUMBIA CLUB, INC 346466 NON RESIDENT DUES 03/01/2023 TO 03/31/2023 - MEMBER #2627	02/28/2023	921-014	181	181	181
10 40070 COLUMBIA CLUB, INC APR 2023 NON RESIDENT DUES FOR APRIL 2023 - MEMBER #2627	03/31/2023	921-014	181	181	181
10 40941 COLUMBIA CLUB, INC 355004 NON RESIDENT DUES FOR MEMBER #2627 - 05/01/23 TO 05/31/23	04/30/2023	921-014	193	193	193
10 42197 COLUMBIA CLUB, INC 359145 MEMBER NUMBER 2627 NON RESIDENT DUES FOR JUNE 2023	05/31/2023	921-014	193	193	193
10 43169 COLUMBIA CLUB, INC JULY 2023 JULY 2023 NON RESIDENT DUES 07/01/2023 TO 07/31/2023 - MEMBER NUMBER: 2627 - S	06/30/2023	921-014	193	193	193
10 44129 COLUMBIA CLUB, INC AUG23 8/1/23 - 8/31/23 NON RESIDENT DUES	07/31/2023	921-014	193	193	193
10 45061 COLUMBIA CLUB, INC SEPT 2023 MEMBER NUMBER 2627, NON RESIDENT DUES FOR SEPT 2023	08/31/2023	921-014	193	193	193
Total			\$ 3,670	\$ 2,581	\$ 2,277

Total Amount to be Adjusted (Removed) from Rates	(\$2,277)
---	------------------

(1) Per Petitioner's General Ledger Account No. 921-014 ("Executive Expense")

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Petitioners' response to MSFR 170 Ind. Admin Code 1-5-8 (a)(23), please provide copies of all invoices for Trade, Social, and Service Organization membership dues and/or fees. Please include percentages for each item allocated to lobbying recorded during the historic test year and identify which account each item can be found in Petitioner's general ledger.

Information Provided:

Joint Petitioners' have provided historical base year 10/1/22 to 9/30/23 invoices to support the historic amounts incurred as attachment OUCC DR 4.2. However, it must be clarified, since OVG is using a forward looking test year, the data included in OVG's response to MSFR 8(a)(23) includes the amounts based on historical information plus inflationary factors for the forward looking test year.

Attachments:

OUCC 4.2 invoices.pdf

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
121 Monument Circle
Indianapolis, Indiana, 46204
Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
111 Energy Park Drive
P.O. Box 469
Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	01/31/2023
BALANCE DUE	\$181.00
AMOUNT	
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans./Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$1,044.08			\$1,044.08
01/20/2023	341235	Thank you for payment. Ck#137482	(\$856.88)	\$0.00	\$0.00	(\$856.88)
01/27/2023	341660	Adjustment - Rooms	(\$160.00)	\$0.00	(\$27.20)	(\$187.20)
01/31/2023	342448	Non Resident Dues 02/01/2023 to 02/28/2023	\$181.00	\$0.00	\$0.00	\$181.00



Carey Todd

RECEIVED
FEB 13 2023
BY: _____

1061 921-014 \$181.00
V. 0440

Current	Over 30	Over 60	Over 90	Over 120
\$181.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	02/28/2023
BALANCE DUE	\$181.00
AMOUNT	
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$181.00			\$181.00
02/17/2023	345230	Thank you for payment. Ck#137719	(\$181.00)	\$0.00	\$0.00	(\$181.00)
02/28/2023	346466	Non Resident Dues 03/01/2023 to 03/31/2023	\$181.00	\$0.00	\$0.00	\$181.00



1061 921-014 # 181.00

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 MAR 27 2023
 BY: _____

V.0440

Carey Todd

Current	Over 30	Over 60	Over 90	Over 120
\$181.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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STATEMENT

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
121 Monument Circle
Indianapolis, Indiana, 46204
Account Inquiries: 317-767-1361

Mr. Scott A. Williams
111 Energy Park Drive
P.O. Box 469
Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	03/31/2023
BALANCE DUE	\$362.00
AMOUNT	
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
03/31/2023	350108	Balance Forward Non Resident Dues 04/01/2023 to 04/30/2023	\$181.00 \$181.00	\$0.00	\$0.00	\$181.00 \$181.00

1061 921-014 \$181.00

V.0440

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APR 10 2023
BY: _____

Carey
Todd

Current	Over 30	Over 60	Over 90	Over 120
\$181.00	\$181.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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Columbia Club, Inc.
 121 Monument Circle
 Indianapolis, IN 46204

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Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	04/30/2023
BALANCE DUE	\$193.00
AMOUNT	
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$362.00			\$362.00
04/06/2023	351376	Thank you for payment. Ck#138074	(\$181.00)	\$0.00	\$0.00	(\$181.00)
04/16/2023	353589	Thank you for payment. Ck#138166	(\$181.00)	\$0.00	\$0.00	(\$181.00)
04/30/2023	355004	Non Resident Dues 05/01/2023 to 05/31/2023	\$193.00	\$0.00	\$0.00	\$193.00

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 BY: _____



1061 921-014 \$ 193.00

Carey Todal

V.0440

Current	Over 30	Over 60	Over 90	Over 120
\$193.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Columbia Club, Inc.
 121 Monument Circle
 Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	05/31/2023
BALANCE DUE	\$193.00
AMOUNT	
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$193.00			\$193.00
05/15/2023	357398	Thank you for payment. Ck#138389	(\$193.00)	\$0.00	\$0.00	(\$193.00)
05/31/2023	359145	Non Resident Dues 06/01/2023 to 06/30/2023	\$193.00	\$0.00	\$0.00	\$193.00



1061 921-014 \$193.00

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 JUN 13 2023
 BY: _____

V.0440

Carey Todd

Current	Over 30	Over 60	Over 90	Over 120
\$193.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Attachment JDK-2

Cause No. 46011
STATEMENT
 Page 14 of 201

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	06/30/2023
BALANCE DUE	\$193.00
AMOUNT	
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$193.00			\$193.00
06/22/2023	361726	Thank you for payment. Ck#18691 138691	(\$193.00)	\$0.00	\$0.00	(\$193.00)
06/30/2023	362438	Non Resident Dues 07/01/2023 to 07/31/2023	\$193.00	\$0.00	\$0.00	\$193.00



Carey Todd

1061 921-014 \$193.00

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 JUL 12 2023
 BY: _____

Current	Over 30	Over 60	Over 90	Over 120
\$193.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	07/31/2023
BALANCE DUE	\$193.00
AMOUNT	
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$193.00			\$193.00
07/25/2023	365010	Thank you for payment. Ck#138912	(\$193.00)	\$0.00	\$0.00	(\$193.00)
07/31/2023	365781	Non Resident Dues 08/01/2023 to 08/31/2023	\$193.00	\$0.00	\$0.00	\$193.00

1061 921-014 \$193.00

V. 0440

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 AUG 10 2023
 BY: _____

Carey Todd

Current	Over 30	Over 60	Over 90	Over 120
\$193.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Attachment JDK-2
 Cause No. 46011
STATEMENT
 Page 16 of 201

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	08/31/2023
BALANCE DUE	\$193.00
AMOUNT	
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$193.00			\$193.00
08/14/2023	367667	Thank you for payment. Ck#139129	(\$193.00)	\$0.00	\$0.00	(\$193.00)
08/31/2023	369501	Non Resident Dues 09/01/2023 to 09/30/2023	\$193.00	\$0.00	\$0.00	\$193.00

1061 921-014 #193.00
 v. 0440

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 SEP 11 2023
 BY: _____

Carley Todd

Current	Over 30	Over 60	Over 90	Over 120
\$193.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Attachment JDK-2
 Cause No. 46011
STATEMENT
 Page 17 of 201

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	09/30/2022
BALANCE DUE	\$485.20
AMOUNT	
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$181.00			\$181.00
09/29/2022	326560	Thank you for payment. Ck#136646 Williams, Scott - 09/25/2022 to 09/26/2022 Club Circle Double/603 1 nights	(\$181.00)	\$0.00	\$0.00	(\$181.00)
09/27/2022	46993	Williams, Scott - 09/25/2022 to 09/26/2022 Club Circle Double/704 1 nights	\$152.10	\$0.00	\$0.00	\$152.10
09/27/2022	46994	Non Resident Dues 10/01/2022 to 10/31/2022	\$181.00	\$0.00	\$0.00	\$181.00

1061 921-014 \$181.00
 1061 921-013 \$304.20

V.0440

RECEIVED
 OCT 12 2022
 BY: _____

Tom & John's Stay

Carey Todd

Current	Over 30	Over 60	Over 90	Over 120
\$485.20	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

Charitable contributions to the Columbia Club Foundation, Inc. may be tax deductible. Contributions to the Columbia Club, Inc. are not tax deductible as a charitable contribution.

Columbia Club, Inc.
121 Monument Circle
Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	10/31/2022
BALANCE DUE	\$226.00
AMOUNT	226.00
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$485.20			\$485.20
10/17/2022	329078	Thank you for payment. Ck#136801	(\$485.20)	\$0.00	\$0.00	(\$485.20)
10/31/2022	330146	Non Resident Dues 11/01/2022 to 11/30/2022	\$181.00	\$0.00	\$0.00	\$181.00
10/31/2022	330616	Employee Holiday Fund 11/01/2022 to 10/31/2023	\$45.00	\$0.00	\$0.00	\$45.00

RECEIVED
 NOV 22 2022
 BY: _____

1061 921-014 \$226.00

Carey Toob

Current	Over 30	Over 60	Over 90	Over 120
\$226.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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STATEMENT

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Columbia Club, Inc.
 121 Monument Circle
 Indianapolis, IN 46204

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	11/30/2022
BALANCE DUE	\$407.00
AMOUNT	
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
11/30/2022	334914	Balance Forward	\$226.00			\$226.00
		Non Resident Dues 12/01/2022 to 12/31/2022	\$181.00	\$0.00	\$0.00	\$181.00



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 DEC 09 2022
 BY: _____

1061 921-014 #181.00

V.0440

Carey Todd

Current	Over 30	Over 60	Over 90	Over 120
\$181.00	\$226.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Account 921-014 – Executive Other Expense:

- a. Please explain how the monthly membership dues paid to The Columbia Club relates to the provision of natural gas service, and whether this cost was left in the revenue requirements requested in this case.
- b. If this expense was removed from the revenue requirements requested in this case, please provide details indicating where the removal can be found.

Information Provided:

- a. Joint Petitioners' have maintained membership at the Columbia Club in order to host annual board meetings in Indianapolis, Indiana to reduce travel expenses to the general office in Winchester, Indiana after arrival at the Indianapolis International Airport.
- b. Joint Petitioners' have not removed this expense from the revenue requirement.

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Please provide the following invoices, as previously provided informally at the on-site review. For each item, please provide a description of the charge if not provided on the invoice.

- a. Account 408-212, Ohio Department of Taxation, \$4,188.54 on 5/12/23
- b. Account 921-003, The Gallery Collection, \$394.26 on 6/29/23
- c. Account 921-011, A.M. Davis Mercantile Co., \$217.34 on 5/31/23
- d. Account 921-011, A.M. Davis Mercantile Co., \$76.41 on 6/29/23
- e. Account 921-011, Peter Beynon, \$162.99 on 7/25/23
- f. Account 921-011, Gregory Roach, \$54.78 on 8/22/23
- g. Account 921-012, Beynon Farm Products Corp., \$953.20 on 12/31/22
- h. Account 921-012, A.M. Davis Mercantile Co., \$950.08 on 4/10/23
- i. Account 921-012, A.M. Davis Mercantile Co., \$2,288.75 on 4/19/23
- j. Account 921-012, A.M. Davis Mercantile Co., \$97.05 on 5/31/23
- k. Account 921-012, A.M. Davis Mercantile Co., \$126.98 on 6/29/23
- l. Account 921-012, Beynon Farm Products Corp., \$996.80 on 9/28/23
- m. Account 921-013, Columbia Club, Inc., \$304.20 on 10/14/22
- n. Account 921-013, Columbia Club, Inc., \$149.62 on 5/31/23
- o. Account 921-013, Columbia Club, Inc., \$109.48 on 5/31/23
- p. Account 921-014, Columbia Club, Inc., \$226.00 on 11/30/22
- q. Account 921-014, Columbia Clubs, Inc., \$856.88 on 1/18/23
- r. Account 926-007, Franklin Cornerstone, \$400.00 on 10/27/22
- s. Account 926-007, Catering by Michael, \$300.00 on 10/27/22
- t. Account 926-007, Town Hall Supplies, \$14.97 on 10/31/22
- u. Account 926-007, Michaels Store, \$51.30 on 11/28/22
- v. Account 926-007, Town Hall Meeting Donuts, \$44.62 on 11/30/22
- w. Account 926-007, Kathy Jessup, \$82.74 on 11/30/22
- x. Account 926-007, Catering by Michael, \$1,445.22 on 12/13/22
- y. Account 926-007, Kimberly Martin, \$73.13 on 12/14/22
- z. Account 926-007, Greater Heights Services Corp., \$896.00 on 12/28/22
- aa. Account 926-007, Wal Mart, \$15.42 on 12/31/22
- bb. Account 926-007, BSN Sports, \$535.59 on 6/30/23
- cc. Account 926-007, Wal Mart, \$309.33 on 7/27/23
- dd. Account 926-007, A&B Café, \$160.00 on 7/28/23
- ee. Account 926-007, Lunch Jeffrey & Tammy, \$133.62 on 3/31/23
- ff. Account 926-007, Breakfast/food for owners, \$102.72 on 5/31/23
- gg. Account 926-007, Town Hall gift cards, \$125.00 on 7/31/23

- hh. Account 926-009, Bousers Barn Restaurant, \$378.96 on 1/24/23
- ii. Account 926-009, A&B Café, \$171.84 on 1/24/23

Information Provided:

Please see attachment OUCC 17.1 Invoices.

OVG assumes for Q17.1(n) that the OUCC means A.M. Davis Mercantile Company instead of Columbia Club and has provided the A.M. Davis Mercantile Company invoice dated 5/31/23 in the amount of \$149.62. OVG assumes for Q17.1(o) that the OUCC means Randolph Inn & Suites instead of Columbia Club and has provided the Randolph Inn & Suites invoice dated 5/31/23 in the amount of \$109.48.

Attachments Provided:

- OUCC 17.1 Invoices_Redacted.pdf

Columbia Club, Inc.
 121 Monument Circle
 Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	09/30/2022
BALANCE DUE	\$485.20
AMOUNT	
TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$181.00			\$181.00
09/29/2022	326560	Thank you for payment. Ck#136646 Williams, Scott - 09/25/2022 to	(\$181.00)	\$0.00	\$0.00	(\$181.00)
09/27/2022	46993	09/26/2022 Club Circle Double/603 1 nights Williams, Scott - 09/25/2022 to	\$152.10	\$0.00	\$0.00	\$152.10
09/27/2022	46994	09/26/2022 Club Circle Double/704 1 nights	\$152.10	\$0.00	\$0.00	\$152.10
09/30/2022	327054	Non Resident Dues 10/01/2022 to 10/31/2022	\$181.00	\$0.00	\$0.00	\$181.00

1061 921-014 \$181.00
 1061 921-013 \$304.20

V.0440

RECEIVED
 OCT 12 2022
 BY: _____

Tom & John's Stay

Corey Todd

Current	Over 30	Over 60	Over 90	Over 120
\$485.20	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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Attachment JDK-2
 Cause No. 46011
STATEMENT
 Page 24 of 201

Columbia Club, Inc.
 121 Monument Circle
 Indianapolis, IN 46204

The Columbia Club
 121 Monument Circle
 Indianapolis, Indiana, 46204
 Account Inquiries: 317-767-1361

Page 1 of 1

Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	10/31/2022
BALANCE DUE	\$226.00
AMOUNT	226.00
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$485.20			\$485.20
10/17/2022	329078	Thank you for payment. Ck#136801	(\$485.20)	\$0.00	\$0.00	(\$485.20)
10/31/2022	330146	Non Resident Dues 11/01/2022 to 11/30/2022	\$181.00	\$0.00	\$0.00	\$181.00
10/31/2022	330616	Employee Holiday Fund 11/01/2022 to 10/31/2023	\$45.00	\$0.00	\$0.00	\$45.00



RECEIVED
 NOV 22 2022
 BY: _____

1061 921-014 \$226.00

Carry Over!

Current	Over 30	Over 60	Over 90	Over 120
\$226.00	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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Mr. Scott A. Williams
 111 Energy Park Drive
 P.O. Box 469
 Winchester, IN 47394

MEMBER NUMBER	2627
STATEMENT DATE	12/31/2022
BALANCE DUE	\$1,044.08
AMOUNT	
<small>TERMS: PAYMENT DUE IN FULL UPON RECEIPT. AFTER 30 DAYS OF BILLING DATE A DELINQUENT CHARGE OF 1.75% PER MONTH (ANNUAL PERCENTAGE 21%) WILL BE ASSESSED ON ALL AMOUNTS NOT PAID AFTER 30 DAYS.</small>	

Please detach top portion and include with your payment

Date	Trans/Ref ID	Description	Charge	Service Charge	Tax	Amount
		Balance Forward	\$407.00			\$407.00
12/03/2022	336049	Thank you for payment. Ck#137107	(\$226.00)	\$0.00	\$0.00	(\$226.00)
12/16/2022	337371	Thank you for payment. Ck#137232	(\$181.00)	\$0.00	\$0.00	(\$181.00)
12/09/2022	161923	Hensley Grille 1st Williams, Scott - 12/08/2022 to	\$32.00	\$13.55	\$3.33	\$48.88
12/10/2022	48023	12/10/2022 Deluxe King Suite/802 2 nights	\$379.80	\$0.00	\$0.00	\$379.80
12/10/2022	48038	Williams, Scott - 12/08/2022 to 12/10/2022 Deluxe King Suite/802 2 nights	\$60.00	\$0.00	\$0.00	\$60.00
12/11/2022	48052	Williams, Scott - 12/10/2022 to 12/11/2022 Deluxe Double/910 1 nights	\$187.20	\$0.00	\$0.00	\$187.20
12/11/2022	48065	Williams, Scott - 12/10/2022 to 12/11/2022 Deluxe Double/916 1 nights	\$187.20	\$0.00	\$0.00	\$187.20
12/31/2022	338669	Non Resident Dues 01/01/2023 to 01/31/2023	\$181.00	\$0.00	\$0.00	\$181.00

Has been taken off
 OVG's bill

DO NOT PAY 187.20

Only stayed Dec 10 1 night

48.88 Mark M
 379.80 Mark M
 60.00 Mark M
 187.20 Scott W
 181.00 Dues

Corey Todd
 pay \$856.88

1061 921-014 \$856.88
 V.0440

Current	Over 30	Over 60	Over 90	Over 120
\$1,044.08	\$0.00	\$0.00	\$0.00	\$0.00

Credit Book Balance
\$0.00

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Attachment JDK-2

Cause No. 46011

Page 26 of 201

OFFO VALLEY GAS

Cause No. 46011

Advertising Expense Analysis Historic Year

Advertisement Per General Ledger	Accounting Date	General Ledger Account	Cost Per Joint Petitioners' General Ledger (1)	Non Recoverable Amount
10 33597 IMAGE NATIONS, LLC 1144 (5) 1" X 3" METAL BRUSHED SILVER NAME BADGES	10/14/2022	930-001	\$ 80	\$ -
10 33844 THE GRAPHIC PRINTING CO. 22792 SEPTEMBER 2022 ADVERTISING IN THE COMMERCIAL REVIEW, PORTI	10/19/2022	930-001	155	-
10 34465 WNDI RADIO STATION OCT 2022 OCTOBER 2022 RADIO ADS - (125) ADS	10/31/2022	930-001	250	-
10 34267 EXPENSE REPORTS SEPT 2022 STATEMENT PERIOD 09/02/2022 TO 10/03/2022	10/31/2022	930-001	1,010	1,010
10 34714 PERRY COUNTY NEWS OCT 2022 OCTOBER 2022 NEWSPAPER ADS IN THE JASPER HERALD	10/31/2022	930-001	75	75
10 34707 SULLIVAN DAILY TIMES OCT 2022 OCTOBER 2022 NEWSPAPER ADS	10/31/2022	930-001	105	105
10 34888 EXPENSE REPORTS OCT 2022 ALL DISTRICT EXPENSES - STATEMENT PERIOD 10/04/2022 TO 11/01/2022	10/31/2022	930-001	51	51
10 34886 WIFE-FM 048530 OCTOBER 2022 RADIO SPOTS - CONNERSVILLE	10/31/2022	930-001	174	-
10 34718 THE NEWS GAZETTE OCT 2022 OCTOBER 2022 NEWSPAPER ADS - MARDI GRAS, CROSS COUNTRY, HALLC	10/31/2022	930-001	40	40
10 34887 WHITEWATER BROADCASTING 062574 OCTOBER 2022 RADIO SPOTS - WINCHESTER	10/31/2022	930-001	252	-
10 34891 WPGW AM & FM 22100693 OCTOBER 2022 RADIO SPOTS - PORTLAND	10/31/2022	930-001	185	-
10 35202 THE GRAPHIC PRINTING CO. 22991 INVOICE S-INV107616 - BUSINESS & SERVICES 1"	11/30/2022	930-001	25	25
10 35205 KENTUCKY PUBLISHING, INC 05098177 ADVERTISING IN THE HUNTINGBURG PRESS NOVEMBER 2022	11/30/2022	930-001	161	161
10 35805 WPGW AM & FM 22110749 NOVEMBER 2022 RADIO SPOTS - PORTLAND	11/30/2022	930-001	185	-
10 35687 THE NEWS GAZETTE NOV 2022 NOVEMBER 2022 ADS; #00973162 & #00974057	11/30/2022	930-001	40	-
10 35683 WHITEWATER BROADCASTING NOV 2022 NOVEMBER 2022 RADIO ADS	11/30/2022	930-001	252	-
10 35769 KENTUCKY PUBLISHING, INC NOV 2022 OPEN INVOICE FOR NOVEMBER 2022	11/30/2022	930-001	161	161
10 35684 WIFE-FM NOV 2022 NOVEMBER 2022 RADIO ADS	11/30/2022	930-001	174	-
10 35686 SULLIVAN DAILY TIMES NOV 2022 NOVEMBER 2022 ADS	11/30/2022	930-001	105	105
10 35685 WNDI RADIO STATION NOV 2022 NOVEMBER 2022 RADIO ADS	11/30/2022	930-001	250	-
10 35928 THRIVE BY DESIGN 39-DEC 22 DESIGN FEE FOR CONNERSVILLE CALENDAR AD AND SULLIVAN YEARBO	12/16/2022	930-001	175	175
10 35928 THRIVE BY DESIGN 39-DEC 22 DESIGN FEE FOR CONNERSVILLE CALENDAR AD AND SULLIVAN YEARBO	12/16/2022	930-001	175	175
10 36117 THE GRAPHIC PRINTING CO. 23100 INVOICE S-INV108267 - BUSINESS & SERVICES 1" ADD	12/21/2022	930-001	25	25
40 & 8 advertising	12/31/2022	930-001	399	399
10 36486 PERRY COUNTY NEWS NOV 2022 NOVEMBER NEWSPAPER AD IN THE JASPER HERALD - AD #70514205	12/31/2022	930-001	75	75
10 36950 WPGW AM & FM 22120783 DECEMBER 2022 RADIO SPOTS	12/31/2022	930-001	175	-
10 36922 WNDI RADIO STATION DEC 2022 DEC 2022 RADIO SLOTS	12/31/2022	930-001	250	-
10 36891 THE NEWS GAZETTE 303832467 1 DAY 2X4 GREETING IN NEWS GAZETTE, WINCHESTER	12/31/2022	930-001	40	40
10 36893 SULLIVAN DAILY TIMES 1010 SANTA LETTERS SECTION, CHRISTMAS SPONSOR PAGE, CONGRATS COAC	12/31/2022	930-001	80	80
10 36905 WPGW AM & FM 22120784 DEC 2022 RADIO SPOT PACKAGE	12/31/2022	930-001	185	-
10 37139 WHITEWATER BROADCASTING 063041 DEC 2022 RANDOLPH COUNTY SPORTS RADIO SPOTS	01/24/2023	930-001	252	-
10 37138 THE GRAPHIC PRINTING CO. 23274 DEC 2022 BUSINESS & SERVICES 1" AD	01/24/2023	930-001	25	25
10 37140 WIFE-FM 048935 DEC 2022 FAYETTE COUNTY SPORTS RADIO SPOTS PACKAGE	01/24/2023	930-001	174	-
10 37372 WHITEWATER BROADCASTING 063042 DEC 2022 RADIO SPOTS - CHRISTMAS GREETINGS PACKAGE	01/27/2023	930-001	210	210
10 37829 SULLIVAN DAILY TIMES 0101 RACHEL RAMIREZ PAGE, YEAR END REVIEW 2X2 AD COLOR, SULLIVAN	01/31/2023	930-001	60	60
10 37828 THE GRAPHIC PRINTING CO. 23418 INVOICE BUSINESS & SERVICES 1"	01/31/2023	930-001	25	25
10 37484 MAPPING SOLUTIONS 29286 1/4 PAGE AD IN 2023 BLACKFORD-JAY IN PLAT BOOK	01/31/2023	930-001	360	-
10 38097 WNDI RADIO STATION JAN 2023 JANUARY RADIO SPOTS - 125 ADS	01/31/2023	930-001	250	-
10 38098 WPGW AM & FM 23010685 JANUARY 2023 RADIO ADS (14) PACKAGE	01/31/2023	930-001	185	-
10 38267 WHITEWATER BROADCASTING 063222 JANUARY 2023 RADIO SPOTS - WINCHESTER	01/31/2023	930-001	252	-
10 38268 WIFE-FM 049080 JANUARY 2023 RADIO SPOTS - CONNERSVILLE	01/31/2023	930-001	174	-
10 39275 EXPENSE REPORTS FEB 2023 STATEMENT PERIOD 02/02/2023 TO 03/01/2023 - ALL DISTRICTS EXPENSES	02/28/2023	930-001	173	173
10 39194 PERRY COUNTY NEWS FEB 2023 FEBRUARY CHAMBER PAGE 2 - 70586429 FEB. - PERRY COUNTY NEWS	02/28/2023	930-001	340	340
10 38680 PERRY COUNTY NEWS JAN 2023 JAN 2023 ADS	02/28/2023	930-001	265	265
10 38935 WHITEWATER BROADCASTING 049217 FEB 2023 RADIO SPOTS - FAYETTE COUNTY SPORTS PACKAGE	02/28/2023	930-001	174	-
10 38934 WNDI RADIO STATION FEB 2023 RADIO SPOTS IN FEB 2023 - 125 ADS	02/28/2023	930-001	250	-
10 39071 THE NEWS GAZETTE FEB 2023 2X2 FOR WRESTLING, WRESTLING SEMI, WRESTLING STATE & BOYS B-BA	02/28/2023	930-001	80	80
Amvets News ad	02/28/2023	930-001	398	398
Tell City Softball advertising	02/28/2023	930-001	100	100
10 39159 WPGW AM & FM 23020761 RADIO ADVERTISEMENT TIME PORTLAND	02/28/2023	930-001	185	-
10 38936 WHITEWATER BROADCASTING 063380 FEB 2023 RADIO SPOTS - RANDOLPH COUNTY SPORTS PACKAGE	02/28/2023	930-001	252	-
10 38723 EXPENSE REPORTS JAN 2023 STATEMENT PERIOD 01/03/2023 TO 02/01/2023 - ALL DISTRICTS EXPENSES	02/28/2023	930-001	323	323
10 39161 THE GRAPHIC PRINTING CO. 23587 ADD IN NEWSPAPER PORTLAND	02/28/2023	930-001	25	25
10 39183 WPGW AM & FM 23020301 RADIO SPOTS - JAY CO. GIRLS BASKETBALL TOURNEY	02/28/2023	930-001	120	-
Patriot Sportswear decals	03/31/2023	930-001	54	54
Logos yard signs	03/31/2023	930-001	103	103
VFW ad	03/31/2023	930-001	130	130
10 40175 SULLIVAN DAILY TIMES MAR 2023 MARCH 2023 ADS - AG DAY SECTION & SPRING HOME & GARDEN SE	03/31/2023	930-001	79	79
10 40189 THE GRAPHIC PRINTING CO. 23720 MARCH 2023 ADS - BUSINESS & SERVICES, CR SPRING HOME IMPROVI	03/31/2023	930-001	300	300
10 40245 WPGW AM & FM 23030766 (1) PACKAGE - JAY COUNTY SPORTS	03/31/2023	930-001	185	-
10 40244 WNDI RADIO STATION MAR 2023 MARCH 2023 RADIO SPOTS - (129)	03/31/2023	930-001	250	-
10 40243 WIFE-FM 049356 MARCH 2023 RADIO SPOTS - FAYETTE COUNTY SPORTS, SPARTAN BASKETBALL	03/31/2023	930-001	174	-
10 40242 WHITEWATER BROADCASTING 063537 MARCH 2023 RADIO SPOTS - RANDOLPH COUNTY SPORTS ROUND	03/31/2023	930-001	252	-
10 40143 UNGER WEAR LLC 1877 EMBROIDER LOGO ON HATS & SHIRTS	04/14/2023	930-001	308	-
10 40323 A-1 GRAPHICS, INC. 231148 NATURAL GAS FLYERS - 2 SIDE	04/24/2023	930-001	365	365
10 40322 A-1 GRAPHICS, INC. 231067 INCENTIVE FLYERS, OVG FLYERS, COST SAVINGS FLYERS	04/24/2023	930-001	421	-
10 40817 SULLIVAN DAILY TIMES APR 2023 OPEN INVOICES FOR ADS IN APRIL 2023	04/30/2023	930-001	85	85
10 40925 WHITEWATER BROADCASTING 063699 APRIL ADS - RANDOLPH COUNTY SPORTS PACKAGE	04/30/2023	930-001	252	-
10 40926 WIFE-FM 049482 APRIL ADS FAYETTE COUNTY SPORTS	04/30/2023	930-001	174	-
Brookville Democrat subscription	04/30/2023	930-001	55	55
VFW 1/4 page ad	04/30/2023	930-001	240	240
10 40936 THE GRAPHIC PRINTING CO. 23874 APRIL AD - BUSINESS & SERVICES	04/30/2023	930-001	25	25
10 40593 UNIVERSAL ADVERTISING ASSOC., INC 41518047 ADVERTISING WINCHESTER MAPS	04/30/2023	930-001	260	260
10 41164 A-1 GRAPHICS, INC. 231201 8.5X11 WHY NATURAL GAS BROCHURES	05/17/2023	930-001	1,168	1,168
10 41163 A-1 GRAPHICS, INC. 231180 8.5X11 GAS AVAILABLE FLYERS FOR CONNERSVILLE, PORTLAND, SULLIVAN.	05/17/2023	930-001	1,370	-
10 41119 BALL STATE PUBLIC MEDIA 6745 NOW ENTERING UNION CITY COMMUNITY SPONSOR: CONTRACT #: 20.	05/17/2023	930-001	325	325

Attachment JDK-2

Cause No. 46011

Page 27 of 201

10 41162 A-1 GRAPHICS, INC. 231181 VARIOUS FLYERS - INCENTIVE FLYER, GAS AVAILABLE, CONSUMER FACING	05/17/2023	930-001	2,558	-
10 41278 RANDOLPH COUNTY 4-H FAIRGROUNDS 2023 2023 RANDOLPH COUNTY FAIR BOOTH RENTAL JULY 15, 2023	05/23/2023	930-001	100	-
10 41323 PERRY COUNTY NEWS APRIL 2023 APRIL 2023 ADVERTISEMENTS	05/24/2023	930-001	285	285
Jay Community Center banner advertising	05/31/2023	930-001	250	250
10 41957 SULLIVAN DAILY TIMES 101 MAY 2023 MAY ADS - GRADUATION SECTION, MEMORIAL DAY SPONSOR PAGE	05/31/2023	930-001	144	144
10 42210 WHITEWATER BROADCASTING 063863 RANDOLPH COUNTY SPORTS PACKAGE - MAY RADIO SPOTS	05/31/2023	930-001	252	-
10 41479 WHITEWATER BROADCASTING 062803 VETERAN'S DAY PACKAGE	05/31/2023	930-001	120	-
10 42143 PERRY COUNTY NEWS MAY 2023 PERRY COUNTY NEWSPAPER ADS IN MAY 2023	05/31/2023	930-001	75	75
10 42092 THE GRAPHIC PRINTING CO. 24066 MAY NEWSPAPER ADS	05/31/2023	930-001	115	115
10 42311 WPGW AM & FM 23050748 RADIO SPOT AD PACKAGE FOR MAY 2023	06/22/2023	930-001	175	-
10 43153 WHITEWATER BROADCASTING 064027 JUNE 2023 RADIO SPOTS - RANDOLPH COUNTY SPORTS	06/30/2023	930-001	252	-
10 43162 THE GRAPHIC PRINTING CO. 24244 INVOICE S-INV111374 - BUSINESS & SERVICES 1"	06/30/2023	930-001	25	25
10 43152 WIFE-FM 049722 JUNE 2023 RADIO SPOTS - CONNERSVILLE	06/30/2023	930-001	174	-
Perry Central Athletic Fund advertisement	06/30/2023	930-001	100	100
40 ET 8 News ad	06/30/2023	930-001	189	189
Marksmen Three Point Club ad	06/30/2023	930-001	525	525
10 42936 SULLIVAN DAILY TIMES JUN 2023 NEWSPAPER AD IN JUNE 2023	06/30/2023	930-001	20	20
10 42881 PERRY COUNTY NEWS JUNE 2023 JASPER HERALD NEWSPAPER ADS IN JUNE 2023	06/30/2023	930-001	75	75
10 43025 THE GRAPHIC PRINTING CO. 303917682 (1) 2X4 GRADUATION AD - ACCOUNT NO: 99250027	06/30/2023	930-001	105	105
10 44135 WIFE-FM 049838 JULY RADIO ADS - FAYETTE CO. HS SPORTS	07/31/2023	930-001	174	-
10 44134 WHITEWATER BROADCASTING 064189 JULY RADIO ADS PACKAGE - RANDOLPH CO. SPORTS	07/31/2023	930-001	252	-
10 43948 SULLIVAN DAILY TIMES JULY 2023 2X2 COLOR AD IN 4-H SECTION, JULY 4TH SPONSOR PAGE	07/31/2023	930-001	60	60
Tell City volleyball ad	07/31/2023	930-001	75	-
40 & 8 ads	07/31/2023	930-001	299	299
10 44037 PERRY COUNTY NEWS JULY 2023 JULY CHAMBER PAGE AD - PERRY COUNTY NEWS	07/31/2023	930-001	75	75
10 43953 THE GRAPHIC PRINTING CO. 24388 JULY ADS	07/31/2023	930-001	25	25
10 44396 WPGW AM & FM 23070727 JULY 2023 RADIO SPOTS PACKAGE	08/22/2023	930-001	175	-
Logo's scoreboard ad	08/31/2023	930-001	241	-
Forest Park boys basketball ad	08/31/2023	930-001	150	150
10 45194 PERRY COUNTY NEWS AUG 2023 AUGUST 2023	08/31/2023	930-001	460	460
10 45026 WHITEWATER BROADCASTING 064351 RANDOLPH CO SPORTS SPONSOR	08/31/2023	930-001	252	-
10 45025 WIFE-FM 049984 FAYETTE CO HS SPORTS PACKAGE	08/31/2023	930-001	174	-
10 45024 HANCOCK COMMUNICATIONS, WBIO/WXCM/WLME/W AUG 2023 INDIANA HIGH SCHOOLS SPORTS SPONSOR	08/31/2023	930-001	200	-
10 45023 WNDI RADIO STATION SEPT 2023 SULLIVAN SPORTS AD	08/31/2023	930-001	250	-
10 45018 SULLIVAN DAILY TIMES 08/31/2023 (1) 3X2.5 FALL SPORTS SECTION AD	09/22/2023	930-001	65	65
10 45437 THE GRAPHIC PRINTING CO. 24661 NEWSPAPER AD - BUSINESS & SERVICES 1"	09/26/2023	930-001	25	25
Marksmen 3-point club banner advertisement	09/30/2023	930-001	500	500
Jay County Fair advertisement banner	09/30/2023	930-001	250	250
10 45632 WIFE-FM 049593 FAYETTE COUNTY SPORTS	09/30/2023	930-001	174	-
AMVETS News advertising	09/30/2023	930-001	398	398
10 46018 HANCOCK COMMUNICATIONS, WBIO/WXCM/WLME/W SEPT 2023 SEPTEMBER ADS - HIGH SCHOOLS SPONSOR	09/30/2023	930-001	200	-
10 46017 WIFE-FM 050138 SEPTEMBER ADS - FAYETTE CO HS SPORTS	09/30/2023	930-001	174	-
10 46059 THE GRAPHIC PRINTING CO. 24913 CR BUSINESS & SERVICES 1"	09/30/2023	930-001	25	25
10 46061 SULLIVAN DAILY TIMES SEPT 2023 SEPTEMBER ADS - LABOR DAY SPONSOR, CORN FESTIVAL SECTION,	09/30/2023	930-001	99	99
10 46019 WNDI RADIO STATION SEP 2023 SEPTEMBER ADS - SULLIVAN SPORTS	09/30/2023	930-001	250	-
10 46016 WHITEWATER BROADCASTING 064542 SEPTEMBER ADS - RANDOLPH CO SPORTS	09/30/2023	930-001	252	-
Total			\$ 27,342	\$ 12,247

Total Amount to be Adjusted (Removed) from Rates \$ (12,247)

(1) Per Petitioner's General Ledger Account No. 930-001 ("General Advertising Expense")

OUCC DR 12-11

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Account 930-001 – General Administrative Expense. Please provide written transcripts and/or copies of the following advertisements as listed in the OVG Historic Base Period General Ledger provided by Petitioners (Date of Entry; Cost; General Ledger Description):

- a. October 31, 2022; \$252.00; “Whitewater Broadcasting 062574 October 2022 Radio Spots – Winchester”
- b. November 30, 2023; \$40.00; “The News Gazette Nov 2022 November 2022 ADS; #00973162 & #00974057”
- c. December 31, 2023; \$398.50; “40 & 8 advertising”
- d. January 27, 2023; \$210.00; “Whitewater Broadcasting 063042 DEC 2022 SPOTS – CHRISTMAS GREETINGS PACKAGE”
- e. February 28, 2023; “PERRY COUNTY NEWS JAN 2023 JAN 2023 ADS”
- f. March 31, 2023; \$129.50; “VFW ad”
- g. April 24, 2023; \$421.00; “A-1 GRAPHIC, INC. 231067 INCENTIVE FLYERS, OVG FLYERS, COST SAVINGS FLYERS”
- h. May 17, 2023; \$2,557.50; “A-1 GRAPHIC, INC. 231181 VARIOUS FLYERS - INCENTIVE FLYER, GAS AVAILABLE, CONSUMER FACING TESTIMONIAL, WHO IS OVG”
- i. June 30, 2023; \$525.00; “Marksmen Three Point Club ad”
- j. July 31, 2023; \$75.00; “Tell City volleyball ad”
- k. August 31, 2023; \$240.75; “Logo’s scoreboard ad”
- l. September 30, 2023; \$250.00; “WNDI RADIO STATION SEP 2023 SEPTEMBER ADS – SULLIVAN SPORTS”

Information Provided:

- a. Please refer to MSFR 8 (A) (25) “Trust Your Senses”, “Call Before You Dig”, “Incentive Program” Radio Scripts.
- b. Please refer to attachment OUCC 12.11.b
- c. Please refer to attachment OUCC 12.11.c.
- d. Transcripts/ Copies not archived.

- e. Please refer to attachment OUCC 12.11.e
- f. Please refer to attachment OUCC 12.11.f
- g. Please refer to attachment OUCC 12.11.g
- h. Please refer to attachment OUCC 12.11.h
- i. Transcripts/ Copies not archived.
- j. Transcripts/ Copies not archived.
- k. Please refer to attachment OUCC 12.11.k
- l. Please refer to MSFR 8 (A) (25) “Trust Your Senses”, “Call Before You Dig”, “Incentive Program” Radio Transcripts.

Attachments Provided:

- OUCC 12.11.b.pdf
- OUCC 12.11.c.pdf
- OUCC 12.11.e.pdf
- OUCC 12.11.f.pdf
- OUCC 12.11.g.pdf
- OUCC 12.11.h.pdf
- OUCC 12.11.k.pdf

MONROE CENTRAL BOYS' BASKETBALL PREVIEW

Expect new-look Bears to have growing pains



2022-23 Monroe Central Golden Bears

Members of the 2022-23 Monroe Central Golden Bears are (front row, from left) - Justus Ullom, Jackson Konkle, Blake Bogue, Trystyn Thornburg, Hayden Taylor and Carter Duncan. (Back Row) Assistant coach Justin Daniels, assistant coach Barry Miller, assistant coach Tom Byrum, Easton Foster, Aiden Mahaffey, Josiah Cleveland, Josh Swearingen, Cole Munchel, Head coach Jim Melton and assistant coach Rick Owens.

Rick Reed photo

BY RICK REED
News-Gazette Sports Editor

With only one returning player from Monroe Central's 2021-2022 starting lineup, fans can expect to see a completely different team battling at the Bear Den.

New faces will also be seen on the sidelines. Coach Jim Melton, new to Monroe Central but well known to long-time Randolph County basketball fans, is at the helm ready to take over a program that has seen its fair share of success over the years.

In fact, last year's team was undefeated in the regular season, and the Bears have won four of the last seven Randolph County Tourna-

ments. Coach Melton is up for the challenge but knows that he will have to be patient. "We're going to go through some growing pains. The players have to absorb new terminology, so it will be a little bit of a process early on."

Lost to graduation are Jackson Ullom, Gavin Smithson-Burciaga, Gavan Patterson, and Brayden Matheny. These four players saw a lot of time on the floor and were a big part of the Bears' success.

Although Monroe Central has four seniors on this year's squad, their experience is limited. "We don't have a lot of guys who have played a lot of Friday night minutes,"

reflects Melton. "We're not a veteran team."

The only returning starter from last season's lineup is 6'4" Cole Munchel. The Bears will look to him for leadership both offensively and defensively. First, however, Munchel has to recover from a football injury.

"He's doing everything on his end," reports Melton about Munchel's rehabilitation. "He's big and strong and doing everything asked of him from a preparation standpoint."

Three other seniors, Aiden Mahaffey, Blake Bogue, and Trystyn Thornburg are ready to contribute.

Mahaffey is a 6'4" move-in from Wapahani. He is very athletic and brings a lot to

the table. He can play inside and out.

Bogue, a 5'10" guard and Thornburg, a 5'9" guard played a lot of junior varsity minutes last year. Melton stresses, "They've put in their time. They've punched their varsity ticket and are ready to contribute."

Juniors Hayden Taylor, a 5'10" guard, and Josiah Cleveland, a 6'1" forward, were solid players on the junior varsity last year and are ready to make a difference for the varsity this season.

Sophomores Easton Foster and Justus Ullom will be important assets to the team. Foster at 6'4" will give the Bears added help inside. Ullom, a 5'11" guard, will help with ball handling and out-

side shooting.

Sophomore Carter Duncan is expected to begin the year playing full time junior varsity, but he might find his way to some varsity minutes as he progresses.

Melton knows that as long as they play hard and give maximum effort, with a little patience, this team will improve. "Patience is paramount early on," Melton stresses.

The Bears opened their season without Munchel against Winchester. Although they lost 51-37, they kept the game close most of the way.

Northeastern defeated Monroe Central on Saturday. MC hosts Daleville Friday at 6:00.

Good Luck To All Area Teams This Season!

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MONROE CENTRAL GIRLS' BASKETBALL PREVIEW

Young Bears have potential to keep winning



2022-23 Monroe Central Lady Bears

Members of the 2022-23 Monroe Central Lady Bears are (front row, from left) Addy Puckett, Gracie Baker, Aubrey Johnson, Sydney Patterson and Aubrey Keeley. (Back row) Kevin Patterson, coach, Maggie Haney, Kimber Abshear, Maleigh Ervin, Head Coach Brock Morrison and Coach Rick Brown.

Three sophomores expected to carry a big load for MC

By RICK REED
News-Gazette Sports Editor

At first glance it might appear that Monroe Central's girls' basketball team lost too many good players to graduation to compete at a high level in 2022-23.

Then at second glance, looking at the players the Lady Bears have back in uniform this season, you would realize why you never should trust first glances.

Missing due to graduation are five players — all important to a team that finished with a winning 12-11 season. Playmaking floor leader Macy Shinn has departed, along with top post players Alex McGrath and Sami Farmer. Important role players Lexi Conatser and Leah Osborne have also moved on.

Those are some heavy losses, enough to normally be problem-

atic. But Brock Morrison quickly got things turned around from a frustrating Covid-plagued 2021-22 season and guided the team to 12 wins a year ago, which might have been more if not for an unfortunate mid-season injury to McGrath and an illness to freshman standout Kimber Abshear, which caused them both to miss nearly a month.

Abshear and two other sophomores were all starting players on a team that last year put a bit of a scare into state runner-up Frankton in the sectional. The Bears trailed by just four with less than two minutes to go before the highly-regarded Eagles buckled down to win by a deceptive 59-44 final.

"That was the best game we played all year," reflects Morrison, who still wonders what might have been if not for the

misfortunes. But Morrison, a former standout at Winchester and in his fourth year at MC, is excited to see what this year's team can accomplish.

Sophomores Abshear, Sydney Patterson and Addy Puckett will lead the charge, but there are some other players returning who have been patiently waiting for their chance.

Abshear, at 6'3", quickly made a mark last season and averaged 8.6 points and 7.4 rebounds, both team bests. She will get some help around the paint from 5-11 junior Maggie Haney and 5-11 sophomore Maleigh Ervin.

Several Bears are solid ball handlers, including Patterson and Puckett, who will have the experience to handle pressure from opposing defenses. Patter-

son was a good scorer a year ago, hitting twin figures seven times, including a 19-point outburst against Purdue Polytechnic and 17 against Blue River in the regular season finale. She is a top threat from the outside, hitting 41 three-pointers.

Puckett has a great nose for the ball and can hustle with the best of them. Her greatest asset is her versatility as she is a solid player in most every aspect.

Look for senior Audrey Keeley to make major contributions as well as junior guards Aubrey Johnson and Gracie Baker. Morrison has liked what he's witnessed from all three in the early going.

Monroe Central should be in good shape for a while with some great young talent coming up the ranks. Some will contribute this season, but they all ap-

pear to be part of a promising future. Sophomores Kaylee Swift and Riu Jaureguieta, along with freshmen Sophia Bolton, MaKennah Chamness and Avery Thomas are part of the program's group of a strong nucleus.

Morrison is excited to see what this year's team can accomplish.

"I think we have the talent to have a special year," he said. "We're trying to develop a winning culture at Monroe Central and I think we're finally getting back to the way I like to play basketball. I think the kids are buying in and last year was a great first step, but we need to take it to another level. This year's team is a brand new team, but I think they can do that."

Monroe Central opened the season on Saturday against Frankton, tabbed as a top 10 team in the 2A preseason polls.

Good Luck To All Area Teams This Season!

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Young, Murphy reintroduce bill to protect workers

FROM THE OFFICE OF SEN. TODD YOUNG

WASHINGTON, D.C. — U.S. Senators Todd Young (R-Ind.) and Chris Murphy (D-Conn.) reintroduced the Workforce Mobility Act, bipartisan legislation to limit the use of non-compete agreements that negatively impact American workers. Senators Tim Kaine (D-Va.) and Kevin Cramer (R-N.D.) co-sponsored the legislation. Congressmen Scott Peters (D-Calif.) and Mike Gallagher (R-Wis.) introduced the legislation in the U.S. House of Representatives.

Almost one in five American workers — 30 million people — are constrained by a non-compete agreement, which blocks workers from leaving their jobs for a competing employer or starting a competing business. Research indicates that workers trapped by non-competes have lower wages, and their restricted mobility makes it more difficult for businesses to recruit talent. In states where non-competes are enforced, young firms are more likely to die in their first three years compared to states where they are not enforced.

“Non-compete agreements stifle wage growth, career advancement, innovation, business creation, and human freedom. Our bill aims to remove these barriers and create opportunities that help, not hinder, Hoosier workers,” said Young. “The reforms in our legislation will assist workers and entrepreneurs so they can freely apply their talents where their skills are in greatest demand.”

“Across industries and income brackets, non-competes are terrible for workers and a major drag on economic growth. It’s ridiculous we let companies hide behind these agreements as a means to depress wages and stave off competition. I’m glad the FTC has proposed a rule to ban the use of non-competes, but Congress should go even further and pass our legislation to protect workers and support entrepreneurs,” said Murphy.

“Companies shouldn’t be able to restrict Americans’ freedom to pursue different jobs,” said Kaine. “Non-compete agreements suppress wages, make it harder for businesses to hire talent, and hinder our economic growth.

I’m proud to join my colleagues in introducing this bill to support workers.”

“Non-compete agreements stifle innovation and job mobility. North Dakota is a national leader in blocking these inhibitive practices,” said Cramer. “Our bipartisan bill makes non-competes virtually illegal and puts more back into the hands of the American worker.”

The Workforce Mobility Act would:

- Narrow the use of non-compete agreements to include only necessary instances of a dissolution of a partnership or the sale of a business;
- Require employers to make their employees aware of the limitation on non-competes, as studies have found that non-competes are often used even when they are illegal or unenforceable. The Department of Labor would also be given the authority to make the public aware of the limitation; and
- Require the Federal Trade Commission and the Department of Labor to submit a report to Congress on any enforcement actions taken.

Useful tips when driving in busy cities

BY METRO CREATIVE

Urban environments such as Indianapolis beckon millions of people. In addition to being home to various industries, city centers tend to feature museums, shopping, sight-seeing, and much more.

Driving in metropolitan areas is unlike driving in suburban or rural locations. City driving presents a unique set of challenges. These tips can help drivers unaccustomed to being behind the wheel in urban environments.

EXPECT SLOWER SPEEDS

Driving on city streets is unlike driving on open highways or suburban roads. A greater number of vehicles leads to more

cramped, slow-moving roads. Furthermore, there likely will be more traffic signals, which will do their part to slow down traffic even further.

WATCH FOR PEDESTRIANS

Pedestrians typically have the right of way. Urban areas have an abundance of walkers, cyclists and others crossing intersections and sharing the road. It’s important to be mindful of your surroundings because one never knows when a pedestrian might dart out.

AVOID RUSH HOUR

If possible, avoid driving in cities during rush hours, which occur twice per day.



