

FILED
April 12, 2019
INDIANA UTILITY
REGULATORY COMMISSION

CAUSE NO. 45210
BROWN COUNTY WATER UTILITY, INC.
PETITIONER'S EXHIBIT 4A
HISTORICAL INCOME STATEMENT

Brown County Water

Year End: December 31, 2018

Lead Schedule

Account No: 400.1 To 700

Prepared by	Reviewed by
TW 4/3/2019	BMF 4/3/2019

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Account	Prelim	Adj's	Rep	Rep 12/17
400.1 Sales Revenue	(3,296,070.20)	(17,119.12)	(3,313,189.32)	(3,269,664.83)
04000.0000 Water Sales	(3,296,070.20)	(17,119.12)	(3,313,189.32)	(3,269,664.83)
400.2.210 Other Op: Stand by Water Charge	(158,483.40)	23,312.40	(135,171.00)	(135,171.00)
04002.0000 Standby water charge-Nashville	(158,483.40)	23,312.40	(135,171.00)	(135,171.00)
400.2.220 Other Op: Sewer Fees	(10,480.50)	0.00	(10,480.50)	(6,948.00)
04210.0000 Sewer Billing Fee (HRSD)	(4,014.75)	0.00	(4,014.75)	(2,470.50)
04212.0000 Sewer Billing Fee (GRSD)	(6,465.75)	0.00	(6,465.75)	(4,477.50)
400.2.230 Other Op: Other income	(50,963.78)	(62,991.03)	(113,954.81)	(117,724.87)
04003.0000 Reconnect Fee Revenue	(38,541.41)	0.00	(38,541.41)	(37,776.97)
04004.0000 Late Fee Revenue	(26,858.92)	0.00	(26,858.92)	(26,950.66)
04005.0000 Other Income	(11,610.11)	9,008.97	(2,601.14)	(2,601.14)
04007.0002 Return Check Charge	(850.00)	0.00	(850.00)	(825.00)
04008.0000 Trip Fee Revenue	(20,408.80)	0.00	(20,408.80)	(20,178.93)
04010.0001 Credit Card Convenience Fee	(21,092.70)	0.00	(21,092.70)	(19,795.74)
04011.0000 Misc A/R	0.00	0.00	0.00	0.00
04012.0000 Moving Meter	0.00	0.00	0.00	0.00
04014.0000 Lease Income	68,400.00	(72,000.00)	(3,600.00)	(9,600.00)
04240.0000 Overage/Shortage	(1.84)	0.00	(1.84)	3.57
400.2 Total Other Operating Income	(219,927.68)	(39,678.63)	(259,606.31)	(259,843.87)
600.1 Source of Supply Expenses	338,996.44	593.21	339,589.65	321,235.61
06101.0002 Purchased Water	253,995.14	593.21	254,588.35	278,276.73
06352.0001 Well Maintenance	30,457.13	0.00	30,457.13	21,417.00
06352.0002 Lease	14,395.92	0.00	14,395.92	13,080.00
06356.0003 Tank Maintenance	40,148.25	0.00	40,148.25	8,461.88
600.2 Treatment Expenses	476,941.13	(9,395.70)	467,545.43	459,049.81
06153.0001 Plant Heat	1,477.08	(262.65)	1,214.43	1,376.88
06155.0001 Purchased Power	192,251.40	(9,080.55)	183,170.85	190,644.27
06183.0001 Chemicals	269,654.65	(652.50)	269,002.15	253,843.66
06353.0001 Monitoring (Water Testing) Fees	13,558.00	600.00	14,158.00	13,185.00
600.3 Distribution Expenses	191,028.41	(31,321.82)	159,706.59	164,093.78
06206.0001 Meter Maintenance	102,304.17	1,255.90	103,560.07	49,571.34
06206.0002 Booster Station	6,058.03	331.74	6,389.77	6,404.71
06356.0001 Water Main Repairs-Material	71,701.22	(35,850.13)	35,851.09	51,049.47
06356.0002 Water Main Repair-Warford CAK Serv	0.00	0.00	0.00	0.00
06356.0004 Plant Maint-Mat'l/Labor	19,090.70	570.07	19,660.77	22,475.46
06356.0005 Plant Maint-Warford	1,600.00	0.00	1,600.00	3,777.60
06356.0006 Pump Repair	110.00	0.00	110.00	110.00
06356.0007 Pump Repair-Warforfs	0.00	0.00	0.00	0.00
06356.0008 Telmetry Maintenance	261.76	2,282.13	2,543.89	4,269.43
06356.0009 Small Tools Expense	6,972.74	(61.53)	6,911.21	6,133.69
06357.0000 INDOT Water Main Relocate	(37,250.00)	0.00	(37,250.00)	0.00
06358.0002 Contract Labor-Cody Snow Removal	667.00	0.00	667.00	0.00
06358.0003 Contract Labor-Warford Line Locates	1,743.00	0.00	1,743.00	3,252.00

