

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

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

**PUBLIC'S EXHIBIT NO. 2**

**TESTIMONY OF CARLA F. SULLIVAN**

**ON BEHALF OF**

**THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR**

**April 11, 2022**

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



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**CERTIFICATE OF SERVICE**

This is to certify that a copy of the *Public's Exhibit No. 2 – Testimony of Carla F. Sullivan on behalf of the OUCC* has been served upon the following in the captioned proceeding by electronic service on April 11, 2022.

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**TESTIMONY OF OUCC WITNESS CARLA SULLIVAN**  
**CAUSE NO. 45649-U**  
**AMERICAN SUBURBAN UTILITIES, INC.**

**I. INTRODUCTION**

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

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

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

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

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

9 A: American Suburban Utilities Inc. (hereinafter referred to as "ASU" or "Applicant")  
10 requests an overall increase to its rates and charges of 68.69% to be implemented  
11 across-the-board. ASU's proposed rate increase would generate \$2,853,447 of  
12 additional annual revenues. I present the results of the OUCC's analysis, which is  
13 a recommended rate decrease of \$727,297 or -16.06%. I present the OUCC's  
14 accounting schedules and explain the OUCC's recommended operating expense  
15 adjustments to salaries and wages, employee benefits, sludge removal expense,  
16 purchased power, contractual services, rent, and miscellaneous expenses. I also  
17 discuss the OUCC's adjustments to taxes other than income, including payroll  
18 taxes, property taxes, and utility receipts tax.

1 **Q: Please describe the review and analysis you performed.**

2 A: I reviewed ASU's small utility application and supporting documents Applicant  
3 submitted in its filing. I reviewed ASU's annual reports to the Indiana Utility  
4 Regulatory Commission ("Commission" or "IURC") for years 2015 through 2020.  
5 I reviewed ASU's financial documents that ASU provided to lenders. I reviewed  
6 testimony filed in Cause Nos. 41254, 44676, and 44676-S1, ASU's prior rate cases,  
7 as well as the Commission's Final Order in those cases issued on April 14, 1999,  
8 November 30, 2016, and September 22, 2021, respectively. I attended the public  
9 field hearing held on March 30, 2022. I prepared discovery questions and reviewed  
10 ASU's responses.

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

12 A: I sponsor the following schedules:

13 Schedule 1 – Comparison of Overall Revenue Requirement (page 1)

14 Gross Revenue Conversion Factor (page 2)

15 Comparison of Income Statement Adjustments (page 3)

16 Schedule 2 – Comparative Balance Sheet as of December 31, 2018, 2019, and 2020

17 Schedule 3 – Comparative Income Statement for the Twelve Months Ended

18 December 31, 2018, 2019, and 2020

19 Schedule 4 – *Pro Forma* Net Operating Income Statement

20 Schedule 5 – OUCC Revenue Adjustments

21 Schedule 6 – OUCC Expense and Tax Adjustments

22 Schedule 7 – Rate Base

23 Schedule 8 – Capital Structure

24 Schedule 9 – Proposed Tariff

25 **Q: Are any other documents attached to your testimony?**

26 A: Yes. Appendix B lists my workpapers and other attachments.

## **II. RATE CASE OVERVIEW**

1 **Q: Please describe ASU's rate request.**

2 A: ASU proposes an across-the-board revenue increase of \$2,854,542 or 68.69% over  
3 current rates. This proposal is based on a \$21,322,246 rate base and a 10.26%  
4 weighted cost of capital. ASU based its rate request on a twelve-month historical  
5 test year ending December 31, 2020.

6 **Q: What rate change does the OUCC recommend?**

7 A: The OUCC recommends an across-the-board revenue decrease of \$727,297 or  
8 -16.06% based on a rate base of \$19,349,046 and a 4.31% weighted cost of capital.  
9 Table CFS-1 compares ASU's proposed revenue requirement with the OUCC's  
10 recommendation. (See OUCC Schedule 1.)

**Table CFS-1: Revenue Requirement Comparison**

	<b><u>Per Applicant</u></b>	<b><u>Per OUCC</u></b>	<b><u>OUCC More (Less)</u></b>
Original Cost rate Base	\$ 21,322,246	\$ 19,349,046	\$ (1,973,200)
Times: Weighted Cost of Capital	10.26%	4.31%	-5.95%
Net Operating Income Required for Return on Rate Base	2,187,662	833,944	(1,353,718)
Less: Adjusted Net Operating income	79,585	1,379,658	1,300,073
Net Revenue Requirement	2,108,077	(545,714)	(2,653,791)
Gross Revenue Conversion Factor	135.3578%	133.2743%	-2.0835%
Recommended Revenue Increase	<u>\$ 2,853,447</u>	<u>\$ (727,297)</u>	<u>(3,580,744)</u>
Recommended Percentage Increase	<u>68.69%</u>	<u>-16.06%</u>	<u>-84.75%</u>

**III. PRO FORMA OPERATING EXPENSE**

**A. ASU's Proposed Operating Expense**

1 **Q: What level of *pro forma* operating expense does ASU propose:**

2 A: ASU proposes a \$10,868 decrease to \$4,086,976 of test year operating expense,  
3 inclusive of taxes, resulting in *pro forma* operating expense of \$4,076,108.

4 **Q: What operating expense adjustments does ASU propose?**

5 A: ASU proposes 12 adjustments to various operating expenses including salaries and  
6 wages, pension, purchased power, rate case expense, miscellaneous expenses,  
7 IURC fee, depreciation expense, property taxes, payroll taxes, federal income  
8 taxes, state income taxes, and utility receipts taxes.

**B. OUCC's Recommended Operating Expenses**

9 **Q: What level of *pro forma* operating expense do you recommend?**

10 A: I recommend a \$939,201 decrease to ASU's \$4,086,976 test year operating  
11 expense, resulting in *pro forma* operating expense of \$3,147,775. (See OUCC  
12 Schedule 4.)

13 **Q: Do you accept any of ASU's proposed operating expense adjustments?**

14 A: Yes. I accept Applicant's adjustment to remove test year rate case amortization  
15 expense and its IURC fee adjustment. The OUCC recommends its own adjustment  
16 to salaries and wages, pension, purchased power, miscellaneous expenses,  
17 depreciation expense, property taxes, payroll taxes, federal income taxes, state  
18 income taxes, and utility receipts taxes.

1 **Q: Do you recommend any additional operating expense adjustments?**

2 A: Yes. I propose adjustments for the following: (1) elimination of purchased power  
3 expense related to the Kimberley Lift Station; (2) normalization of sludge removal  
4 expense; (3) elimination of expenses that are capital in nature; (4) elimination of  
5 non-allowed and non-recurring expenses; and (5) elimination of IDEM penalties.  
6 Table CFS-2 presents a comparison of the overall operating expense adjustments  
7 proposed by ASU to those recommended by the OUCC.

**Table CFS-2: Comparison of Operating Expense Adjustments**

	<u>Per Petitioner</u>	<u>Per OUC</u>	<u>OUC More (Less)</u>
O&M Expense			
Salaries and Wages	\$ 239,424	\$ -	\$ (239,424)
Employee Benefits			
Employee Pensions/401K	16,161	(71,457)	(87,618)
Employee Relations		(9,700)	(9,700)
Sludge Removal Expense		(23,035)	(23,035)
Purchased Power	4,778	5,012	234
Chemicals		2,232	2,232
Contractual Services			
Engineering		(97,456)	(97,456)
Legal		(160,423)	(160,423)
Testing		(12,550)	(12,550)
Other		(112,062)	(112,062)
Rental of Building/Real Property		(39,089)	(39,089)
Amortization of Rate Case Expense	(86,004)	(86,004)	-
IURC Fee	5,809	5,809	-
Miscellaneous Expense			
Additional Postage	123	2,223	2,100
Travel/Meeting Expenses		(10,204)	(10,204)
Christmas Party		(3,709)	(3,709)
IDEM fees and penalties		(10,800)	(10,800)
Depreciation Expense	222,428	(124,126)	(346,554)
Amortization Expense		(24,447)	(24,447)
Taxes Other than Income:			
Property Tax	51,446	42,274	(9,172)
Payroll Tax	11,138	-	(11,138)
Utility Receipts Tax	(16,597)	(77,259)	(60,662)
Income Taxes:			
State Income Tax	(102,768)	(39,821)	62,947
Federal Income Tax	(356,806)	(87,515)	269,291
Amortization of EDIT		(7,094)	(7,094)
Total Operating Expenses	<u>(10,868)</u>	<u>(939,201)</u>	<u>(928,333)</u>

**1. Salaries and Wages**

1 **Q: What *pro forma* salaries and wages expense does ASU propose?**

2 A: ASU proposes a \$239,424 increase to test year salaries and wages expense of  
3 \$823,727, resulting in *pro forma* salaries and wages expense of \$1,063,151. During

1 the test year, ASU expensed \$627,930 for employee wages, \$194,000 for Scott  
2 Lods' salary, and \$1,797 for directors' fees.

3 **Q: What does the OUCC recommend for Salary and Wages Expense?**

4 A: I recommend ASU's *pro forma* salaries and wages expense be based on its test year  
5 expense of \$823,727.

6 **Q: How did ASU calculate its proposed salaries and wages expense adjustment?**

7 A: ASU's *pro forma* salaries and wages expense assumes twelve (12) full-time  
8 employees and four (4) part-time employees are necessary to operate ASU.<sup>1</sup> Table  
9 CFS-3 shows the number of *pro forma* labor hours ASU proposes.

**Table CFS-3: Proposed Pro forma Labor Hours**

	<u>Regular Hours</u>	<u>Overtime Hours</u>
Full-time Employee Hours	24,960	338
Part-time Employee Hours	5,148	
	<u>30,108</u>	<u>338</u>

10 **Q: Please describe the different positions and hours worked by ASU's employees**  
11 **during the test year.**

12 A: During the test year, ASU employed 22 people, who worked a total of 22,847  
13 regular hours and 910 overtime hours or equivalent to 11.5 full time employees.  
14 Based on my review of payroll records provided, all but two of these positions were  
15 filled by persons working less than 2,080 hours per year. ASU's test year staff  
16 included one engineer, one field lab technician, ten (10) field maintenance staff,

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<sup>1</sup> OUCC Attachment CFS-1: OUCC Date Request No. 1-1 – Organizational Chart

1 three (3) accountants, two (2) accounts receivables specialists, and six (6) general  
2 office employees.<sup>2</sup>

3 **Q: How does ASU's requested number of labor hours compare to prior years?**

4 A: ASU's projected number of labor hours of 30,108 hours is nearly twice what ASU  
5 used in 2017 (15,813 hours), which is the lowest level of labor hours since rates  
6 were set in Cause No. 44676.<sup>3</sup>

7 **Q: Did ASU's labor hours consistently increase since its rates were set in Cause**  
8 **No. 44676?**

9 A: No. ASU's employee hour levels were significantly lower in 2016, 2017, and 2018  
10 than they were in 2015.<sup>4</sup> Table CFS-4, which relies on information provided  
11 through discovery responses,<sup>5</sup> shows ASU employee hours worked and the number  
12 of full-time equivalent ("FTE") employees since 2015 through 2021.