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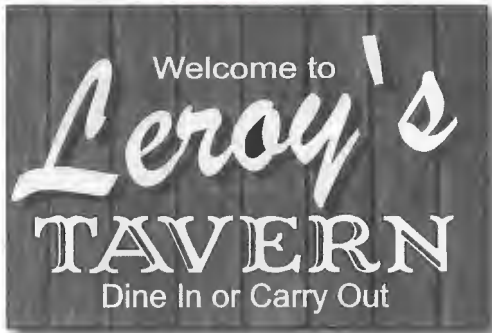
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20+ YEARS

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DO I QUALIFY?

Any new or existing Ohio Valley Gas residential or small commercial customer is eligible for these incentives when they:

- Convert from another fuel source to natural gas,
- Install an eligible natural gas appliance, or
- Replace an existing natural gas appliance with a higher efficiency version

ELIGIBLE APPLIANCES

- Heating Systems
- Gas Fireplace
- Water Heaters
- Pool Heaters
- Clothes Dryers
- Kitchen Ranges

✓ New or existing customers

✓ New construction or conversions

✓ Stack Incentives

receive up to
\$400
per appliance

GET STARTED



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2023

Natural Gas Appliance

INCENTIVES

Incentives are granted to new and existing Ohio Valley Gas residential and small commercial customers who: convert from another fuel source to natural gas; install an eligible natural gas appliance(s) in new home construction, or replace an existing natural gas appliance with one having a higher efficiency or energy factor as set forth below.

	New Construction or Conversion (Electric to Gas)	Conversion (Other to Gas)	Replacement (Gas to Gas)
Heating System Installations			
Furnace (90% Efficient or Greater)	\$400.00	\$300.00	\$150.00
Furnace (80%-89% Efficient)	\$200.00	\$150.00	\$100.00
Space Heater (30,000 BTU or Greater)	\$100.00	\$75.00	\$50.00
Conversion Burner (Oil/Propane)		\$75.00	
Fireplace/Gas Log Set	\$100.00	\$75.00	\$50.00
Water Heater Installations			
Energy Factor (EF) = 0.82 or greater*	\$400.00	\$250.00	\$150.00
Energy Factor (EF) = 0.64 - 0.81	\$300.00	\$150.00	\$100.00
Energy Factor (EF) = 0.63 or less	\$200.00	\$100.00	\$50.00
<i>*Tankless/Instantaneous Units</i>			
Swimming Pool Heater	\$100.00	\$75.00	\$50.00
Clothes Dryer	\$100.00	\$75.00	\$50.00
Kitchen Range (Cook Top & Oven)	\$100.00	\$75.00	\$50.00

Incentive applications are available through any OVG district office or online at ovgc.com. Navigate to the "Information" tab and select "Incentive/Rebate Information." Incentive money may be reserved for up to 60 days by completing an application. After 60 days or the end of the program year, unprocessed incentives expire. OVG does need to physically confirm the installation in order to verify eligible incentives. A copy of the receipt or invoice for the purchase of the appliance must be provided to process the application. **Incentives are available through 12/31/2023 or until allocated funds are fully reserved.**



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When using natural gas for heating, cooking and clothes drying, the average American household will save \$1,022 per year when compared to using electricity.

Hello! A recent inspection of our systems in your area shows that your residence has access to a natural gas pipeline, but you are **NOT** a natural gas customer.

I would love the opportunity to discuss with you the **benefits becoming a natural gas customer would provide you**. As one of the world's cleanest energy sources, natural gas is not only environmentally-friendly, it's affordable and efficient as well.

What's more, Ohio Valley Gas also offers **generous incentives** to help you offset the cost to convert everything from your furnace to gas logs and more!

Enclosed, you'll find not only more about the **benefits of natural gas**, but additional information about our incentive plan.

If you're ready to make the natural choice by switching to natural gas, contact our office at the number below, and one of our representatives will be happy to get you on the road to **lower energy bills** right away!

Rick Simmons
District Manager
Ohio Valley Gas



Make the Switch!

(765) 584-5501

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PROGRAM!**

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The benefits of switching to natural gas are numerous. Here are just a few reasons it makes sense to **go natural**.



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- Natural gas is the earth's cleanest-burning hydrocarbon,
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- Residential natural gas use **accounts for only 4%** of U.S. greenhouse gas emissions.
- Natural gas efficiency has helped lead to **30-year lows** in energy-related carbon dioxide emissions
- America's natural gas utilities are investing **\$125 million** to advance low- and zero-carbon energy technologies and reduce emissions.

Home Benefits

- Households that use natural gas for heating, cooking and clothes drying save an average of **\$1,022** per year compared with homes using electricity.
- Unplanned outages affect only about **1 in 800** natural gas customers per year.
- Natural gas water heaters can **save up to 43%** of homeowner energy costs over comparable electric units.
- It costs about **half** as much to cook with gas as with electric
- Natural gas dryers can save up to **55%** of homeowner energy costs over comparable electric options.

Safety/Efficiency

- America's natural gas utilities spend more than **\$26 billion** annually to help enhance the safety of natural gas delivery systems.
- The primary source of gas leaks is excavation damage to lines.
- Despite an **86% increase** in customers served over the past 50 years, natural gas consumption has remained relatively steady due to a **40% decrease** in annual household consumption. This decrease is due to the increasing efficiency of gas appliances.



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DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Account 930-001 – General Advertising Expense, please provide written transcripts and/or visual copies of advertisements listed in the attached document as listed in the OVG Historic Base Period General Ledger provided by the Joint Petitioners.

Information Provided:

Excel Spreadsheet attachment OUCC 18.1 provides a key to the advertising attachments, some are being provided as attachments to this response while many were previously provided pursuant to 170 IAC 1-5-8(a)(25)(B) which calls for: (B) *Representative samples* of the advertising by major media category, including, but not limited to, the following: (i) Television. (ii) Radio. (iii) Newspaper. (*emphasis added*)

Attachments Provided:

- OUCC DR 18.1.xlsx

- 18.1.001.pdf
- 18.1.002.pdf
- 18.1.005.pdf
- 18.1.006.pdf
- 18.1.007.pdf
- 18.1.009.pdf
- 18.1.017.pdf
- 18.1.021.pdf
- 18.1.026.pdf
- 18.1.027.pdf
- 18.1.032.pdf
- 18.1.034.pdf
- 18.1.043.pdf
- 18.1.045.pdf
- 18.1.051.pdf
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- 18.1.060.pdf
- 18.1.069.pdf
- 18.1.070.pdf
- 18.1.071.pdf
- 18.1.074.pdf
- 18.1.079.pdf
- 18.1.080.pdf
- 18.1.081.pdf
- 18.1.086.pdf
- 18.1.088.pdf
- 18.1.091.pdf
- 18.1.092.pdf
- 18.1.097.pdf
- 18.1.100.pdf
- 18.1.106.pdf

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4

nagers
Reave



**RANDY
STEPHEN**

Inspiration ...

Attachment JDK-2
Cause No. 46011
Page 47 of 201

Continued from page 1B
"We carried buckets of water to 100 trees," she said. For several years. By the time the house was built, the trees were well estab-

lished around the north and west sides of the family's new home. "After we moved here, I could plant all sorts of flowers and bushes in the sun," said Sheila,

"but I like shade plants as well. I thought I would love to have a place for shade plants." The dream gave her the answer. "You have an area for shade

in the tr it told he Sheila once. The ne out to th



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The D for QU



The Commercial Review
Friday, March 17, 2023

Home improvement

Rates ...

Continued from page 5B
Thomas Hulme and his wife have been staying with her family since moving back to Atlanta last year. They've been house-hunting for something between \$450,000 and \$650,000, he said. "And that's really stretching. But you can only live with your in-laws for so long." He's a broker for Re/Max, so he knows the market, and he marvels at the way rates move buyers.

"When the rates are a half-point or a full point higher, it just makes it so much harder for people. It really changes the game." As rates dipped, they found themselves in competition for desirable homes, he said. "We've made three offers on three houses and come up short." Competition could get even more heated. This week, the average dipped to 5.99%, according to Mortgage News Daily.

To be sure, even the fall's higher rates were not historically high: From 1971 until the summer of 2001, the average mortgage rates dipped below 7% only for a few weeks. But last fall's rates were just as surely a big change from the immediate past. The last time mortgage rates averaged more than 7% was the late winter of 2002. An entire generation of homebuyers has borrowed money cheaper than a buyer

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Exterior renovations that improve curb appeal

By Metro Creative

Neglecting a home's exterior can be a disservice to homeowners, particularly those looking to increase the value of their homes. Curb appeal is important, as a home's appearance can greatly affect prospective buyers' perceptions.

Knowing which projects can offer the most bang for their remodeling buck can help homeowners make the right choices when improving the exterior of their homes. The following are some areas where homeowners can direct their focus if their end goal is a great-looking home with added value, as determined by the 2019 "Cost vs. Value Report"



from Remodeling magazine. This report compares the average cost of 22 remodeling projects with the value those projects retain at resale across 136 markets.

- **Garage door replacement:** Homeowners can recoup 97.5 percent of their investment on a new garage door. This remodel tops the list for good looks and value. The average cost of \$3,611 is for replacing an existing two-car garage.

- **Manufactured stone veneer:** Replacing a portion of vinyl siding with stone veneer can greatly improve curb appeal, adding style that can set a home apart. Homeowners can expect to recoup a 94.9 percent return on their investment.

- **Wood deck addition:** A wooden deck on the rear or side of a home enhances homeowners' ability to enjoy the outdoors year-round. A wood deck addition recoups 75.6 of the cost of homeowners' initial investment.

- **Siding replacement:** Not only does old or weathered siding look unsightly, it can impact the energy efficiency of a home. Even though a siding replacement project is costly — at roughly \$16,000 — it offers a 75 percent return and peace of mind that the home is being well-protected from the elements.

- **New entry door:** Replacing an existing door with a 20-gauge steel door complete with clear dual-pane half-glass panel, jambs and an aluminum threshold with composite stop gets homeowners 75 percent of their initial investment back at resale. Improving the door isn't all about good looks, either. A door that isn't well-insulated or secure can be problematic.

In addition to these improvements, homeowners would be wise to focus on some upgraded landscaping, an upgraded roof, new windows, and improved exterior lighting as surefire ways to add curb appeal and potential value to their homes.

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Did you know?



Gardening enthusiasts recognize that fall is not a time to rest on their laurels. In fact, fall is a great season to spend time in the yard. The Center for Agriculture, Food and the Environment at the University of Massachusetts Amherst indicates fall is the ideal time to improve the soil for the next

season. Amending the soil in the fall allows it to react accordingly over time and reap the benefits in spring. UMass suggests getting an accurate soil test to see what is needed in the garden. Samples should be

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- Willow Beck wants to help her dad in his shop
- Dominic Jenkins – policeman
- Karter Behiter – engineer
- Ivan Keasling – farmer
- Octavia Dugger – ballerina
- Chase Moore – teacher
- Brantley Felling – veterinarian
- Morgan Newsome – farmer
- Bobby Goodman – principal
- Sophia Pugh – a dermatologist who burns warts off
- Gabriel Gordon – scientist
- Watson Shumaker – an astronaut who goes into outer space
- Ariel Gould-Asher – cowgirl
- Aiden Smith – dermatologist
- Richard Haseman – cop
- Judynne Turpin – ballerina teacher
- Amelia Huff – rockstar and fashionista
- Rowyn Willard – a mom

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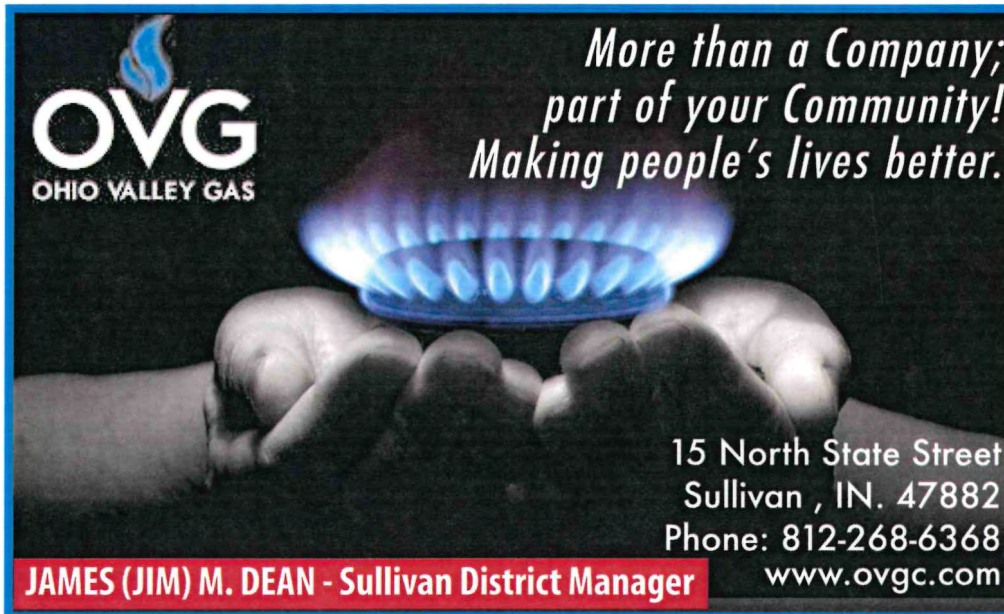
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OVG NEW 22 5/13/22 9:48 AM Page 1



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JAMES (JIM) M. DEAN - Sullivan District Manager

Mardi Gras

Attachment JDK-2
Cause No. 46011

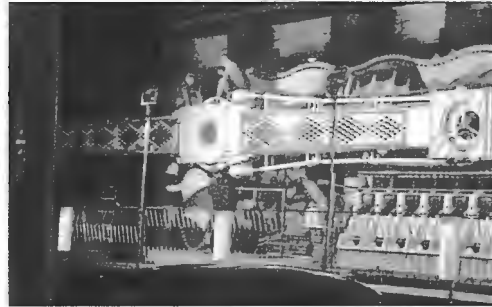
TUESDAY, OCTOBER 4, 2022

WWW.WINCHESTERNEWS-GAZETTE.COM
Page 92 of 201

THE NEWS-GAZETTE 765-584-4501

7

9



Mardi Gras *Continued from Page 1*

night. On Thursday, Hot Hits MC and DJ Mike Williams performs. On Friday, The Big Ginja Band will rock the stage. On Saturday, Amanda Livingston and "A Shot of Whiskey" will entertain the crowd.

Saturday will also see the Annual Mardi Gras Parade. This year's Grand Marshals will be the FFA Advisors from WCHS, Monroe Central, and Randolph Southern. Registration for

the parade will begin at 3:30 PM in the parking lot of the former Bunsold's Grocery Store on the corner of West Street and South Street. All sorts of entries are welcome, politicians, bands, floats, antique vehicles, and more. Those wishing to register should contact either Jarrod Fisher or Jim Nunez for further information. For safety purposes, it has been requested that there be no parking along the

parade route on Meridian Street prior to and during the parade. "This will make it easier to see children and eliminate the chance of them jumping out into the street from behind a parked vehicle," stated Parade Organizer Jarrod Fisher.

So get ready to enjoy the sights, sounds, and smells of the food, fun, and festivities of the W.C.C.P.C.'s Annual Mardi Gras in Winchester this week.



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4 Great Days of Fun!
October 6th-9th

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Reminders:
Only Cash & carrying Service through ATM and on Military

Wednesday, October 5th

- 5 pm Midway Opens
- 5-9 pm Pre-Registration for Baby & Toddler Contest
- 5:30 pm Family Special Ride Night All rides only one ticket
- 5:30 pm Opening Ceremonies on Stage National Anthem, Dave Rees & WCHS Jazz Band
- 6-6:45 pm Presentation of Sr. Scholarship, Contest Winner & Candidates, King & Queen
- 7 pm Bike Giveaway on Stage WCHS Jazz Band
- 8 pm Door Prizes at Stage
- 9 pm Midway Closes

Thursday, October 6th

- 5 pm Midway Opens
- 7 pm Hot Hits MC DJ Mike Williams
- 9 pm Midway Closes


Friday, October 7th

- 5 pm Midway Opens
- 7-8:30 pm Entertainment On Stage- Big Ginja Band
- 8 pm Voting Ends for Baby/Toddler Contest
- 8:30 pm Door Prizes at Stage
- 10 pm Midway Closes

Saturday, October 8th

- 11 am Midway Opens
- 1 pm Rides Open
- 1-5 pm Arm Band for Rides
- 2 pm Baby/Toddler Contest Winners Announced at Stage
- 3:30 pm Parade Registration, BMV Parking lot, corner of W. South and S. West St.
- 5 pm Parade, S. Meridian to W. Washington Street, Grand Marshal
- 7-8:30 pm Entertainment on Stage, Shot of Whiskey, Amanda Livingston
- 9 pm Vendor Booths Close
- 10 pm Midway Closes

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9

Area runners ready for semi-state run

BY SARAH REED
For The News-Gazette

On Saturday 10 Randolph County cross country runners will compete at the IHSAA New Haven Semi-State at Indiana Wesleyan in Marion.

Monroe Central's girls' cross country team consisting of Addison Coe, Kelsie Gaddis, Mackenzie Pryor, Addy Puckett, Karly Puckett, Katie Osborne, and Avery Thomas finished fourth at the Delta Regional which earned them a spot among 19 other elite teams at Saturday's semi-state.

Randolph Southern's Allie Black, Monroe Central's Eli Chamberlain, and Winchester's Aidan Moystner finished in the top 10 individuals from non qualifying teams to earn individual rides to the competition.

Cross country is called an "individual sport," but for the Monroe Central Lady Bears, this season has been all about team.

As a team, these athletes have worked together to make school history. The Lady Bears won the IHSAA Delta Section on Saturday, October 8, the first Monroe Central girls' cross country team to do so.

A week later they became the second team in school history to advance to the semi-state, but their fourth place finish at the regional was the school's best finish. (The 2017 team finished fifth.)

Other team accomplishments include championship runs at The Melster Family Memorial Run, the Wapahani Invitational, the Randolph County Meet, and the Mid-Eastern Conference Championship.

This successful team is,

however, made up of talented individuals who have accumulated personal honors of their own.

Seniors Kelsie Gaddis and Karly Puckett have been a part of the MC cross country family for four years. Gaddis has competed in three regionals, has earned all-county honors once, and has recently earned her PR (personal record) time of 22:17 at the sectional helping the Bears to secure the sectional championship.

Puckett has run in three regionals, made the all-county team four times and the all-conference team once, and has finished in the top 10 six times this season. She earned her PR (21:37) at the Delta Regional contributing to the team's fourth place finish.

Juniors Addison Coe, Katie Osborne, and Mackenzie Pryor have been part of three consecutive Randolph County Championship teams.

Coe has earned all-county and all-conference honors three times and was the Randolph County individual champion this year. She is making her third semi-state appearance on Saturday. She ran her PR (20:30) last Saturday at the Delta Regional.

Osborne made the all-county and all-conference teams three times. She has been to three regionals and will be making her second semi-state appearance on Saturday. Her PR (21:12) was reached at the Delta Sectional.

Pryor has run in two regionals. Although she has fallen just short of making the all-county team, she is the most improved runner on the team looking at first high school race to last. She earned her PR



Monroe Central's cross country team is joined this week by athletic trainer Kyle Carlson (left) and athletic director Josh Burkett (right) for a celebratory team photo.

(23:20) at the Delta regional which was an astounding 8:30 faster than her first run her freshman year.

Sophomore Addy Puckett made the all-county team as a freshman and has finished in the top 15 four times this season. Her best run this year was at Taylor Wilderness at the Delta Sectional where she earned her PR (22:45).

Freshman Avery Thomas has accomplished a lot in her fledgling career. She has five top five finishes including an individual win at a four-way meet on September 7. She earned all-county and all-conference medals, and she finished seventh at the Delta Sectional where she earned her PR (20:30).

Randolph Southern junior Allie Black will join the Lady Bears at the semi-state on Saturday. Black has blossomed this year qualifying for the regional for the first time leading to her advancement to the semi-state. She earned all-county and all-conference honors and ran her

PR (20:46) at the Delta Sectional.

Monroe Central junior Eli Chamberlain and Winchester senior Aidan Moystner will represent Randolph County in the boys' semi-state race.

Chamberlain has been a part of three county championship teams, three regional qualifying teams, and two semi-state qualifying teams. As an individual he has made the all-county team three times and all-conference twice. He has led the Bears in almost every race this season including the sectional where he finished third and the regional where his PR time of 16:57 earned him 13th place.

Moystner has led the Falcons all season. He is a four time all-county and three time all-conference medal winner. He has run in four regionals and is making his second appearance at the semi-state. He earned his PR (17:21) at the Delta Sectional.

These 10 athletes, like all

cross country runners, have collected ribbons and medals, strived for PRs at the end of each race, helped teammates and opponents who have collapsed after making it through the chute, congratulated friends and foes who have just defeated them or whom they have just defeated, and fought through various aches, pains, and injuries to get to the finish line.

Unlike the others, these 10 runners will continue the journey on Saturday, and no matter where each runner finishes, you can bet that parents from Monroe Central will cheer for Black and Moystner, and fans from Winchester and Randolph Southern will yell out words of encouragement for the Bears. That's the beauty of cross country.

The 2022 IHSAA New Haven Semi-State will be held at Indiana Wesleyan in Marion on Saturday. The girls' race will begin at 10:30, and the boys will run at 11:15. Admission is \$12.

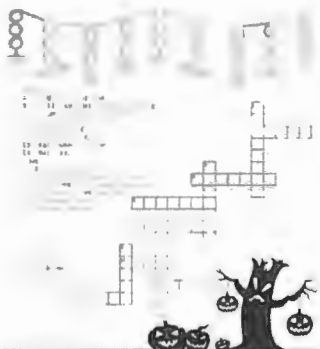
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 OVG OHIO VALLEY GAS 215 W. Franklin St. Winchester 765-584-5501	 Good Luck to all Area Runners!	 MIKE Wallace HEATING & COOLING 765-584-1832	 Good Luck Runners!
 OUR PIZZA HOUSE 138 E. Washington St., Winchester, IN 765-584-4291	 Good Luck Runners! Win Semi-State!	 RANDOLPH COUNTY UNITED An Award, Recognition, Honor & Spirit Partnership	 Good Luck to all Area Runners at Semi-State!
 GOOD LUCK TO ALL RUNNERS!	 GOOD LUCK TO ALL AREA TEAMS!	 the Y 1921 E. Washington Street, Winchester, IN 47394 765-584-8622 www.youthofwinchester.org	 Good Luck Runners! Win Semi-State!
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 Winchester Auto & Truck Full Auto Service & Tires	 Good Luck to All Runners!	 Webb Jewellers 101 W. Franklin St. Winchester, IN 765-584-5171 www.WebbJewellers.com	 Ricket Title, LLC 125 S. Main St., Winchester, IN 47394 765-584-9882 Shirley Rickett Jeramy Rickett www.rickettile.com
 Winchester Veterinary Clinic Phyllis A. Howell, D.V.M. 729 W. Washington St. • Winchester • 765-584-8853 • 24 Hours • 7 Days • All 50 States	 Good Luck Runners! Win Semi-State!	 We Do Swim Lessons! Our goal is to provide the confidence, competence and skills of a swimmer safely with 100% self-rescue program.	 WOODBURY For More Information Contact: Brittany Woodbury 817-729-8856 or email her at: B.Woodbury@colorswim.com

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- pumpkins
- spiders
- witches
- goblins
- haunted
- skeletons
- pumpkins
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- zombies
- werewolves
- skeletons
- pumpkins



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October 29, 7-9 pm

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October 29, 6-8 pm

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October 29, 6-8 pm
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Thank you
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Sullivan Tire Mart 210 W. Silver St. Sullivan, IN 812-268-5644	Baesler's Market 277 S. Section St. Sullivan, IN 812-268-5218	Sullivan Dairy Queen 121 W. Wolfe St. Sullivan, IN 812-268-6629	Buds & Blossoms Florist & Gift Shoppe 584 S. Section St. Sullivan, IN	First Farmers Bank & Trust 32 S. Court St. Sullivan, IN 812-268-4377	Sullivan County Abstract 12 S. Court St. Sullivan, IN 812-268-4242
CFS COMPUTERS 819 N. Section St. Sullivan, IN 812-268-3782	Greene County General Hospital	FAIRWAY GOLF 1641 S. 25th St. Terre Haute, IN 812-478-3333	Hunt Monument Works, Inc. 7798 E. State St. Dugger, IN 812-648-2542	Holmes Memorial Chapel 642 W. Silver St. Sullivan, IN 812-268-0000	Shield's Hardware Linton, IN 812-847-2261
Smith's Small Engines 1515 N. 25th St. Terre Haute, IN 812-232-1318	SCCH Fitness Center 2144 Mary Sherman Dr. Sullivan, IN 812-268-2536	Aaron Crockett's Sewer & Septic Service 431 W. Eberwine Ave Vincennes, IN 812-882-3572	Hoosier Energy Merom	CJ Rhoads Income Tax Service 28 S. State St. Sullivan, IN 812-268-5372	Jay's Autoworld 558 S. Section St. Sullivan, IN 812-268-3803



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At this special time of year, we are reminded how lucky we are to share a home with friends and neighbors like all of you. We are truly grateful for the opportunity to serve you and be a part of this strong and supportive community. We wish you a Thanksgiving Day filled with cherished traditions, faith, family and friends.

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SULLIVAN LADY ARROWS BASKETBALL



Photo by TRAVIS DAVID

Members of the 2022-23 Sullivan High School girls basketball team include: Klaire Williams, Avery Wiltermoor, Lexie Drake, Lexi Grindstaff, Kimber Ladson, Jacie Wilson, Cabela Gollish, Aphyrn Earley, Avari Kelley, Isabelle Harris, Ally McKinney.

Lady Arrows have good mix of experience and youth

By TRAVIS DAVID
travis@sullivan-dailytimes.com

SULLIVAN — The Sullivan girls basketball team graduated a pair of 1,000-point scorers from last season's 17-win team.

This season veteran coach Julie Meeks hopes a mixture of returning experience and youthful players will lead to more success.

"The Sharter twins (Gracie and Delaine) were tremendous athletes and will be difficult to replace this year," Meeks said. "But I feel like we have a couple of seniors this year with some great leadership and a lot of younger players with a lot of promise."

The two seniors are Avery Wiltermoor and Klaire Williams.

Wiltermoor will be the Lady Arrows starting shooting guard who can take over games at will, while Williams is one of three strong post players Meeks plans to use heavily.

"Both Avery and Klaire bring quite a bit of experience and have done an excellent job leading the team so far this year," the Lady Arrows' coach of her two seniors. "Avery is a true leader and just an overall strong presence with her ability to handle the ball and score."

"Klaire has some strong moves in the post and we are going to look to get her the ball more."

Two other key players in the post will be sophomore Jacie Wilson and junior Lexi Grindstaff. Wilson joins Williams and Wiltermoor in the starting lineup, while Grindstaff will be one of the first players off the bench for the Arrows.

"Jacie is incredibly strong," the Lady Arrows' coach said of her sophomore post player. "When we get her the ball down low she can go straight up with it."

"Lexi has really improved her post game and I think all three of them interchange well. We definitely have to be able to take advantage of our bigs and make teams pay."

Joining Wiltermoor in the backcourt will be junior

Lexis Drake and freshman Avari Kelley.

Drake saw some significant time off the bench last season while Kelley comes in as a true point guard.

"It's been a long time since I have had a true point guard but Avari is doing a nice job for us," Meeks said of her talented freshman. "She will still make some freshman mistakes but she is handling the transition (from junior high) well and keeps her emotions under control. She also is smart with the ball and does not turn it over too much."

Kimber Ladson is another guard that Meeks will turn to this season. But the junior will not be available right away as she recovers from a knee injury.

"She is another good little guard who can really shoot it," Meeks said of Ladson. "We thought she may have torn a meniscus, but turns out it was not serious and we can't wait to get her back."

Other players who will compete for varsity minutes will be sophomores Isabelle Harris, Cabela Gollish and Aphyrn Earley as well as freshman Ally McKinney.

Meeks mentioned those younger players will split time on the junior varsity team to build playing experience and confidence.

As far as team goals, Meeks mentioned she just hopes her team can peak when postseason rolls around.

"We want to excel the best we can in conference and just win as many games as we can," the veteran coach stated. "Our goal is to get consistently better as the season goes on and prepare for a really tough sectional."

The Lady Arrows' coach stated having a balanced scoring attack, being aggressive on both ends of the floor, playing with energy and being able to defend will be some keys to success on the season.

"And I think we have some good team unity already," Meeks added. "They are fun to be around ... we have some good kids, a good staff and a lot of kids who have a lot of potential."

Sullivan opened the season with four wins in their first five contests.

SCHEDULE

DATE	TIME	OPPONENT
Nov. 4	7:30PM	at Vincennes Lincoln
Nov. 5	7:30PM	vs. Clay City
Nov. 8	7:30PM	vs. Bloomfield
Nov. 12	7:30PM	vs. Owen Valley
Nov. 15	7:30PM	at White River Valley
Nov. 18	7:30PM	vs. Washington
Nov. 19	7:30PM	vs. Edgewood
Nov. 26	1:30PM	at Indian Creek
Nov. 30	7:30PM	vs. South Knox
Dec. 2	6PM	vs. Northover
Dec. 9	6PM	at North Putnam
Dec. 10	7:30PM	vs. Blount County
Dec. 13	7:30PM	vs. Shakamak
Dec. 16	6PM	at Greencastle
Dec. 22-23	TBA	Toyota Classic (Gibson Southern)
Jan. 6	6PM	at South Putnam
Jan. 10	7:30PM	at North Central
Jan. 13	6PM	vs. West Vigo
Jan. 18	7:30PM	at North Knox
Jan. 20	7:30PM	vs. Cloverdale
Jan. 24	7:30PM	at Union-Stockton
Jan. 31	TBA	IHSAA SECTIONAL

ROSTER

NO.	NAME	GR.
1	Avari Kelley	9
3	Isabelle Harris	10
5	Lexi Grindstaff	11
10	Kimber Ladson	11
12	Avery Wiltermoor	12
20	Cabela Gollish	10
22	Aphyrn Earley	10
30	Lexis Drake	11
33	Ally McKinney	9
35	Jacie Wilson	10
45	Klaire Williams	12

Head Coach: Julie Meeks and Jodi Lammers.
Trainer: Tasha Stevia
Managers: Dani Mize, Aphia Cartwright and Jaylynn Brown

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TRULAND donates to FR FFA

TRULAND Equipment made a donation last week to Fort Recovery FFA.

The \$100 donation was in celebration of National FFA Week. Fort Recovery was one of 18 chapters in Ohio and Indiana to receive a contribution.

"Everything FFA stands for and values, aligns with our company's beliefs as well," said Jameson Ringger, CEO of TRULAND Equipment, in a press release. "The importance of hard work, servant leadership, and strengthening the communities in which we live are also at the core of what we do. We are happy to help support the future of our workforce in any way we can."

Fair scheduled

Jay County Chamber of Commerce announced that the 2024 Jay County Career Fair is scheduled for Sept. 12 at Jay County Junior-Senior High School.

Additional information about the event will be provided in the coming months. Businesses that would like to be placed on the list to participate should call the Jay County Purdue Extension office at (260) 726-4707.

Donating to project

Celina Insurance Group recently pledged \$100,000 toward Mercer County Fairgrounds' Grant Event Center project while Monfort Vorhees Family McDonald's is matching donations this month.

The event center is planned to have more than 100,000 square feet to host a wide range of events including livestock shows, tractor pulls and concerts. More than \$4 million has been raised locally toward the project.

"The Grand Event Center will be an asset to our community for years to come, and we're proud to be a part of it," said Celina Insurance Group president and CEO Bill Montgomery in a press release.

Monfort/Vorhees Family McDonald's will match donations up to \$2,500 during March.

Donations can be made at mcgrandeventcenter.com, by phone at (419) 585-3239, or in person at Mercer County Fairgrounds, 1001 W. Market Street, Celina.

Awarded for meat

Winner's Meats of Greenville and Osgood in Darke County, Ohio, earned 10 awards recently at the Ohio Association of Meat Processors Convention in Columbus.

Its three grand champion awards were for its blue ribbon bologna, slab bacon skin off and BBQ ribs. It also received reserve champion awards for its jalapeno summer sausage, wieners, pork shoulder BBQ, slab bacon skin on and flank steak roll up.

Winner's added a pair of first-place awards for its homemade beef brisket BBQ and beef smokey sticks.

The company is showcasing some of its award winners in a "Best of Ohio Bundle" this week



Photo provided

For National FFA Week last month, TRULAND Equipment made a \$100 donation to Fort Recovery FFA. The company donated to 18 FFA chapters in Indiana and Ohio.

that can be ordered at winnersmeats.com or by visiting any of its locations.

Work beginning

Indiana Michigan Power is starting work this week to rebuild an underground power line along Tillotson Avenue in Muncie.

The company will rebuild 1 mile of the power line, beginning between University Avenue and York Prairie Creek. Work is planned from 7 a.m. to 7 p.m. weekdays. Those traveling in the area should expect lane closures and detours.

For the latest project updates, please visit IndianaMichiganPower.com/TillotsonAvenue.

Also recently, Indiana Michigan Power named TMI Compressed Air Systems, ARI Energy Consultants, Ringo Marketing, NexRev and Midstates Energy Solutions as its 2023 Indiana Trade Allies of the Year.

New members named

Ball Brothers Foundation last week announced the appointment of Laura Hill and Dennis Trammel Jr. to its board of directors.

They will fill seats being vacated by longtime board members Terri Matchett and Terry Walker.

Hill most recently served as chief investment officer at Advocate Health. Trammel has served on the boards of Muncie Sports Commission and Cardinal Varsity Club.

"We are excited to welcome Laura and Dennis to the foundation's board," said Jud Fisher,

president and CEO of Ball Brothers Foundation, in a press release. "Their diverse backgrounds, deep ties to the community, and commitment to our mission make them invaluable additions to our team. As we look ahead to our centennial year, their leadership will be instrumental in guiding BBF into its next century of impact."

Star shuttering

Gannett will shut down its Indianapolis printing operation next month.

The parent company of the Indianapolis Star announced that its Pulliam Production Center at 8278 N. Georgetown Road will close after the first week of April. The site has been home of the Star's printing since 1995.

The closure is expected to impact about 90 employees. (Gannett had laid off more than 50 employees from the plant in early 2023.)

The Indianapolis Star will shift to Gannett's press in Peoria, Illinois, beginning with the April 9 edition.

Nominations open

Indiana Chamber of Commerce is accepting nominations for its 2024 Ogletree Deakins Human Resources Professional of the Year Award.

The award goes to full-time human resources employees in Indiana who "have made significant contributions to their organization over the past year through implementation of best practices, organization design and effectiveness, and alignment

and accomplishment of the strategic direction of their company."

The award will be presented during the Indiana HR Conference April 30 through May 2 and the Indiana Convention Center.

"Managing human resources is one of the most vital functions of any business or organization," says chamber president and CEO Vanessa Green Sindors in a press release. "It can also be an extremely complicated task, and the job has only gotten more challenging since the pandemic with hybrid work schedules, labor shortages and changing employee needs, and government regulations."

To nominate, visit indianachamber.com/hrpro. The deadline is March 8.

DG hits milestone

Dollar General last week celebrated the opening of a new site in Alice, Texas, with the store bringing its total to 20,000 locations.

As part of the grand opening celebration, the company awarded \$20,000 - \$10,000 each to Alicia Salinas Public Library and Boys & Girls Club of Alice - to support educational and tutoring programs. It also provided new books to Saenz Elementary School in Alice.

"Today marks an incredible milestone in Dollar General's history," said Steve Deckard, Dollar General's executive vice president of store operations and development, in a press release. "We believe each store provides a positive impact in our home-

towns through convenient access to affordable essentials, career growth opportunities for employees, and the ability for local nonprofits, schools and libraries to advance through Dollar General Literacy Foundation grants."

Resolution reached

Dollar Tree announced last week that it has agreed to a plea in connection with the Consumer Protection Branch of the U.S. Department of Justice's Civil Division and the U.S. Attorney's Office for the Eastern District of Arkansas regarding an investigation into operations at a Family Dollar distribution center in West Memphis, Arkansas.

Family Dollar, which is owned by Dollar Tree, had been subpoenaed for information, documents and records regarding contamination at the distribution center.

The plea agreement is to one misdemeanor for a violation that led to products becoming compromised. Family Dollar agreed to pay \$200,000 in fines and a forfeiture judgment of \$414.5 million. (The amount is related to the value of the products that were contaminated.)

"We are continuing to move forward on our business transformation, safety procedures and compliance initiatives," said Dollar Tree chairman and CEO Rick Dreiling in a press release.

Does your business have news to share? Email us at news@theocr.com to be included in our weekly business roundup.

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Season's Greetings

Attachment JDK-2
Cause No. 46011

B4 THURSDAY, DECEMBER 22, 2022

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THE NEWS-GAZETTE 765-584-4501

LETTERS TO SANTA

Deerfield Elementary School - Mrs. Grow's First Grade Class

Dear Santa,
I want BOBES stuff.
Jojo Stuff Princess stuff
Signed,
Alaina

Dear Santa,
I want unies that
you pump up and give it a
face. I want a real life puppy
I want a
Ninetendo Switch and a
real life unicorn
Signed,
Autumn

Dear Santa,
a Chloe doll.
dolls.
girl Legos.
a Santa doll.
I love you Santa.
I like you Santa.
2
4
6
8
10
0
Signed,
I Am Chloe.

Dear Santa,
Thank you for giving
us presents every year! It
makes me happy!
Signed,
Kensington Cox

Sylvan

Dear Santa,
Thank you for
presents. I love you Can I
have Stufe unicorn Christ-
mas.
I Love you.
Signed,
Zoe

Dear Santa,
magiC Wand
Nerf gun
monster truck
Signed,
Jase

Dear Santa,
I Like it when you
Bring Ella She's Probably
my Brother's elf too and
mine I Love
Presents I Love Christ-
mass it is my favoret I want
Rainbow High Stuff.
Signed,
Emerson

Dear Santa,
I have been nice
can you bring us presents I
have all Clay long been nice
have a
Frozen castle
Signed,
Kensington Cox

Dear Santa,
Thank you for the
presents Merry Christmas.
I Want am Mermaid, Elsa
and
Unicorn.
Signed,
Alexis

Dear Santa,
May I have an
Nineten do Switch. May
I Have a robot that does
chores for me
please
Signed by,
Aurelia

Dere Santa,
You Are cool be-
cAuse you can't get Burnt
in the fire. We wish you a
MARRY
Christmas.
Signed,
Leo

Dear Santa,
I wut a NtenDo.
I Wut a NalSuet.
I wut a towy Dog
Signed,
Mac

Dear Santa,
I wut FAKE Realis-



tic Mone i aso wut ROBUX
from ROBLOX HAw much
5
Cresuv. RoBUX
Signed,
Thomas

Dear Santa,
I would Like a
Switch. a bike with training
wheels. a rabbit. a choklate
Bar.
Signed,
Grayson

Dear Santa,
I want a Bikel I
Want a Ball! I Wanta Santa
hat!
Signed,
Fredrick

Dear Santa,
I Wat anes a relief
pupey aLLIF uukon and
nndDasich I wana cam to
cñm
I Fun
Piper tosata

Dear Santa,
I Want a rocket. I
Want a Christmas tree Yore I
Want a medium robot that
talks to
me.
Signed,
Xavier

Dear Santa,
I wut X-box PS5 TY In-
carddible Hulk
Signed,
Evan

Union Elementary School - Miss Huddleston's First Grade Class

PHOTO NOT AVAILABLE

Dear Santa,
J D Gif dot, Drawdio, swim-
suit, Bob T
From Shyaann

Dear Santa,
Htiec, PS2 and Jeme
From Josh

Dear Santa,
You are nice and I am seven.
But I want to get a magic
mixer and a Stitch Plush
and a Stitch sweatshirt Pop-
it.
From Bristol

Dear Santa,
I want a Lego set, a fuzzy
blanket, a big stuffed lizard,
a Nintendo with Animal
Crossing, a water bottle,
two Nerf guns, Pokemon
cards, a clock to tell time,
a new squishy, a night light,
a big stocking, gloves, a
drone, new boots, and
figdets. Santa is the best in
the world. How are your
reindeer? That is all. Love,
Santa.
From Nolan

Dear Santa,
How are the reindeer? I
want a moje. I want a ham-
ster. How is Mrs. Claus? I

want a tye fon.
From Avery

Dear Santa,
How is Rudolph?
From Braxton

Dear Santa,
I'll write to you in the North
Pole too. I want a car.
From Zariah

Dear Santa,
I hope you are not sick. I
hope you are ok. Here is my
list. Elf, Nerf Gun, Slim PS4.
From Atleigh

Dear Santa,
How are the reindeer? I

want a hamster. How is Mrs.
Claus?
From Lacy

Dear Santa,
How is your year going? I
want for Christmas a motor
car and a toetsatu. Can you
do this?
From Kadon

Dear Santa,
I've been very good at
school and home. I want
Roov. I want Fo Kinis. I
want LOL doll. That is all I
want.
From Bella

Dear Santa,
How is your day? How is
Rudolph the Red Nosed
Reindeer? I want a pet
stuffed animal.
From Haydan

Dear Santa,
How is the North Pole? I
would like an Elsa surprise
baby, stuffed animal zebra,
an Elsa blanket, and some
candy. I hope you are doing
well.
From Quinn

Dear Santa,
How have you been Santa
and Rudolph? I want a I Fun
13 and books.

From Ronnie

Dear Santa,
How have you been and I
want two Guinness.
From Karyssa

Dear Santa,
I hope you had a good year.
Will you bring me som
Pokemon Cards and a mo-
torcycle? Thank you.
From Conner

Dear Santa,
I want a venom action fig-
ure for Christmas.
From Liam



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Continued from B7

Dear Santa, I Lol a alot Gok and cehin are lot to beackem. Love, Riker Beck

Dear Santa, I want a rolling cat, a rolling dog, a food cat and Dog. My name is Riley. Love, Riley Clem

Mrs. Alexander Dugger Elementary School

Dear Santa, My name is Kimmy Sue Marie. I am 9 years old. I would like some new baby dolls please. I hope you have a great Christmas. Love, Kimmy.

Dear Santa, I want a magic fivey and slime. Iphone19 and a ring collection. Love, Evie Barillas

Dear Santa, I want theys things for Christmas but you don't haf to get all of them. Can I have legindare pocemon card plez. can i have a xbox plez. Love, Carter Gaines

Dear Santa, my name is cole i want a iPhone I Want slime a convy bedblanket. Love, Cole Tague

Dear Santa, I want a collection of rings. Love, Praiselon Smith

Dear Santa, Hi my name is Easton what I want for christmas is lots of Dog man Book. and a pop a shot. and my birthday is coming up. Love, Easton Parr

Dear Santa, I wish a New hover board. og my Name is Ella how are you guys doing I'm doing good I hope you like it theyr hor or the elfs doing I hope they are doing good. Love, Ella Robbins

Dear Santa, I'am Kennedy Head I love you and I wot a packe set and a Dog man book and For Jack to come for Christmas. Love, Kennedy

Dear Santa, I am cloire. I wat a papit set. I wat a sowing mathing. I wat a paeyt wata cat. Love, Clair Nickerson

Dear Santa, I wat a Fwirl van and a Xbox. Sum flinrs for momomey. U wat a nu fun for my mom an I want a nu perushus. Love, Gunner

Dear Santa, Bradley I want a dirtbike, piano, guitar, ps5, iphone14, g106, 12 gage shatgun. Love, Bradley Burton

Dear Santa, Hi my Name is Grant. I wat foxy boxy from lakex box. i wat freddy bonne chich foxy. Gaden freddy Diy-lie freddy. i wat a black panthr mech suit Lego set. Love, Grant Osborn

Dear Santa, any I wat Hidfavis foer Christmas Pleace. Love, Jack Pearson

Dear Santa, I want a beyblade Pleace. And a bey blade of the stadium pleace. can I have legendary pokman cards. Love, Axel Keller

Dear Santa, i want to have iPhone 12 a new fart in my backyard. ooo I almost forgot suprise me. With a new ballpit!! a hover bord, and you surprise me with sometin else adn the rest oo i almost forgot byx... Love, Brantley Gordon

Dear Santa, I what a dog and a cat and a hors. I what a money far chesmiss. Hi my name is Odylia I what a iphone14. Love, Odylia Shelton

Dear Santa, What I want for christmas is a computer and a collection of bunny corns and how is all the Raindeer doing. How are you doing? I'm doing amazing! love you Santa! Merry Christmas. Love, Elliana Belle Robbins

Dear Santa, My name is Avery U want for christmasnakeup. Jyigne, and every bude be happy. Love, Avery Curtie

Dear Santa, I wish for beyblades, bakugans a legos, and power ranger toys. Santa your the best person ever. I love to think about you. I will allhays beedive in you. I know your real. Love, Liam Henderson

Mrs. Jones Dugger Elementary School

Dear Santa, I believe in you but I love Christmas. And I have a nunch I am not going to get a lat but I want a iPhone 13, football, and a piano. Love, Chris Snyder.

Dear Santa, Merry Christmas to you, santa! I would love to have a guitar, Giant Squishmallow, and female cat. tell Rudolph I Said hi. Love, Nevaeh Burch

Dear Santa, Hi, Santa! Merry Christmas! I Seen you last year. I would like a box of chapstick, Princess Legos and a doll from the doll maker. Hope I see you again next year! Love, Sara Chambers

Dear Santa, How have you been? Would you please bring me a watergun, gel ball blaster, and Play-Doh? My little sis would love some slime! I hope you have a Merry Christmas! Love, John Sato

Dear Santa, Hi, Santa I am so excited to write to you. I really want a hoverboard, a watermelon squishy, and Magnetic beads. thank you santa for evrything you do for Kids. Love, Noah Hintz

Dear Santa, Greetings Santa, I'm so happy to meet you! Will you please get me a monitor for christmas? I would really appreciate it. Love, Renley Nemith

Dear Santa, Hi, santa! I want for christmas is Imaginext action figures. I want for Christmas is squishmallows. Have a Merry Christmas santa. Love, Zayden Coleman

Dear Santa, Im excited for Christmas. I want a Flute, a Giant Squishmallow, a giant Teddy bear, and Squishys.I'll leave you cookies and milk. Love, Enslae Tal-

ley

Dear Santa, Hi Santa! Im so excited for Christmas. What I want for Christmas is 27,000 squishmallons, squishy. Love, Gaige Moore

Dear Santa, Hu Santa, I want squishmal-lows, Logos, VR headset, maybe a phone, Lois, Omg dolls, my own hoverboard, magic mixes, and magnetic Sand. thank you! Love you, Santa! Love, Lilly Robertson

Dear Santa, Hi Santa its be aw how have you been? I rely appreciate the gifts you give me. I would like new games, vr headset, and a computer. And I hope you have a good Christmas. Love, Nathaniel Eichner

Dear Santa, It's been a long time since I've seen you! How are you during? Some Stuff I would want is a hoverboard, makeup and a iPhone, and Squish Mallows. Have a Merry Christmas! Love, Sophie Secrest

Dear Santa, Hello Santa, I want a dirt bike! all squishmallows, Iphone, and a bri new bedset!! I love you! Love, Aella Stary

Dear Santa, How are Saint Nick? you know I really want legos and a movable toy jeep, hoverboard, and a PS5 with mine craft an it. You know we don't talk that much. We only talk once a year bye. Love, Lukas Connelly

Dear Santa, Hi, Santa! It has been so long since I've seen you! I want a new dirt bike for Christmas, I like Jowa Saki durt bikes. Also I want some new Halo action Figures. Love, Connor Mejean

Dear Santa, How have you ben? I only want 6 things for Christmas. One of the things is a toy cat like a leperd big size pleze and thank you. And I want a jiente toy of any kind pleze and thakn you? Love, Sophya Kimmell

Mrs. Wells Dugger Elementary School

Dear Santa, I am going to be good some day. I would like a Nintendo swich lite. So I could play and be good. I't would be fun. What would you like if you were a boy? merry christmas! Love, Zaidin Willian

Dear Santa, This is my christmas list. I hope you like it! I want a hover board, xbox controler, gaming headphones, le-gogroot, 5055, transformers studio series, a gaming setup. Love, Trey Kerns

Dear Santa, I only want four things for Christmas. I want an easy backed oven, phone, and pokemon cards. Ohh wait that's only three one more thing I want my family to be happy. Love, Aezlinn Flynn

Dear Santa, I hope I'm on the nice list

this year, my christmas list is, Nerf guns, legos, PS4 games, woodon trains, the new modern warfare 2, some wooden train rails, and some christmas cheer. See you soon bye Santa. One more thing, beat the grinch up next time you see him! Now bye! Love, Lincoln Smith

Dear Santa, I am so excited for christmas! I would like dog stuff, PS4. I want a good christmas. One more thing, be safe? Love, Kosen Knoepfle

Dear Santa, Why are you breaking into our houses! It's kinda mean and illegal. I want a fortnite v-bucks gift card. Love, Maverick Gennicks

Dear Santa, I am excited for Christmas! I want a Lol doll. I really want a phone. Have a Merry Christmas to you. Love, Gracelon Smith

Dear Santa, I really want to know if I've been good this year? For some reason my Elf Henry won't move. And What I really want for Christmas is my mom and dad to have a great Christmas. Love, Tyken Taylor

Dear Santa, I'm so excited for Christmas to start! Are you excited for Christmas to start? I want art stuff for Christmas. And have a good Christmas. Love, Taryn Love

Dear Santa, Hi Santa are you ready for Christmas? Please bring me Dog man books and sun toys. Do you know my elves, Twinkle and Starlight? Make shure nobody gets coal. Love, Ella Drake

Dear Santa, Santa the best time of the year. Christmas is the best bechus my family comes together. I like christmas a gift I want fro Christmas is a computer. I also want a lpad and a hover board. Love, Colby Branch

Dear Santa, Are you redy for Christmas? I am redy for Christmas because our sisters and brothers get presents. I really want a curling iron for Christmas I've ben wanting it for two years now. I just want one more thang, It's cloring stuff thats all thank you. Love, Adalyn Davidson

Dear Santa, I am really excited for Christmas! For Christmas I want a hoverboard for Christmas! And I want a new table!! And one more thing be safe delivering presnets! Love, Eastan Tifton

Dear Santa, Hi Santa, I have Been good this year. How do you get inside the house? I Want a Iphone14, a laptop, and mine brands. Love, Adalee Gordon

Dear Santa, Am so Happy for Christmas. And I'm so excited for Presents. And the presents I want is a new hoverboard. And a Squishmella. Love, Lacey Inman

Dear Santa, I am so excited for you to give us some presents Santa I want a hoverboard and a laptop and I want dolls. I want a lpad. and a new coat. Love, Aleighya McComman

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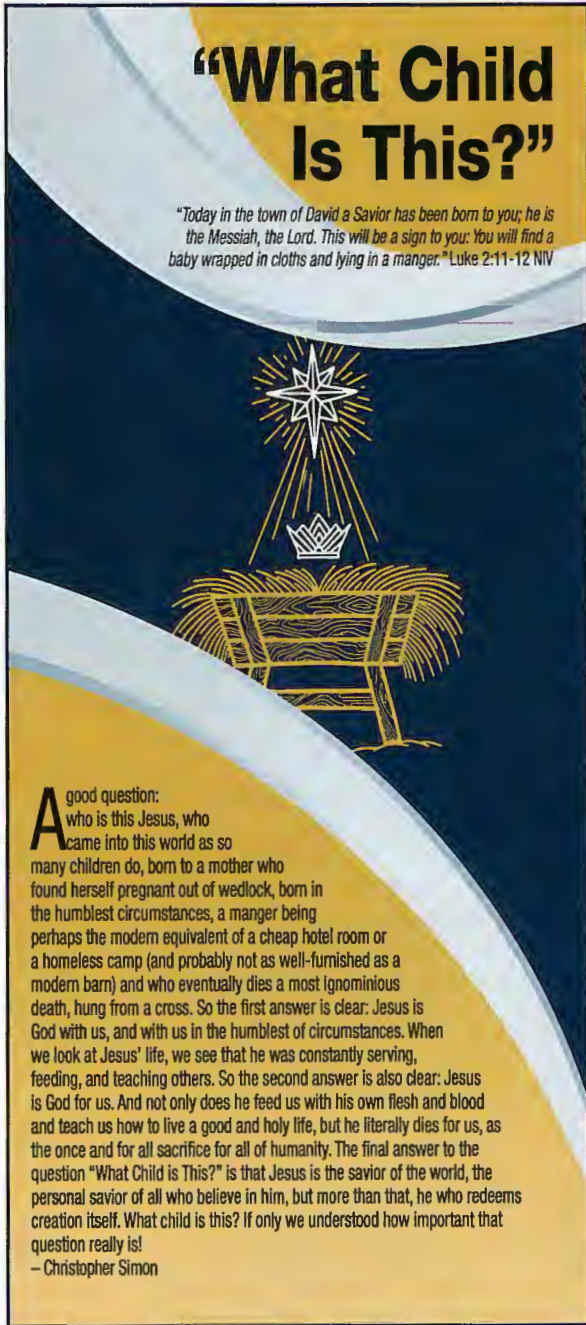
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"What Child Is This?"