Brown County Water

Year End: December 31, 2018

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Prepared by	Reviewed by
TW 4/3/2019	BMF 4/3/2019

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Account	Prelim	Adj's	Rep	Rep 12/17
06358.0004 Contract Labor - Other	17,769.79	150.00	17,919.79	17,050.08
600.4 Customer Expenses	29,302.10	0.00	29,302.10	29,962.22
6800 Bad Debt Write Off Expense	2,922.05	0.00	2,922.05	2,922.05
06208.0005 Postage	26,380.05	0.00	26,380.05	27,040.17
600.5 Total Administrative Expenses	1,419,750.13	28,863.64	1,448,613.77	1,393,487.03
600.5.100 Salaries and Wages	536,199.22	0.00	536,199.22	524,684.18
06018.0000 Salaries & Wages	536,199.22	0.00	536,199.22	524,684.18
600.5.150 Employee Pension and Benefits	203,904.45	(908.09)	202,996.36	196,601.02
06041.0001 Uniforms	2,344.35	(0.34)	2,344.01	4,141.70
06048.0001 Employee Improvements	9,504.16	0.00	9,504.16	8,172.83
06048.0002 Employee SEP	26,140.42	0.00	26,140.42	25,326.76
06048.0003 Medical Ins - Employee Contribution	(15,566.11)	0.00	(15,566.11)	(13,341.13)
06048.0004 Employee Medical Ins	176,307.66	(907.75)	175,399.91	167,457.31
06560.0000 Payroll Expense	5,173.97	0.00	5,173.97	4,843.55
600.5.200 Total Contractual Services	352,574.37	15,624.00	368,198.37	340,991.14
600.5.200.1 Accounting	42,694.00	14,940.00	57,634.00	59,279.00
06328.0001 Accounting Fees	24,444.00	20,130.00	44,574.00	46,219.00
06328.0002 Rate Consulting Fees	18,250.00	(5,190.00)	13,060.00	13,060.00
600.5.200.2 Engineering	7,938.75	684.00	8,622.75	6,918.00
06318.0001 Engineering Fees	7,938.75	684.00	8,622.75	6,918.00
600.5.200.3 Legal	301,941.62	0.00	301,941.62	274,794.14
06338.0001 Legal Fees	301,941.62	0.00	301,941.62	274,794.14
600.5.250 Insurance	45,448.90	4,055.91	49,504.81	54,997.45
06518.0001 Property & Liability Insurance	45,448.90	4,055.91	49,504.81	54,997.45
600.5.300 Transportation	50,060.16	1,249.55	51,309.71	48,797.19
06508.0001 Gas	35,903.29	(36.30)	35,866.99	33,408.73
06508.0002 Truck Repair	14,156.87	1,285.85	15,442.72	15,388.46
600.5.350 Office Utilities	24,564.98	(639.71)	23,925.27	21,732.14
06158.0002 Office Bldg Heat	1,342.59	0.00	1,342.59	933.58
06208.0006 Telephone	23,222.39	(639.71)	22,582.68	20,798.56
600.5.400 Office Supplies	26,787.26	49.52	26,836.78	26,581.20
06208.0003 Office Supplies	19,594.76	0.00	19,594.76	20,079.52
06208.0009 Copier Lease	7,192.50	49.52	7,242.02	6,501.68
600.5.450 Dues and Fees	43,739.57	2,426.28	46,165.85	43,502.81
06208.0001 Dues & Fees	13,582.46	2,426.28	16,008.74	14,877.34
06208.0007 Billing Outsourcing Fees	6,446.70	0.00	6,446.70	6,536.21
06208.0008 Merchant Services Fees	23,710.41	0.00	23,710.41	22,089.26