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<sup>2</sup> OUCC Attachment CFS-2: 2020 and 2021 Payroll

<sup>3</sup> ASU's proposed number of labor hours exceeds the number of hours it claims to have incurred in the adjustment period, which concluded on December 31, 2021, twelve months after the end of the test year.

<sup>4</sup> ASU's hybrid test year relied in part on data from the first quarter of 2015.

<sup>5</sup> OUCC Attachment CFS-3: OUCC Date Request No. 7-7 – Employees and Hours

**Table CFS-4: Number of Employees and Hours Worked**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Engineering	250	2,068	1,964	939	741	481	1,365
Field Lab		333	32	35		178	1,795
Field Maintenance	12,688	11,330	8,394	8,828	11,781	12,397	13,826
Office Accounting	2,220	1,634	3,018	3,365	3,717	3,794	3,843
Office Billing	2,080	1,017	1,555	1,971	1,907	1,380	3,438
Office General	2,808	2,140	851	2,915	4,604	5,739	3,931
Total hours	20,046	18,521	15,813	18,053	22,750	23,969	28,198
Full-time Equivalent Employees	9.64	8.90	7.60	8.68	10.94	11.52	13.56
Employee Count	14	20	17	15	18	22	23

1 **Q: How does ASU’s requested labor hours compare with the test year?**

2 A: Compared to the test year, ASU’s request for employee hours depends on a 26%  
3 increase of employee hours over the test year number  $((30,104 - 23,969)/23,969 =$   
4 25.6%). Yet in response to discovery, ASU has not adequately explained why its  
5 operations require such a significant increase in the number of labor hours since its  
6 test year ended. Moreover, ASU’s wastewater treatment plants are primarily new  
7 infrastructure, which should simplify ASU’s operations. For instance, ASU has  
8 fewer lift stations that need to be maintained.

9 **Q: How does ASU’s request compare with the average annual number of hours**  
10 **expended from 2015 through 2021?**

11 A: Table CFS-5 compares the average number of hours worked during the years 2015  
12 through 2021 with the number of hours ASU used to propose its revenue  
13 requirement for Salaries and Wages.

**Table CFS-5: Comparison of Employee Hours and Full-time Equivalents**

	Historical Seven Year Average		ASU Proposed	
	Hours	Full-time Equivalent	Hours	Full-time Equivalent
Engineering	1,115.43	0.54	2,360	1.13
Field Lab	474.60	0.23	2,080	1.00
Field Maintenance	11,320.50	5.44	13,728	6.60
Office Accounting	3,084.32	1.48	3,952	1.90
Office Billing	1,906.66	0.92	3,900	1.88
Office General	3,284.04	1.58	4,160	2.00
	21,185.55	10.19	30,180	14.51

1 **Q: ASU’s response to OUCC Data Request No. 12-11 indicated it needs more staff**  
2 **to maintain proper accounting and operational records.<sup>6</sup> Did ASU adequately**  
3 **explain its position that it requires more staff?**

4 **A:** No. The OUCC made several inquiries to determine what tasks ASU’s field and  
5 office personnel perform including the amount of time spent on each task. Based  
6 on responses to OUCC discovery, ASU’s management does not have job  
7 descriptions for its employees, does not track what tasks are being performed by its  
8 employees, and does not know how much time is needed to accomplish the tasks  
9 performed by its employees. ASU did not provide written job descriptions,<sup>7</sup>  
10 differentiate between duties and tasks of consultants and employees,<sup>8</sup> or identify  
11 any projects that ASU staff worked on during the test year.<sup>9</sup>

<sup>6</sup> OUCC Attachment CFS-4: OUCC Date Request No. 12-11 – Need for Additional Staff

<sup>7</sup> OUCC Attachment CFS-5: OUCC Date Request No. 3-10 – Job Descriptions

<sup>8</sup> OUCC Attachment CFS-6: OUCC Date Request No. 7-9 and 7-27 – Coleman, Crandell, and S&D Testing

<sup>9</sup> OUCC Attachment CFS-7: OUCC Date Request No. 9-3 – Identify Projects

1 **Q: How does test year compare with an average of wage expense from 2015**  
2 **through 2021?**

3 A: Implementing rates based on the 7-year average would result in *pro forma* salaries  
4 and wages expense of \$814,485. (See OUCC Schedule 6, Adjustment 1.) This  
5 salaries and wages expense assumes a 5% increase over 2020 rates of pay for five  
6 (5) FTE field staff working 10,400 hours; four (4) FTE office staff working 8,320  
7 hours; a part-time field lab person working 1,040 hours; and a part-time engineer  
8 working 1,040 hours. Nonetheless, I recommend ASU's rates be based on a its test  
9 year labor expense of \$823,727 without any adjustment.

## 2. Employee Benefits

10 **Q: What *pro forma* employee benefits expense does ASU propose?**

11 A: ASU proposes a \$16,161 increase to \$156,139 of test year employee benefits  
12 expense, resulting in *pro forma* expense of \$172,300.

13 **Q: What types of expenses are included in ASU's test year employee benefit**  
14 **expense?**

15 A: ASU's test year employee benefit expense included \$120,881 for pension expense,  
16 \$20,580 for health reimbursement expenses, and \$14,678 for employee relations.

### 17 Pension Expense

18 **Q: What type of pension does ASU offer its employees?**

19 A: ASU offers employees a 401(k)-profit sharing plan (a defined contribution pension  
20 plan). The plan matches 100% of employee's contributions, up to 6%. The

1 employee must be 19 years old with one year of service. The plan has been in effect  
2 since January 1, 2018.<sup>10</sup>

3 **Q: What *pro forma* pension expense does ASU propose?**

4 A: ASU proposes a \$16,161 increase to \$120,881 of test year pension expense,  
5 resulting in *pro forma* expense of \$137,042.

6 **Q: Do you accept ASU's proposed pension expense?**

7 A: No. I recommend a \$71,457 decrease to test year pension expense of \$120,881  
8 resulting in *pro forma* pension expense of \$49,424. (See OUCC Schedule 6,  
9 Adjustment No. 2.) ASU's pension plan matches up to 6% of an employee's salary.  
10 Because the OUCC recommends salary and wages expense equal to test year, this  
11 expense should be 6% of \$823.727 or \$49,424.

12 **Employee Relations Expense**

13 **Q: What type of expenses are included in "employee relations expenses"?**

14 A: Employee relations expenses include various employee benefit programs and  
15 expenses. During the test year, ASU paid \$14,678 of employee relations expenses,  
16 including (1) \$4,500 for a wellness program, (2) \$3,000 for team building activities  
17 (\$200 x 15 employees), (3) \$6,700 for Christmas bonuses (\$300 x 22 employees  
18 plus \$100 for postman)<sup>11</sup>, and \$478 for other miscellaneous expenses.

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<sup>10</sup> OUCC Attachment CFS-8: OUCC Date Request No. 1-7 – 401(k)

<sup>11</sup> OUCC Attachment CFS-9: OUCC Date Request No. 7-4 – Employee Relations

1 **Q: Do you accept the \$14,678 of test year employee relations expenses?**

2 A: No. I disagree with several test year expenses, including the \$3,000 for team  
3 building activities and the \$6,700 of Christmas bonuses. In total, I recommend  
4 removing \$9,700 from test year operating expenses. (See OUCC Schedule 6,  
5 Adjustment No. 3.)

6 **Q: Why do you recommend excluding these expenses?**

7 A: Compensation for participating in team building activities and Christmas bonuses  
8 are not necessary for the provision of safe, reliable sewer service, are not a  
9 reasonable expense to recover from ratepayers, and should therefore be disallowed.

### 3. Sludge Removal Expense

10 **Q: Did ASU propose an adjustment to sludge removal expense?**

11 A: No.

12 **Q: Does the OUCC propose an adjustment to test year sludge removal expense?**

13 A: Yes. I propose a \$24,654 decrease to \$68,564 of test year sludge removal expense,  
14 resulting in *pro forma* expense of \$43,910.

15 **Q: What company provides sludge removal services to ASU?**

16 A: Merrell Bros., Inc. provides sludge removal for ASU. They provide the following  
17 services: nutrient testing, biosolids pre-test, MOB/DEMOB & Pump use, hauling  
18 sludge to a Merrell Bros. regional biosolids center, and land application. Table  
19 CFS-6 summarizes the cost of sludge removal services provided for years 2018  
20 through 2021.<sup>12</sup>

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<sup>12</sup> OUCC Attachment CFS-10: OUCC Date Request No. 7-1 and 7-2 - Merrell Bros. invoices

**Table CFS-6: Sludge Removal Expense**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Average</u>
Nutrient Testing	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95
Biosolids Pre-test		485	485	485	485
MOB/DEMOB & Pump Use			2,450	2,450	2,450
Hauled to a Merrell Bros.					
Regional Biosolids Center			18,564	25,526	22,045
Land Applied Biosolids	37,295	13,622	49,431	47,213	36,890
	<u>\$ 37,295</u>	<u>\$ 14,107</u>	<u>\$ 70,930</u>	<u>\$ 75,674</u>	<u>\$ 49,502</u>

1 **Q: What quantity of sludge is typically removed from ASU's system?**

2 A: Table CFS-7 summarizes the amount of sludge removed from ASU's system from  
3 2018 through 2021. Sludge was either land applied or moved to Merrell's Bros.  
4 regional biosolids center.

**Table CFS-7: Quantity (gallons) of Sludge Removed**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Average</u>
Hauled to a Merrell					
Bros. Regional Biosolids			149,112	205,029	177,071
Land Applied Biosolids	882,246	267,159	969,228	925,637	761,068
	<u>882,246</u>	<u>267,159</u>	<u>1,118,340</u>	<u>1,130,666</u>	<u>849,603</u>

5 **Q: Is there a significant price difference between land applying and hauling to a**  
6 **regional biosolids center?**

7 A: Yes. Land applied sludge is \$0.051 per gallon and sludge hauled to Merrell Bros.  
8 regional biosolids center is \$0.1245 per gallon. Moving sludge to Merrell Bros.  
9 regional biosolids center is 144% more expensive than land applied sludge  
10 (((\$0.1245 - \$0.051) / \$0.051 = 144%).