"Today in the town of David a Savior has been born to you; he is the Messiah, the Lord. This will be a sign to you: You will find a baby wrapped in cloths and lying in a manger." Luke 2:11-12 NIV



A good question:
who is this Jesus, who came into this world as so many children do, born to a mother who found herself pregnant out of wedlock, born in the humblest circumstances, a manger being perhaps the modern equivalent of a cheap hotel room or a homeless camp (and probably not as well-furnished as a modern barn) and who eventually dies a most ignominious death, hung from a cross. So the first answer is clear: Jesus is God with us, and with us in the humblest of circumstances. When we look at Jesus' life, we see that he was constantly serving, feeding, and teaching others. So the second answer is also clear: Jesus is God for us. And not only does he feed us with his own flesh and blood and teach us how to live a good and holy life, but he literally dies for us, as the once and for all sacrifice for all of humanity. The final answer to the question "What Child is This?" is that Jesus is the savior of the world, the personal savior of all who believe in him, but more than that, he who redeems creation itself. What child is this? If only we understood how important that question really is!
- Christopher Simon

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Sports

BY TRAVIS DAVID • SULLIVAN DAILY TIMES SPORTS EDITOR

Congratulations **Sullivan High School Basketball Coach** **JEFF MOORE** *on reaching 500 wins!*



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#9 3960

County Council approves EDA, tax abatement resolutions for solar projects

ORIGINALLY PUBLISHED 12/28/22

By DENNIS CLARK
news.sd@gmail.com

Following a brief public hearing(s) — only one comment — the Sullivan County Council approved resolutions — which for the most part was not unanimous — creating economic revitalization areas and approved property tax abatements for five solar and one energy projects last Tuesday.

Attorney Lou Britton set the stage for the public hearing(s) at the outset, saying, "The Sullivan County Council on Oct. 28 granted preliminary approval of resolutions for tax abatements on all six projects. The county was required to publish the notice of approval and then conduct this public hearing to hear remonstrances.

"After the public meeting, the council can move on to consider the final action on the abatement resolutions, where they can either amend, revoke, or reaffirm."

Next was the public hearings for a preliminary declaratory resolution for the creation of an economic revitalization area for purposes of a real and personal property tax abatement. Britton said these would be conducted for each of the six projects.

When Britton asked for comments on the first resolution — Merom Solar (2022-28) — Mitchell Farree, Sullivan County Council-elect, suggested since five of the resolutions are all solar projects "with the same pluses and minuses" that they be done in one fell swoop.

"From my point of view, I want to

make sure we do this correctly," Britton replied. "And frankly there's no guidance on whether you can bump them all together and have the public hearing on all of them together or some of them together or not. And my practice is to err on the side of caution, especially when it comes to public input. I think that is the council's sentiment also."

With that said, the next five resolutions — Trade Post Solar (2022-29), Turtle Creek Solar (2022-30), Hoosier Jack Solar (2022-31), Fairbanks Solar (2022-32) and Maple Creek Energy (2022-33) — had no public comments.

"Once the public hearings have concluded, we expect to have Rick Hall (Indianapolis-based attorney from Barnes and Thornburg who was delayed arriving) here to discuss the economic development agreements, which are part and parcel of the abatements," Britton explained. "The abatements are being given in exchange for these economic development agreements which provide tremendous benefits to the county. And we'll probably take the vote on those first, and then vote individually each of the abatement final action resolutions."

Jason Semler, a partner with Baker Tilly, then discussed financial facts for the council.

Semler noted almost all solar farm projects in Indiana have asked for a property tax abatement. These six tax abatements are all for seven years, 100% first

year, 90% second year, 80% third year, and 75% the next four years. The abatements are only granted for utility properties for the panels and any real property.

According to Semler, the total economic development payments for the six projects will be just under \$30 million over a six-year period.

Also, there will be abatement fees of almost \$2.7 million of additional revenue to the county with a new assessed value of \$491 million added to the tax base.

Then, council attorney Lucas Rowe raised a concern of these agreements changing for the commissioners and council during this process.

Hall said, "We've been back and forth with multiple drafts." Council vice-president Jackie Monk said, "We need to move this forward."

Council president Jerry Payne said, "I understand, and I appreciate Mr. Rowe's concerns, but I think we need to move forward the best we can with what we do know."

Monk added, "We're looking at \$3.5 billion in investments, we need to do something guys. I'm a go."

Votes were then taken on the six economic development area resolutions: Turtle Creek (2022-47), Hoosier Jack (2022-48), Trade Post (2022-49), Merom Solar (2022-50), Fairbanks Solar (2022-51) and Maple Creek Energy (2022-52).

The first five, all solar projects, were approved by 4-2 votes — Monk, Payne, Nick Cullison and Matt Chickadaunce in

favor, with Logan Pearson and Wes Scarbrough voting nay. Maple Creek was a 5-0 vote, with Scarbrough abstaining. Curt Bedwell did not attend.

Votes were then taken on final action of the resolutions for property tax abatements: Merom Solar (2022-28), Trade Post Solar (2022-29), Turtle Creek Solar (2022-30), Hoosier Jack Solar (2022-31), Fairbanks Solar (2022-32) and Maple Creek Energy (2022-33).

The first five, all solar projects, were approved again by 4-2 votes — Monk, Payne, Cullison and Chickadaunce in favor, with Pearson and Scarbrough voting nay. Maple Creek again was a 5-0 vote, with Scarbrough abstaining.

Asked after the hearing(s) about the differences raised concerning the resolutions, Payne said, "It was mostly just wording of the agreements. Our attorney thought the wording should be a little different than it actually was. I believe Mr. Hall agreed to that." "This was a good evening for the county," he concluded. "These solar farms have been coming to the county for three years now. It's huge. It's going to benefit the landowners and hugely benefit the county, the taxpayers. Yes, there's some (tax) abatements that go on there, but with those economic development agreements that the council has all agreed to, there's going to be a lot of money coming into the county that we've not had before. It's not going to last forever, but there's going to be some projects done in our county. And it will benefit the schools. That's why I voted for all of them."



PATRICE



MONK

AboutBit launches high-tech redevelopment project in Sullivan County

ORIGINALLY PUBLISHED 5/1/22

Times staff report

MEROM — An ultramodern, sustainable cryptocurrency mining facility will soon transform a portion of the site at a 50-year-old power station in Southwest Indiana.

The high-tech facility, built and financed by Kentucky-based crypto pioneers AboutBit, LLC, will specialize in the validation of multiple electronic assets and will bring multiple next-gen jobs to Sullivan County and the surrounding area. The cryptocurrency mining facility will go online adjacent to the Merom Generating Station in the next 30 days.

The development is expected to create up to 15 new high-tech jobs, with the potential for more hires once the datacenter is online. WIN Energy CEO Tom Nowaskie says the project will benefit the local economy and member-owners of the cooperative.

"We believe there is tremendous potential for rural areas and advanced technology infrastructure such as data storage, cryptocurrency and cybersecurity facilities," said Nowaskie. "This is an example of that potential, and we look forward to exploring

similar opportunities in the future. We also appreciate the continued positive collaboration and engagement with Sullivan County and community leaders."

Unlike other crypto mining projects, environmental and noise pollution will be mitigated through advanced technology and the location of the facility itself.

A cutting-edge liquid cooling system will ensure the machines run quietly, in contrast to the roaring, fan-cooled rigs often associated with crypto mining facilities. Additionally, the construction of the datacenter on the site of a long-time power plant means the buildout will have little to no impact on the surrounding environment.

Through a five-year agreement, AboutBit will purchase 115 megawatts of electricity from WIN Energy to power the facility. In order to accommodate such a high load, the power supply to the facility is fully interruptible, allowing AboutBit to respond to power requirements at times of peak demand.

"It's hard to spin up and spin down power plants," said AboutBit founder and CEO Stacy Griegs. "If demand in the region hits a peak, we'll actually be able to reduce our power requirements from WIN Energy and scale back our use at the mining facility, ultimately benefiting other cus-

tomers in Southwest Indiana."

WIN Energy is an electric distribution cooperative with its wholesale power purchased from Hoosier Energy located in Bloomington, which is a Generation and Transmission cooperative. Hoosier Energy is owned and governed by 18 member distribution cooperatives in Central and Southern Indiana and Southeastern Illinois, including WIN Energy.

Hoosier Energy's Board of Directors approved the agreement earlier this year.

"This project continues our commitment to facilitate economic development opportunities near Merom," said Hoosier Energy President & CEO Donna Walker. "I'm proud of our team's diligence in seeing the agreement through, benefiting both WIN Energy and all of our members."

AboutBit, LLC

AboutBit is a Louisville, Ky.-based crypto startup dedicated to building more sustainable solutions to mine cryptocurrencies while equally contributing to the growth of BTC and its investors' returns.

AboutBit specializes in the deployment of mobile, turnkey containerized data centers powered by alternative sources of energy.

Through a partnership with Starlink, the pods are equipped with unparalleled connectivity to ensure mining operations continue without interruption, utilizing less power. In addition to the mobile miners,

AboutBit is investing in brick-and-mortar mining facilities in the Midwest and Western United States. AboutBit is propelling higher gross margins and providing a lower risk environment for its partners, the industry, and the planet.

WIN Energy

More than 75 years ago, a group of determined, rural residents united in their cause to bring electricity to their homes and farms. Local farmers and rural residents banded together to form what today is known as Western Indiana Energy Rural Electric Membership Corporation.

WIN Energy REMC was formed on Oct. 1, 1997, with the merger of Knox and Sullivan County REMCs. The heritage of WIN Energy REMC dates back to 1950 when both Knox and Sullivan County REMCs were incorporated.

WIN Energy has historically acted as an "energy source" to spur economic growth in our communities and to create a better style of living. Our mission is to provide safe and reliable electric service to our members.

Hoosier Energy

Founded in 1949, Hoosier Energy is a generation and transmission cooperative with headquarters in Bloomington. The G&T provides electric power and services to 18 member distribution cooperatives in central and Southern Indiana and Southeastern Illinois. We are a community-focused organization that works to efficiently deliver affordable, reliable and safe energy.

Collectively, our 18 members serve nearly 700,000 customers. Hoosier Energy is an equal opportunity provider and employer. For more information, visit hoosierenergy.com.

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Continued from B7

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Dear Santa, I want a rolling cat, a rolling dog, a food cat and Dog. My name is Riley. Love, Riley Clem

Mrs. Alexander Dugger Elementary School

Dear Santa, My name is Kimmy Sue Marie. I am 9 years old. I would like some new baby dolls please. I hope you have a great Christmas. Love, Kimmy.

Dear Santa, I want a magic fivey and slime. Iphone19 and a ring collection. Love, Evie Barillas

Dear Santa, I want theys things for Christmas but you don't haf to get all of them. Can I have lendarare pocemon card plez. can i have a xbox plez. Love, Carter Gaines

Dear Santa, my name is cole i want a iPhone I Want slime a cony bedblanket. Love, Cale Tague

Dear Santa, I want a collection of rings. Love, Proiselon Smith

Dear Santa, Hi my name is Easton what I want for christmas is lots of Dog man Book, and a pap a shot. and my birthday is coming up. Love, Easton Parr

Dear Santa, I wish a New haver board. og my Name is Ella how are you guys doing I'm doing good I hope you like it theyr how ar the elfs doing I hope they are doing good. Love, Ella Robbins

Dear Santa, I'm Kennedy Head I love you and I wat a packe set and a Dog man book and For Jack to come for Christmas. Love, Kennedy

Dear Santa, I am claire. I wat a popit set. I wat a sewing mathing. I wat a paeyt wata cat. Love, Clair Nickerson

Dear Santa, I wat a Fwlr von and a Xbox. Sum flnirs for mamomey. U wut a nu fun for my mam an I want a nu perushus. Love, Gunner

Dear Santa, Bradley I want a dirbike, piano, guitar, ps5, iphone14, gta6, 12 gage shotgun, Love, Bradley Burton

Dear Santa, Hi my Name is Grant. I what foxy boxy from lakex box. i what freddy bonne chich foxy. Goden freddy Diy-tie freddy. i what a black panthr mech suit Lego set. Love, Grant Osborn

Dear Santa, any I wat Hidfevls faer Christmas Pleace. Love, Jack Pearson

Dear Santa, I want a beyblade Please. And a bey blade at the stadium please. can I have lendarary pokmon cards. Love, Axel Keller

Dear Santa, i want to have iPhone 12 a new fort in my backyard. ooo I almost forgot surprise me. With a new ballpit!! a hover board, and you surprise me with sometin else adn the rest oo i almost forgot byx... Love, Bramtley Gordon

Dear Santa, I what a dog and a cat and a hors. I what a money for chesmiss. Hi my name is Odylia I what a iphone14. Love, Odylia Shelton

Dear Santa, What I want for christmas is a computer and a collection of bunny corns and how is all the Raindeer doing. How are you doing? I'm doing amazing! love you Santa! Merry Christmas. Love, Eliana Belle Robbins

Dear Santa, My name is Avery U want for christmasmakeup. Jyigne. and every bude be happy. Love, Avery Curtie

Dear Santa, I wish for beyblades, boku-guns a legos, and power ranger toys. Santa your the best person ever. I love to think about you. I will allhays beadvine in you. I know your real. Love, Liam Henderson

Mrs. Jones Dugger Elementary School

Dear Santa, I believe in you but I love Christmas. And I have a nunch I am nat going to get a lot but I want a iPhone 13, football, and a piano. Love, Chris Snyder.

Dear Santa, Merry Christmas to you, santa! I would love to have a guitar, Giant Squishmallow, and female cat. tell Rudolph I Said hi. Love, Nevaeh Burch

Dear Santa, Hi, Santa! Merry Christmas! I Seen you last year. I would like a box of chapstick, Princess Legos and a doll from the doll maker. Hope I see you again next year! Love, Sara Chambers

Dear Santa, How have you been? Would you please bring me a watergun, gel ball blaster, and Play-Doh? My little sis would love some slime! I hope you have a Merry Christmas! Love, John Sato

Dear Santa, Hi, Santa I am so excited to write to you. I really want a hoverboard, a watermelon squishy, and Magnetic beads. thank you santa for evreything you do for Kids. Love, Noah Hintz

Dear Santa, Greetings Santa, I'm so happy to meet you! Will you please get me a monitor for christmas? I would really appreciate it. Love, Renley Nemith

Dear Santa, Hi, santa! I want for christmas is Imaginext action figures. I want for Christmas is squishmallows. Have a Merry Christmas santa. Love, Zayden Coleman

Dear Santa, Im excited for Christmas. I wan't a Flute, a Giant Squishmallow, a giant Teddy bear, and Squishys.'ll leave you cookies and milk. Love, Enslie Tal-

ley

Dear Santa, Hi Santa! Im so excited for Christmas. What I want for Christmas is 27,000 squishmallons, squishy. Love, Gaige Moore

Dear Santa, Hu Santa, I want squishmal-lows, Logos, VR headset, maybe a phone, Lois, Omg dolls, my own hover-board, magic mixes, and magnetic Sand. thank you! Love you, Santa! Love, Lilly Robertson

Dear Santa, Hi Santa its be aw how have you been? I rely appreciate the gifts you give me. I would like new games, vr headset, and a computer. And I hope you have a good Christmas. Love, Nathaniel Eichner

Dear Santa, It's been a long time since I've seen you! How are you during? Some Stuff I would want is a hover-board, makeup and a iPhone, and Squish Mallows. Have a Merry Christmas! Love, Sophie Secrest

Dear Santa, Hello Santa, I want a dirt bike! all squashmallows, iPhone, and a bri new bedset! I love you! Love, Aella Story

Dear Santa, How are Saint Nick? you know I really want legos and a movable toy jeep, hoverboard, and a PSS with mine craft on it. You know we don't talk that much. We only talk once a year bye. Love, Lukas Connelly

Dear Santa, Hi, Santa! It has been so long since I've seen you! I want a new dirt bike for Christmas, I like Jawa Soki dirt bikes. Also I want some new Halo action Figures. Love, Connor Mejean

Dear Santa, How have you ben? I only want 6 things for Christmas. One of the things is a toy cat like a leperd big size pleze and thank you. And I want a jiente toy of any kind pleze and thakn you? Love, Sophia Kimmell

Mrs. Wells Dugger Elementary School

Dear Santa, I am going to be good some day. I would like a Nintenda swich lite. So I could play and be good. I'd would be fun. What would you like if you were a boy? merry christmas! Love, Zaidin Willian

Dear Santa, This is my christmas list. I hope you like it! I want a hover board, xbox controller, gaming headphones, le-gogroot, 50SS, transformers studio sars, a gaming setup. Love, Trey Kerns

Dear Santa, I only want four things for Christmas. I want an easy backed oven, phone, and pokemon cards. Ohh wat that's only three one more thing I want my family to be happy. Love, Aezlinn Flynn

Dear Santa, I hope I'm on the nice list

this year, my christmas list is, Nerf guns, legos, PS4 games, wooden trains, the new modern warfare 2, some wooden train rails, and some christmas cheer. See you soon bye Santa. One more thing, beat the grinch up next time you see him! Now bye! Love, Lincoln Smith

Dear Santa, I am so excited for christ-mas! I would like dog stuff, PS4. I want a good christmas. One more thing, be safe? Love, Kasen Knoepfle

Dear Santa, Why are you breaking into our houses! It's kinda mean and illegal. I want a fortnite v-bucks gift card. Love, Maverick Gennicks

Dear Santa, I am excited for Christmas! I want a LoL doll. I really want a phone. Have a Merry Christmas to you. Love, Gracelon Smith

Dear Santa, I really want to know if I've been good this year? For some reason my Elf Henry won't move. And What I really want for Christmas is my mom and dad to have a great Christmas. Love, Tyken Taylor

Dear Santa, I'm so excited for Christmas to start! Are you excited for Christmas to start? I want art stuff for Christmas. And have a good Christmas. Love, Taryn Love

Dear Santa, Hi Santa are you ready for Christmas? Please bring me Dog man books and sum toys. Do you know my elves, Twinkle and Starlight? Make shure nobody gets cool. Love, Ella Drake

Dear Santa, Santa the best time of the year. Christmas is the best bechus my family comes together. I like christmas a gift I want fro Christmas is a computer. I also want a lpad and a hover board. Love, Colby Branch

Dear Santa, Are you redy for Christmas? I am redy for Christmas because our sisters and brothers get presents. I really want a curling iron for Christmas I've ben wanting it for two years now. I just want one mour thung, It's cloring stuff thats all thank you. Love, Adalyn Davidson

Dear Santa, I am really excited for Christmas! Far Christmas I want a hover-board! And one more thing be safe deliv-ering presnets! Love, Easton Tiffan

Dear Santa, Hi Santa, I have Been good this year. How do you get inside the house? I Whant a Iphone14, a laptop, and mine brands. Love, Adolee Gordon

Dear Santa, Am so Happy for Christmas. And I'm so excited for Presents. And the presents I want is A new hoverboard. And a Squishmello. Love, Loxee Inman

Dear Santa, I am so excited for you to give us some presents Santa I want a hoverboard and a lptop and I want dolls. I want a lpad. and a new coat. Love, Aleighya McComman

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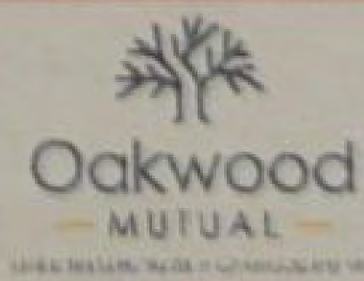
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DOWN TO A DOZEN!

12 Randolph County wrestlers compete on Saturday at Jay County Regional

BY RICK REED
News-Gazette Sports Editor

Twelve Randolph County wrestlers look to keep their seasons alive Saturday when they compete at the Jay County Wrestling Regional. Eight wrestlers compete in 14 weight classes with the top four place winners in each class earning a trip to the semi-state held in Forth Wayne.

Monroe Central's Hunter Page leads the charge at 182 lbs. The Delta Sectional champ and two-time state qualifier is currently ranked No. 4 and the clear favorite to win the title at Jay County. Anyone who follows wrestling knows, however, that higher seeds don't always emerge victorious, so Page can ill-afford to not take matters very seriously.

At 32-0 and with a school record 142 career wins, Page takes on Aiden King of Bluffton (22-14) in his first match. King placed fourth last Saturday at Jay County.

Here are the other 11 Randolph County wrestlers and their first round opponents.

106 Lbs.

Quentin Keen, Winchester
Keen is just a junior and has shown steady progress throughout his career. After his third-place finish at Delta, Keen improved to 27-5 on the season. He will Jay County sophomore Griffin Byrum (14-6) in his first match and needs to beat Byrum to move on to the semi-state.

113 Lbs.

Isaiah Spurlin, Winchester
Just a sophomore, Spurlin (28-5) caught a bit of a bad break when Bluffton's Levi Johns (33-2) got knocked off at the Jay County Sectional and ended up as the runner-up. As the third-place finisher at Delta, Spurlin will now have to beat Johns to get into the round of four and make it to the semi-state.

126 Lbs.

Bradin Daniels, Union City
All things are possible with Union City's talented sophomore Bradin Daniels (27-6), who was second at the Jay County Sectional last Saturday. Daniels goes up against Muncie Central junior Isaac Musgrove (31-10) in the first round.

138 Lbs.

Ryder Brandenburg
Brandenburg (18-14), a junior, was third last Saturday at the Delta Sectional and has a tough first-round match against No. 23 Logan Uhlman of Adams Central, a senior who was second at the Jay County Sectional.

145 Lbs.

Evan Duncan, Winchester
Zac Martin, Monroe Central
Duncan is a talented sophomore (26-9) who finished second last week at the Delta Sectional. He goes up against Belmont junior Bake Luginbill (18-13) with a good shot at moving on.

A junior, Martin (24-9) has a tall order in his first match against Blackford senior Bryan Hernandez-Lopez (32-5), ranked No. 5. Lopez was the sectional runner-up at Jay County.

152 Lbs.

Reed Brandenburg, Winchester
A senior, Brandenburg (29-4) hopes to end an excellent career with a bang after placing second at the Delta Sectional last Saturday. Brandenburg, though, will need to knock off No. 21 Caden Funk of Adams Central (36-4) in order to advance to the semi-state. It's a tough weight class with four wrestlers ranked in the top 25, but Brandenburg is certainly good enough to challenge.

170 Lbs.

Jeremiah Ullom, Monroe Central
Clayton Holder, Winchester
One of two weight classes where Randolph County has two chances to earn a semi-state berth. Monroe Central's Jeremiah Ullom (21-1), just a



Hunter Page is looking to become Monroe Central's first three-time state qualifier.

Rick Reed photo

sophomore, could be a sleeper here. He took third at the Delta Sectional by defeating Winchester's Clayton Holder. Ullom has a tough first-round match against Bluffton's Levi Kahn (31-5), a senior who was third last Saturday at Jay County. Holder (24-10) is just a sophomore and has the task of getting past Belmont's Duke Myers (34-3), ranked No. 7 in the state and winner at the Jay County Sectional.

195 Lbs.

Kolton Tinsman, Monroe Central
Tinsman (28-5), a senior has had

an excellent career and put himself in a good position after placing second last week at the Delta Sectional. He will need to beat another senior, though, in Norwell's Tyler Luther, in order to advance to the semi-state.

220 Lbs.

Andy Toney, Winchester
Toney (16-18) has been coming on a little bit and was third at the Delta Sectional last Saturday. He goes up against junior Keegan Bluhm of Adams Central (35-4) in hopes of earning his first semi-state trip.

Good Luck To All Area Teams This Season!

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43

County wrestlers hope to punch their ticket

BY RICK REED
News-Gazette Sports Editor

106 Lbs.
Quentin Keen, Winchester Junior

After learning of his first-round opponent at Saturday's Fort Wayne Semi-State, the only approach Quentin Keen can take is that of a great opportunity.

If nothing else, Keen has the experience of having already competed at the semi-state.

His opponent, Rochester freshman Layne Horn, is 36-0 on the season and ranked number one in the state. So on paper, Keen will need to pull off a stunning upset.

Keen is seeded No. 10 and Horn No. 7 in the brackets.

Maybe the odds are stacked against him, but Keen surely realizes that upsets happen all the time.

All the time. Other notable wrestlers at 106 are Jay County's

Ayden Bell (35-0, No. 3), Northeastern sophomore Heather Crull (41-2, No. 7), Norwell freshman Hunter Douglas (30-3, No. 14) and Yorktown seniors Joey Cline (30-11, No. 18)

126 Lbs.
Bradin Daniels, Union City Sophomore (28-8)

Daniels has about as good of luck as Keen after at 126 as he faces No. 4-ranked Keegan Schla-bach (40-1, No. 4) in the first round.

Just a sophomore, Daniels has shown great ability to compete with the best, so anytime he takes the mat he's got a chance.

Daniels also may have some extra incentive after what happened to him at the regional last week.

After winning his first match, he suffered a pair of losses by a pin. In both of those cases, he was well ahead in points before he was pinned. That has to boil his blood a bit, perhaps enough to give

him just the medicine he needs to pull off an upset.

152 Lbs.
Reed Brandenburg, Winchester Senior, 30-6

Brandenburg, the fourth place finisher at the Jay County Regional, has a decent shot at winning his first match as he will square off against Jackson Todd (33-5, No. 16) of Fort Wayne Carroll. Todd is seeded 7th in the class and Brandenburg 10th, so on paper it should be a good match.

Both wrestlers are seniors, so both have experience.

Other notables in the class are Belmont sophomore Gavin Davis (38-5, No. 8), Jay County sophomore Christian Wittkamp (32-6, No. 22) and in the opposite bracket, Delta sophomore Kaeb Stebbins (31-5, No. 18), who handed Brandenburg a pair of losses in the sectional and the regional.

182 Lbs.
Hunter Page, Monroe Central senior
Page, currently ranked No. 4, is seeking his third straight trip to the state finals. He placed



Monroe Central's Hunter Page, the Jay County Regional champ, hopes to advance to the state finals for a third straight year.

sixth as a sophomore, then has a particularly tough draw last year, losing on Friday night in the first round.

Page will be looking for bigger things in his final go-around. He opens in the first round against

Ethan Skinner, a senior from Central Noble.

Monroe Central's all-time career wins leader, now with 145 victories, hasn't been seriously challenged much this season, owning an unblemished 35-0 record.

Other notables in the class are senior Maverick Summerset of South Adams (29-3), junior Bryce Wenk of Jay County (30-6, No. 24) and Norwell senior Stuart McCabe (16-10),

Good Luck Reed Brandenburg at Semi-State!
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CLASS 2A SECTIONAL AT MONROE CENTRAL

Falcons open against Burris, Bears look to knock off favored Wapahani

BY RICK REED
News-Gazette Sports Editor

No. 2-ranked Wapahani is marked with a bulls-eye at Class 2A's Sectional 40, held at Monroe Central, where Winchester tries to win its first sectional title since 2011 and the host Bears hope the homecourt edge will help them cut down the nets for a second straight year.

The paths to the championship for the two Randolph County teams are quite different. Winchester, at 13-10, is the only other team in the sectional field with a winning record during the regular season. The Falcons can't afford to overlook anyone, but they have a good shot of getting to the finals by defeating Muncie Burris (8-14) in the first round on Tuesday, then Wes-Del (9-12) in the semifinals. The random tournament draw could not have gone much better for Dustin Baldwin's squad.

Monroe Central, meanwhile, faces the highly-regarded Raiders (21-1) straight from the gate in Wednesday's second title, a challenge that puts the Bears' fate in immediate peril. But one could argue that it's the best time to get a crack at the top dog.

Under Jim Melton, in his first year, the Golden Bears are playing their best basketball, having won three straight games, culminated by a 59-44 win at Randolph Southern in the season finale Friday at Randolph Southern.

Alexandria (8-15) faces Lapel (11-12) in Wednesday's opener. The semifinals are Friday and the championship on Saturday.

Make no mistake



Winchester's Mason Barker attacks the rim in the County Tourney against Randolph Southern.

Rick Reed photo

about which team is favored in Sectional 40. Wapahani lost its season opening game, 49-47, to Muncie Central, and has since rattled off 21 straight wins.

The Raiders defeated Winchester, 80-47, back in early December, and topped Monroe Central, 66-40, on Feb. 10. Wapahani won the Elwood Sectional just two years ago, and the Raiders lost to eventual champ Monroe Central a year ago in the Alexandria Sectional, a loss they are sure to remember.

Another winning season for Winchester

Putting together winning seasons has not been a problem for the Golden Falcons. Over the past 26 seasons, the Falcons have posted a winning season 22 times, and one other was a .500 campaign. Almost always, Winchester finished

with more W's than L's.

But a program that has three appearances in the state finals in the past 23 years, hasn't won a sectional in 13 years when the Falcons captured the Lapel Sectional in 2011. It's a growing monkey on their backs.

This year's veteran team is certainly capable of making some noise.

Five seniors starters lead Winchester and they've all had highlight moments.

Senior Jamison Parker's all-around game leads the Falcons. He leads scoring at 12.3 points, second with 4.4 rebounds per game and tied for first in assists (2.6). Parker has been in twin figures scoring 17 times with a high of 27 against Lapel in the Northeastern Tournament over the holidays.

Kamden Preston enters the sectional at 10 pig and leads with 5.4 re-

bounds. Preston tossed in 14 points in the Falcons' season-closing 60-53 win over Jay County and had a season-best of 19 on Jan. 27 against Tri.

Workhorse Mason Barker comes in at 8.7 points a game and has scored 10 points in each of his past four ball games. Point guard Drew Loyd (8.5 points, 2.6 assists) has done a great job of directing the offense and has a nice long-range shooting touch. And Charlie Sauser jumped on board this season and has been a good contributor at 4.4 points.

The Falcons have received good minutes as well from juniors Adam Moore (7.9), Grady Moyer (4.4), while sophomore Carter Frazee and freshman Caleb Hummel have come off the bench and showed great promise.

SECTIONAL MONROE CENTRAL

- 1 Tue Muncie Burris (8-14) vs. Winchester [13-10]
- 2 Wed Alexandria (8-15) vs. Lapel [11-12]
- 3 Wed Wapahani [21-1] vs. Monroe Central [10-14]
- 4 Fri Wes-Del [9-12] vs. Winner Game 1
- 5 Fri Winner Game 2 vs. Winner Game 3
- 6 Sat Winner Game 4 vs. Winner Game 5

If Winchester is to pick up a sectional title, the seniors will have to play their best ball. The good news is with their experience and talent level, it's possible.

Bears are playing at a high level

Jim Melton promised the seniors will have to play their best ball. The good news is with their experience and talent level, it's possible.

Monroe Central, minus their established big man Cole Munchel due to an injury, struggled out of the gates by losing its first five ball games. Other injuries followed as the Bears couldn't seem to catch a break.

Wins over Hagerstown and South Adams just before the Christmas break put some W's in the win column, but with losses in three of the next four games, going into the county tourney, few would have expected the Bears to mount a challenge for the Horseshoe.

But in fact, the watershed moment for this team was at hand as the Bears dismantled Union City, 71-50, in the first game of the tourney, then stunned a Winchester team that had defeated them by 14 in the season

opener behind an incredible performance by Munchel and some clutch performances by senior point guard Blake Bogue and junior Hayden Taylor.

The Bears answered every charge by the Falcons and earned the right to cut the twine with a 50-44 victory.

Since then, the healthier Bears would come together, and they certainly have. They enter the tournament with lots of momentum with three straight wins, and before that took a good Frankton team to overtime.

It will take a massive upset for the Bears to knock off the heavily-favored Raiders, but Monroe Central is on its home floor, some momentum and the ability to keep things interesting, if not pull off a stunner.

Munchel and senior forward Aiden McHaffey are the big guns, but Easton Foster is loaded with talent, hustling players like Bogue, Taylor are invaluable, and Justus Ulom and Josiah Cleveland can light it up on any given night.

The Bears have surprised us once and they are much better team. Is it enough?

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16

18

106/260

107/259

108/258

23 Passover

Chamber Lunch D-1

24 Administrative Professionals Day

25

113/255

2

120/24

not



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A close-up photograph of a gas burner with a ring of blue flames. The burner is set against a dark background, and the flames are bright and vibrant. A horizontal grey band is superimposed over the center of the burner.

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Essayists

Continued from B3

Solar panels don't come cheap, some materials used to make the panels are very expensive and not easy to get. Getting enough land to put in a solar farm also raises the cost. Land prices are going up and we aren't getting anymore, so finding a farmer willing to get rid of ground will cost a pretty penny.

Solar power has the longest lifespan of renewable energy sources. The fields can continue to generate electricity for 30 to 40 years. They are hardly ever damaged, and they do not need much maintenance. Despite the huge cost of setting up a solar farm, its long lifespan and very low maintenance cost make them a cost-effective energy solution. Solar panels don't involve a turbine, unlike other sources, it has no moving parts. That means that nothing wears out or breaks very often. Once the solar panels are installed, they continue to generate solar power as long as the sun is shining.

Power generation using fossil fuels is a very loud activity. Even among renewable energy sources, noise is a bit of a concern. This is one of the main downsides to wind energy. Solar farms generate electricity silently.

Very large areas of land are required for building solar farms. Typically they are located in remote locations, this means that they will take the place on farm ground.

With a shortage of food in the world and world hunger a big problem, removing ground to grow crops will not help food shortages at all.

Solar farms provide job opportunities to the local community. This in turn

helps in reviving the economy of the area. This is only when building a solar farm. There is no denying that solar farms are expensive to set up, but so is every other energy source.

The lifespan and low maintenance give solar farms an economical advantage.

Solar energy production itself is clean and doesn't harm the environment in any way. The construction of solar farms contribute to greenhouse gas emissions and air pollution. The decommissioned solar panels contain very toxic materials, resulting in land and water pollution. This is one of the major disadvantages of solar energy.

Solar farms can generate electricity only when the sun is shining, that can be a problem on cloudy days. Solar farms are spread over large areas because lots of space is needed for setting up solar panels. This means solar farms often are built on farmland. Solar farms on agricultural land cause large areas of land to be unusable and can impact food production.

Once its lifespan is over and the solar panels become too low on efficiency, they are decommissioned and turned into solid waste. The toxic substances present in solar panels can pollute the land and water if they are not disposed of responsibly.

Solar farms can only work to their maximum capacity when enough sunlight is available. When there is high energy demand, it is not possible to increase production like you can with a coal-fueled power plant such as Merom. Panels are much less efficient than coal plants. The presence of a large solar farm is a sore sight for the

eyes. It robs the entire area of vegetation. All you get to see are rows of solar panels.

Consequently, property prices go down.

The positives and negatives of solar energy make it hard to know what is best. Using that information, whether solar energy is a good or bad thing for Sullivan County is fully your opinion.

By WYATT SPRINGER

Perhaps one of the most controversial topics in the agricultural industry today is solar energy. While some people see the benefit of solar energy, others see the negative. When talking about solar energy you are no longer talking to a niche group of individuals from California, but now the whole world. Solar energy and other forms of renewable energy, like solar panels, created an epidemic and are now in almost everyone's daily life whether they know it or not. But more importantly, solar energy is making its way to our small community. While the data might not be there to effectively weigh out the pros and cons of solar energy in Sullivan by looking at areas like Sullivan, rural agricultural communities, you can find lots of information that will show both the benefits and disadvantages.

When looking at the benefits of solar energy there are many, but one that stands out above is that while not only helping out your community, you can also help out your state by providing clean electricity. As well as helping out your state towards a brighter and cleaner future, you will also be able to save money on your electric bill monthly

with solar credits. Solar communities also provide more opportunities to local farmers. When creating a solar community the most important factor is land, while solar panels can be easily installed on roofs of homes, solar communities, or solar farms are done on a much larger scale. Solar farms need large amounts of flat land to place solar panels, this translates to fields being the perfect place to start a solar farm, however, that land is needed to be acquired from local farmers. Farming is unpredictable, so many factors come into play: market prices, yields, inflation, and many other variables. This is why many farmers are turning to solar farms the leasing on the land for solar panels is greater than what the field could produce in crops, overall helping out the farmers in our community. Solar energy will also provide more jobs in our communities, it takes many individuals to keep a solar farm running. Solar energy and solar farms are very complex and have many working parts. According to TREC's job census, there are over 255,000 workers in solar jobs and the number is only growing.

While there are many benefits to solar energy, you can not be shy about some of the disadvantages of the impacts of solar energy in Sullivan as well. Solar farms take up lots of space, acres, and acres of land that is most likely farm ground coming from small family farms. While from a financial standpoint, solar panels might be more sound than the traditional farming of the ground, you are also taking away lots of crops from the community.

Continued on B5

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How to create more privacy on your property



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An inviting backyard can serve as a welcome retreat from the hustle and bustle of daily life. After a long day at the office or an exhausting day spent transporting kids to and fro, it's hard to resist the allure of a peaceful outdoor space in which to unwind.

Privacy is a key component of any backyard oasis. Some homes may be so remote that privacy isn't an issue. But many suburban homeowners recognize they might need to tweak their landscapes if they hope to create a private oasis outside.

Fencing or planting?

Most homeowners looking to create more privacy on their property will have to choose between fencing and planting. Fencing provides immediate privacy because, once it's installed, no one can see into the yard. Fencing also doesn't require watering or other im-

mediate upkeep, which will be necessary when planting to ensure tree roots can establish themselves.

But planting has its benefits as well. Planting for privacy is essentially creating a living fence that can grow over time and provide even more privacy as trees reach maturity. Plants also tend to be less costly than fencing. The home renovation experts at BobVila.com estimate that fencing projects typically cost between \$1,667 and \$4,075. However, fencing projects can cost considerably more than \$4,000, especially for homeowners with large properties they want to enclose. Large, mature trees can be expensive, though it's unlikely they will cost as much as fencing. In addition, fencing requires more maintenance and will potentially need to be replaced, while native trees won't require much upkeep and can last for generations.

Planting

Homeowners who choose to plant

for privacy will next have to decide which type of plants to add to their properties. Evergreens provide year-round privacy because they don't shed their leaves, so these are the ones most often chosen when creating a living fence. A number of varieties of evergreen trees can do the job, but it's important that homeowners consult with a landscape architect prior to choosing trees so they can ensure the trees will thrive when faced with the growing conditions on their properties. During such a consultation, homeowners may discuss the following popular privacy trees.

• **Leyland cypress:** The Arbor Day Foundation® notes that the Leyland cypress is popular for hedges and boundaries, likely because a typical tree reaches a mature height of 60'-70' and can spread as wide as 25'. The Leyland cypress grows fast, which may appeal to homeowners who don't want to wait to establish privacy.

• **Green Giant Arborvitae:** There are different varieties of the arborvitae, but the Green Giant tends to be the go-to option for privacy. The ADF notes that Green Giants will grow up to three feet per year until they reach maturity, providing a fast-growing option for privacy planters. The Green Giant can spread as wide as 20 feet at maturity, which is another attribute that makes it so popular among homeowners desiring privacy.

• **Eastern White Pine:** The ADF notes that the eastern white pine, which can reach heights as high as 80 feet, is favored in spacious yards. That's likely due to its height and its potential spread, which can reach 40 feet. Homeowners who choose the eastern white pine might like it for its resemblance to a Christmas tree, and in fact it is widely used for that purpose. The privacy provided by the eastern white pine is significant, but it might be best suited to especially large properties.

Whether it's fencing or planting, homeowners have many options to consider as they seek to create more privacy on their properties.

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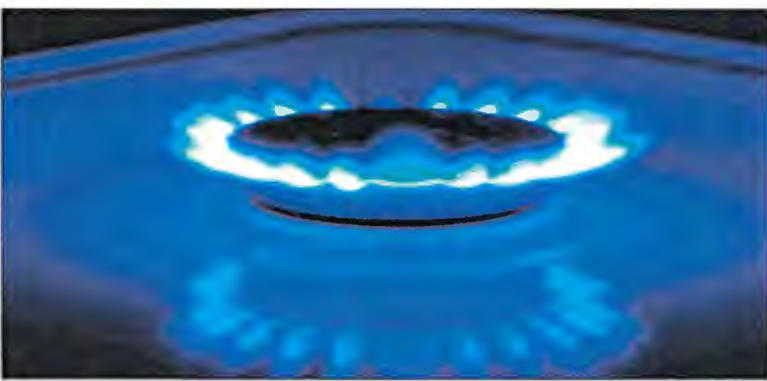
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A rundown of 3 popular flooring materials

Metro Creative

Even though it's underfoot, flooring can set the tone for how a room or even an entire home is viewed. Perhaps that's one reason why flooring generates such strong opinions when homeowners look to refurbish or replace their floors.

forged together with adhesives. Each engineered wood flooring plank is composed of several layers of plywood or fiberboard with a solid wood veneer on top, which is how it can provide the look of solid wood flooring. Solid wood flooring planks are made from a single piece of hardwood. Each type of flooring has its pros and cons, and homeowners who prefer hardwood floors are urged to speak with a flooring professional about the features that make these options unique from one another.

2 Laminate floors



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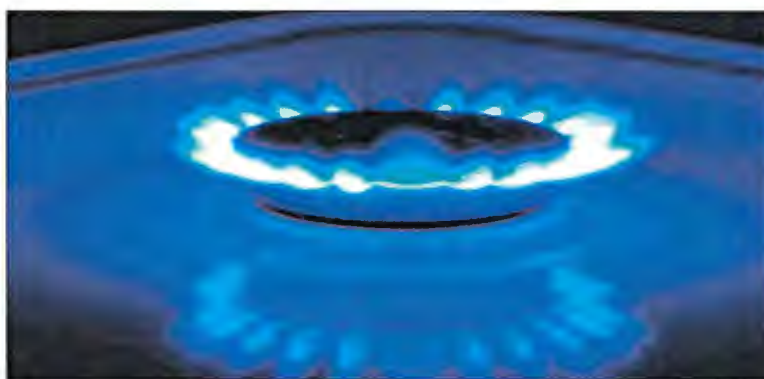
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Ohio Valley Gas is a relatively small local service provider. Our staff and employees live in your community, so we are affected by and sympathetic to community issues. Our offices are located near you, and a phone call to us will reach a live person instead of a long recorded menu of choices. All of this means you will get a fast, caring response to any worries that may arise with your service or your bill.

+ 1 Based on data from the U.S. Energy Administration



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Natural gas is the "greener fuel"

Natural Gas is, in fact, the most environmentally friendly of the various fossil fuels we use to heat and cool our homes and businesses. Installing high-efficiency, energy conserving natural gas equipment is a win-win proposition. With natural gas appliances (furnaces, water heaters, clothes dryers, cook stoves, fireplaces, pool/spa heaters, and grills), the homeowner is assured of dependable home comfort and convenience, while decreasing their home's carbon footprint for the future.

35% of the energy provided by fuels used for the generation of electricity is delivered to consumers. Therefore, it takes much more fossil fuel (whatever type) to generate electricity, which produces more carbon dioxide, for the same amount of energy.



A rundown of 3 popular flooring materials

Metro Creative

Even though it's underfoot, flooring can et the tone for how a room or even an entire one is viewed. Perhaps that's one reason why flooring generates such strong opinions hen homeowners look to refurbish or replace their floors.

forged together with adhesives. Each engineered wood flooring plank is composed of several layers of plywood or fiberboard with a solid wood veneer on top, which is how it can provide the look of solid wood flooring. Solid wood flooring planks are made from a single piece of hardwood. Each type of flooring has its pros and cons, and homeowners who prefer hardwood floors are urged to speak with a flooring professional about the features that make these options unique from one another.

2 Laminate floors

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Sullivan Golden Arrows TRACK & FIELD



Photo by TRAVIS DAVID

Sullivan Lady Arrows TRACK & FIELD



Photo by TRAVIS DAVID

2022 GIRLS BOYS ROSTER

NAME	GR
Luke Adams	12
Lucas Copenhaver	12
Candren Powell	12
Jack Drawart	12
Caleb Taylor	12
Chase Cadin	11
Chad McCammon	11
Seb Ortiz	11
Cam Singer	11
Ty Thompson	11
Kaden Arnett	10
Lloyd Haeger	10
Laylin Huff	10
Sam Jackson	10
Logan Kestler	10
Gavin Laloup	10
Caleb Phlegley	10
Luke Poshelen	10
Jeremy Salesman	10
Tucker Smith	10
John Talt	10
Jackson Trimble	10
Lavi Westerington	9
Ocean Blue	9
Cooper Bock	9
Feyton Carlson	9
Zane Catin	9
Wyatt Epling	9
Noah Ferrie	9
Blake Fraker	9
Eli Garrett	9
Ethan Garrett	9
Grant Jennings	9
Lucas Marchino	9
Traver Martin	9
Colten McCray	9
Carter Measiter	9
Joshua Swick	9
Jake White	9

HEAD COACH: Samantha Unger

TEAM CAPSULE

2022 Finish: Girls 8th in IHSA Sectional; Boys 6th in IHSA Sectional

2022 Key Athletes: Alexis Drake, Avari Kelley, Gaige Goodman, Madison Elliott, Luke Adams, Chase Cadin, Jack Stewart, Seb Ortiz, Cooper Bock

Outlook: On the girls' side, junior Alexis Drake is the returning athlete. Drake was a regional qualifier in the discus last season with a second-place finish in the sectional and placed sixth in the shot put at the sectional. Drake has already surpassed her marks in both events this season.

Freshman Avari Kelley could score a lot of points for the Lady Arrows this season in the sprints and long jump. After picking up a trio of blue ribbons early in the season, the talented freshman — also a key player on the softball team — suffered a minor quad injury which has sidelined her for two weeks.

On the boys' side, Jack Stewart returns as a regional qualifier in the pole vault. Chase Cadin has also made some early noise for the Arrows in the pole vault and the sprints.

Seb Ortiz has impressed in the throwing events in the early part of the season and senior Luke Adams is getting his foot under him in the long jump.

Freshman Cooper Bock has also impressed in the hurdle events.

2022 GIRLS BOYS SCHEDULE

DATE	TIME	EVENT
April 4	5 p.m.	vs. White River Valley, Shoals
April 8	5 p.m.	at South Knox
April 10	5 p.m.	vs. North Central
April 14	5 p.m.	at North Knox Invite
April 18	6:15 p.m.	at Bloomfield
April 22	10 a.m.	Arrow Relays
April 24	5 p.m.	vs. Linton, N. Daviess, Bloomfield
April 27	5 p.m.	at Northview
May 2	5 p.m.	vs West Vigo
May 11	5:30 p.m.	at WVC Meel (Northview)

2022 GIRLS BOYS ROSTER

NAME	GR
Madison Elliott	12
Kerensady Wiegman	12
Taylor Barber	11
Laura Chesbin	11
Kyra Cox	11
Luks Drake	11
Makayla Hitt	11
Cori Pirie	11
Ava Queen	11
Avery Wialakamp	11
Gaige Goodman	10
Morgan Hughes	10
Chloe Mason	10
Filia Nicol	10
Jaycee Platt	10
Jacie Wilson	10
Landrie Pifer	9
Destiny Galnes	9
Lily Hawkins	9
Avari Kelley	9
Joslyn McCammon	9
Rachelle Ramenz	9
Trindi Sapp	9
Layni Whitman	9

HEAD COACH: Samantha Unger

2022 GIRLS BOYS SCHEDULE

DATE	TIME	EVENT
April 4	5 p.m.	vs. White River Valley, Shoals
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April 14	5 p.m.	at North Knox Invite
April 18	5:15 p.m.	at Bloomfield
April 22	10 a.m.	Arrow Relays
April 24	5 p.m.	vs. Linton, N. Daviess, Bloomfield
April 27	5 p.m.	at Northview
May 2	5 p.m.	vs West Vigo
May 9	5:30 p.m.	at WVC Meel (Edgewood)

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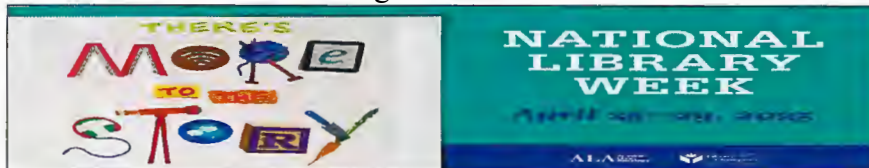
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Celebrate National Library Week
April 23-29, 2023
at SCPL, where all are welcome!