Brown County Water

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Account	Prelim	Adj's	Rep	Rep 12/17
600.5.500 Director's Fees	20,925.00	(314.05)	20,610.95	18,000.00
06208.0002 Director Reimbursement	20,925.00	(314.05)	20,610.95	18,000.00
600.5.550 Repairs and Maintenance	53,034.60	9,897.73	62,932.33	56,592.00
06758.0001 Office Equipment Maint	44,679.25	9,810.00	54,489.25	42,960.29
06758.0002 Office Maintenance	8,355.35	87.73	8,443.08	13,631.71
600.5.600 Payroll Taxes	42,121.92	0.00	42,121.92	42,744.50
06014.0000 FICA/Med Tax Expense	39,570.98	0.00	39,570.98	40,117.09
06015.0000 Unemployment Tax Expense	2,550.94	0.00	2,550.94	2,627.41
600.5.650 Miscellaneous	20,389.70	(2,577.50)	17,812.20	18,263.40
66900 Reconciliation Discrepancies	0.00	0.00	0.00	0.00
06001.0000 Bank Charges	6,828.13	0.00	6,828.13	6,803.98
06005.0000 Overage/Shortage	0.00	0.00	0.00	0.00
06205.0001 Misc OUTSIDE Expense	4,856.90	(2,124.50)	2,732.40	2,228.17
06207.0001 Misc Office Expense	4,269.32	(453.00)	3,816.32	4,010.11
06208.0004 Permits & Filing Fees	3,069.00	0.00	3,069.00	3,004.00
06348.0001 Collection Agency Fees	1,363.46	0.00	1,363.46	2,214.23
06900.0000 Reconciliation Discrepancies	2.89	0.00	2.89	2.91
600.6 Depreciation Expense	760,809.86	0.00	760,809.86	760,809.86
428 Amortization Expense	0.00	0.00	0.00	0.00
06013.0000 Depreciation Exp	760,809.86	0.00	760,809.86	760,809.86
600 Total Operating Expenses	3,216,828.07	(11,260.67)	3,205,567.40	3,128,638.31
700.1 Interest Income	(5,898.52)	(1,206.15)	(7,104.67)	(3,626.42)
04303.0000 Interest Income	(5,898.52)	(1,206.15)	(7,104.67)	(3,626.42)
700.2 (Gain) Loss on Sale of Asset	13,234.76	(13,234.76)	0.00	13,234.76
5999 Loss on Asset	13,234.76	(13,234.76)	0.00	13,234.76
700.4 Interest Expense	315,059.08	(9,551.60)	305,507.48	213,533.30
06016.0000 Interest Expense	315,059.08	(9,551.60)	305,507.48	213,533.30
700 Total Other Income (Expense)	322,395.32	(23,992.51)	298,402.81	223,141.64
	<u>23,225.51</u>	<u>(92,050.93)</u>	<u>(68,825.42)</u>	<u>(177,728.75)</u>