11 **Q: What quantity of sludge was land applied verses hauled to Merrell Bros.**  
12 **regional biosolids center for years 2018 through 2021?**

13 A: According to the invoices provided, sludge was land applied in years 2018 and  
14 2019. Merrell Bros. moved some of the sludge to their regional biosolids center in

1 years 2020 and 2021. The amount hauled to Merrell Bros. regional biosolids center  
 2 was 13.33%<sup>13</sup> of the 2020 total sludge, increasing sludge removal expense by  
 3 \$10,960.<sup>14</sup> In 2021, 18.13%<sup>15</sup> of the total was hauled to Merrell Bros. regional  
 4 biosolids center, increasing sludge removal cost by \$15,070.<sup>16</sup>

5 **Q: Does ASU state why it opted to have sludge hauled to the Merrell Bros.**  
 6 **regional biosolids center?**

7 A: According to ASU's response to OUCC Data Request 9-36, which asked why  
 8 sludge was hauled Merrell Bros Regional Biosolids Center, ASU merely stated  
 9 "Solids hauled from the County Home plant to Center because of the weather, it  
 10 could not be land applied.<sup>17</sup> ASU did not explain what weather condition existed  
 11 that required it to have the sludge hauled to the biosolids center instead of land  
 12 applying the sludge. Nor is there any indication whether that weather condition  
 13 that occurred in 2020 may be expected to reoccur on an annual basis during the life  
 14 of ASU's rates. Invoices for 2018 and 2019 did not include the higher expense of  
 15 transporting to the Biosolids Center, suggesting this cost can be avoided by not  
 16 removing sludge while the weather condition exists. Accordingly, I made a \$24,654  
 17 adjustment to test year sludge removal expense.

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<sup>13</sup> Quantity of sludge moved to Merrell Bros. / Total quantity of sludge = Percent  
 149,112 / 1,118,340 = 13.33%

<sup>14</sup> Quantity of sludge moved to Merrell Bros. x \$0.1245 – Quantity of sludge moved to Merrell Bros. x \$0.51  
 = additional cost: (149,112 x \$0.1245) – (149,112 x \$0.051) = \$10,959.73

<sup>15</sup> Quantity of sludge moved to Merrell Bros. / Total quantity of sludge = Percent:  
 205,029 / 1,130,666 = 18.13%

<sup>16</sup> Quantity of sludge moved to Merrell Bros. x \$0.1245 – Quantity of sludge moved to Merrell Bros. x \$0.51  
 = additional cost: (205,029 x \$0.1245) – (205,029 x \$0.051) = \$15,069.63

<sup>17</sup> OUCC Attachment CFS-11: OUCC Date Request No. 9-36 – Sludge removal

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

2 A: First, I averaged the quantity of sludge removed from ASU's system from 2015  
3 through 2021.<sup>18</sup> I then multiplied the average quantity by \$0.051, the land applied  
4 rate, resulting in sludge expense of \$43,330. I added \$95 for Biosolid pre-testing  
5 and \$485 for Nutrient testing to determine total sludge removal expense of \$43,910.  
6 Finally, I subtracted test year expense from my *pro forma* expense yielding a  
7 \$24,654 decrease. (See OUCC Schedule 6, Adjustment No. 4.)

#### 4. Purchased Power

8 **Q: What *pro forma* purchased power expense does ASU propose?**

9 A: ASU proposed a \$4,778 increase to test year purchased power expense of \$253,419  
10 resulting in *pro forma* purchased power expense of \$258,197. ASU's proposed  
11 adjustment reflected the additional purchased power costs that will result due to  
12 customer growth.

13 **Q: Do you accept ASU's proposed adjustment?**

14 A: No. While I agree purchased power expense will increase as a result of customer  
15 growth, I disagree with ASU's proposed growth. My calculation of the increase to  
16 purchased power expense due to growth is discussed later in my testimony under  
17 the sewer processing cost caused by customer growth section.

18 **Q: Do you recommend an additional adjustment to purchase power expense?**

19 A: Yes. ASU incurred a total of \$253,419 in purchased power expense during the test  
20 year. I recommend a \$4,177 decrease to test year purchased power to eliminate a

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<sup>18</sup>  $882,246 + 267,159 + 1,118,340 + 1,130,666 = 3,398,411 / 4 = 849,603 \times \$0.051 = \$43,910$  (rounded)

1 purchased power expense related to the Kimberly Estates Lift Station, which was  
2 to have been removed as part of the Big 3 project. Mr. Parks addresses this in his  
3 testimony. (See OUCC Schedule 6, Adjustment No. 5.)

4 **Q: How did you determine a \$4,177 decrease to purchased power expense?**

5 A: In response to OUCC Date Request No. 3-7,<sup>19</sup> ASU provided the purchased power  
6 costs by location, which indicated the Kimberley Estates Lift Station's test year  
7 purchased power expense was \$4,177.

#### 5. Sewer Processing Cost Caused By Customer Growth

8 **Q: Did ASU propose an adjustment to reflect the additional costs associated with**  
9 **customer growth?**

10 A: Yes. ASU made two adjustments to account for its proposed residential and  
11 commercial customer growth - a \$7,788 increase to purchased power and a \$123  
12 increase to miscellaneous expenses for postage.

13 **Q: Do you accept ASU's proposed increase to *pro forma* due to growth?**

14 A: No. I propose a larger adjustment based on the OUCC's higher growth calculations,  
15 which include both the test year and adjustment period.

16 **Q: What adjustment do you recommend to reflect the increased cost of sewer**  
17 **processing and treatment related to customer growth?**

18 A: I recommend an increase of \$9,189 to purchased power, \$1,619 to sludge removal,  
19 \$2,232 to chemicals, and \$2,223 to miscellaneous expenses for postage.

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<sup>19</sup> OUCC Attachment CFS-12: OUCC Date Request No. 3-7 and 13-28 – Electric Accounts and Invoices

1 **Q: How did you calculate your recommended adjustments?**

2 A: I calculated the cost per bill for purchased power, sludge removal, and chemicals  
3 by dividing *pro forma* expense by the number of test year billings. I then multiplied  
4 this cost per bill by the additional number of bills generated due to customer growth.  
5 (See OUCC Schedule 6, Adjustment No. 6.) I then multiplied the number of  
6 additional bills by the 55-cent postage rate.

## 6. Contractual Services

7 **Q: What was ASU's test year contractual services expense?**

8 A: ASU expensed a total of \$533,331 for contractual services during the test year,  
9 including \$13,257 for accounting, \$109,618 for engineering, \$197,906 for legal,  
10 \$24,594 for testing, and \$187,956 for other contractual services expense.

### 11 Engineering

12 **Q: What adjustment to contractual services - engineering do you recommend?**

13 A: I recommend a \$97,456 decrease to test year contractual services - engineering  
14 expense of \$109,618 resulting in *pro forma* contractual services - engineering  
15 expense of \$12,162.

16 **Q: What is included in your recommended adjustment?**

17 A: I recommend removing expenses related to eight different providers. Table CFS-8  
18 list the expense I recommend removing.

**Table CFS-8: Engineering Expense Adjustments**

	<u>Amount</u>	
Ed Serwoka		
Contract	\$ 18,000	
Additional Services	<u>1,447</u>	
		\$ 19,447
Angle Right Solutions	2,250	
Christopher Burke - Expert Witness	3,962	
Cornerstone Design	6,650	
Marjorie Potvin	<u>8,660</u>	
		21,522
Tbird Design Service Corp.		
Klondike Sanitary Ext.	986	
Carriage Estates Plant	3,360	
Service Area Planning	14,701	
Bella Terra Subdivision	5,200	
Carriage Estates Asbuilts	10,116	
Carriage Estates Plant	1,610	
		35,973
Vester and Associates, Inc.	10,954	
Williams Creek Management Corp.	<u>9,560</u>	
		<u>20,514</u>
		<u>\$ 97,456</u>

1 **Q: Please explain the \$19,447 decrease related to payments to Ed Serowka?**

2 A: Ed Serowka's contract, dated February 27, 2020, simply states ASU will pay Mr.  
3 Serowka \$2,000 a month until he is no longer physically or mental capable of  
4 performing the duties assigned by ASU.<sup>20</sup> Table CFS-9 breaks down the eight tasks  
5 which ASU expects Mr. Serowka to perform.<sup>21</sup>

<sup>20</sup> OUCC Attachment CFS-13: OUCC Date Request No. 3-15 – Serowka Contract and Duties

<sup>21</sup> OUCC Attachment CFS-13: OUCC Date Request No. 3-15 - Serowka Contract and Duties

**Table CFS-9: Ed Serowka's Work**

<b><u>Task</u></b>	<b><u>Comment</u></b>	<b><u>Classification</u></b>
1) Review the plants MRO reports	Employee Performed	Disallowed
2) Prepare the DMR report for the plant	Employee Performed	Disallowed
3) Attend Tuesday morning staff meetings to help with issues		Operating
4) Prepare and/or supervise the plants construction permit	Plants are complete	Disallowed
5) Prepare and obtain the plants NPDES permit	Every 5 years	Nonrecurring
6) Prepared and supervise any agreed orders	Employee Performed	Disallowed
7) Assist with process, equipment, or operation issues	Employee Performed	Disallowed
8) Assist ASU with data request, attend meetings and provide testimony		Nonrecurring

I recommend a \$18,000 decrease because six of the eight tasks can be performed by ASU staff or are nonrecurring ( $\$24,000 / 8 = \$3,000 \times 6 = \$18,000$ ). (See OUCC Schedule 6, Adjustment No. 7(a).)

Mr. Serowka also received \$1,447 for attending a meeting with Attorney Nike Kile and a hearing with the IURC. The contract includes these nonrecurring activities. Therefore, I recommend an additional \$1,447 decrease. (See OUCC Schedule 6, Adjustment No. 7(b).)

1 **Q: Please explain the \$2,250 decrease related to AngleRight Solutions LLC.**

2 A: AngleRight Solutions LLC modified and downloaded CAD drawings.<sup>22</sup> CAD  
3 drawings are considered capital; however, the CAD drawings were for the CE-III  
4 project and are included in the preapproval. Therefore, I removed \$2,250 from *pro*  
5 *forma* operating expense. (See OUCC Schedule 6, Adjustment No. 7(c).)

<sup>22</sup> OUCC Attachment CFS -14: OUCC Data Request No. 1-12 – AngleRight Solutions LLC

1 **Q: Please explain the \$3,962 decrease related to engineering testimony from**  
2 **Jennifer Leshney, P.E.**

3 A: Jennifer Leshney, P.E. of Christopher B. Burke Engineering, LLC provided ASU  
4 expert witness testimony for Cause No. 44676-S1.<sup>23</sup> On November 7, 2019, ASU  
5 filed Petitioner's Submission of Compliance Filing and Phase III Rates, stating that  
6 the Carriage Estates Wastewater Treatment Plant ("CE-III Project") was in service.  
7 On December 9, 2019, the OUCC filed an Objection to ASU's Phase III  
8 Compliance Filing, which resulted in the Commission establishing a sub-docket  
9 (Cause No. 44676-S1). Ms. Leshney's testimony in the sub-docket was offered, in  
10 part, to support ASU's assertion that the CE-III Project was substantially complete  
11 and in service as of the date of the compliance filing. Ultimately, the Commission  
12 found "ASU had not completed its CE-III project and was not in service at the time  
13 it filed its Compliance Filing on November 7, 2019."<sup>24</sup> Recovery of this expense  
14 from ratepayers is not appropriate. In addition, this expense is not a recurring  
15 expense. Accordingly, I removed \$3,962 from *pro forma* operating expenses. (See  
16 OUCC Schedule 6, Adjustment No. 9(d).)

17 **Q: Please explain the \$6,650 decrease related to Cornerstone Design.**

18 A: ASU contracted Cornerstone Design to create plans for a new office complex.<sup>25</sup>  
19 This expenditure does not represent a recurring annual operating expense.