The theme for National Library Week 2023 is
"There's More to the Story."

First sponsored in 1958, National Library Week is sponsored by the American Library Association (ALA) and observed in libraries across the country each April. All types of libraries - school, public, academic and special - participate.

Libraries play a critical role in the happiness of Americans. Communities that spend more on libraries, parks and highways are shown to support the well-being of community members.

Bank Elym, State government public goods spending and citizens' quality of life. Social Science Research, 2018. DOI:10.1016/j.sres.2018.11.004

There's more to the story this National Library Week.

The Sullivan County Public Library is pleased to announce the theme for National Library Week - April 23-29, 2023 - "There's More to the Story." Most people know about the wealth of stories available at the library, from picture books and large print to audiobooks and ebooks. But there's so much more to the story of libraries.

Libraries are welcoming spaces that bring communities together for entertainment, education, and connection through book clubs, story times, movie nights, crafting classes, lectures, and more. SCPL offers a wide array of programs, classes, and resources for patrons of all ages.

And libraries play a critical role in the economic vitality of communities by providing Internet and technology access, literacy skills, and support for job seekers, small businesses, and entrepreneurs. SCPL supports Sullivan County

with other resources such as the genealogy/local history department and the Sullivan County History Museum.

If you haven't checked out the Sullivan County Public Library lately, you're missing the full story. Stop by for a visit to celebrate with them during National Library Week, April 23-29. Follow SCPL social media channels and the hashtag #NationalLibraryWeek to join the online celebration.

First sponsored in 1958, National Library Week is a national observance sponsored by the American Library Association and libraries of all types across the country each April.

Any Sullivan County resident who visits their local library to sign up for a new library card or renew an existing one will be entered to win a library prize pack. For more information, stop by any SCPL location, call 812-268-4957, or visit the library's website at www.sullivan.lib.in.us.

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 812-268-0000

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 Closed Sunday & during lunch
Main Branch Hours: Monday to Thursday 9-7 • Friday 9-6
 Saturday 9-5 • Closed Sunday

Hours: Tuesday to Friday 11-5 • Saturday 9-3



Perry County Chamber Connection



Greetings from the Perry County Chamber of Commerce Office:

Currently, I am in my third week as your new Chamber Director. I dove right into my duties, and it has been very exciting thus far! On my first day, I was fortunate enough to visit the Meggitt site in Troy, IN which included Senator Mike

Braun. Day two was equally as adventurous as I travelled to Indianapolis, IN for ICEA – Indiana Chamber Executives Association – “Chamber Day” at the Statehouse.

to visit 90 Chamber Members in the first 90 days, and I am succeeding every day. If we have not yet met and you would like to see or speak to me, please do not hesitate to contact me so we can set something up. As a Chamber Member, I value your feedback, and I look forward to connecting with you!



On March 28th, 2023, the Perry County Chamber of Commerce hosted the first Networking Breakfast of the year, and I was delighted with the high number of members in attendance! I want to thank Dana and Brad Franzman, and Staff of Franzeman Agency, a Shephard Insurance Partner, for sponsoring the breakfast and I encourage all Chamber Members to consider joining us going forward. The next breakfast will be on May 9th, 2023, at Tell City Chair Gallery and Museum located at 640 Main Street Tell City, IN.

I have so enjoyed venturing out in the community and meeting all of you! When I accepted this position, I set a goal



Your Chamber is here for you!
My best to you,
Sara

Spring on over to your Hoosier National Forest

The Hoosier National Forest is one of the greatest natural gems in the State of Indiana. The Forest offers so many different opportunities, resources, and benefits. From a recreation standpoint, the Hoosier National Forest is unmatched. Visitors can hike, bike, horseback ride, camp, swim, the list goes on and on. And the importance of what we get from the Forest in both products (i.e. lumber and firewood) and health benefits (i.e. drinking water, mindful escapes, fresh air) can't be exaggerated.

native species one can see.

If you're looking to fill yourself with a renewed spirit visit your Hoosier National Forest this spring! For maps and recreational information visit our website at <https://www.fs.usda.gov/hoosier>. You can also call or visit our offices in Tell City or Bedford. Tell City's phone number is 812-547-7051 and Bedford's number is 812-275-5987.

The people's Hoosier National Forest is available to all year-round, but there may be no better time to visit than spring. Spring has always coincided with the idea of new life, and it is abundantly clear why when on the Forest. Wildflowers start to bloom, critters emerge from their lethargic winter daze, the sounds of flowing water from spring rains and the songs of birds and frogs fill the air. A spring visit to the Hoosier National Forest rejuvenates the body, mind, and soul.

Wildflowers are some of the greatest attractions and come in a full palette of colors. Going on a wildflower centered hike is one of the most rewarding hikes one can take. The variety of shapes, sizes, and colors paired with the usual presence of important pollinators like butterflies, moths, and bees turns a large and complex system into a simple and beautiful sight. Bloodroot, Virginia Bluebells, Common Chickweed, Golden Ragwort, Wood Poppy, and Wild Blue Phlox are just some of the gorgeous,

Join us
Tuesday, May 9th
7:30 am

Perry County Chamber of Commerce
Member Breakfast
Networking opportunity

Hosted by:
Tell City Chair Gallery & Museum
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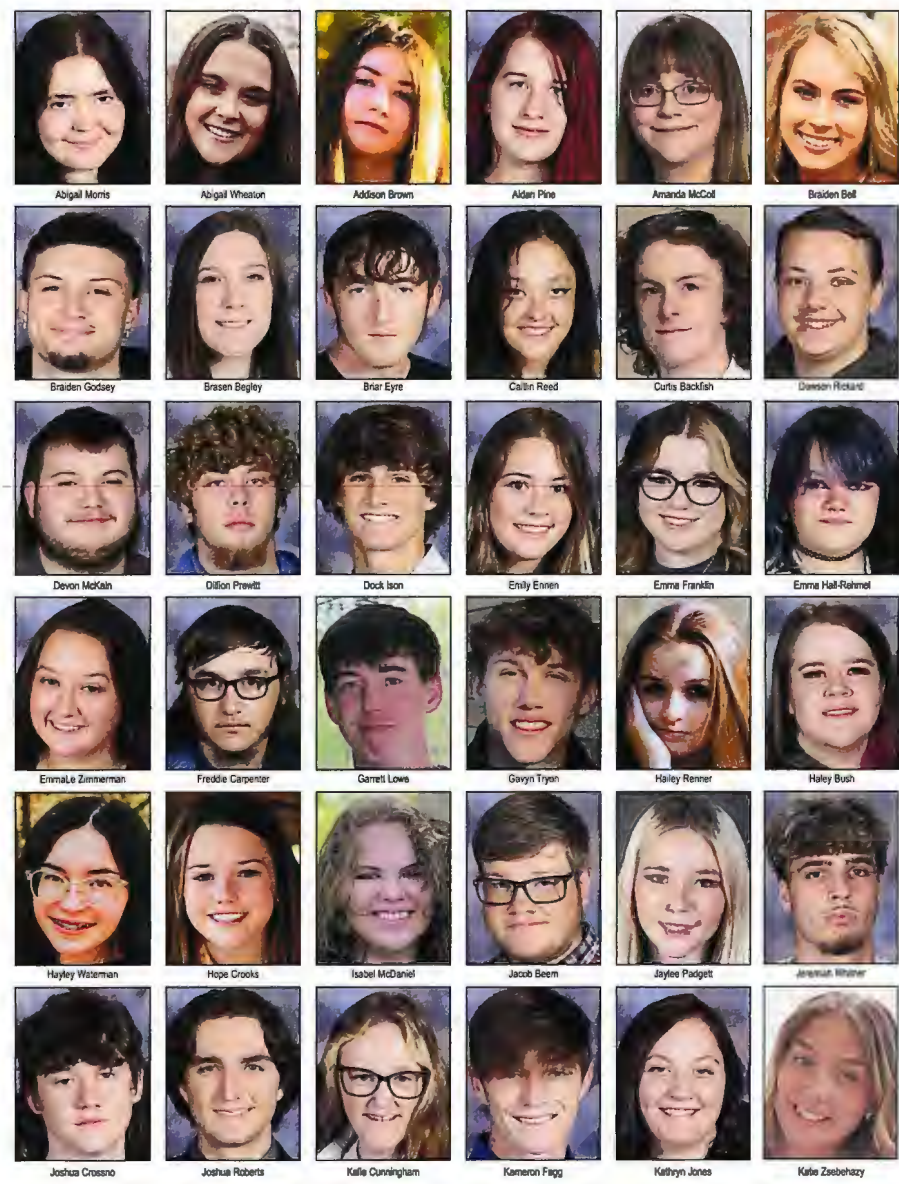
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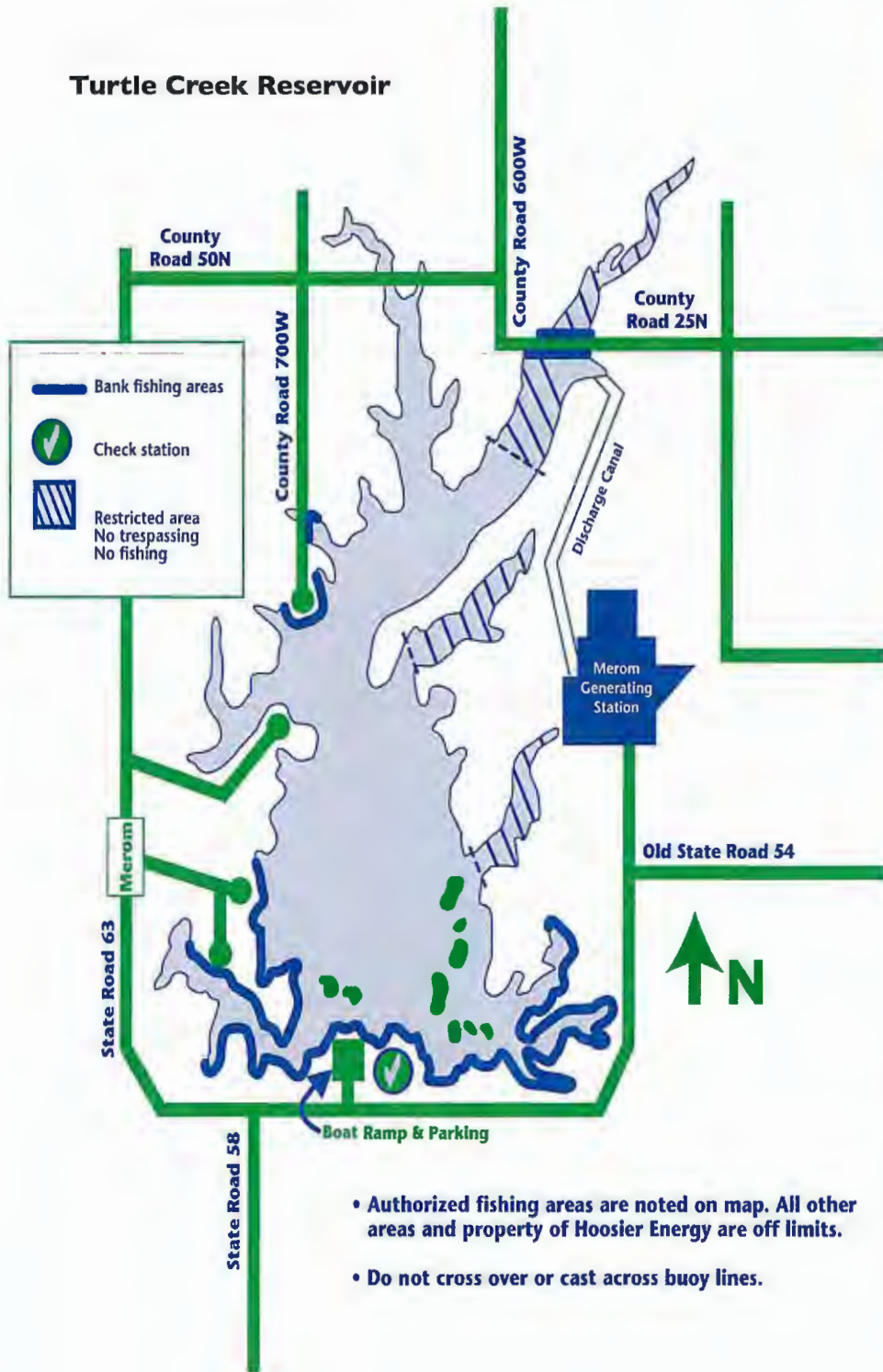
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Perry County Chamber Connection



Greetings from the Perry County Chamber of Commerce Office:

Welcome to the month of May! May is known as the month of transition, the spring flowers are blooming, birds are chirping, and life is starting to seem a little more joyful day by day!

This is also true for our Perry County Chamber. There are so many wonderful things happening within our business community right now! We continue to recruit and obtain members who will help strengthen our structure while building relationships integrated with support for our current members.

The Perry County Chamber is working diligently to plan and execute new events and workshops to keep our members connected and engaged. I am delighted to announce an exclusive opportunity to members on the first Friday of each new month. "Mornings with Mayor Cail" will begin May 5th, 2023. Coffee and conversation will take place from 9:00 am - 9:45 am at Chamber headquarters, 601 Main St. Suite A., Tell City. Please RSVP to chamber@pickperry.com.

We anxiously anticipate our next "Perry County Chamber Networking Breakfast", Tuesday, May 9th, 2023.

Our host will be Tell City Chair Gallery & Museum. 640 Main Street Tell City, IN. If you have not visited the Gallery & Museum yet, please consider doing so at this time. Not only will you be able to learn about the

Tell City Chair furniture legacy, but you may browse the variety of these iconic home furnishings, explore the museum, and visit the gift shop. Our last networking breakfast was so well attended, let's take a short break from business and socialize!

National Small Business Week was April 30th, 2023 - May 6th, 2023. We honor the entrepreneurs of our country who have played their part in bringing new ideas to life and growing our economy. Thank you to the Perry County community members who make a habit of shopping locally in support of small businesses! The Perry County Chamber of Commerce gave away two Chamber Gift Certificates in light of this important week in May.

Happy Mother's Day to all Mother's, May 14th, 2023. Remember to shop local. There are so many wonderful options for gift giving at our fingertips. Flowers by Les'a, Tell City, IN has a nice selection

of fresh flowers and more. They will also deliver up to 20 miles! Celebrations Gifts & Such Tell City, IN has a nice Brumate Bundle, Buy three, get one free and they are featuring a Vera Bradley Inis makeup bag giveaway. Changing Things Up, Cannelton, IN has reopened their doors after recent renovations and has specialty items like Bella Taylor, 1803 Candles, and a new pet line to showcase. V.I.P. Foliage & Landscapes has a wide variety of plants, planters, and trees available as well.

In closing, I would like to share that Woodchuck's Axe Throwing & Golf Simulation will open by the end of this month and they commit their dedication as members to the Perry County Chamber of Commerce.

Woodchuck's - 47586 will offer appetizers, and even outdoor seating along our Main Street business district. We are so eager for their opening and wish them all the best for the future in their business venture!



My best to you,
Sara

NEW CHAMBER EVENT

MORNINGS WITH MAYOR CAIL

FIRST FRIDAY OF EACH MONTH BEGINNING MAY 5TH, 2023

9:00 AM - 9:45 AM

RSVP TO CHAMBER@PICKPERRY.COM



Job opportunities are plentiful in Perry County and surrounding counties! The Southwest

Indiana Workforce Board along with Work One Southwest, held a Skilled Trades Fair at Ivy

Tech, Tell City, IN and a "Jobapalooza" inside The Hall, 331 Main Street in April. Key takaways

from Jobapalooza include serving 32 job seekers and 30 JAG Students from Tell City Jr. - Sr.

High School for a grand total of 62 individuals served on this day, per Whitney Brown, Business

Services & Communications Specialist, at Southwest Indiana Workforce Board (SWIN).

Turnkey Realty & Property Management present for Skilled Trades Fair at Ivy Tech. L-R - Caty Litherland & Nicole Risse

• Sharing the good news of the Perry County Chamber at Tell City Kiwanis Meeting, Wednesday, April 19th, 2023.



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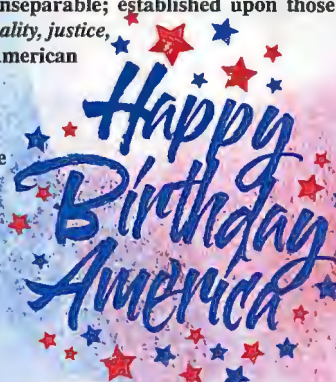
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The American's Creed

by William Tyler Page

I believe in the United States of America as a government of the people, by the people, for the people; whose just powers are derived from the consent of the governed, a democracy in a Republic, a sovereign Nation of many sovereign States; a perfect union, one and inseparable; established upon those principles of freedom, equality, justice, and humanity for which American Patriots sacrificed their lives and fortunes. I therefore believe it is my duty to my country to love it, to support its Constitution, to obey its laws, to respect its flag, and to defend it against all enemies.

Written 1917, accepted by the United States House of Representatives on April 3, 1918.



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Photo by PATTY MORGAN
2023 Sullivan County Fair Queen Carolyn Page.

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Perry County Chamber of Commerce



Greetings from the Perry County Chamber of Commerce Office:

There is so much I want to share with you! To recap, this past month, I traveled to Terre Haute, IN for ICEA (Indiana Chamber Executives Association) Annual Conference and I gathered loads of useful information, strengthened peer connections, and gained lots of new tools to help move our Chamber onward!

The Perry County Chamber of Commerce has executed three ribbon cuttings so far for the month including, Perry County Memorial Hospital and Ronald McDonald House Charities Happy Wheels Hospitality Cart in honor of the beloved, Tom Kramer, The William Tell Center, and Woodchuck's - 47586. The Perry County Chamber of Commerce is so fortunate to be able to execute these ribbon cuttings and be a part of your special celebration. I am pleased to announce there are four more upcoming and this only solidifies the notion that business is alive and well in Perry County!

The Merchant's Association housed within the Perry County Chamber of Commerce was established on Thursday, June 15th, 2023, with a meeting at Chamber headquarters. The Merchant's Association will help build the brand of local retailers, increase foot traffic, and further drive business in our growing and thriving community. By uniting area Merchants, we establish positive relationships and thus accomplish success! I want to emphasize that the Merchant's Association is a county-wide busi-

ness affiliation, as is the Perry County Chamber of Commerce. Everyone deserves the chance to reap the benefits from Chamber Membership. This includes the general store, the salon, the restaurant down the block, and the welcome center. While I will be available during the meetings, the Merchant's Association is for YOU! The next Merchant's meeting will be held on July 6th, 2023, at 5:30 pm. 601 Main Street Suite A. Tell City, IN.

In a recent meeting held at Catholic Charities, 802 Ninth Street, Tell City, I was able to learn more about several programs being offered. Both Sister Shellie (Agency Director) and JoAnn Smith were able to educate me about "Table of Blessings" where a free, hot nutritious meal is served every Thursday at EUCC Fellowship Hall. This is a selfless act being demonstrated by many citizens and businesses to address food insecurities in our neighborhood. I encourage everyone to consider volunteering their time to help serve if at all possible. View the "Charities Chat" offered here in the Chamber Pages that will provide you with the latest update on how they're serving in our community and how charitable giving is making a difference!

Other recent Chamber events include a 2023 Session Update from State Representative, Stephen Bartels held June 30th, 2023, at the Pour Haus. Here we learned how our Indiana Rep. is

working hard for Indiana Hoosier like us!

I do want to mention that the 2023 Perry County Chamber of Commerce plaques for your business door or window have arrived, and I will be delivering them within coming weeks, but if you are in the area, and are a paid Chamber Member, please feel free to stop by the Chamber Office and pick yours up.

Looking ahead into the month of July, we have even more ribbon cutting celebrations scheduled, more from the Merchant's Association, a mystery meet and greet with special guest with a big opportunity for you, "Mornings with Mayor Cail", a special Chamber Networking Breakfast on July 20th, 2023, and even more opportunities for you to involve yourself in your local business community, so stay tuned!

As always, I love sharing your business news with our members and I hope you will continue to share with me your successes, advertisements, promotions, and all good fortune! I am working to help share your good news. Please do not hesitate to reach out to me. If you would like to meet with me, please call (812) 547-2385 or email to chamber@pickperry.com.

My best to you,
Sara Zuelly



Perry County Memorial Hospital Auxiliary cut the ribbon on the Ronald McDonald HappyWheels Hospitality Cart - June 20th, 2023.



Ronald McDonald HappyWheels Hospitality Cart in honor of Tom Kramer.



Bullseye! Gary Braun proudly stands next to his perfect throw while visiting Woodchuck's - 47586 for their Grand Opening and Ribbon Cutting Celebration on June 30th, 2023.

Upcoming Events

Friday, July 7th - Monday, July 10th
Perry County 4-H Fair

Tuesday, July 11, 2023 - 10 AM - 2 PM
Perry County Council on Aging - Senior Health and Resource Fair
Schergens Center

Wednesday, July 12th, 2023 - 9:00 AM
Perry County Chamber of Commerce Meet & Greet - Amazon Business Opportunity Behind the Times Bakery
Paddle Perry
P.A.D.L. (Pack A Dam Lock) 2023

July 29 at 8:00 a.m. - 3:00 p.m. CST
(This is approximately a 3-5 hour paddle on the Ohio River)
LOCATION: Perry Marine Sales & Service, 7400 IN-66 Cannelton, IN 47520
Now is your chance to be a part of the Third Annual 'Pack- A- Dam Lock' by Paddle Perry, where we will pack 100 paddle-crafts in the Cannelton (Indiana) Lock and Dam.
You can choose between a 6 or 9 nautical mile paddle from Rocky Point, through the Cannelton Lock, to the Cannelton or Tell City boat ramp take out locations.

Thursday, July 20, 2023 at 7:30 AM
Perry County Chamber of Commerce Chamber Networking Breakfast
Tell City Depot
Sponsored by AirMedCare Network (AMCN).

Thursday, July 20, 2023 - 9 AM - 2 PM
United Way of Perry County
Cookies For A Cause
McDonald's

Saturday, July 22, 2023 - 4 PM - 10 PM
Twin Lakes BBQ & Brews Fest 2023
Twin Lakes Country Cabins

Don't wait any longer! Register for the 46th Annual Schweizer Fest Road Run TODAY!
www.everbodys.com
Did you see the new billboard in town? Contact the Perry County Chamber of Commerce to learn more!



NEW CHAMBER EVENT

FIRST FRIDAY OF EACH MONTH BEGINNING MAY 5TH, 2023

MORNINGS WITH MAYOR CAIL

9:00 AM - 9:45 AM

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18.1.091
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OHIO VALLEY GAS

Everbody's Fitness announces 2 & 6 mile road run

BY LAURA SCHILLING
OPERATIONS MANAGER

TELL CITY — Lace up those shoes and join us Aug. 12, 2023, for the 46th running of the Schweizer Fest 2 & 6 Mile Road Run.

Keeping with tradition, Everbody's Fitness will continue featuring two race distances, both of which go through Tell City's historic downtown area, the heart of Schweizer Fest.

Schweizer Fest Road Run is more than just a race — it's an opportunity to give back to the community. A portion of the event's proceeds will be dedicated to the Endowment established in memory of Sgt. Heather Glenn.

The 2 mile course is a fast, flat route in the downtown area. The 6 mile route will take you through downtown before heading to Mozart Street where you

will ascend a 1 mile, 200 foot vertical hill with minor grade breaks before you descend on Tell Street, followed by a Main Street finish. Race time for the 6 mile is 8 a.m., with the 2 mile event beginning at 8:05 a.m. Both start on Seventh Street near Everbody's Fun & Fitness Center.

New this year, the top three finishers in each age group and gender will receive locally-made fudge from Hauenstein's. A special award basket will be given to the top male and female in each of the races.

Calling all young champions! Join us for an epic KIDS FUN RUN like no other! Lace or strap up your kid's running shoes and embrace the joy of running, laughter, and endless excitement!

What better way to encourage healthy lifestyles for your family than participating in the

traditional FREE Kids Fun Run? Cheer on the little ones as they power through a short sprint towards the finish line! No registration required. All participants will receive a racing bib and ribbon.

Register online at <https://runsignup.com/Race/IN/TellCity/SchweizerFest26MileRoadRun>.

Paper registrations available at Everbody's Fun & Fitness Center.

Special community fund created in honor of Sgt. Glenn

SUBMITTED
BY KRISTI RHULE

WRITTEN BY ANONYMOUS DONOR

TELL CITY — The tragic death of Sgt. Heather J. Glenn on the night of July 3, 2023, in the line of duty has brought a new understanding of the valuable, critical — and often dangerous — role our Perry County First Responders fill in service to our community.

First Responders in a rural county such as Perry County are neighbors, acquaintances, friends, or even family, who are trained, dedicated, and on duty to respond to any and all types of situations where citizens are in harm's way. On occasion, as with the death of Sgt. Glenn, such duty results in the ultimate sacrifice.

As the community continues to come together to remember and honor Sgt. Glenn, anonymous donors from Perry County, alongside a new group, the Friends of Perry County First Responders, have established a new endowed special interest fund with the Perry County Community Foundation, the "Sergeant Heather J. Glenn Memorial Fund for Perry County First Responders."

This new community fund will provide grants for needed services, goods, or equipment for First Responder organizations within Perry County, or (through qualified 501(c)(3) organizations)

grants to individual members of such First Responder organizations and/or their immediate family members during times of need.

Seed capital to establish the fund is already in place, along with additional supplemental funding to ensure annual grants are already available for disbursement beginning in 2024, through 2027.

We invite the entire Perry County community to support and contribute to this important special interest fund. Give online at perrycountycf.org — choose the Donate Today button at the top right of any page and select the "Sergeant Heather J. Glenn Memorial Fund for Perry County First Responders" from the listed funds. Direct contributions to the "Sergeant

Heather J. Glenn Memorial Fund for Perry County First Responders" can also be made via check to the Perry County Community Foundation, PO Box 13, Tell City, IN 47586, with Sgt. H. Glenn Memorial Fund in the memo.

Whether it be a rollover on an icy winter road, a slip with a chainsaw, the force of Mother Nature's impact on family and property,

or numbness in a left arm accompanied by chest pain, each of us may look up at some point and see the face of a First Responder — there for the single purpose of helping us survive the emergency.

As this fund ultimately is meant to benefit all of Perry County, community donations are welcomed to help grow the fund today, as a source of perpetual grants

to First Responder organizations — for good, forever, in Sgt. Glenn's memory.

The Perry County Community Foundation is an affiliate of the Community Foundation Alliance, which is a tax-exempt organization, as described in Section 501(c)(3) of the IRS code. EIN 35-1830262. The Community Foundation Alliance has exclusive legal control over all contributed assets.



Perry County Chamber Connection

THURSDAY, AUGUST 3 - 5:30 PM
Merchant's Association

FRIDAY, AUGUST 4 - 3:30 PM
TCRA Ribbon Cutting

SATURDAY, AUGUST 5
Blue Heron "Wine over Water"

SUNDAY, AUGUST 6
Schweizer Fest Bed Races

WEDNESDAY, AUGUST 9
BT & UW Baker Pie Eating Contest

THURSDAY, AUGUST 10
Schweizer Fest "BOTY" Dinner

SATURDAY, AUGUST 12
Schweizer Fest Road Run

SUNDAY, AUGUST 13
Winzerwald Winery Wein Jams

MONDAY, AUGUST 14
United Way 50 Year Celebration

SATURDAY, AUGUST 19
Winzerwald Winery Sips & Samples

SUNDAY, AUGUST 20
Winzerwald Winery Wein Jams

SATURDAY, AUGUST 26
Winzerwald Winery Wein Jams

SUNDAY, AUGUST 27
Winzerwald Winery Wein Jams

FIRST FRIDAY OF EACH MONTH
"Mornings with Mayor"

Kathy Finley, owner of "Finley's Antiques and Custom Framing" showcases a lovely hand stitched quilt she recently acquired.

Linda McFall owner of "McFall Family Meats" sells quality meats to a long standing customer who has been driving Owensboro KY weekly for 8 years!

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Schweizer Fest Push Pull Competition

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Saturday August 12th

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SHS GOLDEN ARROWS CROSS COUNTRY



Times file photos

BY TRAVIS DAVID
travis@sullivan-
dailytimes.com

Coach: McCammon
Season Outlook: Key Players:
*Boys/Girls
I'm expecting the return-seasons. Kate Ridgway, Makayla Hint, Ezra Boone and Ben McKinley to lead by example. Their work ethic, attitude and dedication is contagious. Running is a 90% mental sport and these sections are showing themselves to be mentally strong. Rachel battled injury last so if she can stay healthy she will definitely be a key to success for the girls.
Newcomer to Watch:
*Boys:
Nick Books: talented middle school runner.

ROSTER

BOYS	
NAME	GR.
Ben McKinley	12
Kaden Helms	11
Jeremy Salesman	11
Keaton Toth	10
Jaden Norris	10
Nick Brooks	9
Corey Camden	9
Boe Monroe	9
Head Coach: Annie McCammon	

GIRLS	
NAME	GR.
Mary Boone	12
Makayla Hint	12
Kate Ridgway	12
Avery Welikamp	12
Gaige Goodman	11
Morgan Hughes	11
Chloe Mason	11
Jaycee Platt	11
Cabela Golish	11
Averi Kelley	10
Rachel Flameriz	10
Emmeline Earley	9
Head Coach: Annie McCammon	

extremely focused, and expected to make an immediate impact even as a freshman.

*Girls:
Three additions that have potential to elevate the program to the next level: Avery Welikamp (Sr) Averi Kelley (So) and Emmeline Earley (Fr).

Team Captains:
(We don't have team captains)

One or two Team Goals for Season:

I believe both teams have the talent to make to regionals if we stay healthy and focused. This year will be even more difficult considering IHSAA redistrict the sectionals adding 4 or 5 more teams but I believe we can do it.

One or two Keys for

Successful Season:

Success is based on improvement. I really like that our first meet and the sectionals are on the same course. The team can use their times from the Kick Off as a base and set goals accordingly.

I have told my runners, we are preparing for October. Every practice and meet is an opportunity to better ourselves. I want us to peck in October.

One or Two Things You are Most Excited About:

I very excited to have a full team. The girls have 12 girls and the boys have 8. I'm also excited about the energy the runners bring to practice.

Couple of General Comments on the Season Outlook:

*Girls -

Cabela Golish, Morgan Hughes, Gaige Goodman, Jaycee Platt, and Chloe Mason are what give the girls team depth so if we do battle injury, I have solid numbers to pull from. Depth has always been an issue at Sullivan.

*Boys
The boys team also has a little bit of depth. Keaton and Kaiden were also solid runners last year and Jeremy's return was a pleasant surprise. They have been killing it in practice. Boe and Jesse are duel sporting and I hope they can have a positive impact on the team. We also had a late addition, Jaden Norris. His energy and positive attitude puts a smile on my face.

It's going to be interesting. I think a lot of schools have underestimated us this year.

Best Wishes to All Sullivan County Athletes!

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Downtown

Continued from B6

Crossing South Section Street and heading north was Dr. Ramsey's Chiropractor Office on the southeast corner of Section and Jackson Street. Pierce's Shell Service Station was on the northeast corner, and the Dixie Grill, owned and operated by Rudy and Lucille Weil at one time, was between Pierce's Shell Station and Pierce's Philgas & Appliance Store. A Phillips 66 Service Station was on the corner of Section and West Washington Street. Custer's Marathon Service Station was on the northeast corner, and Sullivan Hotel was located north of Custer's. Index Notions Company had its offices on the east side of Section Street by the hotel, and Stahl's Standard Service Station was on the northeast corner of Wall & Section Streets.

Heading east on West Washington Street from Custer's Marathon was a building with three arched entrances that housed six business locations. Watson-Chaney Insurance office, a beauty parlor, and Brown and Woodsmall Accounting Office were there along with Dr. Fisher's optometry office, Dr. Steele's dentist office, and Dr. Henderson's optometry office. To the east was Branstetter's Grocery, Sullivan Loan Company, and Patton's Appliances. Farmers State Bank was on the corner of Washington and

Court Street. Louie Meier's Law Office was on the second floor of the bank building.

The Sherman Building was across from the Farmers State Bank. And west of the alley was the building that housed the offices of Dr. Parmenter, Dr. Scott, Dr. Libke, and Dr. Eskew. Sullivan Hardware & Furniture Store was next to the service station on the corner.

Heading north of the square on Court Street was Benny Defrank Shoe Shop, Index Notion Company 5 and 10, and Dr. Bedwell's office. The Davis Hotel had occupied the rest of the block until it burned down in 1953. Around 1957 a grocery store was built on the hotel site, where the fire department and city hall are now.

On the other side of North Court

heading north from the square was Kroger Grocery Store which occupied the block to the alley. I don't remember most of the businesses that occupied the small store fronts from the alley to the Public Service Office on the north end of the block and several people I talked to couldn't think of what they were, either. I do know that Cadwell Music House was one of them, because my father spent a lot of time there. Lillian Dale Scott had a studio for piano lessons on the second floor above Cadwell's, and Gallagher Gift & Jewelry Shop was there in 1949 and may still have been there in the late 50's. Carrither's Funeral Home was on the northeast corner of Wall and North Court Street and Sim's Sinclair Station was on the northwest corner.

SULLIVAN SQUARE AROUND 1970



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Results

Continued from B4
Hannah Kluesner - Non-wearable sewing construction, blue.
Hunter Kluesner - Blacksmithing, red.
Keaton Knotts - Gift wrapping, reserve grand champion, blue; champion; crops, blue, champion; crops, blue, champion; crops, blue, reserve champion; electric, blue, construction and architectural replica, blue.
Layla Knotts - Swine market hog, blue, reserve champion; swine breeding gilts, blue, reserve champion.
Henry Lambert - Construction and architectural replica, blue.
Oliver Lambert - Construction and architectural replica, blue; swine market hog, blue.
Sophia Lambert - Purebred adult long hair cat, grand champion, blue; cat cage decoration; fine arts, grand champion, blue, honor; champion; state fair; arts and crafts, red; cat showmanship; shooting sports education, blue.
Camron Lands - Swine market hog, blue; woodworking, blue; swine market hog, blue; tomato plate, blue, champion; single vegetable, blue; swine market hog, blue; beekeeping, grand champion, blue, champion, state fair.
Maria Lane - Home environment, reserve grand champion, blue, honor; champion; state fair; photography, blue; floriculture, blue.
All Lawson - Beekeeping, blue; cake decorating, blue; market lambs, blue.
Hunter Lawson - Commercial chickens, blue; beekeeping, white.
Lainy Lighthizer - Rabbit, blue, champion; meat rabbits, blue; home environment, blue, champion, state fair; photography, blue; reserve champion; rabbit, blue; rabbit, blue; posters, blue.
Peyton Lindsay - Contesting; contesting, blue, champion; Western, blue; Western, blue, contesting, blue, champion; contesting.
Jeffrey Lockard - Arts and crafts, red.
Lane Lovelady - Meat goat breeding, blue; meat goat breeding, blue.
Lavi Lovelady - Market goats, blue.
Luke Lovelady - Market goats, blue; meat goat breeding, blue.
Boyd Lucas - Basketball, blue; dog obedience, blue; aerospace, blue; model craft, red.
Lucas Marchino - Swine breeding gilts, blue; swine breeding gilts, blue, champion; swine market hog, blue; swine market hog, blue; reserve champion; baked foods, blue.
Gunner Martin - Commercial chickens, blue; construction and architectural replica, blue; construction and architectural replica, blue.
Ryder Martin - Construction and architectural replica, blue; commercial chickens, blue, champion; discover the river, blue.
Trevor Martin - Welding, blue.
Chloe Mason - Photography, blue.
Kinley Mason - Photography, blue.
Abigail May - Fashion review 3rd - 7th grade, blue, champion; wearable sewing construction, blue, honor; arts and crafts, blue; pre-

served foods, blue, honor, champion; cupcake decorating, blue; baked foods, red.
Lee May - Rabbit; grade goat classes, blue, reserve champion, reserve grand champion; grade goat classes, blue; grade goat classes, blue; grade goat classes, blue; grade goat classes, blue; dairy goat, blue; eggs, blue; quail, reserve grand champion, blue; rabbit, blue, champion; quail turkey, blue, champion; market goats, blue; market goats, blue; market goats, blue; eggs, blue; quail turkey, blue; eggs, blue, champion.
Kloey McCammon - Swine market hog, blue; swine market hog, blue.
Margaret McCammon - Beekeeping, red.
Rainey McCammon - Arts and crafts, blue; meat rabbits, blue; arts and crafts, blue; photography, blue; aviation, grand champion, blue, champion; construction and architectural replica, blue; photography, blue.
Tegan McCammon - Fine arts, blue.
Emmett McKain - Feather legged bantams, blue; American large fowl, blue; reserve champion; English large fowl, blue; single comb clean legged bantams, blue; old English game bantams, blue; single comb clean legged bantams, blue; duck, blue; duck, blue, reserve champion; commercial chickens, blue; old English game bantams, blue.
Hezzikire McKain - Duck, blue; duck, blue; all other combs clean legged bantams, blue, champion; quail guinea, blue; all other combs clean legged bantams, blue; western, blue; old English game bantams, blue; old English game bantams, blue; quail guinea, blue; all other combs clean legged bantams, blue; western, blue; old English game bantams, blue.
Adam McKinley - Woodworking, reserve grand champion, blue, champion, state fair.
Benjamin McKinley - Woodworking, grand champion, blue, champion, state fair.
Brantley McKinley - Welding, blue; woodworking, blue.
Margaret McKinley - Fashion review 3rd - 7th grade, blue, reserve champion; cake decorating, blue; baked foods, blue, honor, reserve champion; photography, blue; meat rabbits, blue; wearable sewing construction, blue, honor.
Max McKinley - Welding, blue.
Alyson McKinney - Swine market hog, blue; market lambs, blue, reserve champion; photography, blue; breeding ewes, blue; basketball, blue, honor, champion; breeding ewes, blue.
Cooper McKinney - Swine market hog, blue; photography, blue; swine market hog, blue.
Kyrn McKinney - Market goats, blue, champion; market goats, blue; meat goat breeding, blue, champion; cake decorating, blue.
Shawn Miller - Market goats, blue.
Ava Monroe - Market goats, blue; market lambs, blue; market lamb showmanship, champion; market goats, blue; fashion review, reserve grand champion, blue, reserve champion, blue, honor, home environment, blue, honor, reserve champion, state fair; wearable sewing construction, blue.

honor; market lambs, blue.
Boo Monroe - Electric, blue, reserve champion.
Elizabeth Monroe - Western; contesting; Western, blue; wearable sewing construction, blue, honor; Western, blue; contesting, champion; baked foods, blue; contesting, contesting.
James Monroe - Western, blue; Western, blue; woodworking, blue.
Kimberly Monroe - Meat goat breeding, blue; meat goat breeding, blue; market goats, blue, reserve champion; market goats, blue; cupcake decorating, grand champion, blue, honor; market lambs, blue, champion; showmanship; wearable sewing construction, blue, honor; market lambs, blue, champion; fashion review, grand champion, blue, champion, state fair.
Tessa Monroe - Contesting; contesting; Western, blue; contesting; market goats, blue; market goats, blue.
Zoey Monroe - Market goats, blue; market goats, blue.
Mattison Montgomery - Photography, red.
Hallie Morris - Arts and crafts, red; photography, blue.
Addison Myers - Market goats, blue; dairy goat, blue; dairy goat, blue.
Hadley Newton - Swine market hog, blue; swine breeding gilts, blue, reserve champion; swine showmanship.
Morgan Nickless - English, grand champion, blue; English, blue; Western, blue; Western, blue; Western, blue.
Elizabeth Nicol - Aerospace, blue; construction and architectural replica, blue, reserve champion.
Jacob Nicol - Aerospace, blue.
Madison Nicol - Veterinary science, reserve grand champion, blue, champion; single comb clean legged bantams, blue; dog obedience, blue, champion; dog showmanship; photography, blue; non-wearable sewing construction, blue, honor; tractor safety education, grand champion, blue, champion; cupcake decorating, blue, honor; champion; forestry, blue, champion, state fair; photography, blue; arts and crafts, blue; gift wrapping, blue, champion; creative writing, blue, champion, state fair.
Riley Nicol - Photography, red; bicycle, reserve grand champion, blue, champion; photography, red; dog showmanship; golf, reserve grand champion, blue, champion; photography, red; dog obedience, blue, reserve champion.
Colin Nieten - Swine market hog, blue; dairy goat, blue.
Brooklyn Norris - Wildlife habitat, blue, reserve champion; meat goat breeding, blue; meat goat breeding, blue, champion.
Isabella Norris - Arts and crafts, blue, honor; fine arts, white; photography, red; photography, blue, champion, state fair; baked foods, blue, honor, reserve champion.
Donald Okes - Welding, blue; swine breeding gilts, blue; shooting sports education, blue; cupcake decorating, blue; swine breeding gilts, blue; swine market hog, blue.
Izabel Okes - Fine arts, red; scrapbooking, blue; cupcake decorating, blue.
Mason Orr - Construction and architectural replica, blue.

Joslyn Owings - Western, blue; English, blue; English, blue.
Olivia Padgett - English, blue; English, blue; contesting; contesting; English, blue; English, blue; Western, blue; contesting, blue; English, blue.
Zaiden Padgett - Baked foods, blue, honor, grand champion, blue, rose comb clean legged bantams, blue; eggs, blue, reserve champion.
Caroline Page - Market goats, blue; crops, grand champion, blue, champion; dairy goat, blue, reserve champion; dairy goats, reserve grand champion, blue, champion.
Jillian Page - Swine market hog, blue; cake decorating, red; cupcake decorating, red; swine market hog, blue, reserve champion; crops, blue, champion.
Jonli Page - Cupcake decorating, red; cake decorating, blue.
Elyse Phegley - Photography, blue, champion, blue, champion; gift wrapping, blue; model craft, grand champion, state fair.
George Phegley - Market goats, blue; pygmy class does, reserve grand champion, blue, reserve grand champion; aerospace, reserve grand champion, blue, champion.
Nash Phegley - Crops, blue, reserve champion; swine market hog, blue; swine market hog, blue; swine showmanship.
Aria Piantedosi - Contesting; Western, grand champion, blue; Western, blue; English, blue; contesting; Western, reserve grand champion, blue, champion; market lambs, blue, reserve champion; swine market hog, blue; English, blue; reserve champion; Western; English, blue.
Bentley Pigg - Cupcake decorating, blue; dairy goat, blue.
Hadley Pigg - Dairy goat, blue.
Koby Pigg - Dairy goat, blue.
Hunter Pirtle - Golf, blue, reserve champion.
Jayla Pirtle - Swine breeding gilts, blue; swine showmanship; swine market hog, blue.
Dakota Pitts - Swine breeding gilts, blue; swine market hog, blue; geology, grand champion, blue, champion; construction and architectural replica, blue.
Luke Poehlein - Cow calf, blue, reserve champion; steers, blue; heifers, blue, reserve champion; swine market hog, blue.
Veronica Poehlein - Rate of grain, champion; steers, blue, swine market hog, blue.
Gannon Pope - Electric, blue, reserve champion; ATV safety education, grand champion, blue, honor, champion, state fair; shooting sports education, blue; welding, blue, reserve champion; woodworking, blue.
Ario Rambis - Pygmy class does, blue; continental large fowl, blue; fiber class, blue, grand champion, champion; duck, blue; pygmy class does, blue; pygmy class does, blue; duck, blue.
Ermit Ranstford - Model craft, blue, champion; electric, blue, reserve champion; health, blue, reserve champion; eggs, blue, reserve champion; construction and architectural replica, blue; single comb clean legged bantams, blue; woodworking, blue, reserve champion.
Gabriella Ranstford - Wearable sewing construction, blue, honor; non-wearable sewing

construction, blue, honor; fashion review 3rd - 7th grade, reserve grand champion; floriculture, blue, state fair; eggs, blue; arts and crafts, blue, honor, reserve champion; state fair; English large fowl, blue; single comb clean legged bantams, blue; electric, blue, champion; construction and architectural replica, blue; health, blue, honor, reserve champion.
Aria Resler - Child development, blue, honor, champion, state fair; fine arts, red; veterinary science, blue; baked foods, blue; meat goat breeding, blue.
Hayden Resler - Fine arts, white, cupcake decorating, blue; baked foods, blue.
Mary Rice - Goat showmanship, reserve champion; home environment, blue; photography, blue; photography, blue; fire science, grand champion, blue, champion; shooting sports education, blue; dairy goat, blue; dairy goat, blue; dairy goat, blue, reserve champion.
Ava Ridge - Photography, blue; photography, blue, reserve champion; electric, reserve grand champion, blue, champion, state fair.
Rya Ridge - Electric, blue, champion, state fair; cake decorating, blue, honor.
Kalysta Riggs - Swine market hog, blue; swine breeding gilts, blue, honor, champion.
Kataryna Riggs - Swine breeding gilts, blue, reserve champion; baked foods, blue; electric, blue, reserve champion; swine market hog, blue.
Kynadee Riggs - Swine market hog, blue; baked foods, blue, honor, champion.
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construction, blue, honor; fashion review 3rd - 7th grade, reserve grand champion; floriculture, blue, state fair; eggs, blue; arts and crafts, blue, honor, reserve champion; state fair; English large fowl, blue; single comb clean legged bantams, blue; electric, blue, champion; construction and architectural replica, blue; health, blue, honor, reserve champion.
Aria Resler - Child development, blue, honor, champion, state fair; fine arts, red; veterinary science, blue; baked foods, blue; meat goat breeding, blue.
Hayden Resler - Fine arts, white, cupcake decorating, blue; baked foods, blue.
Mary Rice - Goat showmanship, reserve champion; home environment, blue; photography, blue; photography, blue; fire science, grand champion, blue, champion; shooting sports education, blue; dairy goat, blue; dairy goat, blue; dairy goat, blue, reserve champion.
Ava Ridge - Photography, blue; photography, blue, reserve champion; electric, reserve grand champion, blue, champion, state fair.
Rya Ridge - Electric, blue, champion, state fair; cake decorating, blue, honor.
Kalysta Riggs - Swine market hog, blue; swine breeding gilts, blue, honor, champion.
Kataryna Riggs - Swine breeding gilts, blue, reserve champion; baked foods, blue; electric, blue, reserve champion; swine market hog, blue.
Kynadee Riggs - Swine market hog, blue; baked foods, blue, honor, champion.
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Benefits to attract job candidates

By Metro Creative

Not unlike the sellers' and buyers' markets that set the tone in real estate, industry has its periods when the advantage shifts from employer to job seeker and vice versa. From quiet quitting to the great resignation, a number of phenomena permeated various industries in recent years.

The U.S. Bureau of Labor Statistics notes that the job market grew by 107,756 jobs in recent years. That was a positive sign after years of uncertainty stemming from the COVID-19 pandemic. There are plenty of optimists who believe this level of job growth can sustain throughout 2023. That's good news as long as there are workers to fill the positions.

Employers might discover that applicants are not so easy to find, as more openings means job seekers can be more selective about

which jobs they apply to and ultimately accept. That means recruiters may need to focus directly on those things job seekers want most.

Remote work
The global pandemic helped seal the deal on how companies could pivot to full-time or hybrid remote work with nary a blip on the operational radar. Advancements in technology have made it possible for workers from all over the globe to seamlessly function with one another without having to share the same physical space. While some corporations have been hold-outs, preferring to maintain a physical staff, others have learned that embracing remote work enables them to reduce overhead costs and attract applicants from all over — not just the immediate vicinity. Highlighting remote work

opportunities can attract a greater number of applicants.

Alternate work schedule
Flexibility in scheduling also can be a perk employers may want to highlight in their job listings. According to LinkedIn, many companies are now focusing on adopting a more flexible work schedule that goes beyond the traditional 9 to 5. Allowing workers the freedom to choose their hours as long as the work is getting done can be a major draw for applicants.

Open communication
Employers who stand behind mottos to be open to employees' needs and willing to communicate and negotiate could attract and retain quality staff. "Quiet quitting" emerged when workers took work-life balance into their own hands rather than going to employers

with issues — perhaps fearing retaliation or less-than-supportive outcomes.

According to Forbes, progressive employers can emphasize workplace communication and help employees set healthy boundaries.

Continued education

Experts note that there is a growing shortage of professionals available, particularly in the trades. College education and white-collar work was once touted as the preferential next steps after high school. Technical and trade employers can put together benefits packages that include paying for a

portion of the classes or certifications needed for key jobs in the trades — opening up possibilities to a new demographic.

Attracting qualified candidates in this employee-advantaged job market means catering to what applicants desire most in a job. TFF34839



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Wishing you a safe and enjoyable holiday weekend.
Happy Labor Day!

Today we salute the working men and women who make progress possible through their dedicated daily efforts. Our nation's labor force is the backbone of our economy, and we thank all of our local workers for the important roles they play in our community and around the region.

To all of the hardworking individuals who make up the U.S. workforce, we salute your valuable contributions to our country. We recognize the extraordinary accomplishments that result from Americans working together, and we remain committed to providing and creating jobs in this industrious community.