Brown County Water

Year End: December 31, 2018

Account	Rep 12/17	outside of test year		12 mo end 6/30/2018
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428 Amortization Expense	-	-	-	-
5999 Loss on Asset	13,234.76		-	13,234.76
6800 Bad Debt Write Off Expense	2,922.05			2,922.05
66900 Reconciliation Discrepancies	-			-
04000.0000 Water Sales	(3,269,664.83)	(1,443,695.38)	(1,470,100.75)	(3,296,070.20)
04001.0000 Tap-in-Fees	(3,579,801.71)	(3,516,535.87)	(3,614,121.71)	(3,614,121.71)
04002.0000 Standby water charge-Nashville	(135,171.00)	(168,410.75)	(191,723.15)	(158,483.40)
04003.0000 Reconnect Fee Revenue	(37,776.97)	(19,097.00)	(19,861.44)	(38,541.41)
04004.0000 Late Fee Revenue	(26,950.66)	(12,863.85)	(12,772.11)	(26,858.92)
04005.0000 Other Income	(2,601.14)		(9,008.97)	(11,610.11)
04007.0002 Return Check Charge	(825.00)	(475.00)	(500.00)	(850.00)
04008.0000 Trip Fee Revenue	(20,178.93)	(9,490.59)	(9,720.46)	(20,408.80)
04010.0001 Credit Card Convenience Fee	(19,795.74)	(9,461.78)	(10,758.74)	(21,092.70)
04011.0000 Misc A/R	-			-
04012.0000 Moving Meter	-			-
04014.0000 Lease Income	(9,600.00)	(78,000.00)		68,400.00
04210.0000 Sewer Billing Fee (HRSD)	(2,470.50)	(1,123.50)	(2,667.75)	(4,014.75)
04212.0000 Sewer Billing Fee (GRSD)	(4,477.50)	(2,038.50)	(4,026.75)	(6,465.75)
04240.0000 Overage/Shortage	3.57	5.00	(0.41)	(1.84)
04303.0000 Interest Income	(3,626.42)	(1,230.57)	(3,502.67)	(5,898.52)
06001.0000 Bank Charges	6,803.98	3,474.51	3,498.66	6,828.13
06005.0000 Overage/Shortage	-			-
06013.0000 Depreciation Exp	760,809.86	330,000.00	330,000.00	760,809.86
06014.0000 FICA/Med Tax Expense	40,117.09	20,183.77	19,637.66	39,570.98
06015.0000 Unemployment Tax Expense	2,627.41	2,482.72	2,406.25	2,550.94
06016.0000 Interest Expense	213,533.30	52,298.20	153,823.98	315,059.08
06018.0000 Salaries & Wages	524,684.18	264,029.02	275,544.06	536,199.22
06041.0001 Uniforms	4,141.70	2,856.79	1,059.44	2,344.35
06048.0001 Employee Improvements	8,172.83	3,431.28	4,762.61	9,504.16
06048.0002 Employee SEP	25,326.76	12,617.21	13,430.87	26,140.42
06048.0003 Medical Ins - Employee Contribution	(13,341.13)	(6,022.47)	(8,247.45)	(15,566.11)
06048.0004 Employee Medical Ins	167,457.31	77,346.80	86,197.15	176,307.66
06101.0002 Purchased Water	278,276.73	160,955.82	136,674.23	253,995.14
06153.0001 Plant Heat	1,376.88	1,114.23	1,214.43	1,477.08
06155.0001 Purchased Power	190,644.27	96,284.81	97,891.94	192,251.40
06158.0002 Office Bldg Heat	933.58	630.16	1,039.17	1,342.59
06183.0001 Chemicals	253,843.66	105,970.45	121,781.44	269,654.65
06205.0001 Misc OUTSIDE Expense	2,228.17	66.47	2,695.20	4,856.90
06206.0001 Meter Maintenance	49,571.34	21,408.78	74,141.61	102,304.17
06206.0002 Booster Station	6,404.71	2,637.92	2,291.24	6,058.03
06207.0001 Misc Office Expense	4,010.11	1,078.69	1,337.90	4,269.32