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<sup>23</sup> OUCC Attachment CFS -15: OUCC Data Request No. 1-12 – Christopher Burke

<sup>24</sup> Commission Order, Cause No. 44676 S1, dated September 22, 2021, p 40.

<sup>25</sup> OUCC Attachment CFS -16: OUCC Data Request No. 1-12 – CornerStone Design

1           Therefore, I removed \$6,650 as a non-recurring expense. (See OUCC Schedule 6,  
2           Adjustment No. 7(e).)

3   **Q:   Please explain the \$8,660 decrease related to Marjorie Potvin.**

4   A:   Marjorie Potvin created plans and drawing for ASU's facilities.<sup>26</sup> I removed \$8,660  
5           as a non-recurring expense. (See OUCC Schedule 6, Adjustment No. 7(f).)

6   **Q:   Please explain the \$35,974 decrease related to TBird Design.**

7   A:   TBird Design received \$35,974 for various projects.<sup>27</sup> All projects, except one  
8           (project 18021 Belle Terra Subdivision), are related to Klondike Rd. or Carriage  
9           Estates. Engineering costs for Klondike Rd. and Carriage Estate were included in  
10          ASU's preapproval. These are capital costs, which Ms. Stull addresses in her  
11          testimony. Therefore, I removed \$35,974. (See OUCC Schedule 6, Adjustment No.  
12          7(g-1).)

13   **Q:   Please explain the \$10,954 decrease related to Vester and Associates, Inc.**

14   A:   Vester and Associates, Inc. received \$10,954 for design and staking associated with  
15          the Morehouse Rd. sewer relocation.<sup>28</sup> These are capital costs not operating  
16          expenses. Ms. Stull discusses whether these capital costs should be included in rates  
17          in her testimony. I removed \$10,954 from *pro forma* operating expense. (See  
18          OUCC Schedule 6, Adjustment No. 7(m).)

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<sup>26</sup> OUCC Attachment CFS -17: OUCC Data Request No. 1-12 – Marjorie Potvin

<sup>27</sup> OUCC Attachment CFS -18: OUCC Data Request No. 1-12 – TBird Design

<sup>28</sup> OUCC Attachment CFS -19: OUCC Data Request No. 1-12 – Vester and Associates

1 **Q: Please explain the \$9,560 decrease related to Williams Creek Management**  
2 **Corp.**

3 A: Williams Creek Management Corp. received \$9,560 for maintenance and  
4 preservation of Big 3 Sewer land.<sup>29</sup> The cost was included in Big 3 Sewer's  
5 preapproval case. This is a capital cost not an operating expense. Ms. Stull  
6 addresses whether this should be included in rate base. I removed \$9,560 from *pro*  
7 *forma* operating expense. (See OUCC Schedule 6, Adjustment No. 7(n).)

8 **Legal Expense**

9 **Q: What adjustment to contractual services - legal do you recommend?**

10 A: I recommend a \$160,423 decrease to test year contractual services – legal expenses  
11 of \$197,906 resulting in a *pro forma* expense of \$37,483, as these expenses are  
12 capital in nature or nonrecoverable. I removed expenses related to several  
13 providers. Table CFS-10 list the expenses I recommend removing from operating  
14 expenses.

**Table CFS-10: Legal Expense Adjustment**

	<u>Amount</u>	
Barnes & Thornburg		
000019206-000009 General Environmental	\$ 14,126	
00019206-000027 2016 Rate Case Compliance		
Filing Subdocket	<u>101,896</u>	
		\$ 116,022
Gutwein LLP Attorneys		
Case No. 2019-26314-W	15,411	
Withered Burns & Persin, LLP	<u>28,990</u>	
		<u>44,401</u>
		<u>\$ 160,423</u>

<sup>29</sup> OUCC Attachment CFS -20: OUCC Data Request No. 1-12 – Williams Creek Management Corp.

1 **Q: Please explain the \$116,022 decrease related to Barnes & Thornburg.**

2 A: My adjustment relates to two matters in which Barnes & Thornburg provided legal  
3 counsel. The invoices provided were thoroughly redacted, however, it appeared that  
4 one case related to environmental penalties imposed by Indiana Department of  
5 Environmental Management (“IDEM”) and the other case related to compliance  
6 issues.<sup>30</sup> Expenses related to IDEM violations should not be recovered through  
7 rates. With respect to the compliance issue, this is presumably related to rate case  
8 expense in Cause No. 44676. ASU’s recoverable rate case expense was established  
9 in that order. Any cost associated with its recovery of rates was already established  
10 by the order. Moreover, the revenue requirement for rate case expense in Cause No.  
11 44676 was set to terminate unless ASU filed this rate case. Despite full recovery  
12 through amortization, ASU will still be collecting the related revenue requirement  
13 in rates until an order has been issued in this Cause. Most importantly, the  
14 compliance issue arose because ASU tried to implement its phased rate increase  
15 before it had completed its project. It is inappropriate for ASU to recover its related  
16 legal expense from its ratepayers. I removed \$116,022 from *pro forma* operating  
17 expense. (See OUCC Schedule 6, Adjustment No. 8(a-b).)

18 **Q: Please explain the \$15,411 decrease related to Gutwein LLP Attorneys.**

19 A: Gutwein LLP Attorneys provided legal services related to IDEM violations and are  
20 therefore not recoverable.<sup>31</sup> I removed the \$15,411 *pro forma* operating expense.  
21 (See OUCC Schedule 6, Adjustment No. 8(c).)

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<sup>30</sup> OUCC Attachment CFS -21: OUCC Data Request No. 1-13 – Barnes & Thornburg LLP

<sup>31</sup> OUCC Attachment CFS -22: OUCC Data Request No. 1-13 – Gutwein LLP Attorneys

1 **Q: Please explain the \$28,990 decrease related to Withered Burns, LLP.**

2 A: I removed \$28,990 from *pro forma* operating expense, as the basis of this expense  
3 was not provided.<sup>32</sup> The invoices provided in response to discovery do not lead to  
4 any conclusion as to whether the expense is recoverable, recurring, and not capital  
5 in nature. (See OUCC Schedule 6, Adjustment No. 8(d).)

6 **Testing expense**

7 **Q: What adjustment to contractual services - testing do you recommend?**

8 A: I recommend a \$12,550 decrease to test year Contractual Service - Testing expense  
9 of \$24,594, yielding *pro forma* operating expense of \$12,044. (See OUCC  
10 Schedule 6, Adjustment 9.) This service is now provided by ASU staff as of 2020.  
11 Sherri Crandell, president of S&D Testing, was added to ASU's payroll during the  
12 test year and is included in *pro forma* salaries and wages. Ms. Crandell will perform  
13 the tasks and duties previously performed by S&D Testing.

14 **Other**

15 **Q: What kind of expenses are included in Contractual Services – Other?**

16 A: Contractual Services – Other consists of any contractual service that are not  
17 accounting, engineering, legal, or testing.

18 **Q: What adjustment to contractual services - other do you recommend?**

19 A: I recommend a \$112,062 decrease to test year contractual services – other expenses  
20 of \$187,956 resulting in a *pro forma* expense of \$75,894.

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<sup>32</sup> OUCC Attachment CFS -23: OUCC Data Request No. 1-13 – Withered Burns, LLP

1 **Q: What is included in your adjustment?**

2 A: I recommend removing expenses related to two (2) providers. Table CFS-11 list the  
3 expense I recommend removing from operating expenses.

4 **Table CFS-11: Contractual Services – Other Expense Adjustment**

	<u>Amount</u>
First Time Development Corp.	29,390
Kokopelli LLC	<u>82,672</u>
	<u>112,062</u>

5 **Q: Please explain the \$29,390 decrease related to First Time Development Corp.**  
6 ASU purchased from First Time Development Corp. (“FTDC”) the jet vac truck it  
7 used to provide this service to ASU.<sup>33</sup> As such, tasks previously performed by  
8 FTDC will fall to ASU staff. I removed \$29,390 as nonrecurring expenses. (See  
9 OUCC Schedule 6, Adjustment No. 10(a).)

10 **Q: Please explain the \$82,672 decrease related to Kokopelli LLC.**

11 A: ASU submitted a one-page invoice for work done by Kokopelli LLC (“Kokopelli”).  
12 ASU was unable to provide support for the charges.<sup>34</sup> Mr. Parks explains why the  
13 OUCC recommend a \$82,672 decrease to expenses associated with Kokopelli from  
14 *pro forma* operating expense. (See OUCC Schedule 6, Adjustment No. 10(b).)

**7. Rental of Building/Real Property**

15 **Q: What *pro forma* rental expense does ASU propose?**

16 A: ASU proposes \$60,083 of test year rental expense. During the test year ASU  
17 expensed a total of \$60,083 in rental of building/real property expense, \$2,105 paid

<sup>33</sup> OUCC Attachment CFS-24: First times sale of equipment.

<sup>34</sup> OUCC Attachment CFS-25: Kokopelli invoice.

1 to Omega Rail Management and \$57,978 paid to Mr. Lods for the ASU office  
2 space, storage area, and shop space. ASU and Mr. Lods entered into a new lease  
3 agreement on November 1, 2020, that increased ASU's rent from \$54,000 to  
4 \$77,869 per year.<sup>35</sup>

5 **Q: Do you recommend an adjustment to Rental of Building/Real Property**  
6 **expense**

7 A: Yes. I recommend a \$39,089 decrease to test year's \$60,083 rental of building/real  
8 property expense yielding *pro forma* rental of building/real property expense of  
9 \$20,994. The \$20,994 consists of \$2,105 paid to Omega Rail Management and  
10 \$18,889 paid to Mr. Lods. (See OUCC Schedule 6, Adjustment No.11.) ASU's *pro*  
11 *forma* lease expense is overstated because it includes square footage not reasonably  
12 needed to operate the utility.

13 **Q: Has the Commission addressed the lease agreement and rental expense in past**  
14 **causes?**

15 A: Yes. In its Order, dated November 30, 2016, the Commission disallowed rent  
16 expense in that case and stated ASU did not support the additional space and limited  
17 the utility to 2,664 square feet at the rate of \$4.50 per square foot per year, yielding  
18 an annual lease rate of \$11,988.<sup>36</sup> (ASU had made a \$52,100 adjustment in Cause  
19 No. 44767 to compensate Mr. Lods for more rental space.)

20 **Q: What square footage does ASU reasonably need?**

21 A: In 2016, the Commission allowed ASU a revenue requirement sufficient for it to  
22 lease 2,664 square feet, which consisted of the main floor and garage space. Since

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<sup>35</sup> OUCC Attachment CFS-26: 2020 Lease Agreement and Realty Advisors' Estimate

<sup>36</sup> OUCC Attachment CFS-27: Commission Order Cause No. 44767

1 that time, the main floor has increased from 864 square feet to 1,407 square feet. I  
2 recommend ASU be authorized to a revenue requirement to permit it to rent 3,207  
3 square feet, which consist of the expanded main floor (1,407 square feet) and the  
4 garage space (1,800 square feet). Accordingly, I recommend *pro forma* annual  
5 rental expense of \$18,889 (3,207 square feet x \$5.89 per square foot / per year =  
6 \$18,889).<sup>37</sup>

### 8. Miscellaneous Expenses

7 **Q: Do you recommend any other adjustments to miscellaneous expense?**

8 A: Yes. I recommend a decrease of \$27,713 to Miscellaneous expenses for disallowed  
9 travel and meeting expenses, Christmas party expenses, and IDEM violation fees.