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Attachment JDK-2
Cause No. 46011
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OHIO VALLEY GAS
Cause No. 46011

Meals Expense Totals Analysis Historic Year

<u>Monthly Expense Reports</u>	<u>Non- Recoverable</u>
October 2022	\$ 1,401
November 2022	2,854
December 2022	3,676
January 2023	1,878
February 2023	2,061
March 2023	2,996
April 2023	2,415
May 2023	2,908
June 2023	2,901
July 2023	842
August 2023	3,734
September 2023	1,459
Meals in GL Not In Expense Reports	3,736
	<u>\$ 32,860</u>

Total Amount to be Adjusted (Removed) from Rates	\$ (32,860)
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Attachment JDK-2

Cause No. 46011

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OHIO VALLEY GAS

Cause No. 46011

Expense Accounts Analysis Historic Year

<u>Employee</u>	<u>Business</u>	<u>Month/Year</u>	<u>GL Account</u>	<u>Per Joint Petitioners' Expense Reports</u>
Bill Pumphrey	Great China Buffet	Oct-22	921-021	\$ 9.47
Bill Pumphrey	Great China Buffet	Oct-22	921-021	9.47
Bill Pumphrey	Great China Buffet	Oct-22	921-021	9.47
Bill Pumphrey	Great China Buffet	Oct-22	921-021	9.47
Conan Wallace	Pizza Hut	Oct-22	921-021	16.56
Conan Wallace	Ihop	Oct-22	921-021	20.88
Conan Wallace	Pizza Hut	Oct-22	921-021	11.56
Deb Williams	Pizza Hut	Oct-22	921-021	6.41
Deb Williams	Pizza Hut	Oct-22	921-021	9.41
Deb Williams	Phillips 66 - Pak A Sak	Oct-22	921-021	8.00
Greg Bailey	McDonalds	Oct-22	921-011	7.69
Greg Roach	Subway	Oct-22	921-011	16.44
Greg Roach	Store	Oct-22	921-011	15.16
Greg Roach	El Carreton Mexian Resta	Oct-22	921-011	130.25
Jeremiah Buffenbarger	Portillos Hot Dogs	Oct-22	921-021	34.28
Jeremiah Buffenbarger	Greazy Pickle	Oct-22	921-021	97.63
Jeremiah Buffenbarger	Wendys	Oct-22	921-021	26.04
Jeremiah Buffenbarger	Loves	Oct-22	921-021	27.39
Jeremiah Buffenbarger	McDonalds	Oct-22	921-021	21.34
Jim Dean	Backstreet Pizza	Oct-22	921-021	92.85
Jim Dean	Tst* Kat A Korner	Oct-22	921-021	14.52
Jim Dean	Henry Bobes Trattoria Itl	Oct-22	921-021	53.03
Jim Dean	Tst* Kat A Korner	Oct-22	921-021	12.02
Randy Stephan	McDonalds	Oct-22	921-021	8.53
Rick Simmons	Phillips 66 - Pak A Sak	Oct-22	921-021	7.04
Rick Simmons	Phillips 66 - Pak A Sak	Oct-22	921-021	7.90
Rob Gladish	Applebees	Oct-22	921-021	45.26
Rob Gladish	Tst* Patio Steakhouse	Oct-22	921-021	37.87
Rob Gladish	Julies Tell Street Café	Oct-22	921-021	143.23
Scott Ingram	Sq *by Hand & Fork	Oct-22	921-021	38.57
Scott Ingram	The Post Restaurant Inc	Oct-22	921-021	58.00
Scott Williams	Pizza King	Oct-22	921-011	54.19
Scott Williams	Concannons Pastry Shop	Oct-22	926-007	50.20
Shawn Laudenbacher	El Camino Real	Oct-22	921-021	35.34
Tammy Harding	Subway	Oct-22	926-007	118.28
Zach Bower	Two Broke Girls	Oct-22	921-021	62.55
Zach Bower	China House	Oct-22	921-021	30.00
Petty Cash	Jacks Donuts	Oct-22	921-021	44.62
			Total	\$ 1,401

Attachment JDK-2

Cause No. 46011

Page 101 of 201

OHIO VALLEY GAS

Cause No. 46011

Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports	
Bill Pumphrey	Hardees	Nov-22	921-021	\$	11.75
Bill Pumphrey	Great China Buffet	Nov-22	921-021		9.47
Bill Pumphrey	Great China Buffet	Nov-22	921-021		9.47
Bill Pumphrey	Great China Buffet	Nov-22	921-021		9.47
Carey Todd	Sq *hometown Coffee Llc	Nov-22	921-011		57.91
Conan Wallace	Pizza Hut	Nov-22	921-021		9.41
Conan Wallace	Pizza Hut	Nov-22	921-021		11.56
Conan Wallace	Pizza Hut	Nov-22	921-021		11.56
Conan Wallace	Pizza Hut	Nov-22	921-021		10.49
Conan Wallace	Pizza Hut	Nov-22	921-021		11.56
Deb Williams	Pizza Hut	Nov-22	921-021		9.41
Deb Williams	Tst* Ole Rooste	Nov-22	921-021		70.76
Deb Williams	Pizza Hut	Nov-22	921-021		9.41
Deb Williams	Pizza Hut	Nov-22	921-021		9.41
Deb Williams	Pizza Hut	Nov-22	921-021		9.41
Deb Williams	Tst* Mrs Wicks	Nov-22	921-021		19.13
Deb Williams	Pizza Hut	Nov-22	921-021		9.41
Eric Culbertson	Sq *hometown Coffee Llc	Nov-22	921-021		10.77
Eric Culbertson	Kfc	Nov-22	921-021		11.11
Eric Culbertson	Hardees	Nov-22	921-021		23.50
Eric Culbertson	Caseys	Nov-22	921-021		69.63
Eric Culbertson	Js Dairy Inn	Nov-22	921-021		8.98
Eric Culbertson	Arbys	Nov-22	921-021		7.47
Greg Roach	Bottleworks Hotel Food An	Nov-22	921-011		6.54
Greg Roach	Phillips 66 - Pak A Sak	Nov-22	921-011		18.36
Greg Roach	Tst* Mrs Wicks	Nov-22	921-011		24.68
Greg Roach	Tst* Mrs Wicks	Nov-22	921-011		25.61
Greg Roach	Tst* Mrs Wicks	Nov-22	921-011		17.66
Emily Harlow	General Ledger Expense Reimb.	Nov-22	921-021		11.71
Jeffrey Meyer	Daniel Girls Farmhouse Re	Nov-22	921-021		28.58
Jeffrey Meyer	Giant Oil/Chuckles	Nov-22	921-024		7.48
Jeffrey Meyer	Culvers	Nov-22	921-021		29.07
Jeremiah Buffenbarger	Bears Root Beer Llc	Nov-22	921-021		97.64
Jeremiah Buffenbarger	El Camino Real	Nov-22	921-021		61.95
Jeremiah Buffenbarger	Burger King	Nov-22	921-021		87.88
Jeremiah Buffenbarger	Bears Root Beer Llc	Nov-22	921-021		44.54
Jeremiah Buffenbarger	Marathon Petro	Nov-22	921-021		35.38
Jim Dean	La Pachanga	Nov-22	921-021		56.32
Jim Dean	Tst* Kat A Korner	Nov-22	921-021		15.00
Jim Dean	Backstreet Pizza	Nov-22	921-021		73.00
Jim Dean	Tst* Kat A Korner	Nov-22	921-021		14.00
Jim Dean	Henry Bobes Trattoria Itl	Nov-22	921-021		45.21
John Gebhard	Tst* Patio Steakhouse	Nov-22	921-021		71.38
John Gebhard	McDonalds	Nov-22	921-021		9.62
John Gebhard	Ohana Hawaiian Grill &	Nov-22	921-021		26.75
Josh Nunez	Burger King	Nov-22	921-021		11.44
Josh Nunez	Subway	Nov-22	921-021		17.84
Josh Nunez	Tollys Gastro Pub	Nov-22	921-021		39.59
Josh Nunez	Store	Nov-22	921-021		19.02
Josh Nunez	Subway	Nov-22	921-021		12.81
Josh Nunez	Subway	Nov-22	921-021		16.15
Justin Ayers	Backstreet Pizza	Nov-22	926-007		152.83
Randy Stephan	Great China Buffet	Nov-22	921-021		9.47
Randy Stephan	Cke*33 Brickstreet French	Nov-22	921-021		204.00
Randy Stephan	Wendys	Nov-22	921-021		25.00
Randy Stephan	Northblock Coffee Co	Nov-22	921-021		52.00
Rob Gladish	Opies	Nov-22	921-021		34.53
Rob Gladish	Tst* Patio Steakhouse	Nov-22	926-007		124.53
Rob Gladish	McDonalds	Nov-22	921-021		106.73
Rob Gladish	The Post Restaurant Inc	Nov-22	921-021		73.99
Rob Gladish	Tst* Pour Haus	Nov-22	921-021		50.77
Scott Ingram	Pizza King	Nov-22	921-021		61.13
Scott Ingram	Tst* Big Bear Biscuits	Nov-22	921-021		39.00
Scott Ingram	Backstreet Pizza	Nov-22	921-024		31.00
Scott Ingram	Greeks Pizzeria	Nov-22	921-021		90.00
Scott Williams	Pizza King	Nov-22	921-011		61.02
Scott Williams	Chicagos	Nov-22	921-011		49.22
Shawn Laudembacher	Cuervos Tacos	Nov-22	921-021		30.65
Tammy Harding	Bill & Daves Smokin Pi	Nov-22	926-007		86.40
Tammy Harding	Tst* Pour Haus	Nov-22	921-021		18.18
Zach Bower	Wings Etc	Nov-22	921-021		142.90
Zach Bower	Hardees	Nov-22	921-021		16.75
Zach Bower	Hardees	Nov-22	921-021		47.53
			Total	\$	2,854

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OHIO VALLEY GAS

Cause No. 46011

Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports	
Bill Pumphrey	Great China Buffet	Dec-22	921-021	\$	9.47
Bill Pumphrey	Tokyo Grill	Dec-22	921-021		35.19
Bill Pumphrey	Tokyo Express	Dec-22	921-021		33.90
Bill Pumphrey	Baeslers Market	Dec-22	921-021		56.31
Bill Pumphrey	Papa Johns	Dec-22	921-021		74.83
Bill Pumphrey	Great China Buffet	Dec-22	921-021		9.47
Carey Todd	Tst* Mrs Wicks	Dec-22	926-007		26.65
Carey Todd	Tst* Mrs Wicks	Dec-22	926-007		21.60
Carey Todd	Tst* Mrs Wicks	Dec-22	926-007		21.60
Christopher Cruse	Texas Roadhouse	Dec-22	921-021		56.44
Christopher Cruse	Cracker Barrel	Dec-22	921-021		42.31
Conan Wallace	Pizza Hut	Dec-22	921-021		11.56
Conan Wallace	Pizza Hut	Dec-22	921-021		11.56
Damon Breen	Bluebird Restaurant	Dec-22	921-021		91.98
Eric Culbertson	Golden Corral	Dec-22	921-021		14.32
Greg Bailey	Ye Olde Corner Bakery	Dec-22	926-007		15.70
Greg Bailey	Caseys	Dec-22	921-003		56.75
Greg Roach	Tst* Mrs Wicks	Dec-22	921-011		22.28
Greg Roach	Subway	Dec-22	921-011		11.76
Greg Roach	Tst* Mrs Wicks	Dec-22	921-011		41.80
Greg Roach	El Carreton Mexican Resta	Dec-22	921-011		39.15
Greg Roach	Olive Garden	Dec-22	921-011		146.43
Emily Harlow	Culvers	Dec-22	921-021		9.39
Emily Harlow	El Carreton Mexican Resta	Dec-22	921-021		22.00
Emily Harlow	Arbys	Dec-22	921-021		11.33
Emily Harlow	Tst* Roots By Tree Hill F	Dec-22	921-021		23.63
Emily Harlow	Tst* Mrs Wicks	Dec-22	921-021		14.83
Jeffrey Meyer	Arbys	Dec-22	921-021		20.95
Jeffrey Meyer	Sq *daniel Girls Farmhous	Dec-22	921-021		88.21
Jeffrey Meyer	Stacks Pancake House	Dec-22	921-021		27.52
Jeffrey Meyer	Sq *daniel Girls Farmhous	Dec-22	921-021		66.21
Jeremiah Buffenbarger	Yamato Steak House.	Dec-22	921-021		74.96
Jim Dean	Tst* Kat A Korner	Dec-22	921-021		14.00
Jim Dean	Tst* Kat A Korner	Dec-22	921-021		30.51
Jim Dean	Tst* Joes Italian	Dec-22	921-021		35.00
John Gebhard	Caseys	Dec-22	921-021		4.04
Josh Nunez	Subway	Dec-22	921-021		11.21
Josh Nunez	Arbys	Dec-22	921-021		12.60
Josh Nunez	Greazy Pickle	Dec-22	921-021		10.40
Josh Nunez	El Camino Real	Dec-22	921-021		13.25
Josh Nunez	Waffle House	Dec-22	921-021		14.50
Josh Nunez	Phuket Thai	Dec-22	921-021		18.10
Justin Ayers	Burger King	Dec-22	921-021		75.37
Lee Glidewell	Pizza King	Dec-22	926-009		189.97
Randy Stephen	Caseys	Dec-22	926-007		9.99
Randy Stephen	Wendys	Dec-22	921-021		12.40
Rob Gladish	Tst* Patio Steakhouse	Dec-22	921-021		34.57
Rob Gladish	The Post Restaurant Inc	Dec-22	921-021		44.38
Scott Ingram	Cueruos Tacos	Dec-22	921-021		49.00
Scott Ingram	Julies Tell Street Café	Dec-22	921-021		55.77
Scott Williams	Chicagos	Dec-22	926-007		36.91
Scott Williams	A & B Café	Dec-22	926-007		130.69
Shawn Laudenbacher	Tst* Joes Italian	Dec-22	921-021		31.84
Shawn Laudenbacher	Sq *daniel Girls Farmhous	Dec-22	921-021		26.38
Shawn Laudenbacher	Pizza Hut	Dec-22	921-021		29.59
Shawn Laudenbacher	Pizza King South	Dec-22	921-021		172.60
Todd McKnight	Subway	Dec-22	921-021		13.22
Todd McKnight	Julies Tell Street Café	Dec-22	921-021		19.91
Todd McKnight	The Fiesta Grande Inc	Dec-22	921-021		60.76
Todd McKnight	Julies Tell Street Café	Dec-22	921-021		29.14
Todd McKnight	Tst* Pour Haus	Dec-22	921-021		34.47
Todd McKnight	Julies Tell Street Café	Dec-22	921-021		17.43
Todd McKnight	Julies Tell Street Café	Dec-22	921-021		21.80
Todd McKnight	Bill & Daves Smokin Pi	Dec-22	921-021		37.03
Todd McKnight	Julies Tell Street Café	Dec-22	921-021		16.97
Todd McKnight	Subway	Dec-22	921-021		28.06
Todd McKnight	The Post Restaurant Inc	Dec-22	921-021		28.54
Todd McKnight	Cracker Barrel	Dec-22	921-021		24.35
Todd McKnight	Holiday Inn Express	Dec-22	921-023		429.60
Todd McKnight	Holiday Inn Express	Dec-22	921-023		429.60
Todd McKnight	Subway	Dec-22	921-021		13.97
Todd McKnight	Tienda De Aborrotos	Dec-22	921-021		34.91
Todd McKnight	Phillips 66 - Pak A Sak	Dec-22	921-021		27.01
Zach Bower	Cheddars	Dec-22	921-021		61.79
Zach Bower	Chipotle Online	Dec-22	921-021		33.63
Zach Bower	Burger King	Dec-22	921-021		40.41
			Total	\$	3,676

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OHIO VALLEY GAS

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Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Great China Buffet	Jan-23	921-021	\$ 9.47
Bill Pumphrey	Great China Buffet	Jan-23	921-021	9.47
Bill Pumphrey	Pizza King South	Jan-23	921-021	19.57
Bill Pumphrey	Great China Buffet	Jan-23	921-021	8.62
Brent Hodson	Pizza Hut	Jan-23	921-021	25.75
Brent Hodson	Arbys	Jan-23	921-021	11.33
Conan Wallace	Pizza Hut	Jan-23	921-021	11.56
Conan Wallace	Chicagos	Jan-23	921-021	12.62
Conan Wallace	Pizza Hut	Jan-23	921-021	11.56
Damon Breen	Chick-Fil-A	Jan-23	921-021	8.98
Damon Breen	Mod Pizza	Jan-23	921-021	15.01
Damon Breen	Subway	Jan-23	921-021	16.34
Deb Williams	Pizza Hut	Jan-23	921-021	13.04
Eric Culbertson	Great China Buffet	Jan-23	921-021	18.94
Eric Culbertson	Caseys	Jan-23	921-021	137.92
Eric Culbertson	Wendys	Jan-23	921-021	15.09
Greg Bailey	The Pizza Shop and Sister	Jan-23	921-021	16.39
Greg Bailey	El Carreton Mexican Resta	Jan-23	921-021	138.95
Greg Roach	Tst* Mrs Wicks	Jan-23	921-011	40.52
Greg Roach	Bottleworks Hotel Food An	Jan-23	921-011	7.18
Emily Harlow	Arbys	Jan-23	921-021	7.27
Emily Harlow	Moshi Moshi Japanese R	Jan-23	921-021	18.87
Emily Harlow	Chicagos	Jan-23	921-021	37.87
Emily Harlow	El Carreton Mexican Resta	Jan-23	921-021	25.00
Emily Harlow	Arbys	Jan-23	921-021	8.65
Emily Harlow	Culvers	Jan-23	921-021	10.95
Jason Owens	Sq* jacks Donuts of New	Jan-23	921-021	17.50
Jason Owens	Sq* jacks Donuts of New	Jan-23	921-021	17.50
Jeremiah Buffenbarger	McDonalds	Jan-23	921-021	19.07
John Gebhard	The Post Restaurant Inc	Jan-23	921-021	41.31
John Gebhard	Schnitzelbank Restaurant	Jan-23	921-021	41.72
John Gebhard	Papa Johns	Jan-23	921-021	103.93
Josh Nunez	El Caballo Blanco	Jan-23	921-021	31.18
Josh Nunez	Tst* Patio Steakhouse	Jan-23	921-021	83.18
Josh Nunez	Skyline Chilli	Jan-23	921-021	33.36
Josh Nunez	Subway	Jan-23	921-021	6.30
Rick Simmons	Hardees	Jan-23	921-021	27.46
Rick Simmons	Phillips 66 - Pak A Sak	Jan-23	921-021	7.90
Rob Gladish	Wendys	Jan-23	921-021	25.55
Rob Gladish	Arbys	Jan-23	921-021	7.05
Rob Gladish	Chicagos	Jan-23	921-021	25.68
Rob Gladish	Arbys	Jan-23	921-021	7.05
Rob Gladish	McDonalds	Jan-23	921-021	8.54
Scott Ingram	A & B Café	Jan-23	921-021	41.00
Scott Williams	Sp Redefined Hope	Jan-23	921-011	10.04
Scott Williams	Kopper Kettle	Jan-23	921-011	65.26
Scott Williams	Osborns Country Kitchen	Jan-23	921-011	34.89
Scott Williams	Sq *the Reservation Resta	Jan-23	921-011	119.86
Shawn Laudenbacher	Sq *the Reservation Resta	Jan-23	921-021	40.07
Shawn Laudenbacher	Culvers	Jan-23	921-021	16.52
Shawn Laudenbacher	A & B Café	Jan-23	921-021	67.11
Shawn Laudenbacher	Pizza Hut	Jan-23	921-021	29.59
Todd McKnight	Subway	Jan-23	921-021	13.15
Todd McKnight	Greazy Pickle	Jan-23	921-021	21.13
Todd McKnight	Tst* Joes Italian	Jan-23	921-021	21.36
Todd McKnight	The Pizza Shop and Sister	Jan-23	921-021	42.67
Todd McKnight	The Pizza Shop and Sister	Jan-23	921-021	42.77
Todd McKnight	Tst* Joes Italian	Jan-23	921-021	22.48
Todd McKnight	Cracker Barrel	Jan-23	921-021	33.65
Todd McKnight	The Pizza Shop and Sister	Jan-23	921-021	24.20
Todd McKnight	The Pizza Shop and Sister	Jan-23	921-023	17.26
Todd McKnight	Greazy Pickle	Jan-23	921-023	24.01
Todd McKnight	The Pizza Shop and Sister	Jan-23	921-021	19.40
Todd McKnight	Greazy Pickle	Jan-23	921-021	10.40
			Total	\$ 1,878

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Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Papa Johns	Feb-23	921-021	\$ 112.80
Bill Pumphrey	Wendys	Feb-23	921-021	10.85
Bill Pumphrey	Great China Buffet	Feb-23	921-021	8.62
Brent Hodson	Minars Market	Feb-23	921-021	14.89
Carey Todd	Chick-Fil-A	Feb-23	921-021	35.10
Carey Todd	Wal-Mart	Feb-23	921-021	37.83
Conan Wallace	Pizza Hut	Feb-23	921-021	11.56
Conan Wallace	Pizza Hut	Feb-23	921-021	11.56
Conan Wallace	Pizza Hut	Feb-23	921-021	11.56
Damon Breen	Sunman Oga	Feb-23	921-021	8.98
Damon Breen	The Pizza * The Pizza	Feb-23	921-021	91.28
Greg Bailey	Marathon Petro	Feb-23	921-021	19.57
Greg Roach	Subway	Feb-23	921-011	12.94
Greg Roach	Tst* Mrs Wicks	Feb-23	921-011	29.96
Greg Roach	A & B Caf�	Feb-23	921-011	52.92
Greg Roach	Phillips 66 - Pak A Sak	Feb-23	921-011	8.87
Greg Roach	Tst* Mrs Wicks	Feb-23	921-011	68.69
Greg Roach	A & B Caf�	Feb-23	921-011	27.49
Emily Harlow	Dairy Queen	Feb-23	921-021	13.67
Emily Harlow	Tst* Roots By Tree Hill F	Feb-23	921-021	31.11
Emily Harlow	El Carreton Mexican Resta	Feb-23	921-021	22.00
Emily Harlow	Arbys	Feb-23	921-021	10.69
Emily Harlow	Culvers	Feb-23	921-021	15.53
Emily Harlow	Petes	Feb-23	921-021	11.12
Jason Owens	Phillips 66 - Pak A Sak	Feb-23	921-021	10.46
Jason Owens	Kroger	Feb-23	921-021	35.99
Jason Owens	The Pizza Shop and Sister	Feb-23	921-021	13.10
Jason Owens	The Pizza Shop and Sister	Feb-23	921-021	9.60
Jeremiah Buffenbarger	King Gyros	Feb-23	921-021	89.20
Jim Dean	Tst* Kat A Korner	Feb-23	921-021	14.59
Jim Dean	Tst* Kat A Korner	Feb-23	921-021	13.00
Jim Dean	La Pachanga	Feb-23	921-021	43.00
Jim Dean	Tst* Kat A Korner	Feb-23	921-021	12.52
Jim Dean	Baerslers Market	Feb-23	921-021	34.32
Jim Dean	Tst* Kat A Korner	Feb-23	921-021	13.00
Jim Dean	Tst* Joes Italian	Feb-23	921-021	60.00
John Gebhard	Arbys	Feb-23	921-021	13.71
Josh Nunez	Maid-Rite Sandwich Shoppe	Feb-23	921-021	11.98
Josh Nunez	Arbys	Feb-23	921-021	25.44
Josh Nunez	El Carreton Mexican Resta	Feb-23	921-021	109.03
Josh Nunez	Tst* Joes Italian	Feb-23	921-021	22.48
Justin Ayers	Culvers	Feb-23	921-021	49.15
Justin Ayers	Taco Bell	Feb-23	921-021	29.67
Randy Stephen	Chicagos	Feb-23	921-021	21.40
Randy Stephen	Greeks Pizzeria	Feb-23	921-021	24.00
Randy Stephen	Bwr Portland In 194	Feb-23	921-021	111.00
Rick Simmons	Phillips 66 - Pak A Sak	Feb-23	921-021	8.87
Rick Simmons	Chicagos	Feb-23	921-021	23.60
Rob Gladish	Tst* Pour Haus	Feb-23	921-021	41.23
Scott Ingram	Sq *by Hand & Fork	Feb-23	921-021	38.81
Scott Ingram	Cueruos Tacos	Feb-23	921-021	42.00
Scott Williams	El Carreton Mexican Resta	Feb-23	921-011	40.82
Scott Williams	Kopper Kettle	Feb-23	921-011	64.43
Shawn Laudenbacher	Culvers	Feb-23	921-021	25.30
Shawn Laudenbacher	Sq *the Reservation Resta	Feb-23	921-021	54.99
Shawn Laudenbacher	The Pizza Shop and Sister	Feb-23	921-021	52.98
Shawn Laudenbacher	The Pizza Shop and Sister	Feb-23	921-021	23.49
Tammy Harding	Tst* Patio Steakhouse	Feb-23	921-021	38.06
Tammy Harding	Tst* Pour Haus	Feb-23	921-021	17.10
Todd McKnight	Skyline Chilli	Feb-23	921-021	8.65
Todd McKnight	The Pizza Shop and Sister	Feb-23	921-021	7.75
Todd McKnight	Tokyo Grill	Feb-23	921-021	74.12
Todd McKnight	McAlisters	Feb-23	921-021	36.85
Zach Bower	McDonalds	Feb-23	921-021	15.27
			Total	\$ 2,061

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OHIO VALLEY GAS

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Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Great China Buffet	Mar-23	921-021	\$ 9.47
Bill Pumphrey	Great China Buffet	Mar-23	921-021	8.62
Bill Pumphrey	Pizza King South	Mar-23	921-021	14.32
Bill Pumphrey	Great China Buffet	Mar-23	921-021	8.62
Carey Todd	Tst* Mrs Wicks	Mar-23	921-021	16.69
Carey Todd	El Carreton Mexican Resta	Mar-23	921-021	58.12
Carey Todd	Concannons Pastry Shop	Mar-23	926-007	51.48
Conan Wallace	Pizza Hut	Mar-23	921-021	11.56
Conan Wallace	Pizza Hut	Mar-23	921-021	11.56
Damon Breen	Azul Tequila Mexican Rest	Mar-23	921-021	43.69
Derek Steen	Julies Tell Street Café	Mar-23	921-021	21.30
Greg Bailey	Kopper Kettle	Mar-23	921-011	75.00
Greg Bailey	Wendys	Mar-23	921-011	13.39
Greg Bailey	Steak-N-Shake	Mar-23	921-011	21.63
Greg Bailey	Dennys	Mar-23	921-011	39.83
Greg Roach	Crumnbl	Mar-23	921-011	63.51
Greg Roach	Tst* Mrs Wicks	Mar-23	921-011	21.81
Greg Roach	Kroger	Mar-23	921-011	10.98
Greg Roach	A & B Café	Mar-23	921-011	39.23
Greg Roach	Tst* Mrs Wicks	Mar-23	921-011	26.96
Greg Roach	El Carreton Mexican Resta	Mar-23	921-011	42.82
Greg Roach	Starbucks	Mar-23	921-011	9.49
Jason Owens	Maid-Rite Sandwich Shoppe	Mar-23	921-021	41.65
Jason Owens	Caseys	Mar-23	921-021	14.97
Jeffrey Meyer	Sq* daniel Girls Farmhous	Mar-23	921-021	77.08
Jeffrey Meyer	Pizza King	Mar-23	921-021	40.66
Jeremiah Buffenbarger	Tst* St Paul Tavern	Mar-23	921-021	88.42
Jeremiah Buffenbarger	Culvers	Mar-23	921-021	35.50
Jeremiah Buffenbarger	The Pizza Shop and Sister	Mar-23	921-021	43.88
Jeremiah Buffenbarger	Bens Friendly Bar	Mar-23	921-021	77.72
Jeremiah Buffenbarger	Sq *1000 Degree Wood Fire	Mar-23	921-021	107.74
Jeremiah Buffenbarger	Los Charros D&g	Mar-23	921-021	32.38
Jeremiah Buffenbarger	Bears Root Beer	Mar-23	921-021	38.12
Jeremiah Buffenbarger	Tienda De Abarrotes	Mar-23	921-021	68.13
Jim Dean	Tst* Joes Italian	Mar-23	921-021	51.00
Jim Dean	Tst* Joes Italian	Mar-23	921-021	40.37
Jim Dean	Backstreet Pizza	Mar-23	921-021	46.58
Jim Dean	Tst* Kat A Korner	Mar-23	921-021	11.95
Jim Dean	Tst* Joes Italian	Mar-23	921-021	49.28
Jim Dean	Tst* Kat A Korner	Mar-23	921-021	54.20
Jim Dean	McDonalds	Mar-23	921-021	96.11
John Gebhard	Opies	Mar-23	921-021	54.00
John Gebhard	Tst* Pour Haus	Mar-23	921-021	17.10
Josh Nunez	Red Lobster	Mar-23	921-021	95.31
Josh Nunez	Subway	Mar-23	921-021	15.49
Josh Nunez	Maid-Rite Sandwich Shoppe	Mar-23	921-021	15.59
Josh Nunez	El Caballa Blanco Mexican	Mar-23	921-021	25.18
Randy Stephen	Bwr Portland In 194	Mar-23	921-021	120.00
Rick Simmons	Caseys	Mar-23	921-021	5.34
Rick Simmons	Phillips 66 - Pak A Sak	Mar-23	921-021	7.90
Rick Simmons	Phillips 66 - Pak A Sak	Mar-23	921-021	7.04
Rob Gladish	Culvers	Mar-23	921-021	11.33
Rob Gladish	Nickelos Pizza	Mar-23	921-021	35.90
Rob Gladish	Dollar-General	Mar-23	921-021	11.00
Rob Gladish	Culvers	Mar-23	921-021	12.30
Rob Gladish	Kopper Kettle	Mar-23	921-021	141.93
Rob Gladish	Culvers	Mar-23	921-021	11.33
Rob Gladish	Culvers	Mar-23	921-021	11.33
Rob Gladish	McDonalds	Mar-23	921-021	10.88
Rob Gladish	El Maguey Grill	Mar-23	921-021	37.88
Scott Ingram	Pizza King	Mar-23	921-021	36.50
Scott Ingram	El Caballa Blanco Mexican	Mar-23	921-021	44.25
Scott Williams	Kopper Kettle	Mar-23	921-011	63.31
Shawn Laudenbacher	The Pizza Shop and Sister	Mar-23	921-021	21.50
Shawn Laudenbacher	Sq *the Reservation Resta	Mar-23	921-021	26.88
Shawn Laudenbacher	Pizza Hut	Mar-23	921-021	26.15
Shawn Laudenbacher	The Pizza Shop and Sister	Mar-23	921-021	35.73
Shawn Laudenbacher	Julies Tell Street Café	Mar-23	921-021	36.56
Tammy Harding	The Post Restaurant Inc	Mar-23	921-021	26.71
Tammy Harding	Tst* Patio Steakhouse	Mar-23	921-021	28.79
Todd McKnight	Hot Head Burritos	Mar-23	921-021	31.57
Todd McKnight	El Caballa Blanco Mexican	Mar-23	921-021	30.87
Todd McKnight	Subway	Mar-23	921-021	11.33
Todd McKnight	Subway	Mar-23	921-021	14.10
Todd McKnight	Greazy Pickle	Mar-23	921-021	25.23
Todd McKnight	Greazy Pickle	Mar-23	921-021	29.55
Tracy Ridge	Wal-Mart	Mar-23	921-003	108.11
Zach Bower	Tienda De Abarrotes	Mar-23	921-021	17.45
Zach Bower	Dairy Queen	Mar-23	921-021	15.48
Zach Bower	Arbys	Mar-23	921-021	41.12
Zach Bower	Arbys	Mar-23	921-021	41.89
			Total	\$ 2,996

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OHIO VALLEY GAS

Cause No. 46011

Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Pizza King South	Apr-23	921-021	\$ 18.07
Bill Pumphrey	Kopper Kettle	Apr-23	921-021	43.96
Bill Pumphrey	Pizza King South	Apr-23	921-021	11.32
Bill Pumphrey	Pizza King South	Apr-23	921-021	11.91
Brent Hodson	Hot Head Burritos	Apr-23	921-021	19.80
Conan Wallace	Pizza Hut	Apr-23	921-021	12.56
Conan Wallace	Pizza Hut	Apr-23	921-021	13.56
Conan Wallace	Pizza Hut	Apr-23	921-021	14.56
Damon Breen	Burger King	Apr-23	921-021	12.36
Derek Steen	Fat Daddys	Apr-23	921-021	37.23
Greg Roach	Tst* Mrs Wicks	Apr-23	921-011	29.22
Greg Roach	A & B Café	Apr-23	921-011	30.79
Greg Roach	Pf Changs	Apr-23	921-011	109.93
Greg Roach	Tst* Mrs Wicks	Apr-23	921-011	48.62
Greg Roach	El Carreton Mexican Resta	Apr-23	921-011	97.13
Greg Roach	Chicagos	Apr-23	921-011	25.68
Emily Harlow	Chick-Fil-A	Apr-23	921-021	10.41
Emily Harlow	Tst* Roots By Tree Hill F	Apr-23	921-021	45.08
Emily Harlow	Culvers	Apr-23	921-021	8.85
Jason Owens	Marathon	Apr-23	921-021	4.48
Jason Owens	Sq *jacks Donuts of New	Apr-23	921-021	17.50
Jason Owens	The Pizza Shop and Sister	Apr-23	921-021	19.12
Jeremiah Buffenbarger	Rolling Pin	Apr-23	921-021	44.67
Jeremiah Buffenbarger	Sq *the Reservation Resta	Apr-23	921-021	86.57
Jim Dean	Caseys	Apr-23	921-021	51.00
Jim Dean	Burger King	Apr-23	921-021	126.86
Jim Dean	Tst* Kat A Korner	Apr-23	921-021	18.91
Jim Dean	Tst* Kat A Korner	Apr-23	921-021	15.92
Jim Dean	Tst* Kat A Korner	Apr-23	921-021	14.93
Jim Dean	Caseys	Apr-23	921-021	57.20
Jim Dean	Tst* Kat A Korner	Apr-23	921-021	14.93
John Gebhard	Tst* Pour Haus	Apr-23	921-021	20.00
John Gebhard	Papa Johns	Apr-23	921-021	135.82
Josh Nunez	Subway	Apr-23	921-021	15.49
Lee Glidewell	Wendys	Apr-23	921-021	22.98
Randy Stephen	Sq *bizy Dips Bakery & Co	Apr-23	921-021	16.05
Randy Stephen	Pay-Less Pizza Inc	Apr-23	921-021	84.25
Rick Simmons	Phillips 66 - Pak A Sak	Apr-23	921-021	7.90
Rick Simmons	Phillips 66 - Pak A Sak	Apr-23	921-021	8.00
Rob Gladish	Tst* Patio Steakhouse	Apr-23	921-021	59.04
Scott Ingram	Cueruos Tacos	Apr-23	921-021	46.00
Scott Ingram	Cueruos Tacos	Apr-23	921-021	72.00
Scott Miller	Wendys	Apr-23	921-011	10.69
Scott Miller	Cracker Barrel	Apr-23	921-011	17.07
Shawn Laudenbacher	Caseys	Apr-23	921-021	10.35
Shawn Laudenbacher	The Pizza Shop and Sister	Apr-23	921-021	24.25
Shawn Laudenbacher	McDonalds	Apr-23	921-021	18.44
Shawn Laudenbacher	McDonalds	Apr-23	921-021	13.76
Shawn Laudenbacher	Sq *the Reservation Resta	Apr-23	921-021	47.38
Shawn Laudenbacher	The Pizza Shop and Sister	Apr-23	921-021	23.70
Shawn Laudenbacher	Culvers	Apr-23	921-021	26.82
Tamara Barnes	Sq * jacks Donuts	Apr-23	921-021	63.00
Todd McKnight	Subway	Apr-23	921-021	13.21
Todd McKnight	Tienda De Abarrotes	Apr-23	921-021	24.01
Todd McKnight	Bousers Barn	Apr-23	921-021	31.73
Todd McKnight	Skyline Chili	Apr-23	921-021	23.22
Tracy Bare	Kroger	Apr-23	926-007	317.85
Tracy Bare	Big Boyz Pizza	Apr-23	926-007	112.18
Tracy Ridge	Speedway	Apr-23	921-021	6.94
Tracy Ridge	Caseys	Apr-23	921-003	25.00
Tracy Ridge	Henry Bobes Trattoria Itl	Apr-23	921-021	45.04
			Total	\$ 2,415

Attachment JDK-2

Cause No. 46011

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OHIO VALLEY GAS

Cause No. 46011

Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumpfrey	Great China Buffet	May-23	921-021	\$ 9.47
Bill Pumpfrey	Kopper Kettle	May-23	921-021	29.60
Bill Pumpfrey	Great China Buffet	May-23	921-021	9.47
Bill Pumpfrey	Arbys	May-23	921-021	10.05
Bill Pumpfrey	Sq *daniel Girls Farmhous	May-23	921-021	23.50
Bill Pumpfrey	Mi Casa Mexican Restaura	May-23	921-021	18.53
Bill Pumpfrey	Great China Buffet	May-23	921-021	9.47
Brent Hodson	Caseys	May-23	921-021	9.19
Brent Hodson	Pizza Hut	May-23	921-021	17.83
Carey Todd	Fresh Thyme	May-23	921-011	60.84
Carey Todd	El Carreton Mexican Resta	May-23	921-021	26.45
Carey Todd	Cracker Barrel	May-23	921-021	261.30
Carey Todd	Penn Station	May-23	921-021	166.92
Carey Todd	Firehouse Subs	May-23	921-021	239.91
Conan Wallace	Pizza Hut	May-23	921-021	11.56
Conan Wallace	Pizza Hut	May-23	921-021	11.56
Conan Wallace	Pizza Hut	May-23	921-021	13.15
Greg Roach	A & B Café	May-23	921-011	31.55
Greg Roach	Chicagos	May-23	921-011	25.68
Greg Roach	Wal-Mart	May-23	921-011	7.94
Greg Roach	El Carreton Mexican Resta	May-23	921-011	71.08
Emily Harlow	Culvers	May-23	921-021	12.18
Emily Harlow	Tst* Roots By Tree Hill F	May-23	921-021	24.41
Emily Harlow	Tst* Roots By Tree Hill F	May-23	921-021	41.24
Emily Harlow	Chicagos	May-23	921-021	36.91
Emily Harlow	Chick-Fil-A	May-23	921-021	10.64
Jason Owens	Sq *the Barnett Company L	May-23	921-021	30.00
Jason Owens	Dairy Queen	May-23	921-021	27.81
Jeffrey Meyer	Shell Food Mart	May-23	921-021	14.41
Jeremiah Buffenbarger	Sq *the Reservation Resta	May-23	921-021	30.78
Jeremiah Buffenbarger	Bwr Portland In	May-23	921-021	48.20
Jeremiah Buffenbarger	290 Hardees	May-23	921-021	25.00
Jeremiah Buffenbarger	El Caballo Blanco Mexican	May-23	921-021	48.20
Jeremiah Buffenbarger	The Pizza Shop and Sister	May-23	921-021	12.93
Jim Dean	Ponderosa Steakhouse	May-23	921-021	31.25
Jim Dean	Dairy Queen	May-23	921-021	11.74
Jim Dean	Culvers	May-23	921-021	18.07
Jim Dean	Culvers	May-23	921-021	17.00
Jim Dean	Tst* Joes Italian	May-23	921-021	42.93
Jim Dean	Hibachi Grill	May-23	921-021	28.15
Jim Dean	Backstreet Pizza	May-23	921-021	32.65
Jim Dean	Wendys	May-23	921-021	5.76
Jim Dean	McDonalds	May-23	921-021	6.94
Jim Dean	Tst* Kat A Korner	May-23	921-021	15.92
Jim Dean	Wal-Mart	May-23	921-021	42.67
Jim Dean	Tst* Joes Italian	May-23	921-021	65.21
Jim Dean	Dairy Queen	May-23	921-021	13.57
John Gebhard	Tst* Patio Steakhouse	May-23	921-021	31.70
John Gebhard	Tst* Pour Haus	May-23	921-021	35.38
John Gebhard	Ljs	May-23	921-021	15.93
John Gebhard	Subway	May-23	921-021	17.84
John Gebhard	Dairy Queen	May-23	921-021	11.11
John Gebhard	The Hawesville Riverview	May-23	921-021	30.77
John Gebhard	Wendys	May-23	921-021	5.77
John Gebhard	Chick-Fil-A	May-23	921-021	14.40
John Gebhard	Doordash*buffalo Wild	May-23	921-021	36.27
John Gebhard	Culvers	May-23	921-021	17.09
John Gebhard	Julies Tell Street Café	May-23	921-021	62.25
Josh Nunez	Tienda De Abarotes	May-23	921-021	39.76
Josh Nunez	Yamato Japanese Steakhous	May-23	921-021	52.86
Josh Nunez	Greazy Pickle	May-23	921-021	12.20
Josh Nunez	El Camino Real	May-23	921-021	13.25
Rick Simmons	Phillips 66 - Pak A Sak	May-23	921-021	7.16
Rob Gladish	McDonalds	May-23	921-021	6.00
Rob Gladish	La Fiesta Mex Rest-Lint	May-23	921-021	33.55
Rob Gladish	Julies Tell Street Café	May-23	921-021	28.04
Rob Gladish	Jimmy Johns	May-23	921-021	9.99
Rob Gladish	Jimmy Johns	May-23	921-021	14.28
Scott Ingram	Cueros Tacos	May-23	921-021	38.00
Scott Williams	Kopper Kettle	May-23	921-011	44.74
Scott Williams	Sq *hometown Coffee Llc	May-23	921-011	22.33
Scott Williams	Patsys Pizza	May-23	921-011	27.21
Shawn Laudenbacher	The Nopal Llc	May-23	921-021	41.06
Shawn Laudenbacher	The Pizza Shop and Sister	May-23	921-021	26.17
Shawn Laudenbacher	Nickelos Pizza	May-23	921-021	85.02
Shawn Laudenbacher	Rolling Pin	May-23	921-021	29.44
Shawn Laudenbacher	A & B Café	May-23	921-021	97.63
Shawn Laudenbacher	Nickelos Pizza	May-23	921-021	31.36
Shawn Laudenbacher	Nickelos Pizza	May-23	921-021	49.46
Tamara Barnes	Bwr - Jaspers	May-23	921-021	30.35
Tamara Barnes	Meijer	May-23	921-021	49.14
Tamara Barnes	Dairy Queen	May-23	921-021	46.48
Tracy Ridge	Backstreet Pizza	May-23	921-021	34.86
			Total	\$ 2,908

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OHIO VALLEY GAS

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Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Great China Buffet	Jun-23	921-021	\$ 9.47
Bill Pumphrey	Pizza King South	Jun-23	921-021	11.27
Bill Pumphrey	Great China Buffet	Jun-23	921-021	9.47
Brent Hodson	Arbys	Jun-23	921-003	38.91
Brent Hodson	Marathon Petro	Jun-23	921-021	19.74
Brent Hodson	McDonalds	Jun-23	921-021	30.14
Carey Todd	Pizza King	Jun-23	921-021	123.31
Carey Todd	Sp Bliss Artisan	Jun-23	921-021	18.73
Carey Todd	Subway	Jun-23	921-021	9.08
Conan Wallace	Pizza Hut	Jun-23	921-021	13.15
Conan Wallace	Cke*railyard Bar & Grille	Jun-23	921-021	30.00
Damon Breen	The Nopal Llc	Jun-23	921-021	73.80
Greg Bailey	Culvers	Jun-23	921-021	22.66
Greg Pruet	El Caballo Blanco Mexican	Jun-23	921-021	16.05
Greg Pruet	Red Lobster	Jun-23	921-021	29.81
Greg Pruet	Tst* Kat A Korner	Jun-23	921-021	15.66
Greg Pruet	Bwr Portland In	Jun-23	921-021	15.66
Greg Pruet	Jimmy Johns	Jun-23	921-021	12.42
Greg Roach	Tst* Mrs Wicks	Jun-23	921-011	29.96
Greg Roach	Chicagos	Jun-23	921-021	25.68
Greg Roach	El Carreton Mexican Resta	Jun-23	921-021	88.58
Greg Roach	A & B Café	Jun-23	921-021	34.38
Greg Roach	Rize Fishers, Llc	Jun-23	921-011	41.34
Greg Roach	A & B Café	Jun-23	921-021	44.72
Greg Roach	Tst* Mrs Wicks	Jun-23	921-021	110.63
Emily Harlow	McDonalds	Jun-23	921-021	7.00
Emily Harlow	Dairy Queen	Jun-23	921-021	8.34
Emily Harlow	El Carreton Mexican Resta	Jun-23	921-021	25.00
Emily Harlow	Pizza Hut	Jun-23	921-021	19.24
Emily Harlow	McDonalds	Jun-23	921-021	5.65
Emily Harlow	Tst* Roots By Tree Hill F	Jun-23	921-021	34.28
Emily Harlow	Culvers	Jun-23	921-021	10.20
Emily Harlow	McDonalds	Jun-23	921-021	9.27
Emily Harlow	Chicagos	Jun-23	921-021	12.30
Jason Owens	Chicagos	Jun-23	921-021	110.74
Jeffrey Meyer	Kopper Kettle	Jun-23	921-021	110.74
Jeffrey Meyer	The Pizza Shop and Sister	Jun-23	921-021	71.42
Jim Dean	Tst* Joes Italian	Jun-23	921-021	38.38
Jim Dean	Tst* Joes Italian	Jun-23	921-021	26.10
Jim Dean	Burger King	Jun-23	921-021	13.15
Jim Dean	Tst* Kat A Korner	Jun-23	921-021	69.33
Jim Dean	Tst* Kat A Korner	Jun-23	921-021	15.92
John Gebhard	Applebees	Jun-23	921-021	45.70
John Gebhard	Nobles Iga	Jun-23	921-021	17.90
John Gebhard	Cbbq Fairfield Cp	Jun-23	921-021	15.16
John Gebhard	Nobles Iga	Jun-23	926-007	44.14
Josh Nunez	Subway	Jun-23	921-021	15.83
Josh Nunez	El Caballo Blanco Mexican	Jun-23	921-021	31.33
Josh Nunez	The Pizza Shop and Sister	Jun-23	921-021	22.20
Josh Nunez	Culvers	Jun-23	921-021	15.07
Josh Nunez	Store	Jun-23	921-021	15.17
Josh Nunez	Texas Roadhouse	Jun-23	921-021	50.51
Matthew Watkins	McDonalds	Jun-23	921-021	8.44
Matthew Watkins	Pizza King South	Jun-23	921-021	58.67
Randy Stephen	Burger King	Jun-23	921-021	62.85
Randy Stephen	Portland Pizza King	Jun-23	921-021	23.11
Randy Stephen	El Camino Real	Jun-23	921-021	88.75
Rick Simmons	Caseys	Jun-23	921-021	7.83
Ron Jarman	Cueruos Tacos	Jun-23	921-021	27.56
Scott Ingram	Tst* Roots Deli New	Jun-23	921-021	43.13
Scott Ingram	El Caballo Blanco Mexican	Jun-23	921-021	45.75
Scott Ingram	Caseys Pizza	Jun-23	921-021	33.15
Scott Ingram	Wal-Mart	Jun-23	921-021	205.47
Scott Ingram	A & B Café	Jun-23	921-021	29.50
Scott Williams	McDonalds	Jun-23	921-011	6.35
Scott Williams	Sq *the Reservation Resta	Jun-23	921-011	43.48
Scott Williams	La Pachanga	Jun-23	921-011	42.46
Shawn Laudenbacher	Culvers	Jun-23	921-021	35.18
Shawn Laudenbacher	Bousers Barn	Jun-23	921-021	59.49
Shawn Laudenbacher	The Pizza Shop and Sister	Jun-23	921-021	20.91
Shawn Laudenbacher	Cueruos Tacos	Jun-23	921-021	42.78
Shawn Laudenbacher	McDonalds	Jun-23	921-021	8.54
Shawn Laudenbacher	Tst* Pour Haus	Jun-23	921-021	44.23
Shawn Laudenbacher	Sq* the Reservation Resta	Jun-23	921-021	80.18
Tamara Barnes	Wendys	Jun-23	921-021	10.90
Tamara Barnes	A & B Café	Jun-23	921-021	36.31
Tammy Harding	Tst* Lock and Keel Pub An	Jun-23	921-021	51.24
Tracy Ridge	Dairy Queen	Jun-23	921-021	17.31
Tracy Ridge	Henry Bobes Trattoria Itl	Jun-23	921-021	22.25
Wendi Rich	Behind The Times Bakery	Jun-23	921-021	10.20
			Total	\$ 2,901

Expense Accounts Analysis Historic Year

<u>Employee</u>	<u>Business</u>	<u>Month/Year</u>	<u>GL Account</u>	<u>Per Joint Petitioners' Expense Reports</u>
Bill Pumphrey	Asian Delight Restaurant	Jul-23	921-021	\$ 14.82
Bill Pumphrey	Great China Buffet	Jul-23	921-021	9.47
Bill Pumphrey	Tst* Ole Rooste	Jul-23	921-021	27.49
Bill Pumphrey	Great China Buffet	Jul-23	921-021	9.47
Bill Pumphrey	Texas Roadhouse	Jul-23	921-021	33.37
Brent Hodson	El Camino Real	Jul-23	921-021	46.89
Conan Wallace	Pizza Hut	Jul-23	921-021	12.08
Conan Wallace	Pizza Hut	Jul-23	921-021	13.15
Conan Wallace	Pizza Hut	Jul-23	921-021	10.48
Damon Breen	Skyline Chili	Jul-23	921-021	10.88
Damon Breen	Chipotle	Jul-23	921-021	41.47
Greg Bailey	White Castle	Jul-23	921-021	11.01
Greg Pruet	Burger King	Jul-23	921-021	99.59
Greg Roach	Pak-A-Sak	Jul-23	921-011	9.08
Jason Owens	Hot Head Burritos	Jul-23	921-021	11.93
Jason Owens	Caseys	Jul-23	921-021	36.36
Jeffrey Meyer	Pizza King	Jul-23	921-021	37.77
Jeremiah Buffenbarger	Pizza Gallery East Davis	Jul-23	921-021	18.35
Jeremiah Buffenbarger	McAlisters	Jul-23	921-021	8.84
Jim Dean	Tst* Kat A Korner	Jul-23	921-021	11.95
Jim Dean	Tst* Kat A Korner	Jul-23	921-021	14.93
Jim Dean	Tst* Joes Italian	Jul-23	921-021	33.54
Jim Dean	Backstreet Pizza	Jul-23	921-021	26.80
Jim Dean	La Pachanga	Jul-23	921-021	49.82
Josh Nunez	Greazy Pickle	Jul-23	921-021	9.95
Josh Nunez	The Pizza Shop And Sister	Jul-23	921-021	20.69
Scott Ingram	Cueruos Tacos	Jul-23	921-021	26.50
Shawn Laudenbacher	The Pizza Shop And Sister	Jul-23	921-021	21.70
Shawn Laudenbacher	El Carreton Mexican Resta	Jul-23	921-021	55.67
Shawn Laudenbacher	Loves	Jul-23	921-021	5.13
Shawn Laudenbacher	Nickelos Pizza	Jul-23	921-021	31.06
Tracy Ridge	Henry Bobes Trattoria Itl	Jul-23	921-021	30.78
Wendi Rich	Casa Sevilla	Jul-23	921-021	41.12
			Total	\$ 842