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06208.0001 Dues & Fees	14,877.34	11,713.83	10,418.95	13,582.46
06208.0002 Director Reimbursement	18,000.00	7,300.00	10,225.00	20,925.00
06208.0003 Office Supplies	20,079.52	8,286.45	7,801.69	19,594.76
06208.0004 Permits & Filing Fees	3,004.00	694.00	759.00	3,069.00
06208.0005 Postage	27,040.17	13,383.28	12,723.16	26,380.05
06208.0006 Telephone	20,798.56	9,517.72	11,941.55	23,222.39
06208.0007 Billing Outsourcing Fees	6,536.21	3,317.63	3,228.12	6,446.70
06208.0008 Merchant Services Fees	22,089.26	10,582.67	12,203.82	23,710.41
06208.0009 Copier Lease	6,501.68	2,652.11	3,342.93	7,192.50
06318.0001 Engineering Fees	6,918.00	3,501.25	4,522.00	7,938.75
06328.0001 Accounting Fees	46,219.00	36,185.00	14,410.00	24,444.00
06328.0002 Rate Consulting Fees	13,060.00	-	5,190.00	18,250.00
06338.0001 Legal Fees	274,794.14	56,996.35	84,143.83	301,941.62
06348.0001 Collection Agency Fees	2,214.23	1,581.47	730.70	1,363.46
06352.0001 Well Maintenance	21,417.00	1,240.00	10,280.13	30,457.13
06352.0002 Lease	13,080.00	13,080.00	14,395.92	14,395.92
06353.0001 Monitoring (Water Testing) Fees	13,185.00	8,075.00	8,448.00	13,558.00
06356.0001 Water Main Repairs-Material	51,049.47	29,545.36	50,197.11	71,701.22
06356.0002 Water Main Repair-Warford CAK Serv	-	-	-	-
06356.0003 Tank Maintenance	8,461.88	8,000.00	39,686.37	40,148.25
06356.0004 Plant Maint-Mat'l/Labor	22,475.46	12,385.88	9,001.12	19,090.70
06356.0005 Plant Maint-Warford	3,777.60	3,077.60	900.00	1,600.00
06356.0006 Pump Repair	110.00	-	-	110.00
06356.0007 Pump Repair-Warforfs	-	-	-	-
06356.0008 Telmetry Maintenance	4,269.43	4,243.36	235.69	261.76
06356.0009 Small Tools Expense	6,133.69	3,799.99	4,639.04	6,972.74
06357.0000 INDOT Water Main Relocate	-	37,250.00	-	(37,250.00)
06358.0002 Contract Labor-Cody Snow Removal	-	-	667.00	667.00
06358.0003 Contract Labor-Warford Line Locates	3,252.00	1,509.00	-	1,743.00
06358.0004 Contract Labor - Other	17,050.08	8,052.38	8,772.09	17,769.79
06508.0001 Gas	33,408.73	15,540.30	18,034.86	35,903.29
06508.0002 Truck Repair	15,388.46	10,090.58	8,858.99	14,156.87
06518.0001 Property & Liability Insurance	54,997.45	51,096.30	41,547.75	45,448.90
06560.0000 Payroll Expense	4,843.55	2,367.51	2,697.93	5,173.97
06758.0001 Office Equipment Maint	42,960.29	13,071.49	14,790.45	44,679.25
06758.0002 Office Maintenance	13,631.71	8,792.80	3,516.44	8,355.35
06900.0000 Reconciliation Discrepancies	2.91	0.02	-	2.89
	(3,757,530.46)	(3,712,643.30)	(3,609,274.88)	(3,590,896.20)
Net (Income) loss	(177,728.75)	(196,107.43)	4,846.83	23,225.51

Brown County Water Utility, Inc.
June Trial Balance Report - Revenue and Expense Accounts

Select Transactions By Period
Fiscal Year: 2017 Closed
Period: June
Beginning Date: N/A
Ending Date: N/A