### 10 Travel and Meeting Expenses

11 **Q: What travel and meeting expense adjustment do you recommend?**

12 A: I recommend a \$10,204 decrease to test year Miscellaneous expense, which is  
13 associated with Scott Lods' travel and meeting expense. I removed expenses either  
14 because they did not sufficiently relate to the provision of sewer service or because  
15 they were otherwise unsupported.

16 **Q: Please describe the expenses you removed and why?**

17 A: Scott Lods attended a concrete expo during the test year. (The 2020 CONEXPO-  
18 CON/AGG and IFPE expo, held in Las Vegas, matches the date on his plane ticket.)  
19 Event literature I reviewed online states the expo is "North American's premiere  
20 events for the construction industries and the fluid power, power transmission and

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<sup>37</sup> OUCC Attachment CFS-26: OUCC Data Request No. 3-3 - 2020 Lease and Realty Advisors' Estimate

1 motion control industries.”<sup>38</sup> I removed all expenses that appeared to be associated  
2 with the expo, \$2,572.<sup>39</sup> (See OUCC Schedule 6, Adjustment No. 12(a).)

3 Scott Lods also attended the 2020 National Association of Home Builders -  
4 International Builders Show, also held in Las Vegas. Popular education sessions  
5 included Building Homes Faster and The New Rules for New Home Sales.<sup>40</sup> I  
6 removed all expenses I could associate with the show, \$4,071.<sup>41</sup> (See OUCC  
7 Schedule 6, Adjustment No. 12(b)).

8 In addition to expenses related to those events, I removed an additional  
9 \$3,561 of travel and meeting expenses, which were not identified and for which no  
10 support was provided.<sup>42</sup> (See OUCC Schedule 6, Adjustment No. 12(c).)

### 11 **Christmas Party Expenses**

12 **Q: What expenses are included in Christmas party expenses?**

13 A: ASU spent \$3,709 during the test year for a Christmas party.<sup>43</sup> I removed this  
14 expense from *pro forma* operating expenses as inappropriate expenses for  
15 ratepayers to fund through higher rates. (See OUCC Schedule 6, Adjustment No.  
16 13.)

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<sup>38</sup> OUCC Attachment CFS-28: CONEXPO-CON/AGG and IFPE

<sup>39</sup> OUCC Attachment CFS-29: Concrete Expo Invoices

<sup>40</sup> OUCC Attachment CFS-30: National Association of Home Builders - International Builders Show

<sup>41</sup> OUCC Attachment CFS-31: Home Builders Invoices

<sup>42</sup> OUCC Attachment CFS-32: Unsupported Transactions

<sup>43</sup> OUCC Attachment CFS-33: OUCC Data Request No. 3-9 – Christmas Party

1 **IDEM Fees and Penalties**

2 **Q: What expenses are included in Indiana Department of Environmental**  
3 **Management (“IDEM”) fees and penalties?**

4 A: ASU paid IDEM \$20,900 during the test year. Among the expenses is a \$10,800<sup>44</sup>  
5 payment towards a \$63,800 civil penalty assessed in an IDEM Agreed Order.<sup>45</sup> I  
6 removed the \$10,800 expense because ratepayers should not be responsible to pay  
7 ASU’s civil penalties associated with violations of its IDEM NPDES Permit. (See  
8 OUCC Schedule 6, Adjustment No. 14.)

9 **9. Property Tax**

9 **Q: Did ASU propose an adjustment to property tax expense?**

10 A: Yes. ASU proposed a \$51,446 increase to test year property tax expense of  
11 \$195,479 yielding *pro forma* property tax expense of \$246,925.

12 **Q: Do you accept ASU’s proposed adjustment?**

13 A: No. I recommend a \$42,274 increase to test year property tax expense of \$195,479  
14 yielding *pro forma* operating expense of \$237,753. (OUCC Schedule 6, Adjustment  
15 No. 15.)

16 **Q: Why do you recommend a \$42,274 increase to property taxes?**

17 A: My recommended a \$42,274 increase is \$9,172 less than AUS because I removed  
18 the tax liability associated with the 17.486 acres owned by Scott Lods. According  
19 to the affiliated, triple net lease, executed between Scott Lods and ASU, ASU is

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<sup>44</sup> OUCC Attachment CFS-34: OUCC Data Request 8-20 - Civil Penalties

<sup>45</sup> Commissioner of the Department of Environmental Management (Complainant) vs. American Suburban Utilities, Inc. (Respondent), Agreed Order in Case No. 2019-26314-W, approved and adopted on December 1, 2020.

1 required to pay property taxes on the land it occupies. Property taxes on parcel No.  
2 79-06-10-251-004.000-022 covers 17.486 acres.<sup>46</sup> ASU occupies a very small  
3 percentage of the 17.486 acres. Ratepayers should not be responsible to pay  
4 property taxes on acreage that is neither owned by ASU nor used for the provision  
5 of utility service.

#### **10. Utility Receipts Taxes**

6 **Q: What *pro forma* utility receipts tax expense does ASU propose?**

7 A: ASU proposes a \$16,957 decrease to test year utility receipts tax expense of  
8 \$77,259 resulting in \$60,302 *pro forma* utility receipts tax expense.

9 **Q: Do you accept ASU's adjustment to utility receipts taxes?**

10 A: No. As of July 1, 2022, the utility receipts tax has been repealed and will no longer  
11 be an operating expense. Therefore, I recommend a \$77,259 decrease to test year  
12 utility receipts taxes to remove the expense from ASU's *pro forma* operating  
13 expenses. (See OUCC Schedule 6, Adjustment 15.)

#### **IV. OPERATING EXPENSE ADJUSTMENT SUMMARY**

14 **Q: Please summarize the *pro forma* operating expense you recommend?**

15 A: The OUCC recommends a \$939,201 decrease in test year operating expenses of  
16 \$4,086,976 resulting in \$3,147,775 *pro forma* operating expenses.

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<sup>46</sup> OUCC Attachment CFS-35: Property Taxes

**V. GROSS REVENUE CONVERSION FACTOR**

1 **Q: Please explain the purpose of a gross revenue conversion factor.**

2 A: A gross revenue conversion factor calculates the amount of additional operating  
3 expenses and taxes associated with a proposed revenue increase. These operating  
4 expenses and taxes typically include bad debt expense, the IURC fee, and state and  
5 federal income taxes. The proposed revenue increase must be “grossed up” to  
6 include these additional taxes and operating expenses that will be incurred due to  
7 the increase in operating revenues.

**A. ASU's Proposal**

8 **Q: What gross revenue conversion factor did ASU propose?**

9 A: ASU proposes a gross revenue conversion factor of 135.3579%

10 **Q: Do you accept ASU's proposed gross revenue conversion factor?**

11 A: No. First, ASU used 0.1296408% for the IURC fee. The fee is currently  
12 0.1276080%. Second, utility receipt taxes have been repealed to be effective on  
13 July 1, 2022. ASU will not pay this tax during the life of its rates. I did not include  
14 these taxes in my recommended gross revenue conversion factor.

15 **Q: What Gross Revenue Conversion Factor do you recommend?**

16 A: I recommend a gross revenue conversion factor of 133.2743% (OUCC Schedule 1,  
17 page 2).

**VI. RECOMMENDATIONS**

18 **Q: Please summarize your recommendations.**

19 A: I recommend the Commission approve a revenue decrease of \$727,297 and an  
20 across-the board rate decrease of 16.06%.

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

2 **A:** Yes.

**APPENDIX A - QUALIFICATIONS**

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

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

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

11 A: Yes.

**APPENDIX B – Attachments and Workpapers**

OUCS Attachment CFS-1	OUCS Data Request No 1-1 - Organizational Chart
OUCS Attachment CFS-2	2020 and 2021 Payroll
OUCS Attachment CFS-3	OUCS Data Request No 7-7 - Employees and Hours Redacted
OUCS Attachment CFS-4	OUCS Data Request No 12-11 - Need for Additional Staff
OUCS Attachment CFS-5	OUCS Data Request No 3-10 - Job Descriptions
OUCS Attachment CFS-6	OUCS Data Request No 7-9 and 9-27 - Coleman / Crandell / S&D
OUCS Attachment CFS-7	OUCS Data Request No 9-3 - Identify Projects
OUCS Attachment CFS-8	OUCS Data Request No 1-7 - 401K
OUCS Attachment CFS-9	OUCS Data Request No 7-4 - Employee Relations
OUCS Attachment CFS-10	OUCS Data Request No 7-1 and 2 - Merrell Bros. Invoices
OUCS Attachment CFS-11	OUCS Data Request No 9-36 - Sludge removal
OUCS Attachment CFS-12	OUCS Data Request No 3-7 and 13-28 - Electric Accounts and Invoices
OUCS Attachment CFS-13	OUCS Data Request No 3-15 - Serowka Duties
OUCS Attachment CFS-14	OUCS Data Request No 1-12 - AngleRight Solutions LLC
OUCS Attachment CFS-15	OUCS Data Request No 1-12 - Christopher Burks
OUCS Attachment CFS-16	OUCS Data Request No 1-12 - Cornerstone Design
OUCS Attachment CFS-17	OUCS Data Request No 1-12 - Marjorie Potvin
OUCS Attachment CFS-18	OUCS Data Request No 1-12 - TBird Design

OUCG Attachment CFS-19 OUCG Data Request No 1-12 - Vester and Associates Inc

OUCG Attachment CFS-20 OUCG Data Request No 1-12 - Williams Creek Management Corporation

OUCG Attachment CFS-21 OUCG Data Request No 1-13 - Barnes and Thornburg LLP

OUCG Attachment CFS-22 OUCG Data Request No 1-13 - Gutwein Law

OUCG Attachment CFS-23 OUCG Data Request No 1-13 - Withered Burns LLP

OUCG Attachment CFS-24 FTDC Equipment Sale

OUCG Attachment CFS-25 Kokopelli Invoice

OUCG Attachment CFS-26 OUCG Data Request No 3-3 - 2020 Lease and Realty Advisors' Estimate

OUCG Attachment CFS-27 Commission Order Cause No 44767

OUCG Attachment CFS-28 CONEXPO-CON AGG and IFPE 2020

OUCG Attachment CFS-29 OUCG Data Request No 3-9 Concrete Expo Invoices

OUCG Attachment CFS-30 National Association of Home Builders - International Builders Show

OUCG Attachment CFS-31 OUCG 3-9 Home Builders Invoices

OUCG Attachment CFS-32 Unsupported Travel Transactions

OUCG Attachment CFS-33 OUCG Data Request No 3-9 - Christmas Party

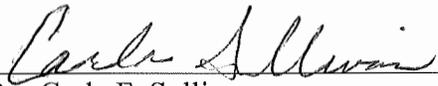
OUCG Attachment CFS-34 OUCG Data Request No 8-20 - IDEM Penalty