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OHIO VALLEY GAS

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Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Papa Johns	Aug-23	921-021	\$ 94.11
Bill Pumphrey	El Mezcal Grill	Aug-23	921-021	24.85
Bill Pumphrey	Pizza King	Aug-23	921-021	13.57
Bill Pumphrey	Wendys	Aug-23	921-021	7.16
Bill Pumphrey	McDonalds	Aug-23	921-021	10.90
Brent Hodson	Portland Pizza King	Aug-23	921-021	57.63
Carey Todd	Dairy Queen	Aug-23	921-011	3.52
Christopher Cruse	Sq *petty Pit Stop	Aug-23	921-021	24.71
Conan Wallace	Pizza Hut	Aug-23	921-021	13.15
Conan Wallace	Pizza Hut	Aug-23	921-021	13.15
Conan Wallace	Pizza Hut	Aug-23	921-021	13.15
Damon Breen	Caseys	Aug-23	921-021	8.80
Damon Breen	Sq *the Reservation Resta	Aug-23	921-021	19.14
Greg Bailey	McDonalds	Aug-23	921-011	10.76
Greg Bailey	Bob Evans	Aug-23	926-007	698.08
Greg Bailey	Sq *the Reservation Resta	Aug-23	921-011	34.14
Greg Bailey	Loves	Aug-23	921-011	24.28
Greg Pruett	Chicagos	Aug-23	921-021	32.10
Greg Roach	Tst* Mrs Wicks	Aug-23	921-011	29.98
Greg Roach	Pak-A-Sak	Aug-23	921-011	9.08
Greg Roach	Pilot	Aug-23	921-011	12.95
Greg Roach	Tst* Mrs Wicks	Aug-23	921-011	32.68
Emily Harlow	McDonalds	Aug-23	921-021	9.27
Emily Harlow	Chicagos	Aug-23	921-021	12.30
Jason Owens	El Carreton Mexican Resta	Aug-23	921-021	84.95
Jeffrey Meyer	The Pizza Shop And Sister	Aug-23	921-021	28.25
Josh Nunez	Tb Kfc	Aug-23	921-021	25.20
Josh Nunez	The Post Restaurant Inc	Aug-23	921-021	35.96
Josh Nunez	Julies Tell Street Café	Aug-23	921-021	19.72
Josh Nunez	Tst* Patio Steakhouse	Aug-23	921-021	40.94
Josh Nunez	B3q Bbq	Aug-23	921-021	43.60
Matthew Watkins	Wings Etc	Aug-23	921-021	45.72
Matthew Watkins	Chicagos	Aug-23	921-021	10.70
Matthew Watkins	Sq *jacks Donuts	Aug-23	921-021	30.48
Randy Stephen	El Carreton Mexican Resta	Aug-23	921-021	28.00
Randy Stephen	Greazy Pickle	Aug-23	921-021	18.71
Rick Simmons	Pak-A-Sak	Aug-23	921-021	8.43
Rick Simmons	Pak-A-Sak	Aug-23	921-021	8.43
Rick Simmons	Tst *Mrs Wicks	Aug-23	921-021	7.81
Rob Gladish	McAlisters	Aug-23	921-021	37.67
Rob Gladish	Culvers	Aug-23	921-021	12.41
Rob Gladish	Culvers	Aug-23	921-021	22.55
Rob Gladish	Hassmer House	Aug-23	921-021	64.31
Rob Gladish	Tst* Patio Steakhouse	Aug-23	921-021	61.42
Ron Jarman	Moshi Moshi Japanese R	Aug-23	921-021	66.66
Scott Ingram	El Carreton Mexican Resta	Aug-23	921-021	43.00
Scott Ingram	Udemy: Online Courses	Aug-23	926-009	180.92
Scott Ingram	Backstreet Pizza	Aug-23	921-021	69.16
Scott Ingram	Riverside Café	Aug-23	921-021	36.00
Scott Ingram	Cueruos Tacos	Aug-23	232-108	36.00
Scott Miller	Texas Roadhouse	Aug-23	921-011	33.37
Scott Miller	Terrehaute Frfld Inn	Aug-23	921-013	3.00
Scott Miller	Cracker Barrel	Aug-23	921-011	15.53
Scott Miller	Loews Hotels	Aug-23	921-013	305.57
Scott Williams	Kopper Kettle	Aug-23	921-011	53.37
Scott Williams	Culvers	Aug-23	921-011	15.76
Scott Williams	Live By Lowes St Louis	Aug-23	921-011	20.85
Scott Williams	Wendys	Aug-23	921-011	15.03
Scott Williams	Live By Lowes St Louis	Aug-23	921-011	20.85
Scott Williams	Loews Hotels	Aug-23	921-013	549.56
Shawn Laudenbacher	El Caballo Blanco Mexican	Aug-23	921-021	41.96
Shawn Laudenbacher	Backstreet Pizza	Aug-23	921-021	27.44
Shawn Laudenbacher	Chipotle	Aug-23	921-021	13.23
Shawn Laudenbacher	Tst* Joes Italian	Aug-23	921-021	122.35
Shawn Laudenbacher	Chick-Fil-A	Aug-23	921-021	11.10
Shawn Laudenbacher	El Caballo Blanco Mexican	Aug-23	921-021	66.58
Shawn Laudenbacher	Tst* Joes Italian	Aug-23	921-021	32.90
Tamara Barnes	Wendys	Aug-23	921-021	10.90
Tammy Harding	The Post Restaurant Inc	Aug-23	921-021	60.99
Wendi Rich	Marathon Petro	Aug-23	921-021	10.66
Wendi Rich	McDonalds	Aug-23	921-021	7.56
Wendi Rich	Chick-Fil-A	Aug-23	921-021	18.68
			Total	\$ 3,734

Attachment JDK-2

Cause No. 46011

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OHIO VALLEY GAS

Cause No. 46011

Expense Accounts Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports
Bill Pumphrey	Great China Buffet	Sep-23	921-021	\$ 9.47
Bill Pumphrey	Asian Delight Restaurant	Sep-23	921-021	21.12
Bill Pumphrey	Texas Roadhouse	Sep-23	921-021	31.22
Bill Pumphrey	Backstreet Pizza	Sep-23	921-021	27.63
Bill Pumphrey	Tokyo Express	Sep-23	921-021	24.20
Bill Pumphrey	Baeslers Market	Sep-23	921-021	34.29
Bill Pumphrey	Papa Johns	Sep-23	921-021	99.03
Bill Pumphrey	Great China Buffet	Sep-23	921-021	9.47
Christopher Cruse	La Pachanga	Sep-23	921-021	29.50
Christopher Cruse	Sq *petty Pit Stop	Sep-23	921-021	24.13
Conan Wallace	Pizza Hut	Sep-23	921-021	13.15
Conan Wallace	Pizza Hut	Sep-23	921-021	13.15
Conan Wallace	Pizza Hut	Sep-23	921-021	13.15
Eric Culbertson	McDonalds	Sep-23	921-021	15.43
Greg Bailey	Tst* Dogwood Barbeque	Sep-23	921-021	84.99
Greg Pruett	Chilis	Sep-23	921-021	21.27
Greg Pruett	Bwr Portland In	Sep-23	921-021	22.12
Greg Roach	Tst* Mrs Wicks	Sep-23	921-011	23.11
Greg Roach	El Carreton Mexican Resta	Sep-23	921-011	119.17
Greg Roach	Pf Changs	Sep-23	921-011	121.92
Greg Roach	Chicagos	Sep-23	921-011	25.68
Jeffrey Meyer	Py *pizza King	Sep-23	921-021	40.52
Jeffrey Meyer	Sq* the Reservations Resta	Sep-23	921-021	13.93
Jeffrey Meyer	Bwr Portland In	Sep-23	921-021	19.41
Josh Nunez	Wings Etc	Sep-23	921-021	21.72
Lee Glidewell	Pak-A-Sak	Sep-23	184-001	51.50
Matthew Watkins	Sq * jacks Donuts	Sep-23	926-009	51.31
Matthew Watkins	Tequilas Mexican Grill	Sep-23	921-021	43.76
Rick Simmons	Pak-A-Sak	Sep-23	921-021	12.50
Rick Simmons	Pak-A-Sak	Sep-23	921-021	13.35
Rick Simmons	Pak-A-Sak	Sep-23	921-021	8.43
Ron Jarman	El Carreton Mexican Resta	Sep-23	921-021	72.40
Ron Jarman	The Pizza Shop and Sister	Sep-23	921-021	23.04
Ron Jarman	Apple.com/Bill	Sep-23	921-004	0.99
Scott Ingram	Tst* Mrs Wicks	Sep-23	232-108	27.18
Scott Ingram	Taqueria Luz Tacos	Sep-23	921-021	25.14
Scott Ingram	Sq *1000 Degree Wood Fire	Sep-23	232-108	32.05
Scott Ingram	Cueruos Tacos	Sep-23	921-021	30.00
Scott Williams	Starbucks	Sep-23	921-011	10.61
Scott Williams	El Carreton Mexican Resta	Sep-23	921-011	102.79
Tamara Barnes	Caseys	Sep-23	921-021	75.54
			Total	\$ 1,459

Attachment JDK-2

Cause No. 46011

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OHIO VALLEY GAS

Cause No. 46011

Meals and Expense Accounts Analysis Historic Year

Organization	Contribution Date	GL Account	Per Joint Petitioners'		Non-Recoverable
			General Ledger	Amount	Amount
			(1)	(2)	(2)
Patio lunch Peggy & Vicki Schneider	10/31/2022	921-021	\$ 21	\$	21
Lee & Mark lunches	10/31/2022	921-021	\$ 26	\$	26
Office breakfast	10/31/2022	921-021	\$ 37	\$	37
John Buehner lunch	10/31/2022	921-021	\$ 8	\$	8
	11/30/2022	921-021	\$ 26	\$	26
	11/30/2022	921-021	\$ 29	\$	29
	11/30/2022	921-021	\$ 12	\$	12
Jeff Simpson end of season Miller lunch	11/30/2022	921-021	\$ 79	\$	79
Wendi Rich meals	11/30/2022	921-021	\$ 33	\$	33
Perry County Convention Bureau deposit rental	12/31/2022	921-021	\$ 200	\$	200
Bill & Dave's Christmas meal	12/31/2022	921-021	\$ 391	\$	391
Mike Hawker travel meal	12/31/2022	921-021	\$ 11	\$	11
Goodie House Pizza-Hymera outage dinner	12/31/2022	921-021	\$ 71	\$	71
Lunch with district leadership	12/31/2022	921-021	\$ 75	\$	75
Donuts MFS training	12/31/2022	921-021	\$ 18	\$	18
Daniel Girls Christmas party dinner	12/31/2022	921-021	\$ 897	\$	897
Office water & donuts	12/31/2022	921-021	\$ 12	\$	12
Jacob Sofronko lunch in Connersville	01/31/2023	921-021	\$ 19	\$	19
Sam Rennie meals	01/31/2023	921-021	\$ 16	\$	16
Dana Laudembacher meal	02/28/2023	921-021	\$ 11	\$	11
Jacob Sofronko meal	02/28/2023	921-021	\$ 17	\$	17
Mike Cline meals while training	02/28/2023	921-021	\$ 137	\$	137
Tyler Jarboe training lunch	02/28/2023	921-021	\$ 63	\$	63
Jack's donuts for staff	02/28/2023	921-021	\$ 60	\$	60
Chase Steele lunch in Winchester	02/28/2023	921-021	\$ 54	\$	54
Tyler Jarboe training lunch	02/28/2023	921-021	\$ 54	\$	54
Chase Steele lunch in Winchester	02/28/2023	921-021	\$ 71	\$	71
Tyler Jarboe training lunch	02/28/2023	921-021	\$ 43	\$	43
Kevin Street meals	02/28/2023	921-021	\$ 28	\$	28
Mike meals	02/28/2023	921-021	\$ 40	\$	40
Corey Stevens meals	03/31/2023	921-021	\$ 108	\$	108
Matt lunch Fountaintown	03/31/2023	921-021	\$ 32	\$	32
Lunch-Matt, Trevor & Tracy	03/31/2023	921-021	\$ 30	\$	30
Chris Braun meals	03/31/2023	921-021	\$ 84	\$	84
Dustin Hinton meals	03/31/2023	921-021	\$ 101	\$	101
10 40238 TWIN PEAKS RESTAURANT 03/29/2023 LUNCH WHILE PICKING UP NEW TRUCK	03/31/2023	921-021	\$ 65	\$	65
Gabe Burris meal	04/30/2023	921-021	\$ 17	\$	17
Justin Ayers meal	04/30/2023	921-021	\$ 60	\$	60
Tanner Crowe lunch	04/30/2023	921-021	\$ 52	\$	52
Dawson Vest lunch	04/30/2023	921-021	\$ 65	\$	65
Lunch Matt & Greg Pruett	04/30/2023	921-021	\$ 37	\$	37
Lunch Greg Pruett	04/30/2023	921-021	\$ 58	\$	58
Lunch Tina Fountaintown	04/30/2023	921-021	\$ 10	\$	10
Jeff Simpson meals	04/30/2023	921-021	\$ 33	\$	33
Barry Fischer meals to Sullivan	04/30/2023	921-021	\$ 22	\$	22
Rob Gladish meals	05/31/2023	921-021	\$ 53	\$	53
Bill & Dave's Smokin Pit employee meal	05/31/2023	921-021	\$ 83	\$	83
Wendi Rich meals	05/31/2023	921-021	\$ 60	\$	60
Jerry Fair meals	06/30/2023	921-021	\$ 23	\$	23
Tina lunch	06/30/2023	921-021	\$ 10	\$	10
Justin Ayers meals	06/30/2023	921-021	\$ 37	\$	37
Barry Fischer milk for town hall	07/31/2023	921-021	\$ 11	\$	11
John Gebhard breakfast meeting	07/31/2023	921-021	\$ 35	\$	35
Office lunch	07/31/2023	921-021	\$ 40	\$	40
Jim Dean lunch	09/30/2023	921-021	\$ 23	\$	23
Office lunch-short handed	09/30/2023	921-021	\$ 28	\$	28
Total			\$ 3,736	\$	3,736

Total Amount to be Adjusted (Removed) from Rates	\$ 3,736
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DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.
Cause No. 46011

Information Requested:

Please provide OVG's written policy regarding providing meals to employees. If no written meals policy exists, please explain how OVG determines when to pay for employee meals.

Information Provided:

OVG does not currently employ a written meal policy. OVG's practice is based on the judgement of the Controller's office which reviews and approves every PNC card expense and manual expense report submitted for OVG payment. Description of what the meal is for is included. In the future, OVG intends to incorporate the current practice into a written policy.

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Please provide OVG's written policy regarding employee per diem while on official travel for business purposes. If no written per diem policy exists, please explain how OVG determines the maximum amount employees will be reimbursed for meals and travel expenses.

Information Provided:

OVG does not currently employ a written per diem employee expense reimbursement policy. OVG's employee per diem reimbursement practice is based on the judgement of the Controller's office which reviews and approves every PNC card expense and manual expense report submitted for OVG payment. In the future, OVG intends to incorporate the current practice into a written policy.

Attachment JDK-2

Cause No. 46011

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OHIO VALLEY GAS

Cause No. 46011

Employee Travel Analysis Historic Year

Employee	Business	Month/Year	GL Account	Per Joint Petitioners' Expense Reports	Non-Recoverable	
General Ledger	EMILY HARLOW NOV 2022 REIMBURSEMENT FOR MILEAGE AND EXPENSES FOR ROUND TRIP TO WINCHESER, IN.	Nov-22	921-022	391.25	391	
General Ledger	RANDOLPH INN & SUITES 277915 EMILY HARLOW/277915, ROOM 109 KING-A - (3) NIGHT STAY	Dec-22	921-023	328.44	328	
Emily Harlow	Enterprise Rent-A-Car	Dec-22	921-022	166.34	166	
Emily Harlow	Circle K	Dec-22	921-022	31.00	31	
Emily Harlow	Circle K	Dec-22	921-022	42.27	42	
General Ledger	RANDOLPH INN & SUITES 01/15/2023 HARLOW EMILY HARLOW CHECK IN 01/15/2023 TO 01/19/2023	Jan-23	921-023	437.92	438	
Emily Harlow	Enterprise Rent-A-Car	Jan-23	921-022	197.32	197	
Emily Harlow	Circle K	Jan-23	921-022	35.86	36	
Emily Harlow	Loves	Jan-23	921-022	29.81	30	
Emily Harlow	Qt 694	Jan-23	921-022	30.52	31	
General Ledger	RANDOLPH INN & SUITES 02/07/2023 HARLOW EMILY HARLOW - (3) NIGHTS LODGING 02/07/2023 TO 02/10/2023 - ROOM 206	Feb-23	921-023	328.44	328	
Emily Harlow	Enterprise Rent-A-Car	Feb-23	921-022	189.67	190	
Emily Harlow	Caseys	Feb-23	921-022	26.01	26	
General Ledger	RANDOLPH INN & SUITES 283420 EMILY HARLOW - 2 NIGHTS STAY 04/18/2023	Apr-23	921-023	218.96	219	
Emily Harlow	Hampton Inns	Apr-23	921-023	185.08	185	
General Ledger	EMILY HARLOW APRIL 2023 REIMBURSEMENT FOR MILEAGE IN APRIL 2023	May-23	921-022	391.25	391	
General Ledger	RANDOLPH INN & SUITES EMILY MAY 23 EMILY HARLOW/284991 314 DBLE Q	May-23	921-023	461.40	461	
Emily Harlow	Enterprise Rent-A-Car	May-23	921-022	230.09	230	
Emily Harlow	Loves	May-23	921-022	42.62	43	
Emily Harlow	Speedway	May-23	921-022	25.05	25	
General Ledger	RANDOLPH INN & SUITES 287045 EMILY HARLOW - 06/26/23 TO 06/29/23	Jun-23	921-023	403.17	403	
Emily Harlow	Enterprise Rent-A-Car	Jun-23	921-022	221.89	222	
Emily Harlow	Circle K	Jun-23	921-022	31.87	32	
Emily Harlow	Speedway	Jun-23	921-022	38.21	38	
Emily Harlow	Enterprise Rent-A-Car	Aug-23	921-022	267.12	267	
Emily Harlow	Phillips 66	Aug-23	921-022	45.50	46	
Emily Harlow	Randolph County Inn And Suites	Aug-23	921-023	230.70	231	
Emily Harlow	Circle K	Aug-23	921-022	60.07	60	
				Total	\$ 5,087.83	\$ 5,088

Total Amount to be Adjusted (Removed) from Rates					\$ (5,088)
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Miscellaneous Expenses Analysis Historic Year

Business	Month/ Year	GL Account	Per Joint Petitioners'	Non-Recoverable
Wal Mart	Oct-22	921-021	\$ 18.04	\$ 18
Bluu.Com	Oct-22	926-007	11,033.70	11,034
Facebk *fduarjb3f2	Oct-22	930-001	51.12	51
Franklin Conerstone	Oct-22	926-007	400.00	400
Sq*juicy	Oct-22	921-006	54.90	55
Wal-Mart	Oct-22	926-007	14.98	15
Wm Supercenter	Oct-22	921-021	9.92	10
Baeslers Market	Oct-22	926-007	13.82	14
Baeslers Market	Oct-22	926-007	16.11	16
Wal Mart	Nov-22	926-007	18.82	19
Sq *hometown Coffee Llc	Nov-22	921-011	57.91	58
Silver Town	Nov-22	926-007	514.00	514
Save A Lot	Nov-22	926-007	7.91	8
Wal-Mart	Nov-22	926-007	29.65	30
U-Haulmartin S Lawnmower	Nov-22	926-007	173.33	173
Giant Oil/Chuckles	Nov-22	921-024	7.48	7
Marathon Petro	Nov-22	921-021	35.38	35
Wal-Mart	Nov-22	Mult.	47.69	48
Expedia	Nov-22	921-021	9.00	9
Celebrations Tc Inc	Nov-22	926-007	177.13	177
Wal-Mart	Nov-22	926-007	117.68	118
Greater Heights Service Company	Dec-22	926-007	896.00	896
Baeslers Market	Dec-22	921-021	56.31	56
Caterial By Michael	Dec-22	926-007	1,445.22	1,445
Baeslers Market	Dec-22	926-007	47.19	47
Wal-Mart	Dec-22	926-007	44.40	44
Caseys	Dec-22	921-021	4.04	4
Baeslers Market	Dec-22	926-007	31.26	31
Wal-Mart	Dec-22	926-007	61.02	61
Caseys	Dec-22	926-007	9.99	10
Wal-Mart	Dec-22	926-007	11.28	11
All About Flowers and Gifts	Dec-22	921-003	53.50	54
Wal-Mart	Feb-23	921-021	37.83	38
Abe Martin Lodge	Feb-23	926-007	5,036.89	5,037
Wm Supercenter	Feb-23	921-011	11.92	12
Wm Supercenter	Feb-23	921-011	7.94	8
Gift Cards Living the Vision	Feb-23	926-007	50.00	50
Wal-Mart	Mar-23	921-021	14.56	15
Wal-Mart	Mar-23	401-905	26.71	27
Marathon	Mar-23	184-004	11.00	11
Wal-Mart	Mar-23	401-905	20.94	21

Paypal	Mar-23	921-024	199.00	199
Dollar Tree	Mar-23	401-905	6.69	7
Hobby-Lobby	Mar-23	401-905	37.16	37
Wm Supercenter	Apr-23	926-007	314.82	315
Kroger	Apr-23	926-007	317.85	318
Walgreens	Apr-23	921-024	60.35	60
Wal-Mart	May-23	921-011	75.60	76
Wal-Mart	May-23	921-021	12.58	13
Wal-Mart	May-23	921-021	13.59	14
Wal-Mart	May-23	921-011	7.94	8
CVS	May-23	921-007	213.90	214
Meijer	May-23	921-021	49.14	49
Sq* juicy	Jun-23	926-007	97.60	98
Baeslers Market	Jun-23	926-007	22.86	23
Nobles Iga	Jun-23	921-021	17.90	18
Nobles Iga	Jun-23	926-007	44.14	44
Caseys	Jun-23	925-003	8.00	8
Wm Supercenter	Jun-23	926-007	7.94	8
Caseys	Jun-23	921-021	7.83	8
Wal-Mart	Jun-23	921-021	205.47	205
Wal-Mart	Jun-23	926-007	51.29	51
Sams Club	Jun-23	926-007	46.93	47
Meijer	Jun-23	926-007	8.41	8
Town Hall gift cards	Jun-23	926-007	125.00	125
Tst* Kat A Korner	Jul-23	184-003	15.92	16
Town Hall gift cards	Jul-23	926-007	125.00	125
Patrioticbrands.com	Aug-23	921-013	122.08	122
Loves	Aug-23	921-011	24.28	24
Pilot	Aug-23	921-011	12.95	13
Idoa Washington Parking	Aug-23	921-023	20.00	20
Wal-Mart	Sep-23	921-004	57.78	58
Wm Supercenter	Sep-23	921-021	19.13	19
		Total	\$ 23,035.70	\$ 23,036

Total Amount to be Adjusted (Removed) from Rates	\$ (23,036)
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Attachment JDK-2

Cause No. 46011

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OHIO VALLEY GAS

Cause No. 46011

Nonrecurring Expenses Analysis Historic Year

Organization	Contribution Date	GL Account	Per Joint Petitioners' Invoice	Per Joint Petitioners' General Ledger	Non-Recoverable Amount
TrueU (Leadership Training Membership)	Oct 2022 - Apr 2023	926-009	\$ 5,733.00	(1) \$ 5,733.00	\$ 5,733
Greater Heights Service Company (GCA Training)	02/23/23	926-009	2,400.00	2,400.00	2,400
SkyPrep Inc. Learning Development Tool 3-Year Membership (2)	03/08/23	926-009	32,099.00	32,099.00	21,399
2022 OHIO NATURAL GAS EXCISE TAX LATE CHARGES AND PENALTY	05/12/23	408-212	4,189.00	4,189.00	4,189
			<u>\$ 44,421.00</u>	<u>\$ 44,421.00</u>	<u>\$ 33,721</u>

Total Amount to be Adjusted (Removed) from Rates	\$ (33,721)
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(1) Per Petitioner's General Ledger Account No. 926-009 ("Employee Education and Training" & Account No. 408-212 ("Ohio Excise Tax")

(2) Three year contract; only one year should be applied to future test year

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

In OUCC DR 4.5, the OUCC asked for all invoices for Trade, Social, and Service Organization membership dues and/or fees.

- a. Please provide invoices for following items that were not included in Petitioners' response to OUCC DR 4.5:
 - Pike Co. Economic Growth and Development: \$3,000 on January 24, 2023, in account 930-002.
 - Dubois Co. Chamber: \$200 on January 31, 2023, in account 930-002.
 - Dubois Co. Chamber Luncheon: \$60 on February 28, 2023, in account 930-002.
 - One Dearborn, Inc: \$2,500 on June 23, 2023, in account 930-002.
 - Fayette Co. Chamber Membership: \$348.80 on September 30, 2023, in account 930-002.
 - Spencer Co. Econ. Dev.: \$500 on December 31, 2022, in account 930-002.
 - C12 Greater Indiana: \$13,500 during January 2023 through September 2023 in account 926-009.
 - Trueu, Inc. Monthly Membership and Leadership Program: \$860.00 during October 2023 through March 2023, and \$573.33 in April 2023 in account 926-009.
- b. If applicable, please include percentages allocated to lobbying expense recorded for each of the items listed above.
- c. Please explain how the memberships listed above relate to the provision of natural gas service, and whether this cost was left in the revenue requirements requested in this case.
- d. If this expense was removed from the revenue requirements requested in this case, please provide details indicating where the removal can be found.

Information Provided:

- a. Please see attachment OUCC 12.1 Invoices.
- b. The invoices received from these entities do not indicate any lobbying expenses therefore, OVG is unaware of any lobbying portion to allocate.
- c. Each chamber and economic development membership provides opportunity for OVG to partner with communities to evaluate how better to serve pipeline distribution needs and plan for future development. C12 and TrueU are leadership training memberships which have served in the development of OVG management to create more effective managers.
- d. These expenses were not removed from the rate case.

Attachments Provided:

- OUCC 12.1 Invoices.pdf

trueU

12175 Visionary Way Ste 1230
Fishers, IN 46038 US
+1 8554687838
accounting@trueU.com



SALES RECEIPT

BILL TO

Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

SALES # 3140

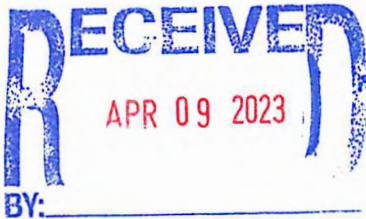
DATE 04/07/2023

PMT METHOD

Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	430.00	430.00
	Leadership Program		1	143.33	143.33

TOTAL 573.33
BALANCE DUE **\$0.00**



1061 926-009 #573.33

pd. Ach

V. 2334

No additional transfer fees or taxes apply.

Payment services brought by:

Intuit Payments Inc.

2700 Coast Avenue, Mountain View, CA 94043

Phone number 1-888-536-4801

NMLS #1098819

trueU
12175 Visionary Way Ste 1230
Fishers, IN 46038 US
+1 8554687838
accounting@trueU.com



SALES RECEIPT

BILL TO
Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

SALES # 2713
DATE 12/07/2022

PMT METHOD
Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	645.00	645.00
	Leadership Program		1	215.00	215.00
TOTAL					860.00
BALANCE DUE					\$0.00

1061 926-009 \$860.00

RECEIVED
DEC 07 2022
BY: _____

pd. Ac H

V. 2334

No additional transfer fees or taxes apply.
Payment services brought by:
Intuit Payments Inc.
2700 Coast Avenue, Mountain View, CA 94043
Phone number 1-888-536-4801
NMLS #1098819

trueU

12175 Visionary Way Ste 1230
Fishers, IN 46038 US
+1 8554687838
accounting@trueU.com



Culture Made Simple.

SALES RECEIPT

BILL TO

Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

SALES # 2925

DATE 02/07/2023

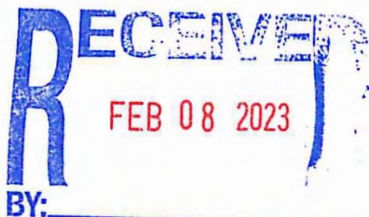
PMT METHOD

Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	645.00	645.00
	Leadership Program		1	215.00	215.00

TOTAL 860.00
BALANCE DUE **\$0.00**

1061 926-009 \$860.00



pd. ACH

V.2334

No additional transfer fees or taxes apply.

Payment services brought by:

Intuit Payments Inc.

2700 Coast Avenue, Mountain View, CA 94043

Phone number 1-888-536-4801

NMLS #1098819

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12175 Visionary Way Ste 1230
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+1 8554687838
accounting@trueU.com



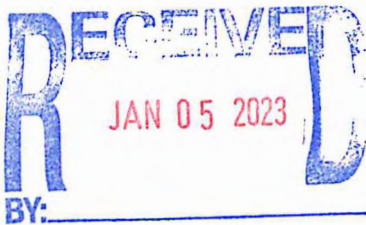
SALES RECEIPT

BILL TO
Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

SALES # 2807
DATE 01/07/2023

PMT METHOD
Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	645.00	645.00
	Leadership Program		1	215.00	215.00
TOTAL					860.00
BALANCE DUE					\$0.00



1061 926-009 # 860.00

pd. ACH

V. 2334

No additional transfer fees or taxes apply.
Payment services brought by:
Intuit Payments Inc.
2700 Coast Avenue, Mountain View, CA 94043
Phone number 1-888-536-4801
NMLS #1098819

trueU

12175 Visionary Way Ste 1230
Fishers, IN 46038 US
+1 8554687838
accounting@trueU.com



SALES RECEIPT

BILL TO

Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

SALES # 3032

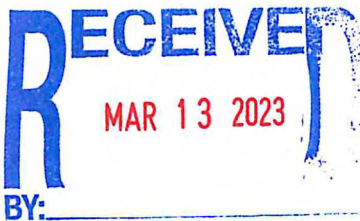
DATE 03/07/2023

PMT METHOD

Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	645.00	645.00
	Leadership Program		1	215.00	215.00

TOTAL 860.00
BALANCE DUE **\$0.00**



1061 926-009 \$860.00

pd. ACH

V. 2334

No additional transfer fees or taxes apply.

Payment services brought by:

Intuit Payments Inc.

2700 Coast Avenue, Mountain View, CA 94043

Phone number 1-888-536-4801

NMLS #1098819

trueU
12175 Visionary Way Ste 1230
Fishers, IN 46038 US
+1 8554687838
accounting@trueU.com



SALES RECEIPT

BILL TO

Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

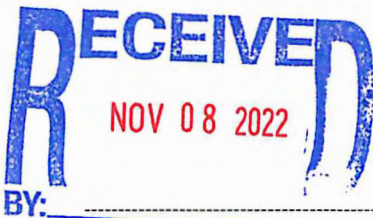
SALES # 2607
DATE 11/07/2022

PMT METHOD

Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	645.00	645.00
	Leadership Program		1	215.00	215.00
TOTAL					860.00
BALANCE DUE					\$0.00

1061 926-009 \$860.00



V. 2334 pd. ACH

No additional transfer fees or taxes apply.

Payment services brought by:

Intuit Payments Inc.

2700 Coast Avenue, Mountain View, CA 94043

Phone number 1-888-536-4801

NMLS #1098819

trueU

12175 Visionary Way Ste 1230
Fishers, IN 46038 US
+1 8554687838
accounting@trueU.com



SALES RECEIPT

BILL TO

Deb Williams
Ohio Valley Gas Company
111 Energy Park Drive
Winchester, IN 47394
United States

SALES # 2502

DATE 10/07/2022

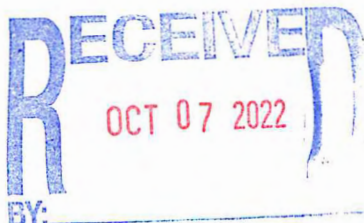
PMT METHOD

Check

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Monthly Membership Fee		1	645.00	645.00
	Leadership Program		1	215.00	215.00
TOTAL					860.00
BALANCE DUE					\$0.00

1061 926-009
ACT

V. 2334



No additional transfer fees or taxes apply.
Payment services brought by:
Intuit Payments Inc.
2700 Coast Avenue, Mountain View, CA 94043
Phone number 1-888-536-4801
NMLS #1098819

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to transactions with affiliated companies:

- a. Please provide copies of all invoices Petitioners sent to The Beynon Family, Beynon Farm Products Corporation, AM Davis Mercantile Company, Southeastern Indiana Natural Gas Company, Inc., Fountaintown Gas Company, Inc., and Greater Heights Services Corporation during the historic base year (October 1, 2022 – September 30, 2023).
- b. Please provide copies of all invoices Petitioners received from The Beynon Family, Beynon Farm Products Corporation, AM Davis Mercantile Company, Southeastern Indiana Natural Gas Company, Inc., Fountaintown Gas Company, Inc., and Greater Heights Services Corporation during the historic base year (October 1, 2022 – September 30, 2023).
- c. Please provide an explanation as to how these transactions are recorded in the Petitioners' books and records.

Information Provided:

- a. Please see attachment OUCC 12.4 Invoices.
- b. As explained in OVG's response to OUCC DR 7 (T.R. 26 (f)) served on April 8, 2024, the Beynon Family is not a company that exists, so there are no invoices to provide. Please see attachment OUCC 12.4 Invoices for all other entities.
- c. As a convenience, OVG will pay charges that are directly incurred by other affiliates and immediately bill the affiliate for reimbursement. These charges are gathered in 232-105 (Beynon Farm Products Corporation), 232-108 (Greater Heights Service Corporation), 234-901 (Fountaintown Gas Company, Inc.), and 234-902 (Southeastern Indiana Natural Gas Company, Inc.) *See* p. 39 of OUCC 12.4 Invoices the BFP Board meeting was paid for by OVG and then immediately invoiced to Beynon Farm Products Corporation. *See also* OVG's response to OUCC DR 12.3. These convenience billings are not billed to expense of revenue for OVG. Occasionally an affiliate also pays a charge that is directed to OVG and when this occurs they invoice OVG. *See* pp. 1-15 of OUCC 12.4 Invoices. These are strict reimbursements. Please note that payroll is handled for all entities by GHC and the payment of the payroll comes from OVG who then immediately invoices each respective affiliate for its direct payroll charge, with the exception of GHC who does their own payroll.

Attachments Provided:

- OUCC 12.4 Invoices.pdf



Greater Heights Services Corporation
 2331 E 600 N Suite 109
 Greenfield, IN 46140

Invoice

Date	Invoice #
1/31/2023	013123FS32

Bill To
111 Energy Park Drive Winchester, IN 47394 Ronald P Salkie

Item	Description	Quantity	Rate	Crew	Amount
FS Program	1 day GCA training for Greg, Emily, JD, and Dustin. Meeting was held in Morristown Indiana.	16	150.00		2,400.00
FS Program	Per the statement of work for Team ABC. This includes on site support, operations, and development of the Multiview ERP. Work Order 21-039 (Phase 3 of Multiview) - Position currently open looking to rehire.	67.38	150.00		10,107.00
Ops - Payroll	All things for executing payroll and benefits day to day support...rate is monthly per employee	124	47.50		5,890.00
		1061	926-009		\$ 2400.00
		1061	107-001		\$ 10,107.00
			WO 21-039		
		1064	923-001		\$ 5890.00
		V. 2837			

RECEIVED
 FEB 20 2023
 BY: _____

Phone #	3175019296	E-mail	jklinker@greaterheightscorp.com	Total	\$18,397.00
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OUCG DR 17-5

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Account 926-009, please provide a copy of the invoice for Skyprep, Inc. for \$32,099.40 on 3/8/23. Please explain whether this is an item that occurs every year, or if this was for a three-year subscription.

Information Provided:

Please see OUCG 17.1 Invoices for a copy of the invoice. This was the cost of the initial 3-year subscription. OVG plans to have Skyprep, or similar software, to house its internal training platform going forward.

Attachment IDK-2
SPECIAL PAYMENT REQUEST
Cause No. 46011
ACH TRANSFER- FIRST MERCHANTS BANK *8001
Page 132 of 201

AUDITING DEPARTMENT:

Date: 3/2/2023

OHIO VALLEY GAS CORPORATION Company

Please issue voucher in favor of SkyPrep Inc
Address 260 East Beaver Creek Road, Richmond Hill, ON L4B 3M3

in amount of 32,099.40 payment for 3-year subscription to Learning Development tool.
ACH payment details attached.

Check to SkyPrep Inc

Signed Laura Retter

Charge Account 1064-926-009 32,099.40

Approved Scott Ingram

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Please provide the following invoices, as previously provided informally at the on-site review. For each item, please provide a description of the charge if not provided on the invoice.

- a. Account 408-212, Ohio Department of Taxation, \$4,188.54 on 5/12/23
- b. Account 921-003, The Gallery Collection, \$394.26 on 6/29/23
- c. Account 921-011, A.M. Davis Mercantile Co., \$217.34 on 5/31/23
- d. Account 921-011, A.M. Davis Mercantile Co., \$76.41 on 6/29/23
- e. Account 921-011, Peter Beynon, \$162.99 on 7/25/23
- f. Account 921-011, Gregory Roach, \$54.78 on 8/22/23
- g. Account 921-012, Beynon Farm Products Corp., \$953.20 on 12/31/22
- h. Account 921-012, A.M. Davis Mercantile Co., \$950.08 on 4/10/23
- i. Account 921-012, A.M. Davis Mercantile Co., \$2,288.75 on 4/19/23
- j. Account 921-012, A.M. Davis Mercantile Co., \$97.05 on 5/31/23
- k. Account 921-012, A.M. Davis Mercantile Co., \$126.98 on 6/29/23
- l. Account 921-012, Beynon Farm Products Corp., \$996.80 on 9/28/23
- m. Account 921-013, Columbia Club, Inc., \$304.20 on 10/14/22
- n. Account 921-013, Columbia Club, Inc., \$149.62 on 5/31/23
- o. Account 921-013, Columbia Club, Inc., \$109.48 on 5/31/23
- p. Account 921-014, Columbia Club, Inc., \$226.00 on 11/30/22
- q. Account 921-014, Columbia Clubs, Inc., \$856.88 on 1/18/23
- r. Account 926-007, Franklin Cornerstone, \$400.00 on 10/27/22
- s. Account 926-007, Catering by Michael, \$300.00 on 10/27/22
- t. Account 926-007, Town Hall Supplies, \$14.97 on 10/31/22
- u. Account 926-007, Michaels Store, \$51.30 on 11/28/22
- v. Account 926-007, Town Hall Meeting Donuts, \$44.62 on 11/30/22
- w. Account 926-007, Kathy Jessup, \$82.74 on 11/30/22
- x. Account 926-007, Catering by Michael, \$1,445.22 on 12/13/22
- y. Account 926-007, Kimberly Martin, \$73.13 on 12/14/22
- z. Account 926-007, Greater Heights Services Corp., \$896.00 on 12/28/22
- aa. Account 926-007, Wal Mart, \$15.42 on 12/31/22
- bb. Account 926-007, BSN Sports, \$535.59 on 6/30/23
- cc. Account 926-007, Wal Mart, \$309.33 on 7/27/23
- dd. Account 926-007, A&B Café, \$160.00 on 7/28/23
- ee. Account 926-007, Lunch Jeffrey & Tammy, \$133.62 on 3/31/23
- ff. Account 926-007, Breakfast/food for owners, \$102.72 on 5/31/23
- gg. Account 926-007, Town Hall gift cards, \$125.00 on 7/31/23

- hh. Account 926-009, Bousers Barn Restaurant, \$378.96 on 1/24/23
- ii. Account 926-009, A&B Café, \$171.84 on 1/24/23

Information Provided:

Please see attachment OUCC 17.1 Invoices.

OVG assumes for Q17.1(n) that the OUCC means A.M. Davis Mercantile Company instead of Columbia Club and has provided the A.M. Davis Mercantile Company invoice dated 5/31/23 in the amount of \$149.62. OVG assumes for Q17.1(o) that the OUCC means Randolph Inn & Suites instead of Columbia Club and has provided the Randolph Inn & Suites invoice dated 5/31/23 in the amount of \$109.48.

Attachments Provided:

- OUCC 17.1 Invoices_Redacted.pdf

Attachment IDK 2
Cause No. 46011
Page 136 of 201
SPECIAL PAYMENT REQUEST
FIRST MERCHANTS BANK *8001

Date: 5/11/2023

OHIO VALLEY GAS CORPORATION Company

Please issue voucher in favor of Ohio Department of Taxation, Public Utility Tax Section
Address 4485 Northland Ridge Blvd, Columbus, OH 43229

in amount of \$4,188.54 2022 Ohio Natural Gas Excise Tax
(see attached Notice)

*Please mail the check with the attached voucher and make the check
payable to "Ohio Treasure of State" Please send the check certified mail.

* Return Special Pay Reg & paperwork to J.D. marked "Paid" *
with info Jm.

Check to Ohio Treasurer of State

Signed _____

Charge Account 1000-236-212

Approved J.D. Owens

V. 1654

**PUBLIC UTILITY EXCISE TAX
NON-REMITTANCE BILLING NOTICE
IMMEDIATE ACTION REQUIRED**



**Department of
Taxation**

PO Box 530
Columbus, OH 43216-0530
tax.ohio.gov



OHIO VALLEY GAS CORPORATION
PO BOX 469
WINCHESTER, IN 47394-0469

May 01, 2023
Contact ID: 5043044085

RE: Ohio Tax Account #: 96710020
Tax Type: Public Utility Excise
Account Type: Natural Gas
Reporting Period: 01/01/2022 - 12/31/2022
Postmark Date: March 24, 2023



The Department has received payment for the 01/01/2022 - 12/31/2022 PUNG Natural Gas Excise Tax Quarterly/Annual Statement; however, the payment was received after the due date.

All tax is required to be paid by the due date of the return of February 14, 2023. Any tax paid after the due date is subject to interest, additional charges, and/or penalties. The amount owed is:

Tax Due	\$40,286.00
Less Payments/Credits	\$40,286.00
Unpaid Tax	\$0.00
Interest	\$159.94
Additional Charge	\$4,028.60
Amount Owed	\$4,188.54

The amount owed must be remitted by **May 22, 2023**, using one of the payment options on the second page. Failure to pay the amount owed by this date will result in an assessment including interest and penalties.

TXS112442600002820180

May 01, 2023

IF YOU DISAGREE WITH THIS NOTICE

Provide proof of payment (legible copy of the front and back of the cancelled check or electronic payment confirmation) or any other supporting documentation to the Department using one of the following response options:

- **Electronically:** Using the Online Notice Response Service (ONRS) at gateway.ohio.gov or tax.ohio.gov/ONRS
- **eFax:** 1-206-350-6722
- **Mail:** Ohio Department of Taxation, PO Box 530, Columbus, OH 43216-0530

PAYMENT OPTIONS

Ohio Treasurer of State
www.eft.tos.ohio.gov

Mail
Mail payment coupon and payment in the return envelope provided.
Make check payable to: "**Ohio Treasurer of State**"



INTEREST

For information on how interest is calculated, please visit the Department's website at tax.ohio.gov.

PENALTY

Additional Charge - This charge is imposed pursuant to R.C. 5727.25 for failure to file or pay timely.

PAYMENTS

The Department does not arrange for a payment plan; however, partial payments can be made at any time and will be credited against the amount owed. Partial payments will not stop the imposition of additional interest, penalties or referral to the Ohio Attorney General's Office for collection.

ADDRESS CHANGE

If the business address is incorrect at the top of this notice, please provide the correct address by using one of the response options above, or by calling the Department at 1-855-466-3921 or TTY/TDD 1-800-750-0750.

Please contact the Department with any questions.

Excise and Energy Tax Division
Phone: 1-855-466-3921
TTY/TDD: 1-800-750-0750

TXS112442600002820280

Attachment JDK-2

Cause No. 46011

Outside Services Analysis Historic Year

Organization	Date of Invoice	GL Account	Per Joint Petitioners' Invoice	Per Joint Petitioners' General Ledger	Non-Recoverable Amount
Barnes & Thornburg LLP Invoice: 3014530 (General Regulatory)	10/18/22	923-001	\$ 339	\$ 339	\$ 339
Barnes & Thornburg LLP Invoice: 3065688 (General Regulatory)	02/20/23	923-001	3,966	3,966	3,966
Barnes & Thornburg LLP Invoice: 3078083 (General Regulatory)	03/20/23	923-001	429	429	429
Barnes & Thornburg LLP Invoice: 3125990 (Financing Case)	07/18/23	928-000	3,719	3,719	3,719
Clayton Miller Law, P.C. (General Matter)	02/12/23	923-001	3,666	3,666	3,666
Clayton Miller Law, P.C. (TDSIC Matter)	02/12/23	928-000	376	376	376
Clayton Miller Law, P.C. (TDSIC Matter)	03/19/23	928-000	3,008	3,008	3,008
Clayton Miller Law, P.C. (GCA Matter)	05/14/23	928-000	2,726	2,726	2,726
Clayton Miller Law, P.C. (TDSIC Matter)	05/14/23	928-000	12,113	12,113	12,113
Clayton Miller Law, P.C. (TDSIC Matter)	07/12/23	928-000	8,225	8,225	8,225
Clayton Miller Law, P.C. (TDSIC Matter)	12/28/22	928-000	10,553	10,553	10,553
Clayton Miller Law, P.C. (GCA Matter)	10/29/22	923-001	1,575	1,575	1,575
Clayton Miller Law, P.C. (General Matter)	10/29/22	923-001	1,800	1,800	1,800
Clayton Miller Law, P.C. (TDSIC Matter)	10/29/22	923-001	6,975	6,975	6,975
Clayton Miller Law, P.C. (GCA Matter)	12/28/22	928-000	3,349	3,349	3,349
Clayton Miller Law, P.C. (General Matter)	12/28/22	923-001	675	675	675
Clayton Miller Law, P.C. (GCA Matter)	03/19/23	928-000	2,350	2,350	2,350
Clayton Miller Law, P.C. (General Matter)	05/14/23	923-001	4,747	4,747	4,747
Clayton Miller Law, P.C. (GCA Matter)	07/12/23	928-000	5,640	5,640	5,640
Clayton Miller Law, P.C. (General Matter)	07/12/23	923-001	5,358	5,358	5,358
Clayton Miller Law, P.C. (GCA Matter)	10/09/23	928-000	3,055	3,055	3,055
Clayton Miller Law, P.C. (General Matter)	10/09/23	923-001	5,922	5,922	5,922
Clayton Miller Law, P.C. (TDSIC Matter)	10/09/23	928-000	7,755	7,755	7,755
Clayton Miller Law, P.C. (General Matter)	11/10/22	923-001	4,320	4,320	4,320
Clayton Miller Law, P.C. (TDSIC Matter)	11/10/22	923-001	6,840	6,840	6,840
Forvis (Audit of Employee 401k Retirement Plan) Invoice: BK01675900	10/26/22	923-001	9,250	9,250	
Forvis (Audit of Consolidated Financial Statements) Invoice: BK01797519	05/12/23	923-001	25,000	25,000	
Forvis (Audit of Consolidated Financial Statements) Invoice: BK01822194	05/31/23	923-001	15,000	15,000	
Forvis (Audit of Consolidated Financial Statements) Invoice: BK01765911	04/07/23	923-001	40,375	40,375	
Greater Heights Services Corporation (All things payroll) Invoice: 022823FS33	02/28/23	923-001	5,890	5,890	
Greater Heights Services Corporation (Grandview Multiview and Load Deletion) Invoice: 0101231	01/01/23	921-004	1,250	1,250	
Greater Heights Services Corporation (All things payroll) Invoice: 013123FS32	01/31/23	923-001	5,890	5,890	
Greater Heights Services Corporation (All things payroll) Invoice: 033123FS34	03/31/23	923-001	15,340	15,340	
Greater Heights Services Corporation (All things payroll/GCA 42) Invoice: 043023FS35	04/30/23	923-001	25,600	25,600	
Greater Heights Services Corporation (Multiple Items) Invoice: 043023FS36	06/30/23	923-001	24,628	24,628	
Greater Heights Services Corporation (Multiple Items) Invoice: 073123FS38	07/31/23	923-001	27,703	27,703	
Greater Heights Services Corporation (GCA) Invoice: 0731123FS39	07/31/23	928-000	8,750	8,750	
Greater Heights Services Corporation (Multiple Items) Invoice: 0731123FS39	07/31/23	923-001	34,503	34,503	
Greater Heights Services Corporation (GCA) Invoice: 93023FS40OV	09/30/23	928-000	1,738	1,738	
Greater Heights Services Corporation (Mutiple Items) Invoice: 93023FS40OV	09/30/23	923-001	33,940	33,940	
Holsapple Communications (Social Media/Advertising) Invoice: 1711	11/01/22	923-001	2,494	2,494	
Holsapple Communications (Social Media/Advertising) Invoice: 1727	12/01/22	923-001	2,319	2,319	
Holsapple Communications (Social Media/Advertising) Invoice: 1745	01/03/23	923-001	3,238	3,238	
Holsapple Communications (Social Media/Advertising) Invoice: 1766	02/01/23	923-001	2,144	2,144	
Martin Energy Consulting (TDSIC-3) Statement:0118-08-2022	11/06/22	923-001	7,088	7,088	
Martin Energy Consulting (TDSIC-3) Statement:0119-09-2022	12/20/22	923-001	5,994	5,994	
Martin Energy Consulting (TDSIC-3) Statement:0120-10-2022	12/21/22	923-001	3,631	3,631	
Martin Energy Consulting (TDSIC-3) Statement:0121-11-2022	12/22/22	923-001	3,675	3,675	
Martin Energy Consulting (TDSIC-3) Statement:0122-12-2022	03/15/23	928-000	263	263	
Martin Energy Consulting (TDSIC-4) Statement:0123-1-2023	03/15/23	928-000	250	250	
Martin Energy Consulting (TDSIC-4) Statement:0124-2-2023	03/15/23	928-000	10,300	10,300	
Martin Energy Consulting (TDSIC-4) Statement:0125-3-2023	05/11/23	928-000	950	950	
Martin Energy Consulting (TDSIC-4) Statement:0126-4-2024	05/11/23	928-000	400	400	
Martin Energy Consulting (TDSIC-4) Statement:0127-5-2024	06/02/23	928-000	4,190	4,190	
Martin Energy Consulting (TDSIC-4) Statement:0128-6-2024	07/19/23	928-000	100	100	
Van Ausdall & Farrar (Microfilm) Invoice:535924	08/31/22	923-001	\$ 25,469	\$ 25,469	\$ 25,469
			\$ 456,839	\$ 456,839	\$ 134,950

Total Amount to be Adjusted (Removed) from Rates	(\$134,950)
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DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Petitioners' response to MSFR 170 Ind. Admin Code 1-5-8 (a)(20), please provide copies of all contracts, quotes and invoices for Legal, Consulting and Outside services incurred or projected to be incurred for which Petitioners seek recovery in this Cause. This request should be considered ongoing in nature.