Account	Beginning Balance	Period Activity	Ending Balance
04000-0000 Water Sales	(\$1,199,340.67)	(\$244,354.71)	(\$1,443,695.38)
04002-0000 Nashville Utility Water Sales	(\$139,805.55)	(\$28,605.20)	(\$168,410.75)
04003-0000 Reconnect/Disconnect Fees	(\$16,385.00)	(\$2,712.00)	(\$19,097.00)
04004-0000 Late Payment Charges	(\$10,857.75)	(\$2,006.10)	(\$12,863.85)
04007-0002 Return Check Fee	(\$400.00)	(\$75.00)	(\$475.00)
04008-0000 General Service Charges	(\$7,517.59)	(\$1,973.00)	(\$9,490.59)
04010-0001 Credit Card Convenience Fee	(\$7,835.81)	(\$1,625.97)	(\$9,461.78)
04014-0000 Lease Income	(\$76,800.00)	(\$1,200.00)	(\$78,000.00)
04210-0000 Sewer Billing Fee (HRSD)	(\$899.50)	(\$224.00)	(\$1,123.50)
04212-0000 Sewer Billing Fee (GRSD)	(\$1,633.50)	(\$405.00)	(\$2,038.50)
04240-0000 Overage/Shortage Net	\$5.01	(\$0.01)	\$5.00
04303-0000 Interest Income	(\$886.94)	(\$343.63)	(\$1,230.57)
TOTAL REVENUE	(\$1,462,357.30)	(\$283,524.62)	(\$1,745,881.92)
06001-0000 Bank Charges	\$2,920.88	\$553.63	\$3,474.51
06013-0000 Depreciation Expense	\$275,000.00	\$55,000.00	\$330,000.00
06014-0000 FICA/Med Expense	\$16,142.10	\$4,041.67	\$20,183.77
06015-0000 Unemployment Taxes	\$2,419.93	\$62.79	\$2,482.72
06016-0000 Interest Expense	\$26,660.87	\$25,637.33	\$52,298.20
06018-0000 Salaries and Wages	\$211,160.64	\$52,868.38	\$264,029.02
06041-0001 Uniforms	\$2,779.47	\$77.32	\$2,856.79
06048-0001 Employee/Board Training	\$2,782.58	\$648.70	\$3,431.28
06048-0002 401K Company Contribution	\$10,103.05	\$2,514.16	\$12,617.21
06048-0003 Medical Ins - Employee Contribution	(\$4,856.52)	(\$1,165.95)	(\$6,022.47)
06048-0004 Medical Premium	\$50,082.85	\$27,263.95	\$77,346.80
06101-0002 Purchased Water	\$150,295.47	\$10,660.35	\$160,955.82
06153-0001 Plant Heat	\$1,114.23	\$0.00	\$1,114.23
06155-0001 Power	\$81,745.53	\$14,539.28	\$96,284.81
06158-0002 Office Heat	\$630.16	\$0.00	\$630.16
06183-0001 Chemicals	\$94,930.46	\$11,039.99	\$105,970.45
06205-0001 Misc Field Expenses	\$0.00	\$66.47	\$66.47
06206-0001 Meter Maintenance	\$14,763.25	\$6,645.53	\$21,408.78
06206-0002 Booster/Control Valve Station	\$2,637.92	\$0.00	\$2,637.92
06207-0001 Misc Office Expenses	\$1,021.81	\$56.88	\$1,078.69
06208-0001 Dues & Fees	\$11,531.83	\$182.00	\$11,713.83
06208-0002 Directors Reimbursements	\$5,700.00	\$1,600.00	\$7,300.00
06208-0003 Office/Field Supplies	\$7,665.45	\$621.00	\$8,286.45
06208-0004 Permits & Filing Fees	\$556.00	\$138.00	\$694.00
06208-0005 Postage	\$11,347.22	\$2,036.06	\$13,383.28
06208-0006 Telephone	\$7,873.22	\$1,644.50	\$9,517.72
06208-0007 Billing Outsource Fees	\$2,772.08	\$545.55	\$3,317.63
06208-0008 Merchant Services Fees	\$8,922.60	\$1,660.07	\$10,582.67
06208-0009 Copier Lease	\$2,044.19	\$607.92	\$2,652.11
06318-0001 Engineering Fees	\$3,501.25	\$0.00	\$3,501.25
06328-0001 Accounting Fees	\$36,185.00	\$0.00	\$36,185.00
06338-0001 Attorney Fees	\$41,543.19	\$15,453.16	\$56,996.35
06348-0001 Collection Agency Fees	\$1,223.29	\$358.18	\$1,581.47