OUCG Attachment CFS-35 Property Taxes

CAUSE NUMBER 45649-U  
Office of Utility Consumer Counselor  
Workpaper CFS- Schedules and Workpapers

**AFFIRMATION**

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

  
\_\_\_\_\_

By: Carla F. Sullivan

Cause No. 45649-U

Office of Utility Consumer Counselor (OUCC)

Date: April 11, 2022

**AMERICAN SUBURBAN UTILITY  
 CAUSE NUMBER 45649-U**

**Comparison of Petitioner's and OUCC's  
 Revenue Requirements**

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Original Cost rate Base	\$ 21,322,246	\$ 19,349,046		\$ (1,973,200)
Times: Weighted Cost of Capital	10.26%	4.31%		-5.95%
Net Operating Income Required for Return on Rate base	2,187,662	833,944		(1,353,718)
Less: Adjusted Net Operating income	79,585	1,379,658		1,300,073
Net Revenue Requirement	2,108,077	(545,714)		(2,653,791)
Gross Revenue Conversion Factor	135.3578%	133.2743%		-2.0835%
Recommended Revenue Increase	<u>\$ 2,853,447</u>	<u>\$ (727,297)</u>		<u>\$ (3,580,744)</u>
Recommended Percentage Increase (Decrease)	<u>68.69%</u>	<u>-16.06%</u>		<u>-84.75%</u>

<u>Current Rate for 5,000 Gallons</u>	<u>Proposed</u>		<u>OUCC More (Less)</u>
	<u>Petitioner</u>	<u>OUCC</u>	
Current Rate = \$59.08	\$ 99.66	\$ 49.59	\$ (50.07)

**AMERICAN SUBURBAN UTILITY  
CAUSE NUMBER 45649-U**

**Gross Revenue Conversion Factor**

	<u>Per Petitioner</u>	<u>Per OUCG</u>	
1 Gross revenue Change	100.0000%	100.0000%	\$ (727,297)
2 Less: Bad Debt Rate	<u>0.0000%</u>	<u>0.0000%</u>	<u>-</u>
3 Sub-total	100.0000%	100.0000%	(727,297)
4 Less: IURC Fee	<u>0.1296408%</u>	<u>0.1276080%</u>	<u>(928)</u>
5 Income Before State Income taxes	99.8703592%	99.872392%	
6 Less: State Income Tax (4.9% of Line 5)	4.8936%	4.8937%	(35,592)
7 Utility Receipts Tax (1.46% of Line 3)	<u>1.4600%</u>	<u>0.0000%</u>	<u>-</u>
8 Income before Federal income Taxes	93.5168%	94.9787%	
9 Less: Federal income Tax (21% of Line 8)	<u>19.6385%</u>	<u>19.9455%</u>	<u>(145,062)</u>
10 Change in Operating Income	<u>73.8783%</u>	<u>75.0332%</u>	<u>181,582</u>
11 Gross Revenue Conversion Factor	<u>135.3578%</u>	<u>133.2743%</u>	

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

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

	<u>Per Petitioner</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Operating Revenues			
Unmetered Res Sewer	\$ 11,934	111,898	\$ 99,964
Unmetered Multi Family	-	101,624	101,624
Metered Customers	6,267	6,332	65
CN 44676 Phase III Rate Decrease	(279,877)	(266,591)	13,286
Total Operating Revenues	<u>(261,676)</u>	<u>(46,737)</u>	<u>214,939</u>
O&M Expense			
Salaries and Wages	239,424	-	(239,424)
Employee Benefits			
Employee Pensions/401K	16,161	(71,457)	(87,618)
Employee Relations	-	(9,700)	(9,700)
Sludge Removal Expense	-	(23,035)	(23,035)
Purchased Power	4,778	5,012	234
Chemicals	-	2,232	2,232
Contractual Services			
Engineering	-	(97,456)	(97,456)
Legal	-	(160,423)	(160,423)
Testing	-	(12,550)	(12,550)
Other	-	(112,062)	(112,062)
Rental of Building/Real Property	-	(39,089)	(39,089)
Amortization of Rate Case Expense	(86,004)	(86,004)	-
IURC Fee	5,809	5,809	-
Miscellaneous Expense			-
Additional Postage	123	2,223	2,100
Travel/Meeting Expenses	-	(10,204)	(10,204)
Christmas Party	-	(3,709)	(3,709)
IDEM fees and penalties	-	(10,800)	(10,800)
Depreciation Expense	222,428	(124,126)	(346,554)
Amortization Expense	-	(24,447)	(24,447)
Taxes Other than Income:			
Property Tax	51,446	42,274	(9,172)
Payroll Tax	11,138	-	(11,138)
Utility Receipts Tax	(16,597)	(77,259)	(60,662)
Income Taxes:			
State Income Tax	(102,768)	(39,821)	62,947
Federal Income Tax	(356,806)	(87,515)	269,291
Amortization of EDIT	-	(7,094)	(7,094)
Total Operating Expenses	<u>(10,868)</u>	<u>(939,201)</u>	<u>(928,333)</u>
Net Operating Income	<u>\$ (250,808)</u>	<u>\$ 892,464</u>	<u>\$ 1,143,272</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**COMPARATIVE BALANCE SHEET**  
**As of December 31,**

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Utility Plant:			
Utility Plant in Service	\$ 41,863,969	\$ 37,971,188	\$ 27,901,842
Construction Work in Progress		277,551	7,521,354
Less: Accumulated Depreciation	(9,100,609)	(8,055,941)	(7,318,118)
Total Net Utility Plant in Service	<u>32,763,360</u>	<u>30,192,798</u>	<u>28,105,078</u>
Current Assets:			
Cash and Cash Equivalents	21,447	4,591	1,906
Customer Accounts Receivable	88,551	34,756	29,757
Other Current Assets			400
Total Current Assets	<u>109,998</u>	<u>39,347</u>	<u>32,063</u>
Deferred Debits			
Deferred Rate Case Expense	75,234	161,238	247,242
Total Deferred Debits	<u>75,234</u>	<u>161,238</u>	<u>247,242</u>
Total Assets	<u>\$ 32,948,592</u>	<u>\$ 30,393,383</u>	<u>\$ 28,384,383</u>
 <u>LIABILITIES</u>	 <u>2020</u>	 <u>2019</u>	 <u>2018</u>
Equity			
Common Stock Issued	\$ 15,814	\$ 15,814	\$ 15,814
Other Paid-in Capital	8,058,319	7,815,194	5,789,943
Retained Earnings	8,327,785	8,124,563	7,908,800
Total Equity	<u>16,401,918</u>	<u>15,955,571</u>	<u>13,714,557</u>
Contributions in Aid of Construction			
Contributions in Aid of Construction	11,593,275	9,880,250	9,620,751
Accumulated Amortization of CIAC	(1,243,247)	(977,862)	(711,117)
Net Contributions in Aid of Construction	<u>10,350,028</u>	<u>8,902,388</u>	<u>8,909,634</u>
Current Liabilities			
Accounts Payable	139,956	260,375	176,885
Notes Payable	5,268,880	5,100,000	5,100,000
Accrued Taxes	762,673	158,842	184,981
Other Current Liabilities			1,220
Total Current Liabilities	<u>6,171,509</u>	<u>5,519,217</u>	<u>5,463,086</u>
Deferred Credits			
Advances for Construction	25,138	16,207	26,172
Total Deferred credits	<u>25,138</u>	<u>16,207</u>	<u>26,172</u>
Total Liabilities	<u>\$ 32,948,593</u>	<u>\$ 30,393,383</u>	<u>\$ 28,113,449</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**COMPARATIVE INCOME STATEMENT**  
**Twelve Months Ended December 31,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Operating Revenues			
Unmetered Res Sewer	\$ 2,143,338	\$ 1,644,543	\$ 1,626,074
Unmetered Multi Family	2,006,596	292,468	321,043
Unmetered Hotels	3,863		
Unmetered Comm Sewer	106,311		
Metered Commercial Sewer	132,684		
Metered Multi Family	23,040	1,640,137	1,705,340
Forfeited Discounts, Sewer	1,787	12,010	13,011
Total Operating Revenues	<u>4,417,619</u>	<u>3,589,158</u>	<u>3,665,468</u>
Operating Expenses			
Salaries and Wages			
Wages	627,930	777,559	641,285
Wages, Officers	194,000		
Directors Fees	1,797		
Employee Benefits			
Employee Pensions/401K	120,881	144,045	112,071
Health Reimb Account	20,580		
Employee Relations	10,178		
Employee Benefits	4,500		
Sludge Removal Expense	68,564	40,000	45,090
Purchased Power	253,419	219,406	167,445
Chemicals	60,545	115,224	49,173
Materials and Supplies	155,305	102,572	76,417
Contractual Services			
Accounting	13,257	21,106	20,687
Engineering	109,618	41,159	172,982
Legal	197,906	143,328	172,790
Testing	24,594	41,396	27,602
Other	187,956	94,453	94,171
Rental of Building/Real Property	60,083	56,055	56,006
Rental of Equipment	2,107	3,544	3,845
Transportation Expense	43,288	64,839	46,284
Insurance			
Vehicle	26,024	27,775	15,268
General Liability	32,686	34,147	39,831
Workers' Compensation	6,980	14,287	11,384
Amortization of Rate Case Expense	86,004	86,004	86,004
Miscellaneous Expense	241,757	245,857	208,249
Total O&M Expense	<u>\$ 2,549,959</u>	<u>\$ 2,272,756</u>	<u>\$ 2,046,584</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**COMPARATIVE INCOME STATEMENT**  
**Twelve Months Ended December 31,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Depreciation Expense	\$ 1,048,779	\$ 682,535	\$ 481,463
Amortization Expense	(265,385)		
Taxes Other than Income:			
Property Tax	195,479	65,977	53,034
Payroll Tax	70,193	163,484	144,724
Utility Receipts Tax	77,259	52,096	52,489
Income Taxes:		67,112	184,981
Deferred Income Taxes			
State Income Tax	95,647		
Federal Income Tax	315,045		
Total Operating Expenses	<u>4,086,976</u>	<u>3,303,960</u>	<u>2,963,275</u>
Net Operating Income	330,643	285,198	702,193
Other Income (Expense)			
Inspection	39,737	1,000	
Connection Charges	113,064		
Other Income	3,750		
Gain (Loss) on Sale of Assets	(45,042)	8,004	-
Revenues from Jobbing			23,865
Non-Utility Income		140,600	81,290
Total Other Income (Expense)	<u>111,509</u>	<u>149,604</u>	<u>105,155</u>
Interest Expense			
Interest Expense	<u>238,680</u>	<u>218,790</u>	<u>239,000</u>
Total Other Income (Expense)	<u>238,680</u>	<u>218,790</u>	<u>239,000</u>
Net Income	<u>\$ 203,472</u>	<u>\$ 216,012</u>	<u>\$ 568,348</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**  
*Pro-forma* Net Operating Income Statement