Objection:

Joint Petitioners' object to the Request on the grounds and to the extent the request solicits information that is not reflected in OVG's proposed rates and therefore exceeds the scope of this proceeding and is not reasonably calculated to lead to the discovery of relevant or admissible evidence. Joint Petitioners further object on the grounds and to the extent the request seeks information that would reveal information protected by work product and/or attorney client privileged information.

Information Provided:

Subject to the and without waiver of the foregoing general and specific objections, please see the following attachments for those that are included in the proposed rates in this Cause:

- OUCC 4.1 BT Estimates
- OUCC 4.1 GHC Estimate
- OUCC 4.1 Miller Estimate
- OUCC 4.1 VerDouw Estimate
- OUCC 4.1 & 4.3 Invoices (folder)

Also see responses to OUCC Data Request 4.4

Attachments:

- OUCC 4.1 BT Estimate.pdf
- OUCC 4.1 GHC Estimate.pdf
- OUCC 4.1 Miller Estimate.pdf
- OUCC 4.1 VerDouw Estimate.pdf
- OUCC 4.1 & 4.3 invoices.pdf

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to Petitioners' response to MSFR 170 Ind Admin Code 1-5-8 (a)(24), please provide copies of all contracts, quotes, invoices and supporting details for Legal, Accounting, Consulting and Outside services (if not already provided in Q 4.1) incurred and expected to be incurred in support of rate case expenses for this Cause.

Information Provided:

Please see OVG responses to OUCC Data Request 4.1 and 4.4.

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Please provide a copy of all engagement letters for all outside services performed (not solely for rate case expense(s)) for the period of September 30, 2022 through September 30, 2025 between Petitioner and the following parties:

- a. Banning Engineering, Inc.;
- b. Barnes & Thornburg LLP;
- c. Brattle Group, Inc.;
- d. Clayton Miller Law, P.C.;
- e. Forvis, LLP;
- f. Greater Heights Services Corporation;
- g. Holsapple Communications LLC;
- h. Martin Energy Consulting;
- i. Van Ausdall and Farrar, Inc.;
- j. Verdouw Regulatory Services, LLC; and
- k. Any other outside service providers.

Objection:

Joint Petitioners' object to the Request on the grounds and to the extent the request solicits information that is not reflected in OVG's proposed rates and therefore exceeds the scope of this proceeding and is not reasonably calculated to lead to the discovery of relevant or admissible evidence. Joint Petitioners further object on the grounds and to the extent the request seeks information that would reveal information protected by work product and/or attorney client privileged information.

Information Provided:

Subject to and without waiver of the foregoing general and specific objections, OVG provides the following responses:

- a. See Joint Petitioners' general and specific objections.
- b. See Joint Petitioners' Attachment OUCC 4.4 (b) Barnes & Thornburg
- c. See Joint Petitioners' Attachment OUCC 4.4 (c) Brattle Group Inc
- d. OVG does not have an engagement letter with Clayton Miller Law, P.C.
- e. See Joint Petitioners' Attachment OUCC 4.4 (e) Forvis, LLP 401k and OUCC 4.4 (e) Forvis, LLP Audit Services.
- f. See Joint Petitioners' Attachment OUCC 4.4 (f) GHC

- g. See Joint Petitioners' Attachment OUCC 4.4 (g) Holsapple Communications LLC
- h. See Joint Petitioners' Attachment OUCC 4.4 (h) Martin Energy Consulting
- i. OVG does not have an engagement letter with Van Ausdall and Farrar, Inc.
- j. See Joint Petitioners' Attachment OUCC 4.4 (j) VerDouw Regulatory Services LLC
- k. See Joint Petitioners' Attachment OUCC 4.4 (k) Cook Legal Services

Attachments:

- OUCC 4.4 (b) Barnes & Thornburg.pdf
- OUCC 4.4 (c) Brattle Group Inc.pdf
- OUCC 4.4 (e) Forvis, LLP 401K.pdf
- OUCC 4.4 (e) Forvis, LLP Audit Services.pdf
- OUCC 4.4 (f) GHC.pdf
- OUCC 4.4 (g) Holsapple Communications LLC.pdf
- OUCC 4.4 (h) Martin Energy Consulting.pdf
- OUCC 4.4 (j) VerDouw Regulatory Services LLC.pdf
- OUCC 4.4 (k) Cook Legal Services.pdf

Attachment JDK-2

Cause No. 46011

Page 144 of 201

BARNES & THORNBURG LLP

11 South Meridian Street
Indianapolis, Indiana 46204 U.S.A.
E.I.N. 35-0900596
(317) 236-1313

OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
111 ENERGY PARK DRIVE
WINCHESTER, IN 47394

Invoice 3115526

Page 2

June 20, 2023
Nicholas K. Kile
00091772-00000002

PAYABLE UPON RECEIPT

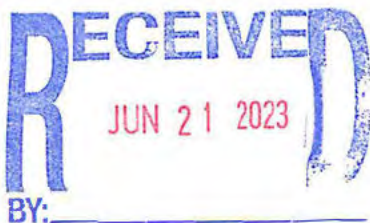
00091772-00000002

MERGER APPROVAL

For legal services rendered in connection with the above matter for the period ending May 31, 2023 as described on the attached detail.

Fees for Services	\$	<u>6,272.50</u>
Total This Invoice	\$	6,272.50

1061 923-001 \$ 6,272.50



MERGER APPROVAL

Summary of Invoice

Date	Name	Description	Hours
05/02/23	Nicholas K. Kile	[REDACTED]	[REDACTED]
05/03/23	Nicholas K. Kile	[REDACTED]	[REDACTED]
05/04/23	Nicholas K. Kile	[REDACTED]	[REDACTED]
05/05/23	Lauren M. Box	[REDACTED]	[REDACTED]
05/08/23	Nicholas K. Kile	[REDACTED]	[REDACTED]
05/08/23	Hillary J. Close	[REDACTED]	[REDACTED]
05/08/23	Lauren M. Box	[REDACTED]	[REDACTED]
05/11/23	Nicholas K. Kile	[REDACTED]	[REDACTED]
Fees for Services			\$ 6,272.50

BARNES & THORNBURG LLP

11 South Meridian Street
Indianapolis, Indiana 46204 U.S.A.
E.I.N. 35-0900596
(317) 236-1313

Invoice 3014530

OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
111 ENERGY PARK DRIVE
WINCHESTER, IN 47394

October 18, 2022
Nicholas K. Kile
00091772-00000001

PAYABLE UPON RECEIPT

Fees for Services	\$	339.00
Other Charges	\$	0.00
Total This Invoice	\$	339.00

RECEIVED
OCT 18 2022
BY: _____

1061 923-001 # 339.00

V. 3098

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Fifth Third Bank, Indianapolis, IN, Account Number: [REDACTED] SWIFT CODE: [REDACTED]
ABA # [REDACTED] for ACH ABA # [REDACTED] for Wires

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11 South Meridian Street
Indianapolis, Indiana 46204 U.S.A.
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OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
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WINCHESTER, IN 47394

Invoice 3014530

Page 2

October 18, 2022
Nicholas K. Kile
00091772-00000001

PAYABLE UPON RECEIPT

00091772-00000001

GENERAL REGULATORY

For legal services rendered in connection with the above matter for the period ending September 30, 2022 as described on the attached detail.

Fees for Services	\$	<u>339.00</u>
Total This Invoice	\$	339.00

00091772-00000001 OHIO VALLEY GAS CORPORATION

Page 3

GENERAL REGULATORY

Summary of Invoice

Date	Name	Description	Hours
09/19/22	Hillary J. Close	[REDACTED]	[REDACTED]
Fees for Services			\$ 339.00

Attachment JDK-2

Cause No. 46011

Page 149 of 201

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OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
111 ENERGY PARK DRIVE
WINCHESTER, IN 47394

Invoice 3065688

Page 2

February 20, 2023
Nicholas K. Kile
00091772-00000001

PAYABLE UPON RECEIPT

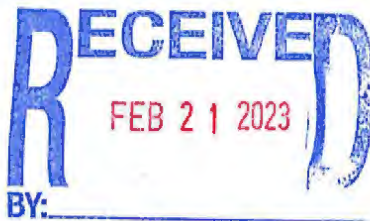
00091772-00000001

GENERAL REGULATORY

For legal services rendered in connection with the above matter for the period ending January 31, 2023 as described on the attached detail.

Fees for Services	\$	<u>3,966.00</u>
Total This Invoice	\$	3,966.00

1061 923-001 \$ 3966.00



V. 3098

00091772-00000001 OHIO VALLEY GAS CORPORATION

Page 3

GENERAL REGULATORY

Summary of Invoice

Date	Name	Description	Hours
01/13/23	Nicholas K. Kile		
01/30/23	Nicholas K. Kile		
01/30/23	Hillary J. Close		
Fees for Services			\$ 3,966.00

Attachment JDK-2

Cause No. 46011

Page 151 of 201

BARNES & THORNBURG LLP

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OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
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WINCHESTER, IN 47394

Invoice 3078083

Page 2

March 20, 2023
Nicholas K. Kile
00091772-00000001

PAYABLE UPON RECEIPT

00091772-00000001

GENERAL REGULATORY

For legal services rendered in connection with the above matter for the period ending February 28, 2023 as described on the attached detail.

Fees for Services	\$	<u>429.00</u>
Total This Invoice	\$	429.00



1061 923-001 #429.00

V.3098

00091772-00000001 OHIO VALLEY GAS CORPORATION

Page 3

GENERAL REGULATORY

Summary of Invoice

Date	Name	Description	Hours
02/22/23	Nicholas K. Kile		
02/27/23	Nicholas K. Kile		
Fees for Services			\$ 429.00

Attachment JDK-2

Cause No. 46011

Page 153 of 201

BARNES & THORNBURG LLP

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(317) 236-1313

Invoice 3125989

OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
111 ENERGY PARK DRIVE
WINCHESTER, IN 47394

July 18, 2023
Nicholas K. Kile
00091772-00000002

PAYABLE UPON RECEIPT

Fees for Services	\$	3,449.00
Other Charges	\$	0.00
Total This Invoice	\$	3,449.00

1000 182-301 #3449.00

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Invoice 3125989

Page 2

July 18, 2023
Nicholas K. Kile
00091772-00000002

PAYABLE UPON RECEIPT

00091772-00000002

MERGER APPROVAL

For legal services rendered in connection with the above matter for the period ending June 30, 2023 as described on the attached detail.

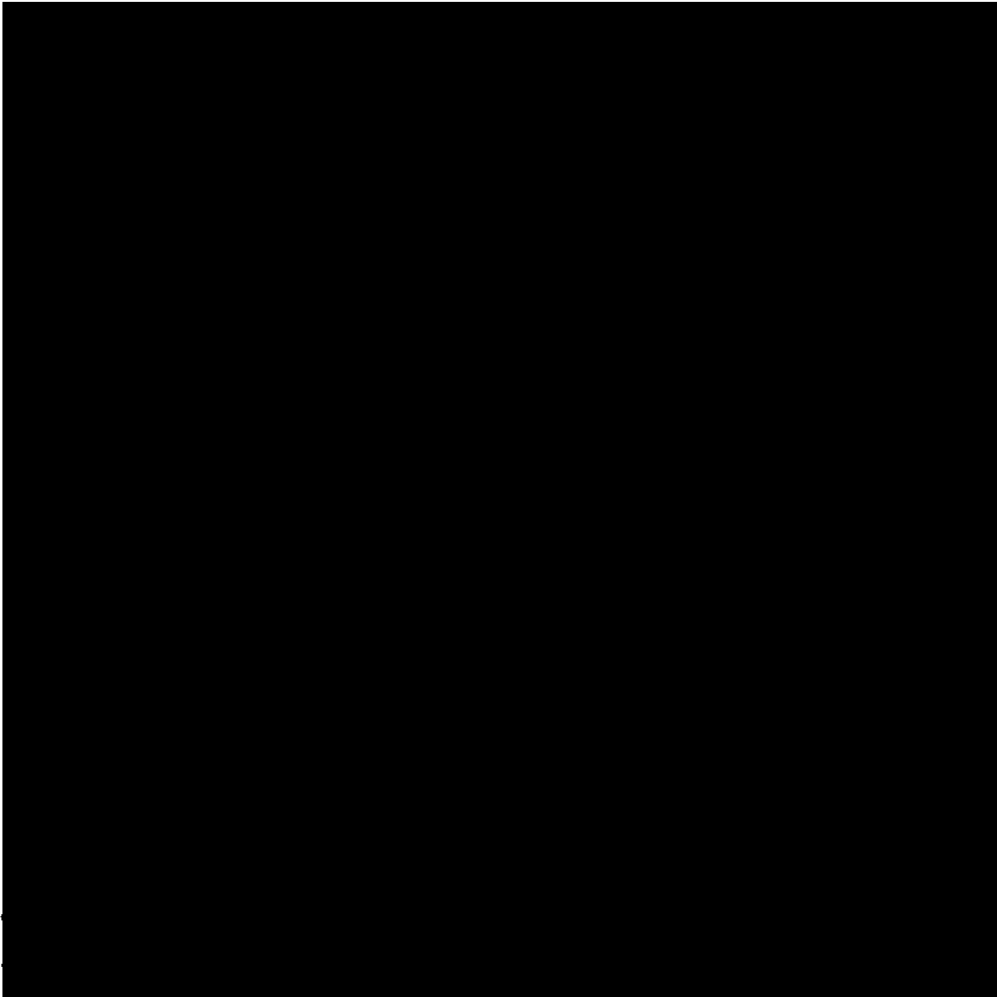
Fees for Services	\$	<u>3,449.00</u>
Total This Invoice	\$	3,449.00

00091772-00000002 OHIO VALLEY GAS CORPORATION

Page 3

MERGER APPROVAL

Summary of Invoice

Date	Name	Description	Hours
06/21/23	Naomi Kwang		
06/22/23	Jonathan Cisneros		
06/22/23	Randal J. Kaltenmark		
06/22/23	Naomi Kwang		
06/23/23	Jonathan Cisneros		
06/25/23	Jonathan Cisneros		
06/26/23	Jonathan Cisneros		
Fees for Services			\$ 3,449.00

Attachment JDK-2

Cause No. 46011

Page 156 of 201

BARNES & THORNBURG LLP

11 South Meridian Street
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E.I.N. 35-0900596
(317) 236-1313

Invoice 3125990

OHIO VALLEY GAS CORPORATION
ATTN: GREGORY ROACH
111 ENERGY PARK DRIVE
WINCHESTER, IN 47394

July 18, 2023
Nicholas K. Kile
00091772-00000003

PAYABLE UPON RECEIPT

Fees for Services	\$	3,719.00
Other Charges	\$	0.00
Total This Invoice	\$	3,719.00

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JUL 21 2023
BY: _____

928-000 #3719.00

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Fifth Third Bank, Indianapolis, IN, Account Number: [REDACTED] SWIFT CODE: [REDACTED]
ABA # [REDACTED] for ACH ABA # [REDACTED] for Wires [REDACTED]

Attachment JDK-2

Cause No. 46011

Page 157 of 201

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OHIO VALLEY GAS CORPORATION
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WINCHESTER, IN 47394

Invoice 3125990

Page 2

July 18, 2023
Nicholas K. Kile
00091772-00000003

PAYABLE UPON RECEIPT

00091772-00000003

2023 FINANCING CASE

For legal services rendered in connection with the above matter for the period ending June 30, 2023 as described on the attached detail.

Fees for Services	\$	<u>3,719.00</u>
Total This Invoice	\$	3,719.00

00091772-00000003 OHIO VALLEY GAS CORPORATION

Page 3

2023 FINANCING CASE

Summary of Invoice

Date	Name	Description	Hours	
06/02/23	Lauren Aguilar			
06/04/23	Lauren Aguilar			
06/19/23	Lauren Aguilar			
06/26/23	Lauren M. Box			
06/26/23	Lauren Aguilar			
06/27/23	Lauren Aguilar			
06/29/23	Lauren Aguilar			
06/29/23	Nicholas K. Kile			
Fees for Services				\$ 3,719.00



Clayton Miller Law, P.C.

P.O. Box 441159, Indianapolis, IN 46244 (317) 220-8154
clay@claytonmillerlaw.com

VIA EMAIL to greg.roach@ovgas.com

Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

General Matter

Invoice

February 12, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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1/19

1/20

1/22

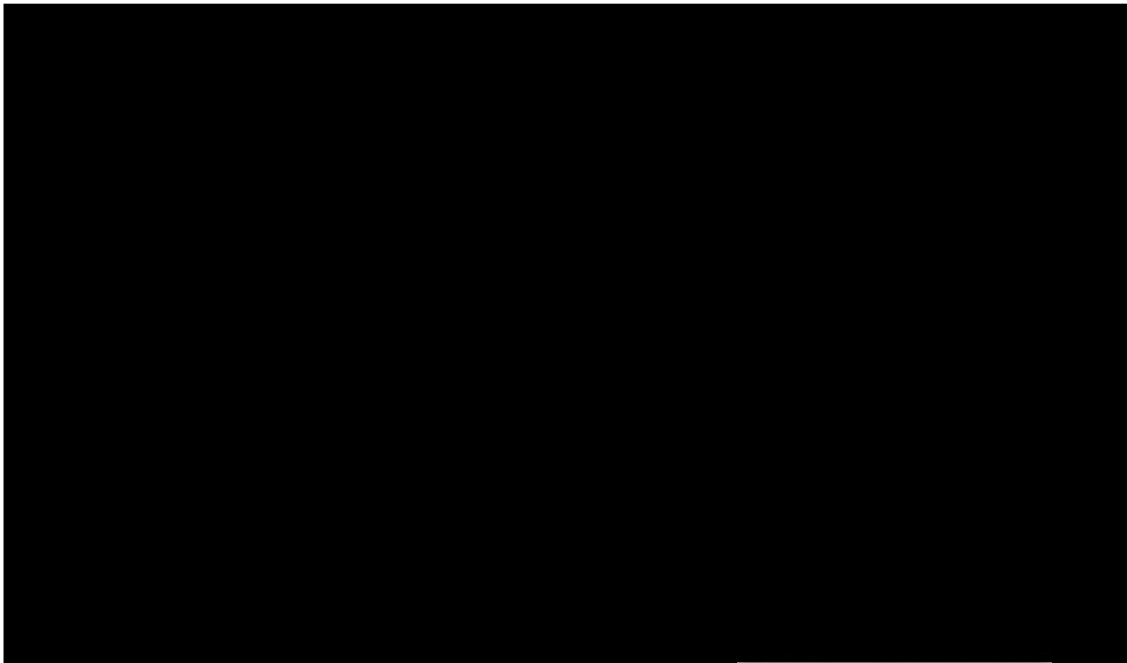
1/23

1/24

1/25

1/27

1/30



1061 923-001 \$3666.00

V. 2919

1/31



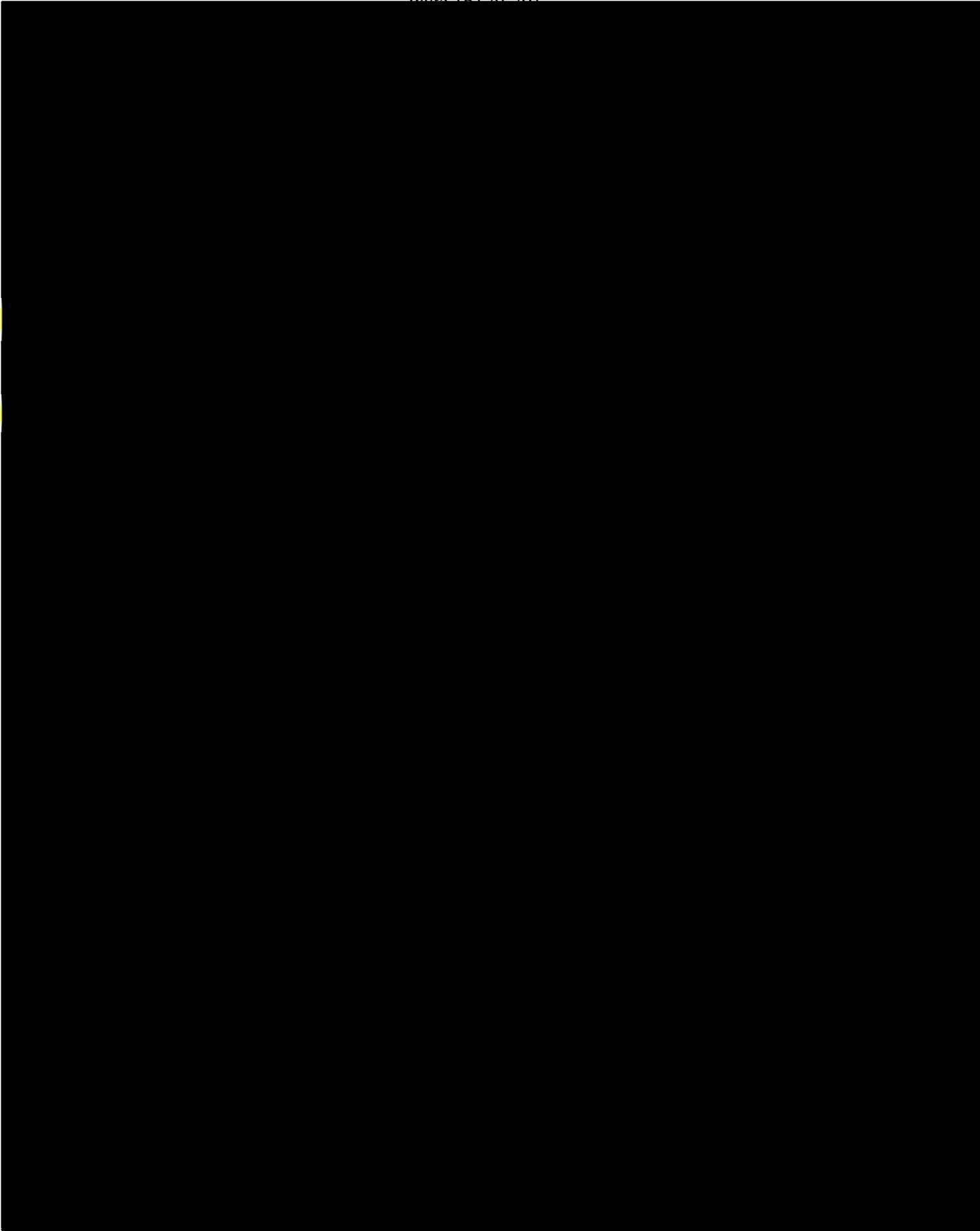
Total hours:



TOTAL DUE: \$3,666

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VIA EMAIL to greg.roach@ovgas.com

Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

TDSIC Matter

Invoice

February 12, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
-------------	--------------	--------------------

1/23		
1/27		

Total hours:

\$376

TOTAL DUE: \$376

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Clayton Miller Law, P.C.
P.O. Box 441159
Indianapolis, IN 46244

V. 2919

1061 928-000 \$376.00



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clay@claytonmillerlaw.com

VIA EMAIL to greg.roach@ovgas.com

Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

TDSIC Matter

Invoice

March 19, 2023

Date Hours Description

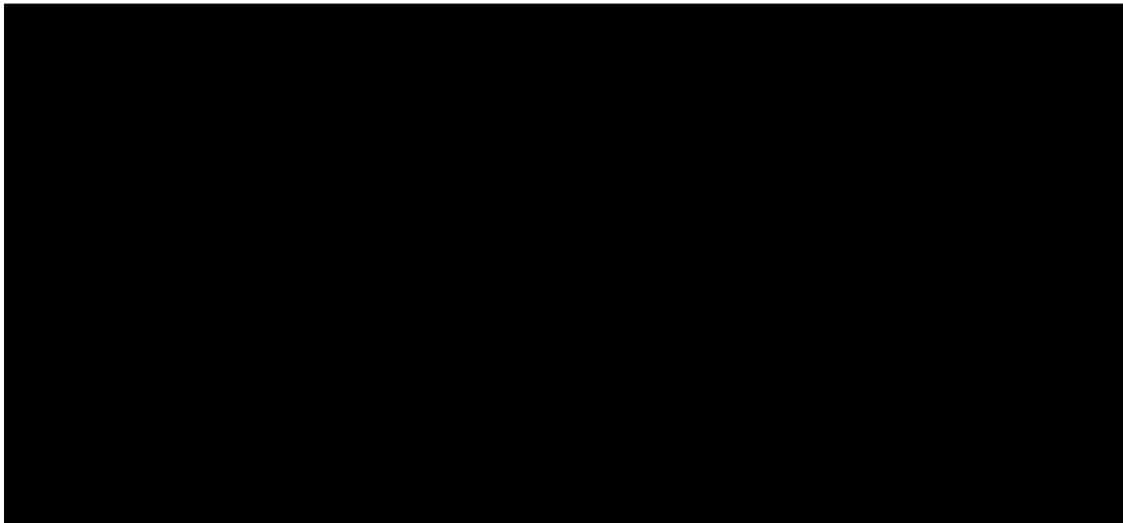
2/2

2/6

2/7

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2/12



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MAR 22 2023
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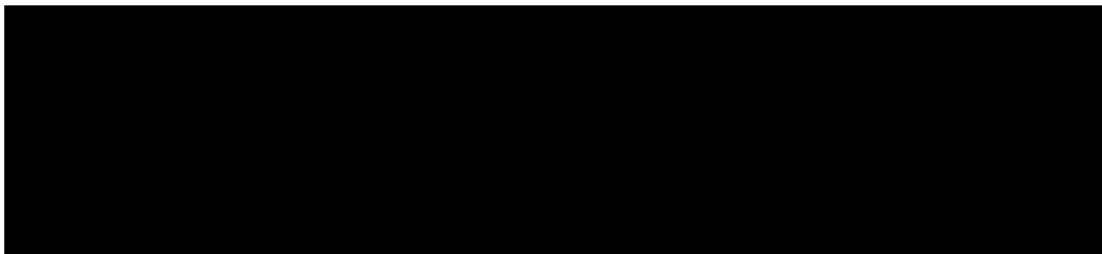
1061 928-000

V. 2919

2/13

2/14

2/27



Total hours:



Hourly rate:



Subtotal: \$3,008

TOTAL DUE: \$3,008

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P.O. Box 441159
Indianapolis, IN 46244*



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P.O. Box 441159, Indianapolis, IN 46244 (317) 220-8154
clay@claytonmillerlaw.com

VIA EMAIL to ovg.accounts.payable@ovgas.com

Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

GCA Matter

Invoice

May 14, 2023

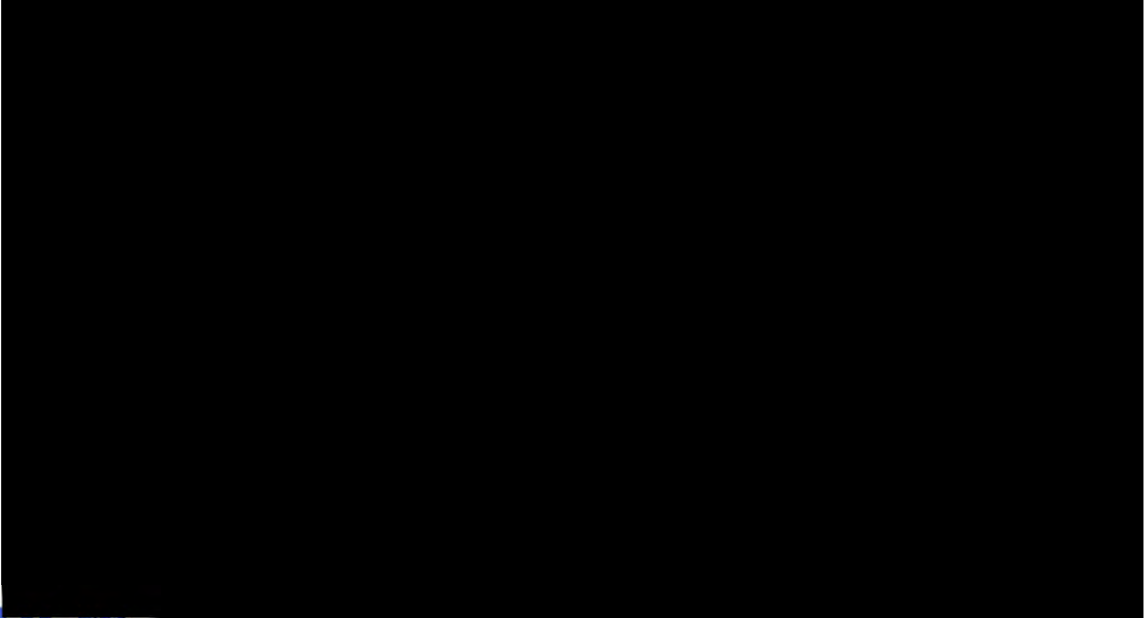
<u>Date</u>	<u>Hours</u>	<u>Description</u>
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3/3

3/4

3/6

3/7



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MAY 15 2023
BY: _____

2919 1061 928-000 \$2726.00

3/14	
3/16	
3/17	
3/21	
3/22	
4/5	

Total hours:

Hourly rate:

Subtotal: \$2,726

TOTAL DUE: \$2,726

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c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

TDSIC Matter

Invoice

May 14, 2023

Date Hours Description

3/1

[REDACTED]

3/2

[REDACTED]

3/7

[REDACTED]

3/9

[REDACTED]

3/10

3/13

3/14

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MAY 15 2023
BY: _____

v.2919
1061 928-000 #12,113.19

3/15

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4/4

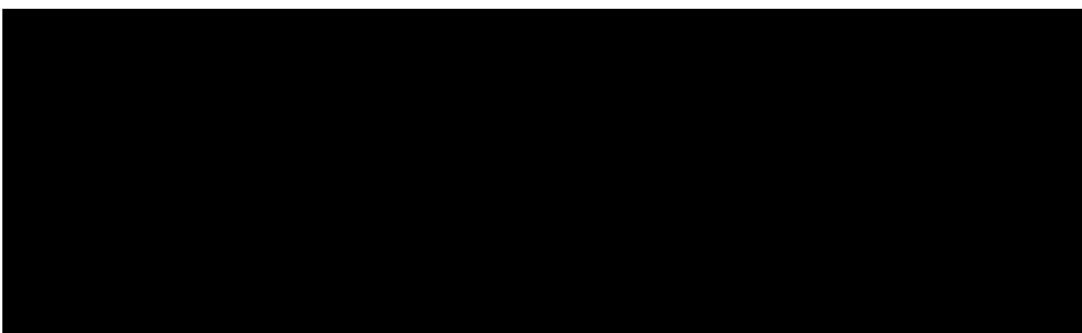
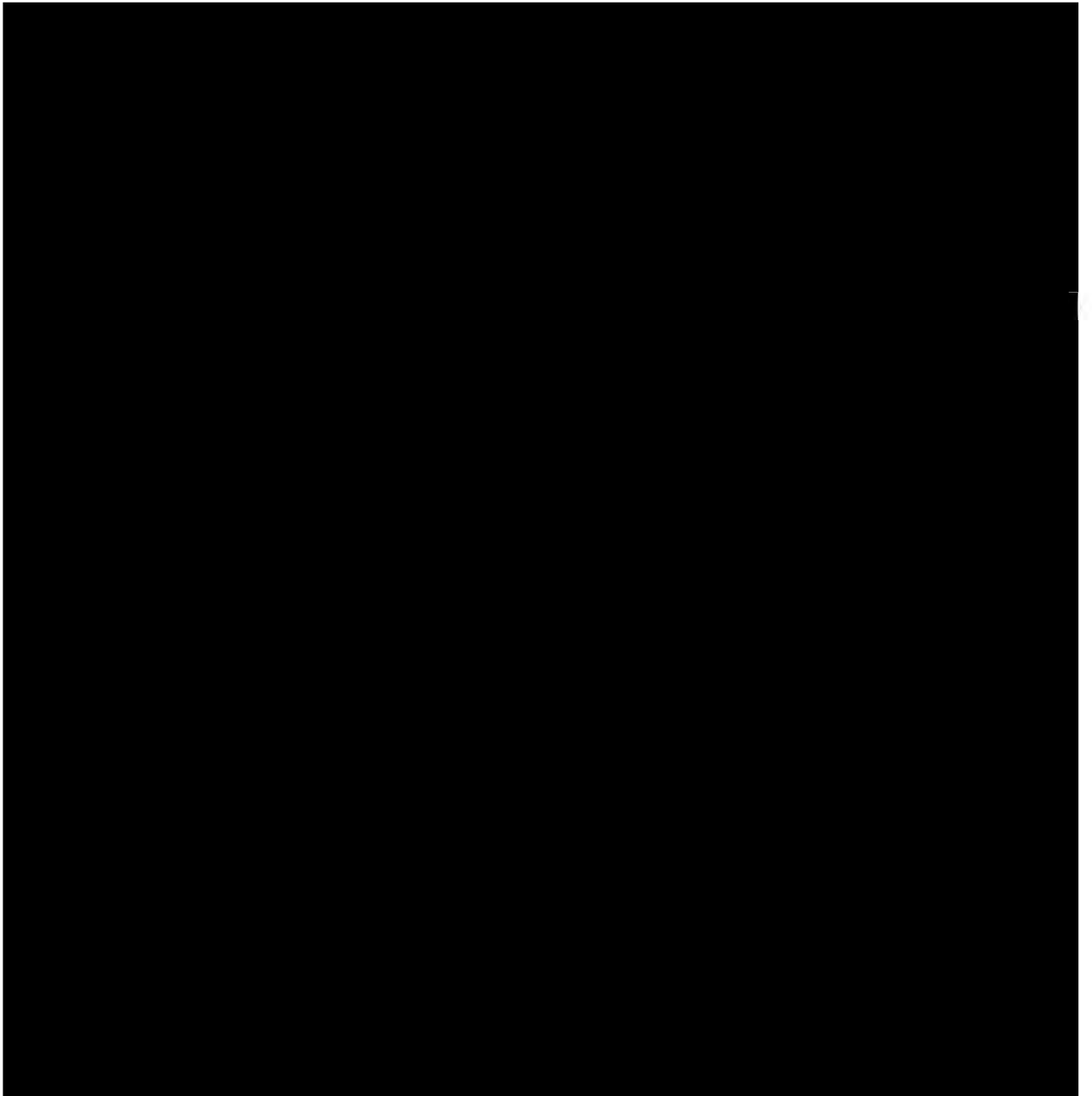
4/5

4/6

4/7

4/10

4/11

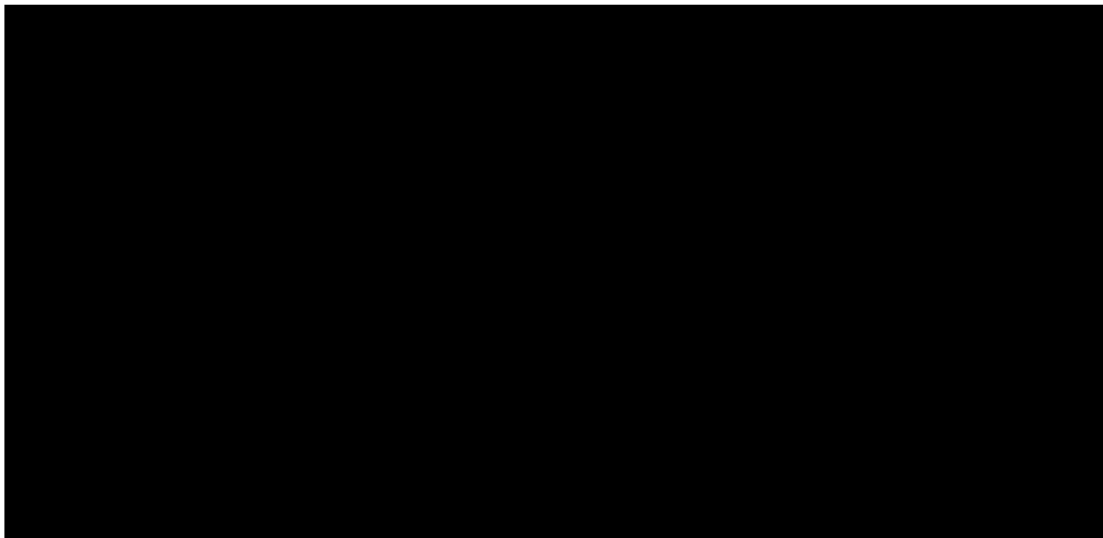


4/25

4/26

4/27

4/28



Total hours: [REDACTED] Hourly rate: [REDACTED] Subtotal: \$12,032

3/7 Expense: \$81.19 at FedEx Office for bound hard copies of TDSIC-4 case-in-chief.

TOTAL DUE: \$12,113.19

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Indianapolis, IN 46244*



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P.O. Box 469
Winchester, IN 47394

TDSIC Matter

Invoice

July 12, 2023

Date Hours Description

5/1

5/2

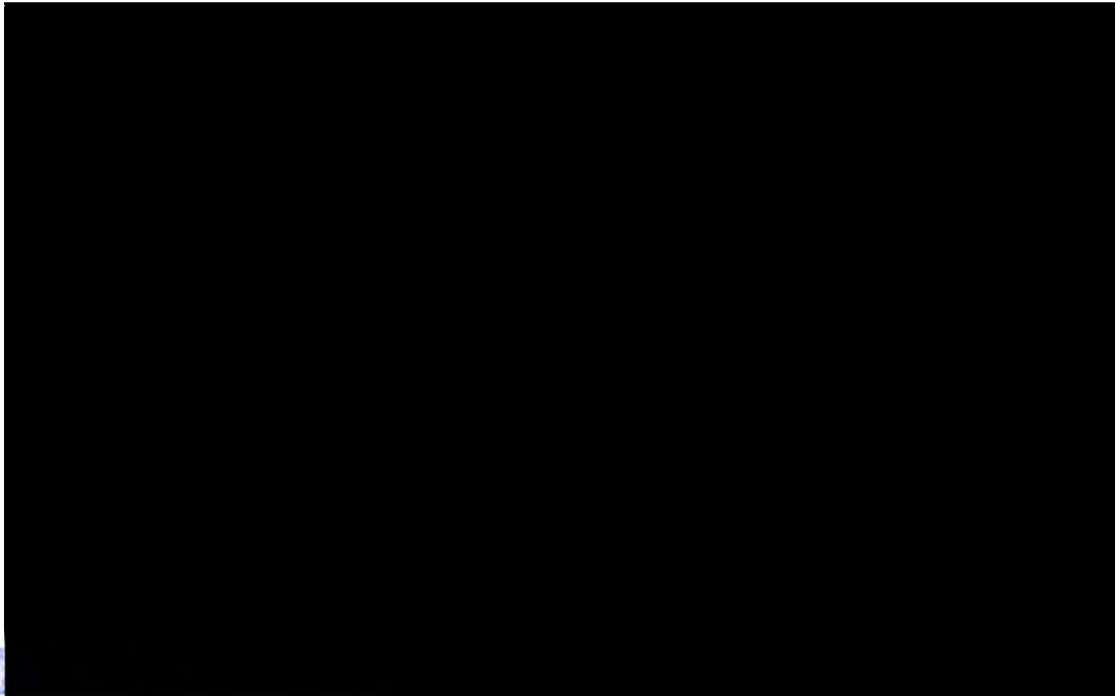
5/3

5/4

5/5

5/6

5/8



RECEIVED
BY: _____

JUL 13 2023

v.2919

1061

928-000 \$8225.00

5/9

5/10

5/12

5/15

5/16

5/17

5/18

5/19

5/22

6/21

6/22

Total hours:



Hourly rate:



TOTAL DUE: \$8,225

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clay@claytonmillerlaw.com

VIA EMAIL to greg.roach@ovgas.com

Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

TDSIC Matter

Invoice

December 28, 2022

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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11/2

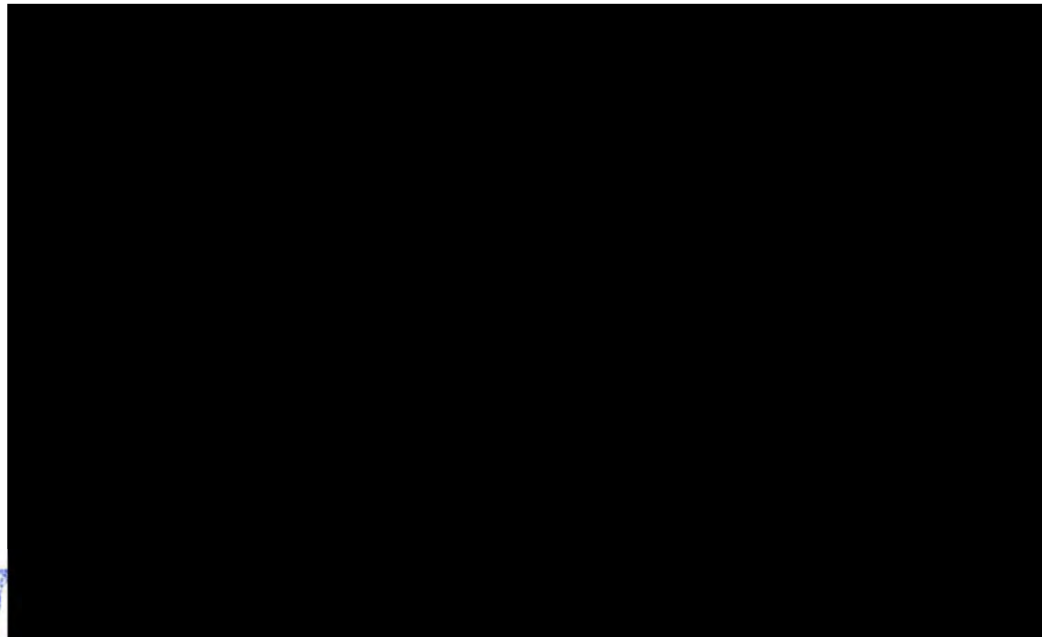
11/4

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11/10

11/15



1061 928-000 \$10,553.28

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JAN 04 2023

BY: _____

V. 2919

11/16

11/17

11/18

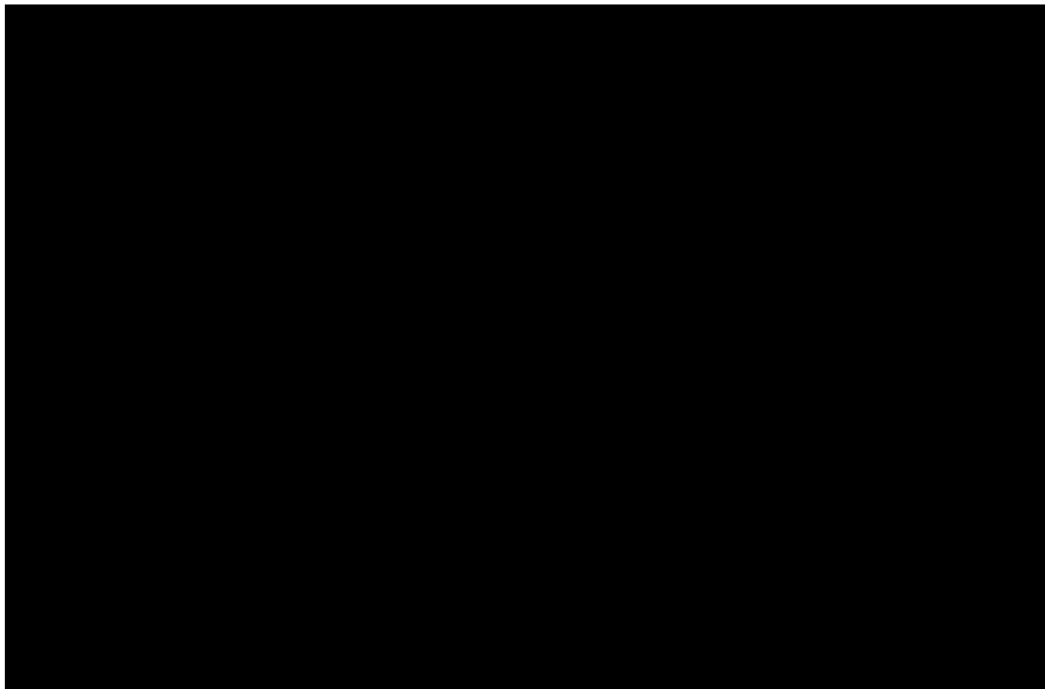
11/20

11/21

11/30

12/27

12/28



Total hours: [REDACTED] **Hourly rate:** [REDACTED] **Subtotal: \$10,530**

EXPENSE: 11/10 \$23.28 from Kinkos to copy TDSIC-3 rebuttal for IURC

TOTAL DUE: \$10,553.28

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Indianapolis, IN 46244*



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clay@claytonmillerlaw.com

VIA EMAIL to greg.roach@ovgas.com

Ohio Valley Gas
c/o Greg Roach

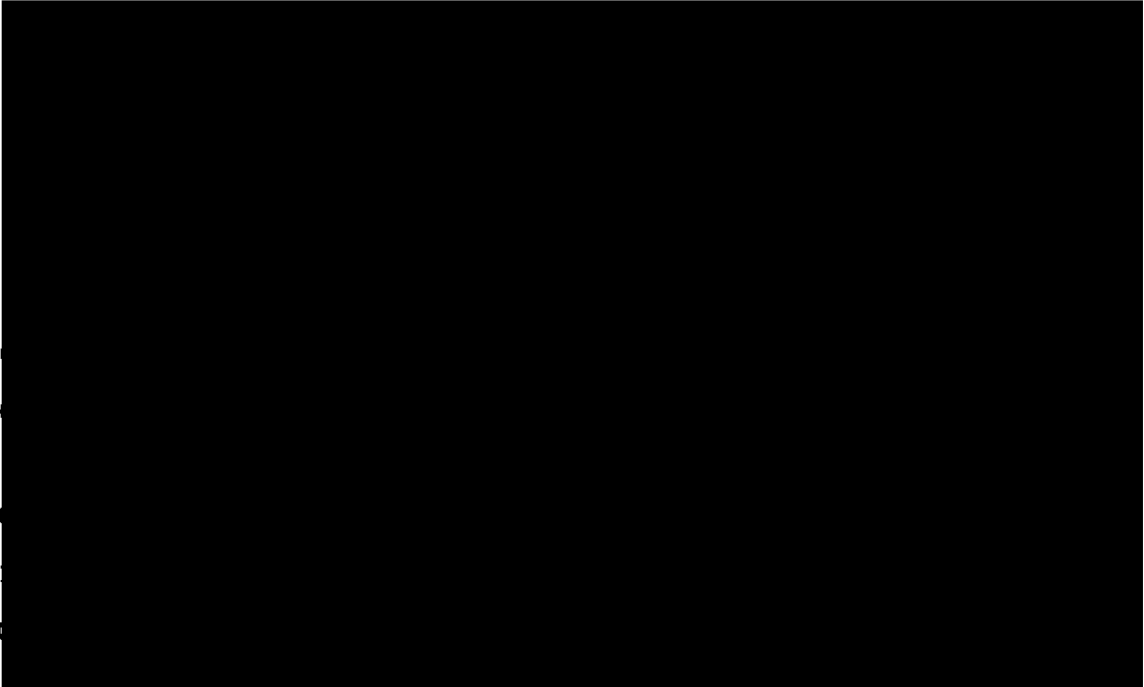
GCA Matter

Invoice

October 29, 2022

Date Hours Description

9/1
9/2
9/7
9/12
9/14
9/15
9/16
9/18
9/21
9/28



Total hours: [REDACTED]

Hourly rate: [REDACTED]

TOTAL DUE: \$1,575

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OCT 28 2022
BY: _____

1061 923-001 \$1,575.00

V. 2919

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clay@claytonmillerlaw.com

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Ohio Valley Gas
c/o Greg Roach

General Matter

Invoice

October 29, 2022

Date Hours Description

9/9

9/14

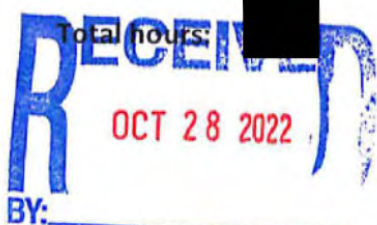
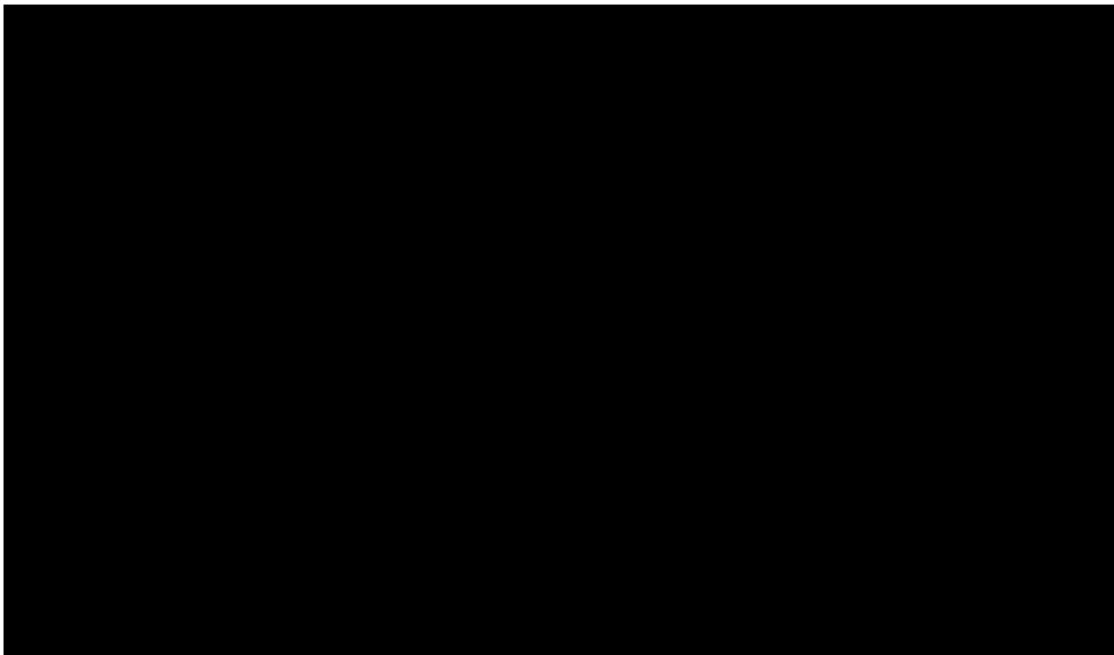
9/15

9/16

9/19

9/20

9/30



Hourly rate: [redacted]