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06352-0001	Well Maintenance	\$1,240.00	\$0.00	\$1,240.00
06352-0002	Lease	\$13,080.00	\$0.00	\$13,080.00
06353-0001	Monitoring Fees	\$7,620.00	\$455.00	\$8,075.00
06356-0001	Main Repair Expense	\$23,765.67	\$5,779.69	\$29,545.36
06356-0003	Tank Maintenance	\$8,000.00	\$0.00	\$8,000.00
06356-0004	Plant Maintenance - Material & Labo	\$8,174.51	\$4,211.37	\$12,385.88
06356-0005	Plant Maint - Backhoe	\$2,577.60	\$500.00	\$3,077.60
06356-0008	Telemetry Maintenance	\$3,650.41	\$592.95	\$4,243.36
06356-0009	Small Tools Expense	\$3,503.23	\$296.76	\$3,799.99
06357-0000	INDOT Water Main Relocate	\$0.00	\$37,250.00	\$37,250.00
06358-0003	Contract Labor - Line Locates	\$681.00	\$828.00	\$1,509.00
06358-0004	Contract Labor - Other	\$6,153.25	\$1,899.13	\$8,052.38
06508-0001	Gas & Fuel Expense	\$12,695.16	\$2,845.14	\$15,540.30
06508-0002	Trucks	\$6,649.87	\$3,440.71	\$10,090.58
06518-0001	Property & Liability Insurance	\$45,528.47	\$5,567.83	\$51,096.30
06560-0000	Payroll / 401k Expense	\$1,742.91	\$624.60	\$2,367.51
06758-0001	Office Equip/Software Maintenance	\$8,304.74	\$4,766.75	\$13,071.49
06758-0002	Office Maintenance	\$5,402.26	\$3,390.54	\$8,792.80
06900-0000	Reconciliation Discrepancies	\$0.02	\$0.00	\$0.02
TOTAL EXPENSES		\$1,241,969.10	\$307,805.39	\$1,549,774.49
		(\$220,388.20)	\$24,280.77	(\$196,107.43)

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Brown County Water Utility, Inc.
June Trial Balance Report - Revenue and Expense Accounts

Select Transactions By Period
Fiscal Year: 2018 Open
Period: June
Beginning Date: N/A
Ending Date: N/A

Account	Beginning Balance	Period Activity	Ending Balance
04000-0000 Water Sales	(\$1,207,939.48)	(\$262,161.27)	(\$1,470,100.75)
04002-0000 Nashville Utility Water Sales	(\$159,870.87)	(\$31,852.28)	(\$191,723.15)
04003-0000 Reconnect/Disconnect Fees	(\$16,975.44)	(\$2,886.00)	(\$19,861.44)
04004-0000 Late Payment Charges	(\$10,673.87)	(\$2,098.24)	(\$12,772.11)
04005-0000 Other Income	(\$9,008.97)	\$0.00	(\$9,008.97)
04007-0002 Return Check Fee	(\$400.00)	(\$100.00)	(\$500.00)
04008-0000 General Service Charges	(\$7,502.46)	(\$2,218.00)	(\$9,720.46)
04010-0001 Credit Card Convenience Fee	(\$8,904.80)	(\$1,853.94)	(\$10,758.74)
04210-0000 Sewer Billing Fee (HRSD)	(\$2,011.75)	(\$656.00)	(\$2,667.75)
04212-0000 Sewer Billing Fee (GRSD)	(\$3,104.25)	(\$922.50)	(\$4,026.75)
04240-0000 Overage/Shortage Net	(\$0.41)	\$0.00	(\$0.41)
04303-0000 Interest Income	(\$3,471.19)	(\$31.48)	(\$3,502.67)
TOTAL REVENUE	(\$1,429,863.49)	(\$304,779.71)	(\$1,734,643.20)
06001-0000 Bank Charges	\$2,971.70	\$526.96	\$3,498.66
06013-0000 Depreciation Expense	\$275,000.00	\$55,000.00	\$330,000.00
06014-0000 FICA/Med Expense	\$15,751.39	\$3,886.27	\$19,637.66
06015-0000 Unemployment Taxes	\$2,390.69	\$15.56	\$2,406.25
06016-0000 Interest Expense	\$128,186.65	\$25,637.33	\$153,823.98
06018-0000 Salaries and Wages	\$222,996.63	\$52,547.43	\$275,544.06
06041-0001 Uniforms	\$1,028.60	\$30.84	\$1,059.44
06048-0001 Employee/Board Training	\$4,132.61	\$630.00	\$4,762.61
06048-0002 401K Company Contribution	\$10,890.03	\$2,540.84	\$13,430.87
06048-0003 Medical Ins - Employee Contribution	(\$6,536.80)	(\$1,710.65)	(\$8,247.45)
06048-0004 Medical Premium	\$71,373.30	\$14,823.85	\$86,197.15
06101-0002 Purchased Water	\$111,628.28	\$25,045.95	\$136,674.23
06153-0001 Plant Heat	\$262.65	\$951.78	\$1,214.43
06155-0001 Power	\$80,666.32	\$17,225.62	\$97,891.94
06158-0002 Office Heat	\$1,039.17	\$0.00	\$1,039.17
06183-0001 Chemicals	\$112,686.15	\$9,095.29	\$121,781.44
06205-0001 Misc Field Expenses	\$2,534.27	\$160.93	\$2,695.20
06206-0001 Meter Maintenance	\$20,261.49	\$53,880.12	\$74,141.61
06206-0002 Booster/Control Valve Station	\$2,174.03	\$117.21	\$2,291.24
06207-0001 Misc Office Expenses	\$1,296.34	\$41.56	\$1,337.90
06208-0001 Dues & Fees	\$9,219.27	\$1,199.68	\$10,418.95
06208-0002 Directors Reimbursements	\$8,825.00	\$1,400.00	\$10,225.00
06208-0003 Office/Field Supplies	\$6,452.20	\$1,349.49	\$7,801.69
06208-0004 Permits & Filing Fees	\$634.00	\$125.00	\$759.00
06208-0005 Postage	\$8,534.57	\$4,188.59	\$12,723.16
06208-0006 Telephone	\$9,210.92	\$2,730.63	\$11,941.55
06208-0007 Billing Outsource Fees	\$2,152.11	\$1,076.01	\$3,228.12
06208-0008 Merchant Services Fees	\$10,250.73	\$1,953.09	\$12,203.82
06208-0009 Copier Lease	\$2,732.91	\$610.02	\$3,342.93
06318-0001 Engineering Fees	\$0.00	\$4,522.00	\$4,522.00
06328-0001 Accounting Fees	\$3,890.00	\$10,520.00	\$14,410.00
06328-0002 Rate Consulting Fees	\$5,190.00	\$0.00	\$5,190.00
06338-0001 Attorney Fees	\$73,403.78	\$10,740.05	\$84,143.83