	Test Year Ended 12/31/2020	Adjustments	Sch Ref	Pro-forma Present Rates	Adjustments	Sch Ref	Pro-Forma Proposed Rates
Operating Revenues							
Unmetered Res Sewer	\$2,143,338	\$ 50,218	5-2	2,125,914	\$ (353,743)		1,772,171
		61,680	5-3				
		(129,322)	5-1				
Unmetered Multi Family	2,006,596	19,766	5-4	1,987,134	(330,651)		1,656,483
		84,999	5-5				
		(3,141)	5-6				
		(121,086)	5-1				
Unmetered Hotels	3,863	(240)	5-1	3,623	(603)		3,020
Unmetered Comm Sewer	106,311	(6,425)	5-1	99,886	(16,621)		83,265
Metered Customers	155,724	6,332	5-7	152,645	(25,400)		127,245
		(9,411)	5-1				
Forfeited Discounts, Sewer	1,787	(107)	5-1	1,680	(280)		1,400
Inspection	39,737			39,737			39,737
Connection Charges	113,064			113,064			113,064
Other Income	3,750			3,750			3,750
Total Operating Revenues	<u>4,574,170</u>	<u>(46,737)</u>		<u>4,527,433</u>	<u>(727,297)</u>	1	<u>3,800,135</u>
O&M Expense							
Salaries and Wages							
Wages	627,930	-	6-1	823,727			823,727
Wages, Officers	194,000						
Directors Fees	1,797						
Employee Benefits							
Employee Pensions/401K	120,881	(71,457)	6-2	74,982			74,982
Health Reimb Account (QSEHRA)	20,580						
Employee Relations	10,178	(9,700)	6-3				
Employee Benefits	4,500						
Sludge Removal Expense	68,564	(24,654)	6-4	43,910			43,910
		1,619	6-6(b)	1,619			1,619
Purchased Power	253,419	(4,177)	6-5	249,242			249,242
		9,189	6-6(a)	9,189			9,189
Chemicals	60,545			60,545			60,545
		2,232	6-6(c)	2,232			2,232
Materials and Supplies	155,305			155,305			155,305
Contractual Services							
Accounting	13,257			13,257			13,257
Engineering	109,618	(97,456)	6-7	12,162			12,162
Legal	197,906	(160,423)	6-8	37,483			37,483
Testing	24,594	(12,550)	6-9	12,044			12,044
Other	187,956	(112,062)	6-10	75,894			75,894
Rental of Building/Real Property	60,083	(39,089)	6-11	20,994			20,994
Rental of Equipment	2,107			2,107			2,107
Transportation Expense	43,288			43,288			43,288
Insurance							
Vehicle	26,024			26,024			26,024
General Liability	32,686			32,686			32,686
Workers' Compensation	6,980			6,980			6,980
Amortization of Rate Case Expense	86,004	(86,004)	PET	-			-
IURC Fee		5,809	PET	5,809	(928)	1	4,881
Miscellaneous Expense	192,085			192,085			192,085
Additional Postage	-	2,223	6-6(d)	2,223			2,223
Travel/Meeting Expenses	15,883	(10,204)	6-12	5,679			5,679
Christmas Party	3,709	(3,709)	6-13	-			-
Dues and Subscriptions	9,180			9,180			9,180
IDEM fees and penalties	20,900	(10,800)	6-14	10,100			10,100
Depreciation Expense	1,048,779	(124,126)	6-17	924,653			924,653
Amortization Expense	(265,385)	(24,447)	6-18	(289,832)			(289,832)
Taxes Other than Income:							
Property Tax	195,479	42,274	6-15	237,753			237,753
Payroll Tax	70,193			70,193			70,193
Utility Receipts Tax	77,259	(77,259)	6-16	-			-
Income Taxes:							
State Income Tax	95,647	(39,821)	6-19	55,826	(35,592)	1	20,234
Federal Income Tax	315,045	(87,515)	6-19	227,530	(145,062)	1	82,468
Amortization of EDIT	-	(7,094)	6-20	(7,094)			(7,094)
Total Operating Expenses	<u>4,086,976</u>	<u>(939,201)</u>		<u>3,147,775</u>	<u>(181,582)</u>		<u>2,966,193</u>
Net Operating Income	<u>\$ 487,194</u>	<u>\$ 892,464</u>		<u>1,379,658</u>	<u>\$ (545,715)</u>		<u>833,942</u>

**AMERICAN SUBURBAN UTILITY  
CAUSE NUMBER 45649-U**

**OUCC Revenue Adjustments**

(1)

**Cause No. 44676-S1 Phase III Rate Adjustment**

To adjust test year operating revenues to reflect the final rate increase authorized in Cause No. 44676-S1. (Order Dated September 22, 2021.)

	<u>Jan - Feb</u> <u>2020</u>	<u>Mar - Dec</u> <u>2020</u>	<u>Total</u>
Revenues Billed	\$ 626,367	\$ 3,796,525	\$ 4,422,892
Rate Adjustment	11.08%	-8.85%	
Adjusted Revenues	<u>695,768</u>	<u>3,460,533</u>	<u>4,156,301</u>
Less: Test Year Revenues	<u>(626,367)</u>	<u>(3,796,525)</u>	<u>(4,422,892)</u>
Increase (Decrease)	<u>\$ 69,401</u>	<u>\$ (335,992)</u>	<u>\$ (266,591)</u>

**Adjustment Increase (Decrease)**

**\$ (266,591)**

Residential	\$ 2,143,338	48.51%	\$ (129,322)
Multi-Family	2,006,596	45.42%	(121,086)
Hotels	3,863	0.09%	(240)
Commercial	106,311	2.41%	(6,425)
Metered	155,724	3.53%	(9,411)
Late Fees	1,787	0.04%	(107)
	<u>\$ 4,417,619</u>	<u>100.00%</u>	<u>\$ (266,591)</u>

**AMERICAN SUBURBAN UTILITY  
 CAUSE NUMBER 45649-U**

**OUCC Revenue Adjustments**

(2)

**Test Year Normalization - Residential**

To adjust test year residential non-metered customers to normalize growth during the test year.

Residential Customers at 12/31/2020	2,912		
Times: 12 months	<u>12</u>		
Normalized Billings		34,944	
Less: Actual Test Year Billings		<u>34,094</u>	
Additional Test Year Billings			850
Times: Current Tariff Rate			<u>\$ 59.08</u>
		<b>Adjustment Increase (Decrease)</b>	<b><u>\$ 50,218</u></b>

**Test Year Billings**

Jan-20	2,770
Feb-20	2,780
Mar-20	2,789
Apr-20	2,801
May-20	2,814
Jun-20	2,826
Jul-20	2,834
Aug-20	2,874
Sep-20	2,892
Oct-20	2,896
Nov-20	2,906
Dec-20	2,912
	<u>34,094</u>

**AMERICAN SUBURBAN UTILITY  
CAUSE NUMBER 45649-U**

**OUC Revenue Adjustments**

**(3)**

**Post-Test Year Growth - Residential**

To adjust test year residential non-metered customers to reflect post-test year customer growth.

Residential Customers at 12/31/2021	2,999
Less: Residential Customers at 12/31/2020	<u>(2,912)</u>
Additional Residential Customers	87
Times: 12 Months	<u>12</u>
Additional Billings	1,044
Times: Current Tariff Rate	<u>\$ 59.08</u>

**Adjustment Increase (Decrease**

**\$ 61,680**

**AMERICAN SUBURBAN UTILITY  
 CAUSE NUMBER 45649-U**

**OUCC Revenue Adjustments**

**(4)**

**Test Year Normalization - Multi-Family**

To adjust test year multi-family non-metered customers to normalize growth during the test year.

Multi-family Units Billed at 12/31/2020	3,115	
Times: 12 months	12	
Normalized Billings	<u>37,380</u>	
Less: Actual Test Year Billings	<u>36,967</u>	
Additional Test Year Billings		413
Times: Current Tariff Rate		<u>\$ 47.86</u>

**Adjustment Increase (Decrease)                    \$ 19,766**

**Test Year Billings**

Jan-20	3,062
Feb-20	3,062
Mar-20	3,059
Apr-20	3,059
May-20	3,059
Jun-20	3,072
Jul-20	3,072
Aug-20	3,095
Sep-20	3,097
Oct-20	3,097
Nov-20	3,118
Dec-20	3,115
	<u>36,967</u>
	<u><u>36,967</u></u>

**AMERICAN SUBURBAN UTILITY  
CAUSE NUMBER 45649-U**

**OUC Revenue Adjustments**

**(5)**

**Post-Test Year Growth - Multi-Family**

To adjust test year multi-family non-metered customers to reflect post-test year customer growth.

Multi-family billing unites at 12/31/2021	3,263
Less: Multi-family billing units at 12/31/2020	<u>(3,115)</u>
Additional Residential Customers	148
Times: 12 Months	<u>12</u>
Additional Billings	1,776
Times: Current Tariff Rate	<u>\$ 47.86</u>

**Adjustment Increase (Decrease**

**\$ 84,999**

**AMERICAN SUBURBAN UTILITY  
 CAUSE NUMBER 45649-U**

**OUCC Revenue Adjustments**

**(6)**

**Test Year Normalization - Mobile Home**

To adjust test year mobile home non-metered customers to normalize growth during the test year.

Mobile Home Units Billed at 12/31/2020	543	
Times: 12 months	12	
Normalized Billings	<u>6,516</u>	
Less: Actual Test Year Billings	<u>6,592</u>	
Additional Test Year Billings		(76)
Times: Current Tariff Rate	\$	<u>41.33</u>

**Adjustment Increase (Decrease)                      \$ (3,141)**

**Test Year Billings**

Jan-20	568
Feb-20	568
Mar-20	569
Apr-20	543
May-20	543
Jun-20	543
Jul-20	543
Aug-20	543
Sep-20	543
Oct-20	543
Nov-20	543
Dec-20	543
	<u>6,592</u>

**AMERICAN SUBURBAN UTILITY  
 CAUSE NUMBER 45649-U**

**OUCC Revenue Adjustments**

(7)

**Test Year Normalization - Metered**

To adjust test year metered customers to normalize growth during the test year.

Metered Customers at 12/31/2020	70	
Times: 12 months	12	
Normalized Billings	<u>840</u>	
Less: Actual Test Year Billings	<u>805</u>	
Additional Test Year Billings		35
Times: Average Test Year Bill at Current Rates		<u>\$ 180.92</u>

**Adjustment Increase (Decrease)**

**\$ 6,332**

**Test Year Billings**

Jan-20	64			
Feb-20	66			
Mar-20	66			
Apr-20	66			
May-20	66	Jan - Feb	<u>Test Year</u>	<u>Change</u>
Jun-20	67	Mar - Dec	\$ 18,577	11.08%
Jul-20	68		137,146	-8.85%
Aug-20	68		<u>\$ 155,723</u>	
Sep-20	68	Divide: TY Billings	805	
Oct-20	68	Average TY Bill	<u>\$ 193.44</u>	
Nov-20	68			
Dec-20	70			
	<u>805</u>			<u>\$ 180.92</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(1)

**Salaries and Wages**

To remove the excess salaries and wages expense from the test year. The OUCC accepted test year salaries and wages expense instead of adjusting.