TOTAL DUE: \$1,800

1061

923-001 \$1800.00

V. 2919

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TDSIC Matter

Invoice

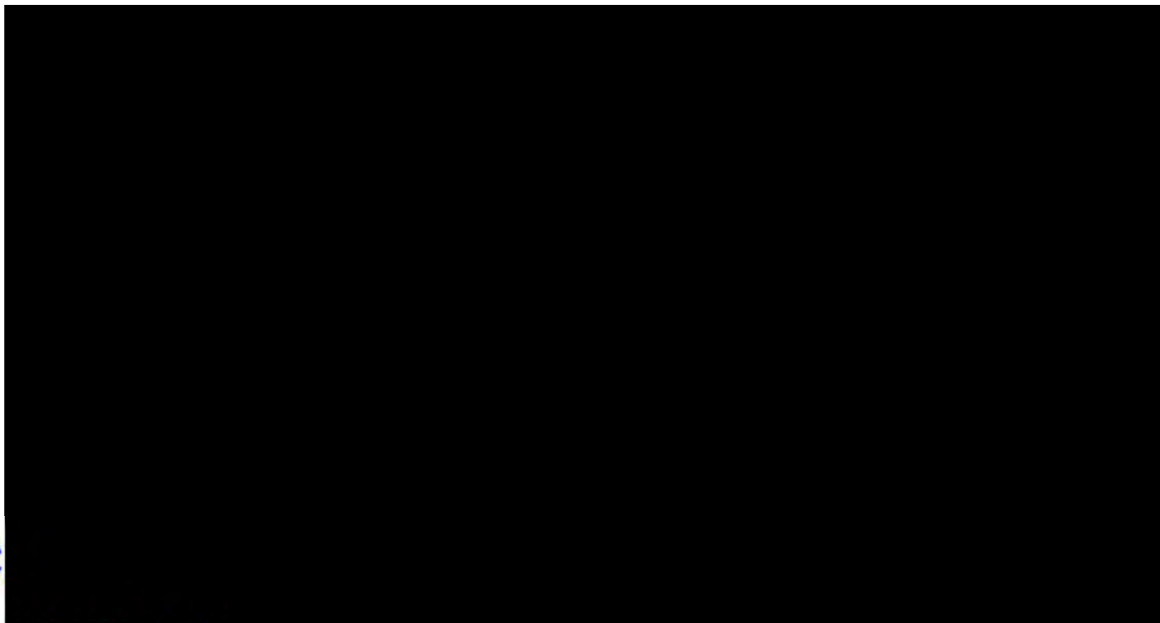
October 29, 2022

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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BY: _____

OCT 28 2022

1061 923-001 \$6975.00

v. 2919

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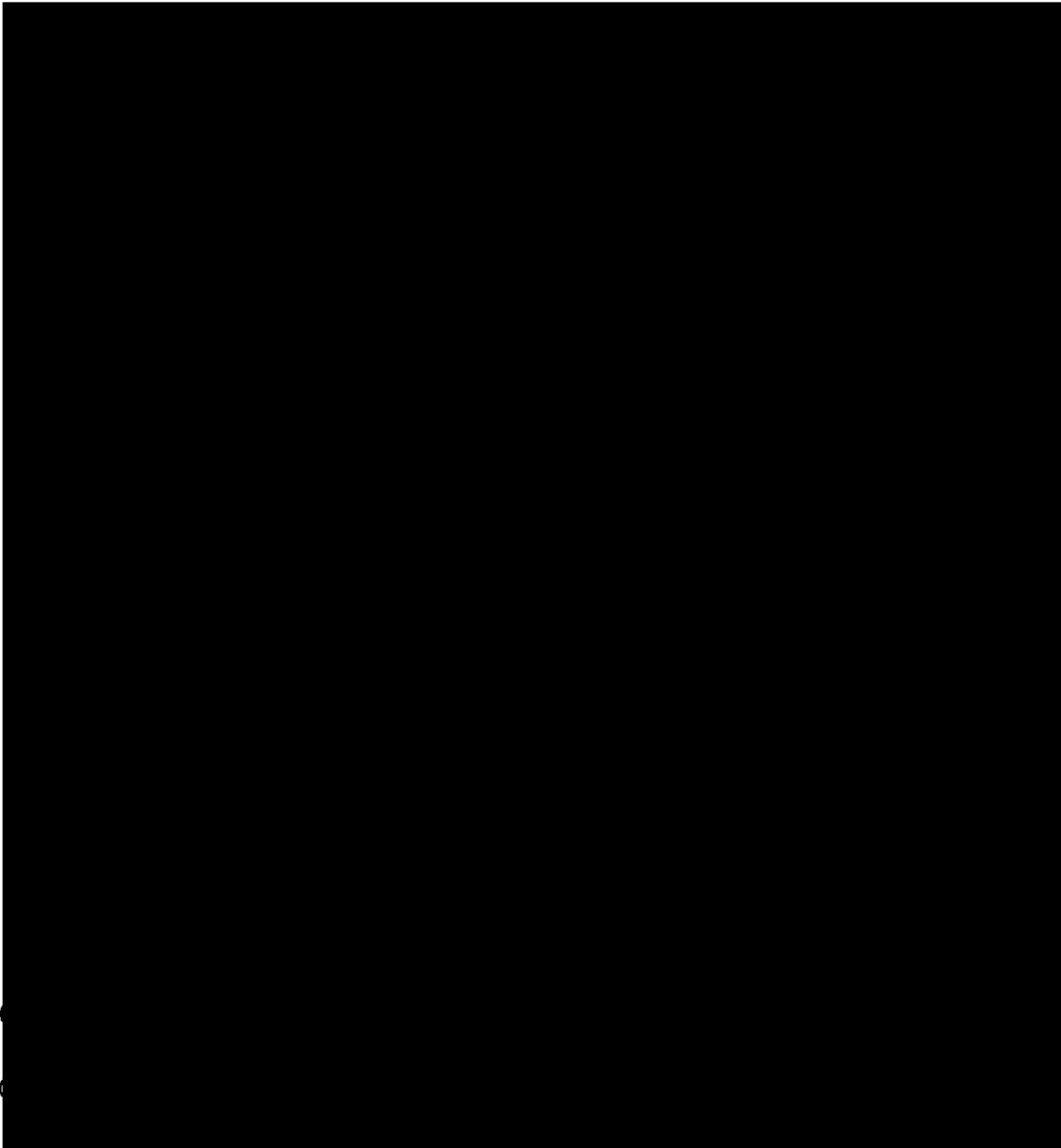
9/20

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Total hours:



Hourly rate:



TOTAL DUE: \$6,975

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Indianapolis, IN 46244*



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P.O. Box 441159, Indianapolis, IN 46244 (317) 220-8154
clay@claytonmillerlaw.com

VIA EMAIL to greg.roach@ovgas.com

Ohio Valley Gas
c/o Greg Roach

GCA Matter

Invoice

December 28, 2022

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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11/6

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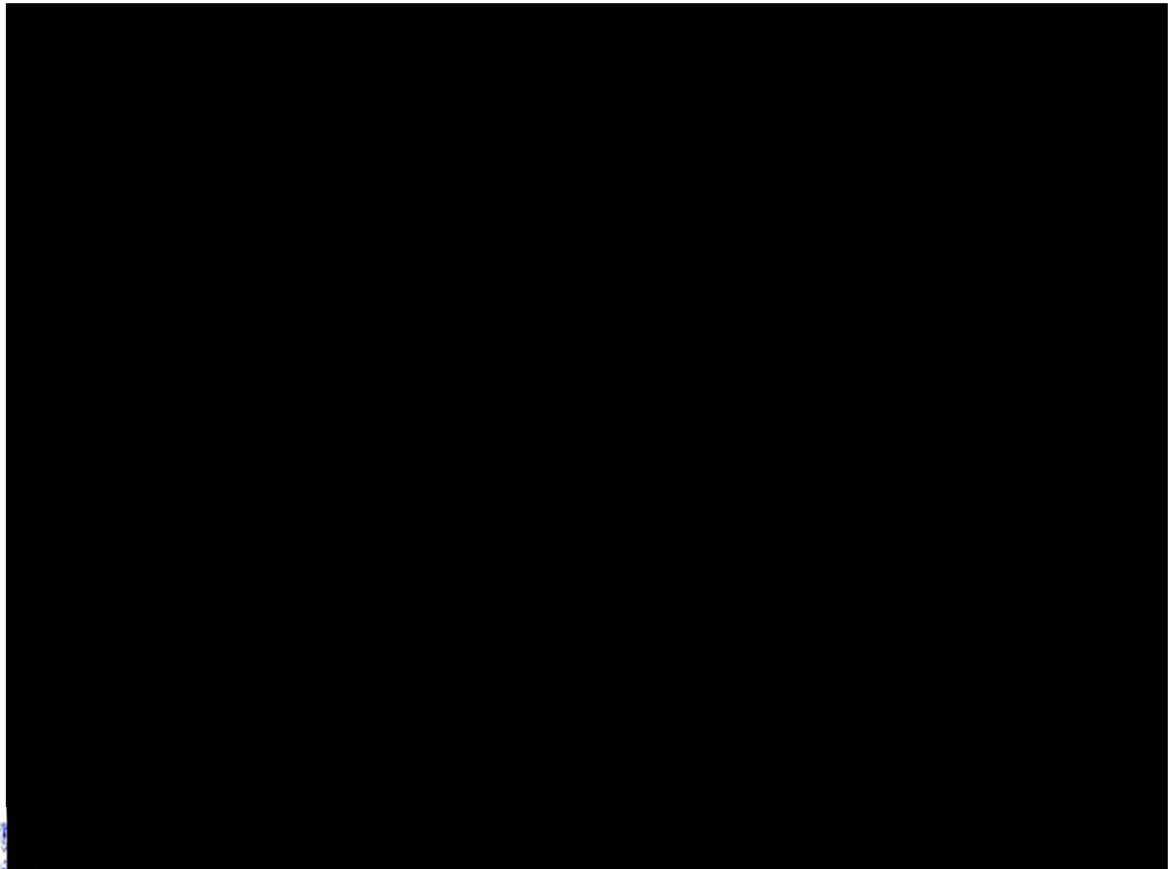
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RECEIVED
JAN 04 2023
BY: _____

1061 928-000 \$ 3,349.47

V. 2919

12/18

12/19

12/27



Total hours: [REDACTED] **Hourly rate:** [REDACTED] **SUBTOTAL: \$3,240**

Expense: 11/8 \$109.47 from Kinkos to copy and bind GCA-40.

TOTAL DUE: \$3,349.47

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Ohio Valley Gas
c/o Greg Roach

General Matter

Invoice

December 28, 2022

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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11/1		
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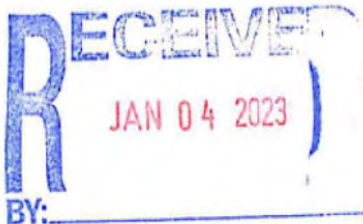
Total hours:

Hourly rate:

TOTAL DUE: \$675

Please remit payment by check payable to Clayton Miller Law, P.C. mailed to:

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1061 923-001 \$675.00

v. 2919



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clay@claytonmillerlaw.com

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Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

GCA Matter

Invoice

March 19, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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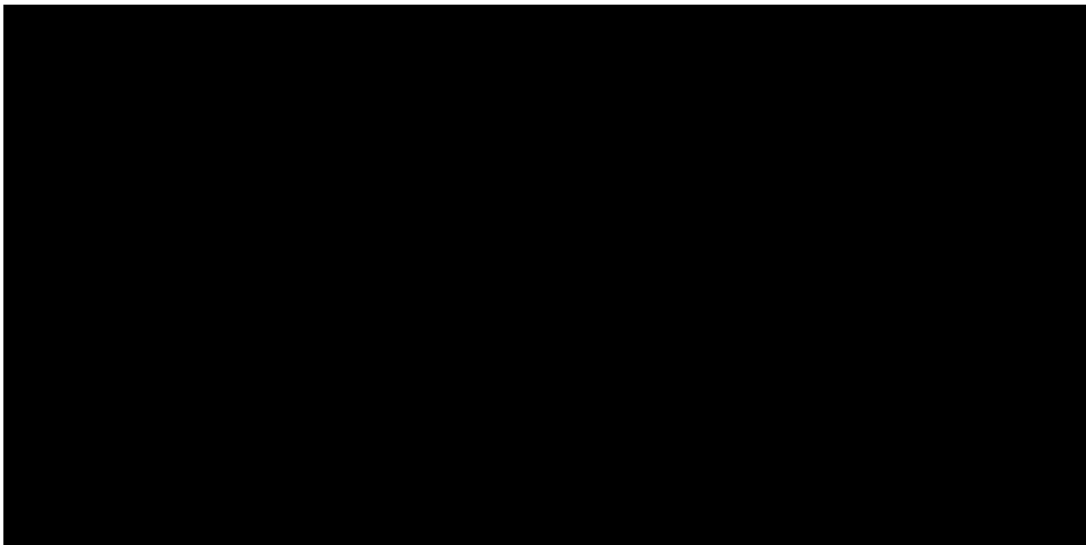
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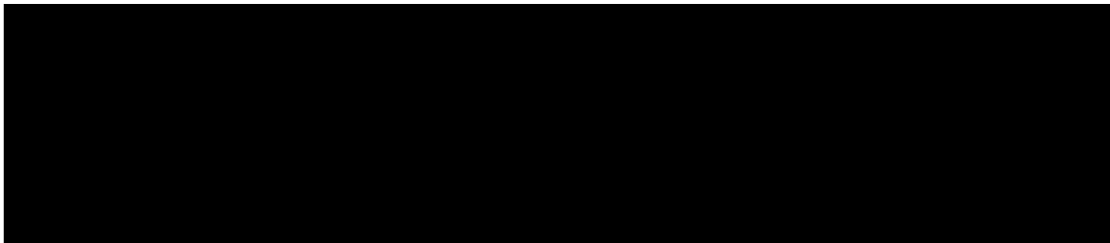


1061 928-000 #2350.00

V.2919

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Total hours:



Hourly rate:

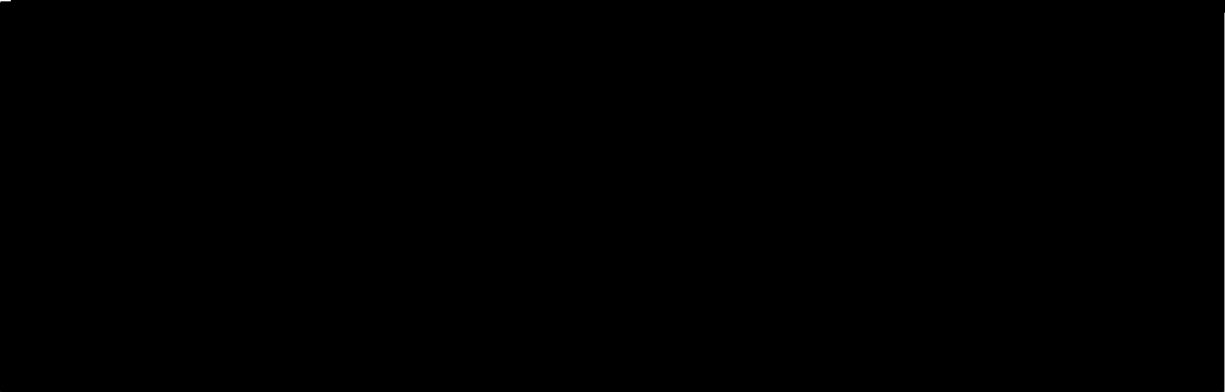
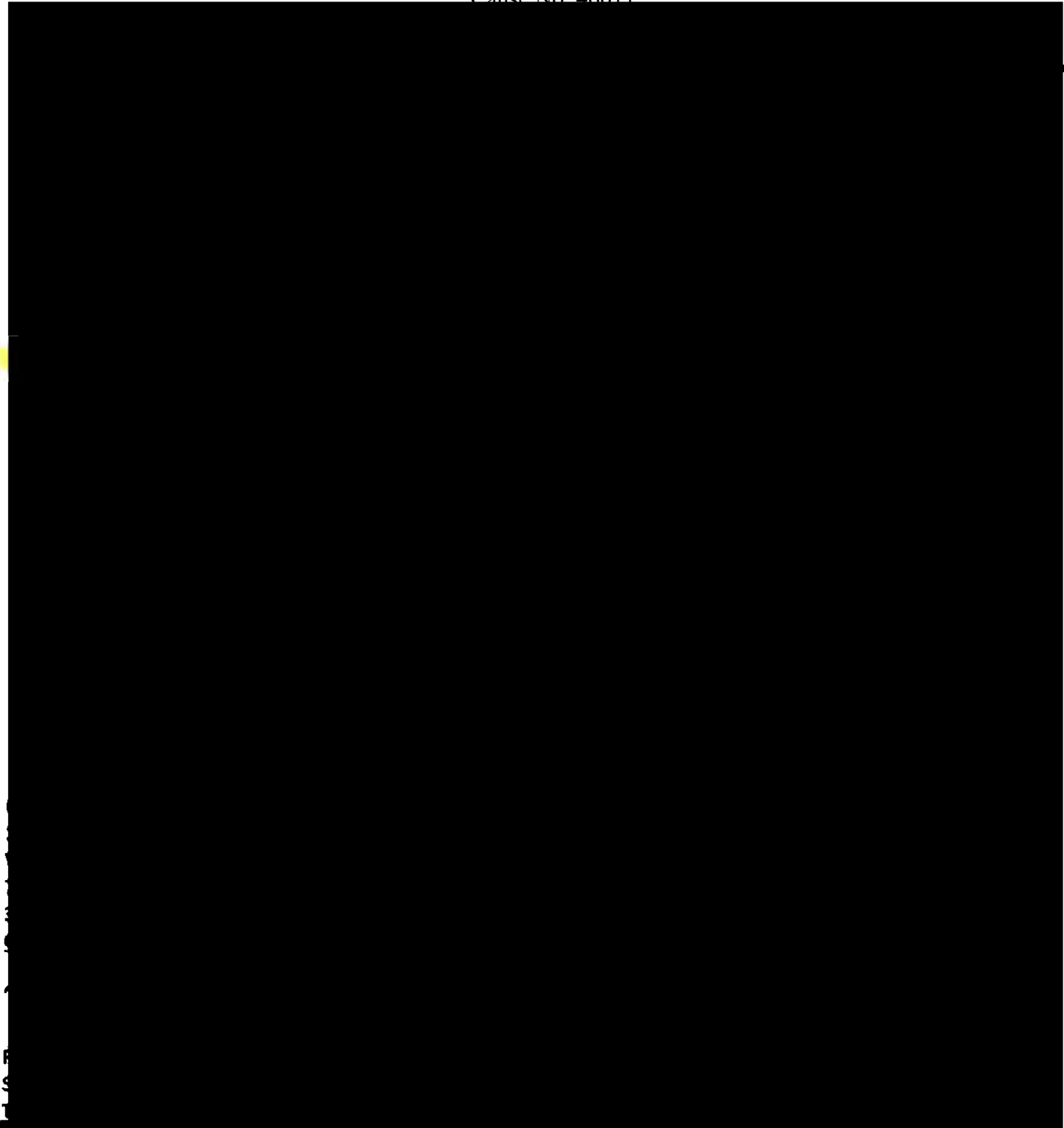


Subtotal: \$2,350

TOTAL DUE: \$2,350

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clay@claytonmillerlaw.com

VIA EMAIL to ovg.accounts.payable@ovgas.com

Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
Winchester, IN 47394

General Matter

Invoice

May 14, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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MAY 15 2023
BY: _____

V. 2919

1061 923-001 \$4747.00

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4/28

Total hours:



Hourly rate:



TOTAL DUE: \$4,747

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c/o Greg Roach
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Winchester, IN 47394

GCA Matter

Invoice

July 12, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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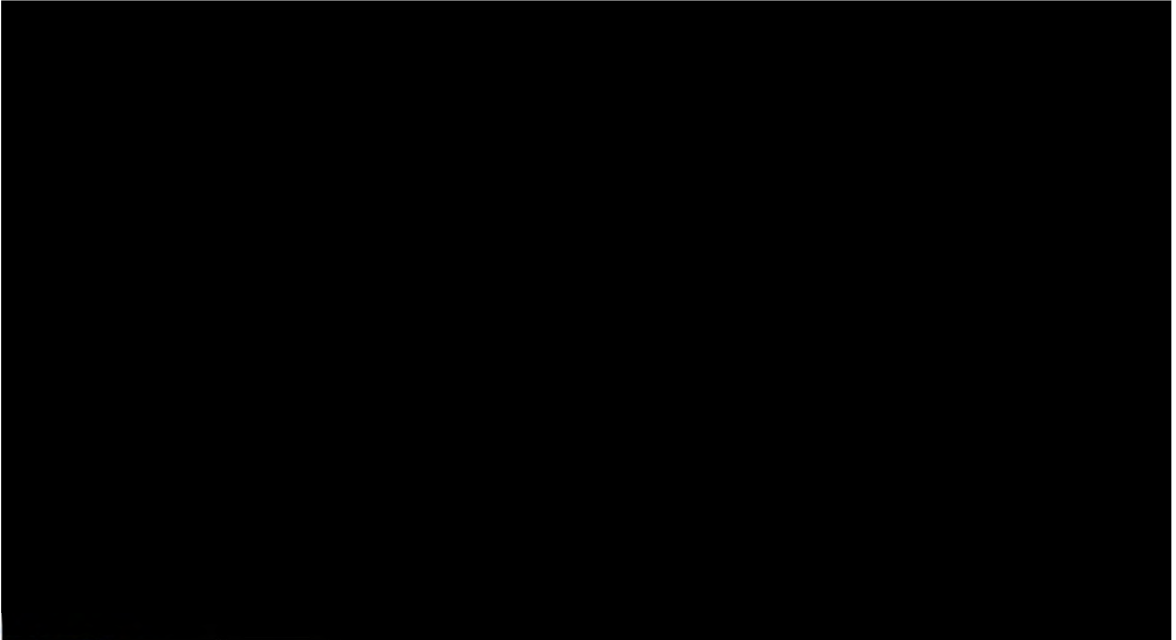
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v. 2919

1061 928-000 \$5640

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6/29

Total hours:

Hourly rate:

Subtotal: \$5,640

TOTAL DUE: \$5,640

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Ohio Valley Gas
c/o Greg Roach
111 Energy Park Dr.
P.O. Box 469
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General Matter

Invoice

July 12, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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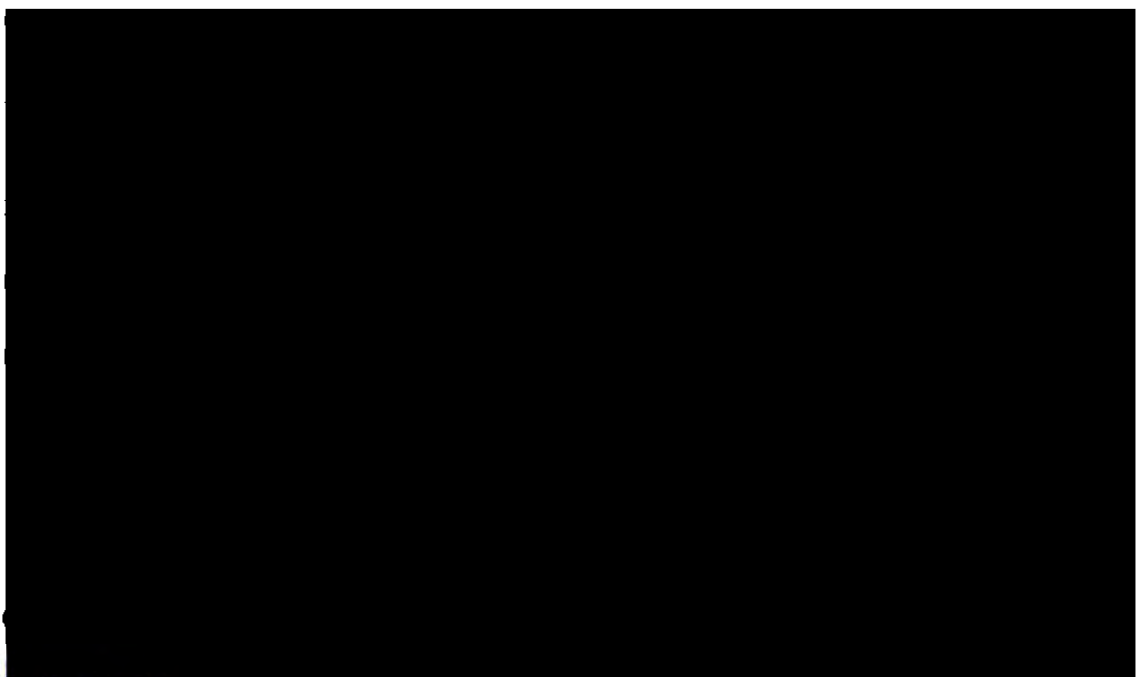
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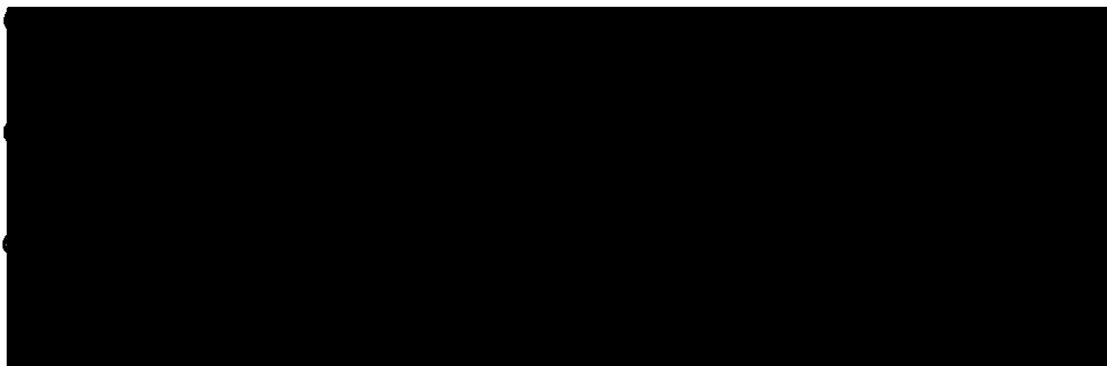
V.2919

1061 923-001 \$5358.00

6/27

6/28

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Total hours:



Hourly rate:



TOTAL DUE: \$5,358

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c/o Greg Roach
111 Energy Park Dr.
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Winchester, IN 47394

GCA Matter

Invoice

October 9, 2023



<u>Date</u>	<u>Hours</u>	<u>Description</u>
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7/31

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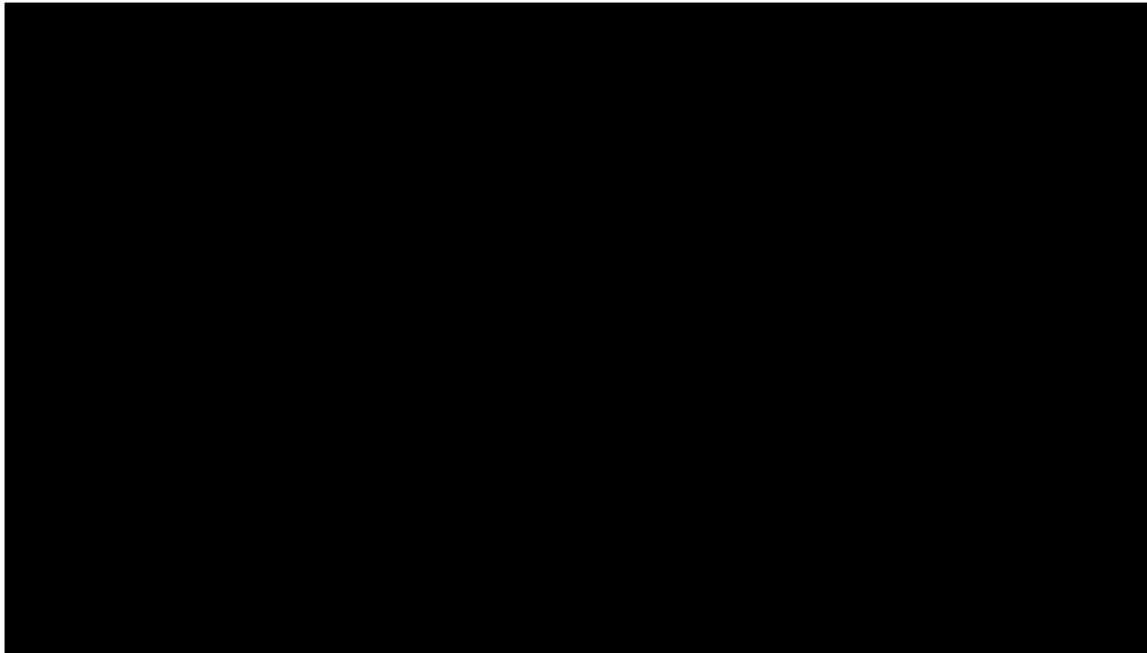
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V. 2919 1061 928-000 # 3,055.00

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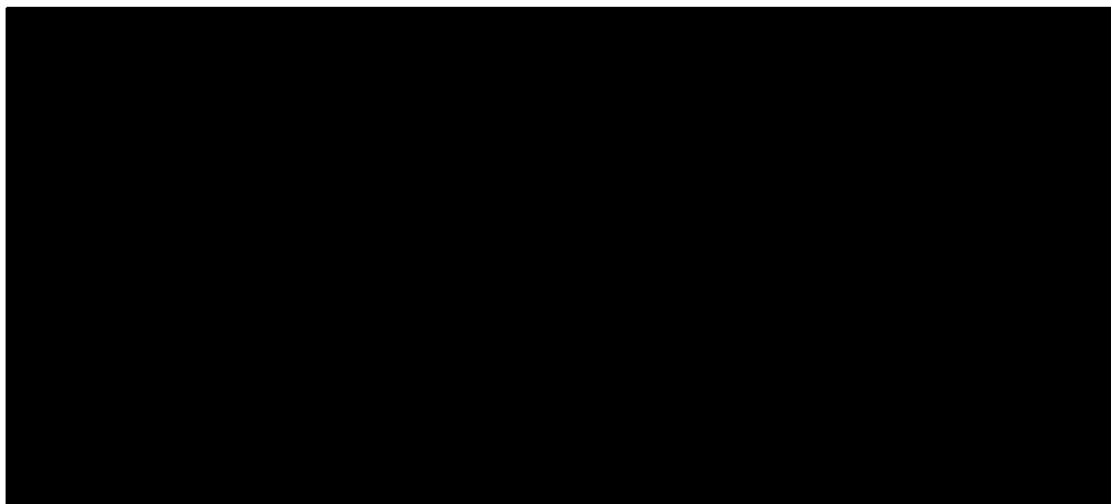
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Total hours:



Hourly rate:



Subtotal: \$3,055

TOTAL DUE: \$3,055

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c/o Greg Roach
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General Matter

Invoice

October 9, 2023



<u>Date</u>	<u>Hours</u>	<u>Description</u>
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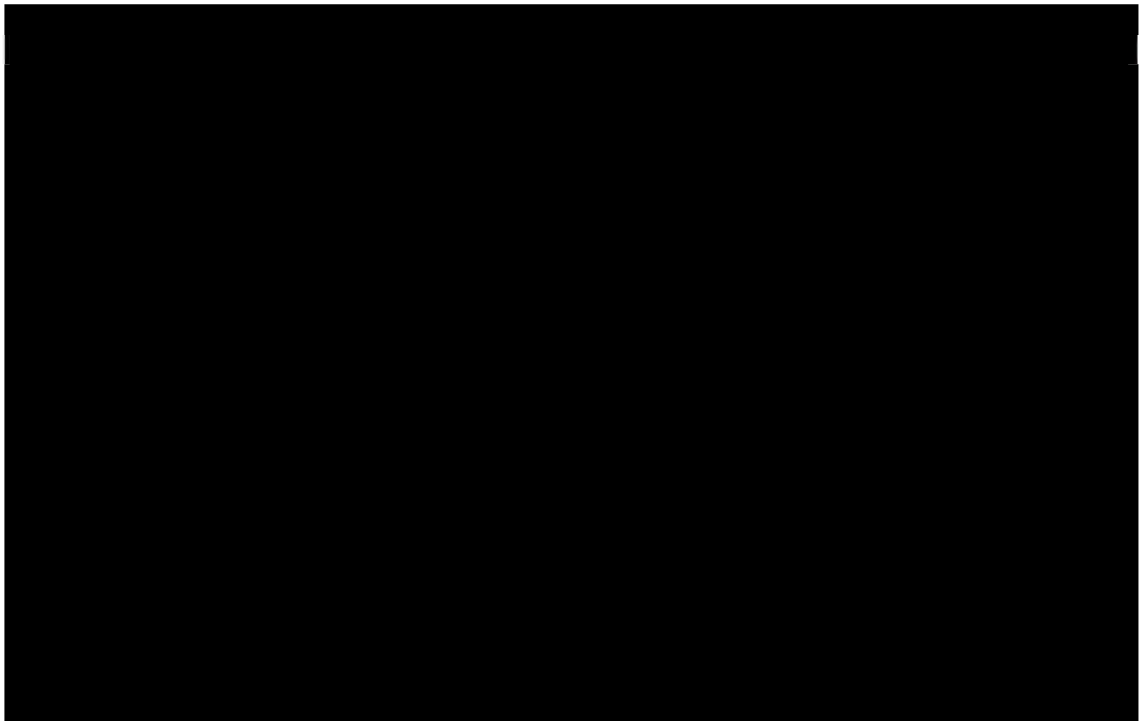
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V.2919 1061 923-001 #5,922.00

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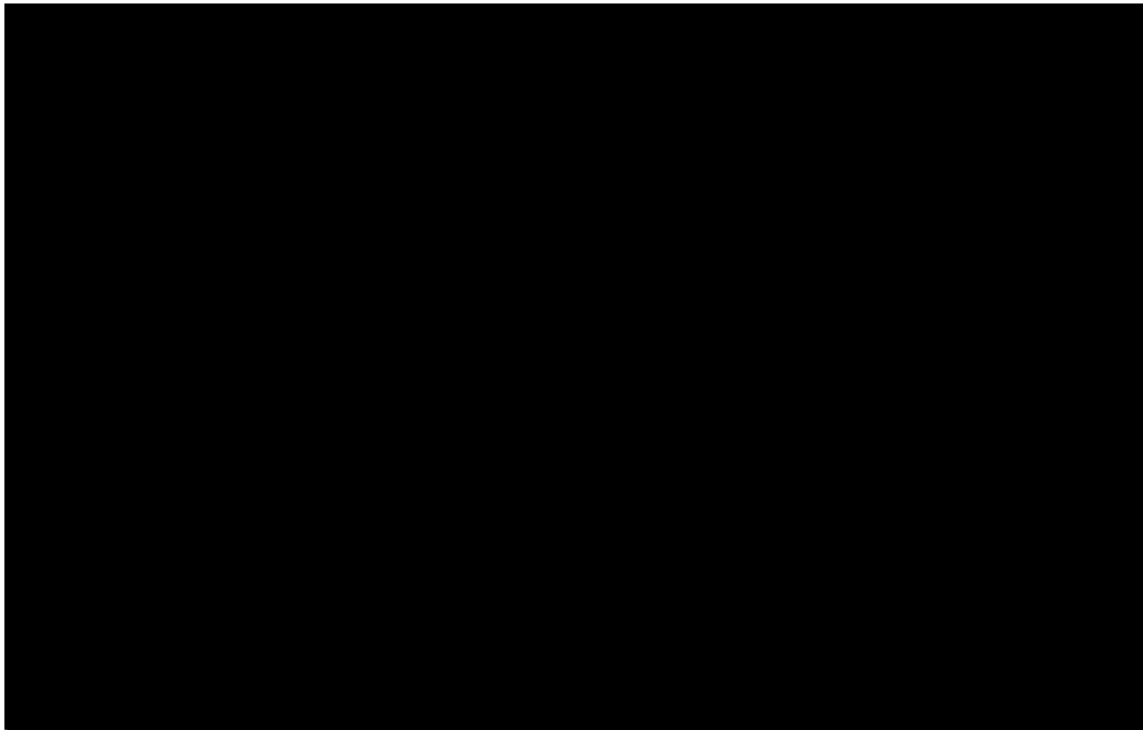
8/16

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Total hours:



Hourly rate:



TOTAL DUE: \$5,922

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TDSIC Matter

Invoice

October 9, 2023



Date Hours Description

<u>Date</u>	<u>Hours</u>	<u>Description</u>
7/21		
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8/23		
8/25		
8/28		

V. 2919 1061 928-000 #7,755.00

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Total hours:



Hourly rate:



TOTAL DUE: \$7,755

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Ohio Valley Gas
c/o Greg Roach

General Matter

Invoice

November 10, 2022

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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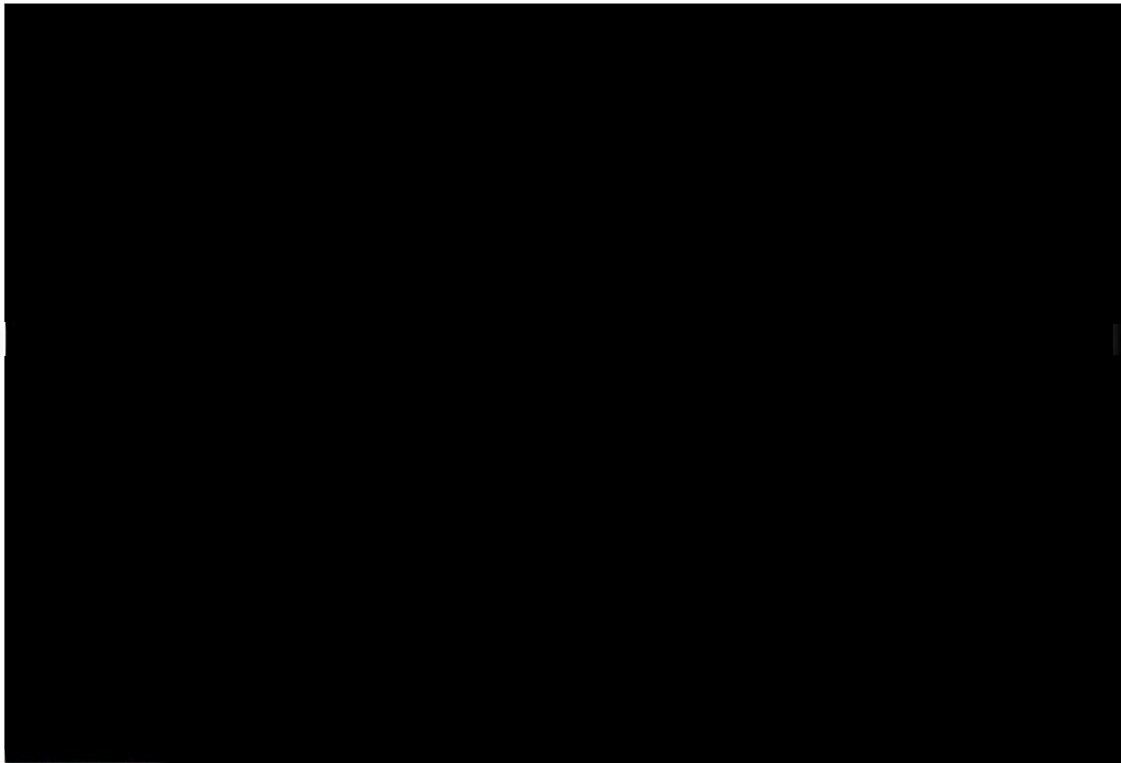
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1061 923-001 \$4320.00

V. 2919

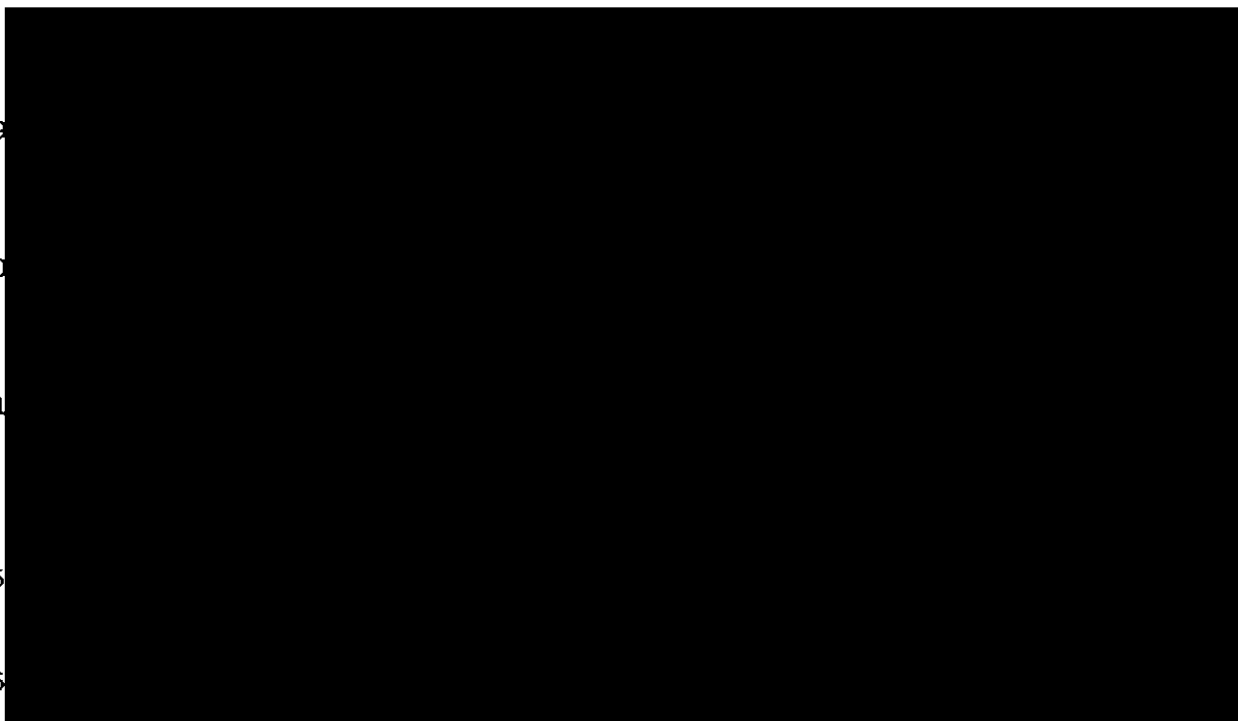
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Total hours:



Hourly rate:



TOTAL DUE: \$4,320

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c/o Greg Roach
111 Energy Park Dr.
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Winchester, IN 47394

TDSIC Matter

Invoice

November 10, 2022

<u>Date</u>	<u>Hours</u>	<u>Description</u>
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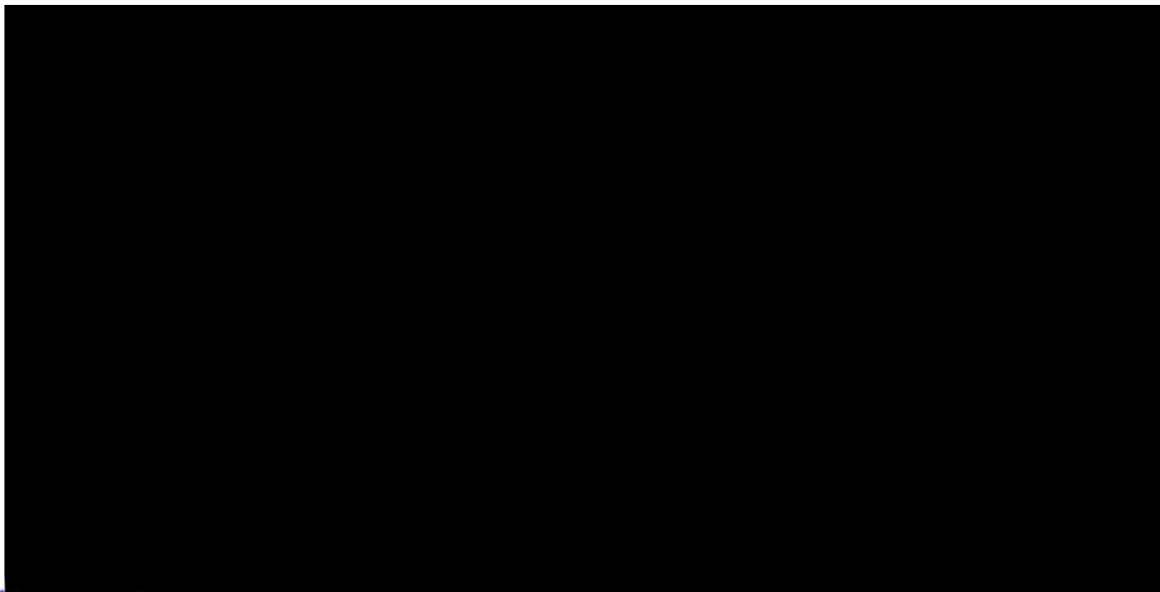
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1061 923-001 #6840.00

V. 2919

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Total hours:

Hourly rate:

TOTAL DUE: \$6,840

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**Ohio Valley Gas
Cause No. 46011
Adjustment of Operation and Maintenance Expense for Rate Regulatory Expense**

Line Number	Description	Totals	Grand Total
1	Total Deferred TDSIC Revenue	\$ 569,535	
2	Total Rate Case Expense	732,812	
3	Total:	<u>\$ 1,302,347</u>	
4	Divide by five (5) years	<u>5</u>	
5	Annual amortization	\$ 260,469	
6	Less: OVG Regulatory Expense Adjustment	<u>162,759</u>	
7	Pro forma OUCC Adjustment for Regulatory Expense - Increase/(Decrease)		<u><u>\$ 97,710</u></u>

Ohio Valley Gas
Cause No. 46011

Adjustment of Operation and Maintenance Expense for Amortization of TDSIC Deferred Revenue

Line Number	Description	Totals	Grand Total
1	TDSIC-1	\$ 53,477	
2	TDSIC-2	95,873	
3	TDSIC-3	68,525	
4	TDSIC-4	139,779	
5	TDSIC-5	107,039	
6	TDSIC-6	104,842	
7	Total:	\$ 569,535	
8	Divide by five (5) years	5	
9	Annual amortization	\$ 113,907	
11	Pro forma Adjustment for TDSIC Deferred Revenue:		<u>\$ 113,907</u>

Ohio Valley Gas
Cause No. 46011
Adjustment of Operation and Maintenance Expense for Rate Case Expense

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	Legal fees	\$ 488,810	
2	Accounting fees	43,100	
3	Engineering fees	-	
4	Consultant - Rate Case Preparation	200,903	
5	Internal Cost	-	
6	Other	-	
		<hr/>	
7		Total: \$ 732,812	
		<hr/>	
8	Divide by five (5) years	5	
		<hr/>	
9	Annual amortization	\$ 146,562	
10	Less: Base year expense	-	
		<hr/>	
11	Pro forma Adjustment for Rate Case Expense - Increase/(Decrease)		<u>\$ 146,562</u>

DATA INFORMATION REQUEST
Ohio Valley Gas Corporation and Ohio Valley Gas, Inc.

Cause No. 46011

Information Requested:

Referring to page 39 of Petitioners' Revenue Requirement regarding rate case expense:

- a. Please provide the name of each consultant used for legal fees, accounting fees, and consultant – rate case preparation fees, including the specific cost for each consultant.
- b. Please provide a detailed explanation of the \$325,000 in internal costs for this case. If these are internal payroll costs of OVG employees, please explain why those costs are over and above the normal payroll costs for those employees.
- c. If the answer to (b) refers to OVG employees, please provide specific duties assigned to each employee, responsibilities for this case (drafting testimony, collating information, etc.) and their position within OVG.
- d. If the answer to (b) references OVG employees, please answer the following:
 - i. Were these employees paid an additional amount to perform the duties for the rate case?
 - ii. If the answer to the foregoing is yes, were the extra payments provided as bonuses, as part of regular salary, or as some other form of payment?

Objection:

Joint Petitioners' object to the Request on the grounds and to the extent the request solicits information that is not reflected in OVG's proposed rates and therefore exceeds the scope of this proceeding and is not reasonably calculated to lead to the discovery of relevant or admissible evidence. Joint Petitioners further object on the grounds and to the extent the request seeks information that would reveal information protected by work product and/or attorney client privileged information.

Information Provided:

Subject to and without waiver of the foregoing general and specific objections, OVG provides the following responses:

a.

<u>Consultant</u>	<u>Estimate</u>
Barnes and Thornburg LLP	\$ 420,000
Greater Heights Service Corp	\$ 38,700
Clayton Miller Law PC	\$ 60,000
Verdouw Regularoty Services LLC	\$ 150,000
Brattle Group*	\$ 60,000

*Agreement \$40,000 for filing direct testimony and hourly after filing.

b. Internal cost consists of internal labor, payroll taxes and travel expenses for employees. These costs occur starting at end of the historic base year (September 2023) and through the link year. No internal rate case labor is in the future test year. OVG believes these costs are not in the current rates. Total labor cost in Cause No. 44891 Schedule 11 was \$6.1M (\$5.6 expensed). Base year total labor was \$8.8M (\$6.6M expensed). Many activities performed in prior rate cases by outside consultants and are now being performed internally.

<u>Employee</u>	<u>Position</u>	<u>Rate Case Activities</u>
Scott Williams	CEO	Testimony, Discovery
Scott Ingram	Director of HR/Org Excellence	Testimony, Discovery
Greg Roach	Chief Financial Officer	Testimony, Discovery
Greg Bailey	Chief Engineer	Testimony, Discovery
Emily Harlow	Senior Manager Regularoty	Testimony, Discovery
Jason D. Owens	Controller	Discovery, Testimony Support
Dustin Hass	Regulatroy Analyst	Discovery, Testimony Support
Scott Miller	Director of Gas Supply	Discovery, Testimony Support
Laura Retter	Manager Stategic Communications	Discovery, Communications
Jeffery Meyer	Billing Manager	Discovery, Communications
Kim Martin	Accounting Supervisor	Discovery
Rory Helms	Accounting Manger	Discovery
Carey Todd	Executive Admin	Discovery

c.

d. i. No

ii. Not applicable

AFFIRMATION

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



Jason D. Kohlmann
Assistant Director-Natural Gas Division
Indiana Office of
Utility Consumer Counselor
Cause No. 46011
Ohio Valley Gas Corp., Inc.

05-15-2024

Date

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing has been served upon the following parties of record in the captioned proceeding by electronic service on May 15, 2024.

Nicholas K. Kile
Hillary J. Close
Lauren M. Box
Lauren Aguilar
Barnes & Thornburg LLP
Email: Nicholas.kile@btlaw.com
hillary.close@btlaw.com
lauren.box@btlaw.com
lauren.aguilar@btlaw.com

Clayton C. Miller,
CLAYTON MILLER LAW, P.C.
Email: clay@claytonmillerlaw.com



Lorraine Hitz
Attorney No. 18006-29
Deputy Consumer Counselor

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

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