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06348-0001	Collection Agency Fees	\$618.31	\$112.39	\$730.70
06352-0001	Well Maintenance	\$10,280.13	\$0.00	\$10,280.13
06352-0002	Lease	\$14,395.92	\$0.00	\$14,395.92
06353-0001	Monitoring Fees	\$6,948.00	\$1,500.00	\$8,448.00
06356-0001	Main Repair Expense	\$20,889.31	\$29,307.80	\$50,197.11
06356-0003	Tank Maintenance	\$39,130.00	\$556.37	\$39,686.37
06356-0004	Plant Maintenance - Material & Labo	\$8,223.61	\$777.51	\$9,001.12
06356-0005	Plant Maint - Backhoe	\$900.00	\$0.00	\$900.00
06356-0008	Telemetry Maintenance	\$16.99	\$218.70	\$235.69
06356-0009	Small Tools Expense	\$4,350.27	\$288.77	\$4,639.04
06358-0002	Contract Labor - Snow Removal	\$667.00	\$0.00	\$667.00
06358-0004	Contract Labor - Other	\$6,551.50	\$2,220.59	\$8,772.09
06508-0001	Gas & Fuel Expense	\$15,375.99	\$2,658.87	\$18,034.86
06508-0002	Trucks	\$5,686.11	\$3,172.88	\$8,858.99
06518-0001	Property & Liability Insurance	\$31,484.26	\$10,063.49	\$41,547.75
06560-0000	Payroll / 401k Expense	\$2,059.73	\$638.20	\$2,697.93
06758-0001	Office Equip/Software Maintenance	\$9,734.50	\$5,055.95	\$14,790.45
06758-0002	Office Maintenance	\$2,929.23	\$587.21	\$3,516.44
TOTAL EXPENSES		\$1,381,469.85	\$358,020.18	\$1,739,490.03
		(\$48,393.64)	\$53,240.47	\$4,846.83

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