<b>Regular Pay</b>	<b>Pay Rate</b>	<b>Hours</b>	<b>Wages</b>
Field Maintenance	\$ 46	2,080	\$ 95,680
Field Maintenance	28	2,080	58,240
Field Maintenance	22	2,080	45,760
Field Maintenance	32	2,080	66,560
Field Maintenance	22	2,080	45,760
Field Lab	20	1,040	20,800
Engineer	40	1,040	41,600
Accountant	31	2,080	64,480
General	20	2,080	41,600
General	20	2,080	41,600
Billing	25	2,080	52,000
			\$ 574,080
<b>Overtime Pay</b>			
Field Maintenance	\$ 69	117	\$ 8,073
Field Maintenance	42	115	4,830
Field Maintenance	33	32	1,056
Field Maintenance	48	22	1,056
Field Maintenance	33	4	132
			\$ 15,147.00
Total salaries and wages			589,227
5% Raise			5%
<i>Pro forma</i> salaries and wages			618,688
Less: Test Year			(627,930)
			\$ (9,242)

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

**(2)**

**Pension**

To remove the excess pension expense from the test year.

Test Year Salaries and Wages Expense	\$ 823,727	
Maximum Match	<u>6%</u>	
Maximum Pension Liability		\$ 49,424
Less: Test Year		<u>(120,881)</u>
<b>Adjustment Increase (Decrease)</b>		<b><u>\$ (71,457)</u></b>

**(3)**

**Employee Relations**

To remove non-allowable employee relations expenses from the test year.

Team Building Participation	\$ 3,000	
Christmas Bonus	<u>6,700</u>	
		<u>\$ 9,700</u>
<b>Adjustment Increase (Decrease)</b>		<b><u>\$ (9,700)</u></b>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(4)

**Sludge Removal Expense**

To remove the excess sludge removal expense from the test year.

Land Applied Biosolids	3,398,411		
Number of Years	<u>4</u>		
Average Applied Biosolids		849,603	
Unit Price		<u>\$ 0.051</u>	
Average Annual Cost			\$ 43,330
Biosolids Pre-test		\$ 380	
Number of Years		<u>4</u>	
Average Annual Cost			\$ 95
Nutrient Testing		\$ 1,455	
Number of Years		<u>3</u>	
Average Annual Cost			<u>\$ 485</u>
Average Annual Cost			\$ 43,910
Less: Test Year			<u>(68,564)</u>
<b>Adjustment Increase (Decrease)</b>			<b><u><u>\$ (24,654)</u></u></b>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

**(5)**

**Purchased Power**

To remove the cost of purchased power for the Kimberley Lift Station.

1/2/2020	Tipmont REMC	\$	275.00
2/3/2020	Tipmont REMC		345.00
3/3/2020	Tipmont REMC		374.00
4/8/2020	Tipmont REMC		383.00
5/5/2020	Tipmont REMC		452.00
6/2/2020	Tipmont REMC		376.00
7/6/2020	Tipmont REMC		297.00
8/4/2020	Tipmont REMC		244.00
9/9/2020	Tipmont REMC		306.00
10/5/2020	Tipmont REMC		284.00
11/3/2020	Tipmont REMC		277.00
12/7/2020	Tipmont REMC		564.00
			<u>564.00</u>
		\$	<u>4,177.00</u>

**Adjustment Increase (Decrease)**

**\$ (4,177)**

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(6)

**Sewer Processing Cost Caused by Customer Growth**

To increase Purchased Power, Sludge Removal, Chemical, and Postage expenses resulting from normalization and growth.

a <i>Pro forma</i> Purchased Power	\$ 249,242		
Divide: Test Year Billings	<u>109,640</u>		
<i>Pro forma</i> Cost per Bill		\$ 2.27	
Normalization and Growth		<u>4,042</u>	
			\$ 9,189
b <i>Pro forma</i> Sludge Removal Expen	43,910		
Divide: Test Year Billings	<u>109,640</u>		
<i>Pro forma</i> Cost per Bill		\$ 0.40	
Normalization and Growth		<u>4,042</u>	
			\$ 1,619
c <i>Pro forma</i> Chemical Expense	60,545		
Divide: Test Year Billings	<u>109,640</u>		
<i>Pro forma</i> Cost per Bill		\$ 0.55	
Normalization and Growth		<u>4,042</u>	
			\$ 2,232
d Postage		\$ 0.55	
Normalization and Growth		<u>4,042</u>	
			<u>\$ 2,223</u>

**Adjustment Increase (Decrease) \$ 15,263**

**Test Year Billings:**

Residential	33,975
Metered	799
Multi-Family	34,101
Mobile Homes	6,592
Service Stations	12
Schools	34,149
Hotels	12
	<u>109,640</u>

**Additional Billings:**

Residential Test Year Growth	850
Residential Post-Test Year Growth	1,044
Multi-Family Test Year Growth	413
Multi-Family Post-Test Year Growth	1,776
Mobile Home Test Year Customer Growth	(76)
Metered Customer Test Year Customer Growth	35
Total Additional Billings	<u>4,042</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(7)

**Contractual Services - Engineering**

To remove excess Contractual Services - Engineering expenses from the test year.

a	Ed Serowka Contract	\$	18,000	
b	ED Serowka - Additional		<u>1,447</u>	\$ 19,447
c	Angle Right Solutions	\$	2,250	
d	Christopher Burke - Expert Witness		3,962	
e	Cornerstone Design		6,650	
f	Marjorie Potvin		8,660	
	TBird Design Services Corp.			
g	Klondike Sanitary Ext.		986	
h	Carriage Estates Plant		3,360	
i	Service Area Planning		14,701	
j	Bella Terra Subdivision		5,200	
k	Carriage Estates As-builts		10,116	
l	Carriage Estates Plant		1,610	
m	Vester and Associates, Inc.		10,954	
n	Williams Creek Management Corp.		<u>9,560</u>	
		\$		<u>78,009</u>
		\$		<u>97,456</u>
	<b>Adjustment Increase (Decrease)</b>			<b><u>\$ (97,456)</u></b>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

**(8)**

**Contractual Services - Legal**

To remove excess Contractual Services - Legal expenses from the test year.

Barnes & Thornburg			
a	General Environmental	\$ 14,126	
b	Compliance Filing Sub docket	<u>101,896</u>	\$ 116,022
c	Gutwein LLP Attorneys	\$ 15,411	
d	Withered Burns & Persin, LLP	<u>28,990</u>	
			<u>44,401</u>
			<u>\$ 160,423</u>
	<b>Adjustment Increase (Decrease)</b>		<b><u>\$ (160,423)</u></b>

**(9)**

**Contractual Services - Testing**

To remove excess Contractual Services - Testing expenses from the test year.

S & D Testing	<u>\$ 12,550</u>	
<b>Adjustment Increase (Decrease)</b>		<b><u>\$ (12,550)</u></b>



**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(12)

**Travel Expenses**

To remove non-utility and unsupported travel expenses from the test year.

a CONEXPO-CON/AGG and IFPE

Indianapolis Parking - Concrete	\$	15.00	
Hotel Concrete Show		131.52	
Flight Concrete Show		1,363.61	
Hotel Concrete Show		1,023.25	
Cab Concrete		16.41	
Taxi Service Concrete		22.33	
		<u>          </u>	\$ 2,572.12

b National Association of Home Builders - International Builders Show

Indianapolis Parking - IBS	\$	15.00	
Flight IBS Builder Show		1,048.60	
Hotel IBS Builder Show		1,108.10	
IBS Builder Show Vegas		117.54	
Tax service IBS		23.95	
Hotel IBS Builder Show		221.09	
Hotel IBS Show		1,536.29	
		<u>          </u>	\$ 4,070.57

c Unsupported

Airline Fee	\$	350.00	
Hotel meeting Indianapolis		192.63	
Hotel Conference Indianapolis		960.27	
Christmas Party		6.28	
Hotel Conference Hearing		447.90	
Hotel		470.75	
Hotel meet with Engineer		232.07	
Hotel		121.30	
Flight home for unexpected meeting		535.40	
Hotel		139.82	
Hotel to meet contractor re: CE III		104.47	
		<u>          </u>	\$ 3,560.89
			<u>\$ 10,203.58</u>

**Adjustment Increase (Decrease)**

**\$ (10,204)**

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(13)

**Nonallowable Christmas Party**

To remove the expense related to ASU's Christmas party.

Christmas Party \$ 3,709

**Adjustment Increase (Decrease) \$ (3,709)**

(14)

**IDEM**

To remove disallowed IDEM penalty.

Case No 2019-26314-W \$ 10,800

**Adjustment Increase (Decrease) \$ (10,800)**

(15)

**Property Tax**

To adjust test year property taxes to post-test year obligation.

79-03-30-200-008.000-017	\$ 2,114.24	
79-06-09-200-004.000-022	919.62	
79-06-09-228-003.000-022	4,890.08	
79-022-28700-009	<u>229,828.78</u>	
		\$ 237,752.72
Less: Test Year		<u>(195,479.00)</u>

**Adjustment Increase (Decrease) \$ 42,274**

(16)

**Utility Receipts Taxes**

To remove repealed utility receipts taxes expenses.

Test Year Utility Receipts Tax expense \$ 77,259

**Adjustment Increase (Decrease) \$ (77,259)**

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

(17)

**Depreciation Expense**

To adjust annual depreciation expense to reflect 2.5% of depreciable utility plant in service.

Utility Plant in Service at December 31, 2020	\$ 37,201,349
Less Land	<u>(215,245)</u>
Depreciable UPIS	36,986,104
Times: Composite Depreciation Rate	2.50%
	<u>\$ 924,653</u>
Less: Test Year	<u>(1,048,779)</u>

**Adjustment Increase (Decrease) \$ (124,126)**

(18)

**Amortization of CIAC**

To adjust test year CIAC amortization for the 12/31/2020 CIAC balance.

Depreciable CIAC	\$ (11,593,275)
Times: Composite Depreciation Rate	2.50%
	<u>\$ (289,832)</u>
Less: Test Year	<u>265,385</u>

**Adjustment Increase (Decrease) \$ (24,447)**

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Expense Adjustments**

**(19)**

**Income Tax Expense**

To reflect *pro forma* income tax expense.

	<u>Federal</u>	<u>State</u>
Operating Revenue	\$ 4,527,433	\$ 4,527,433
O&M Expenses	1,928,746	1,928,746
Depreciation Expense	924,653	924,653
Amortization of CIAC	(289,832)	(289,832)
Payroll Taxes	70,193	70,193
Property Tax	237,753	237,753
Other Taxes	-	-
State Income Tax	55,826	
Subtotal	<u>1,600,094</u>	<u>1,655,920</u>
Less: Synchronized interest	516,620	516,620
Less: Utility Receipt Tax	-	-
Taxable Income	<u>1,083,474</u>	<u>1,139,300</u>
Taxes Rate	21.0%	4.9%
Tax at present Rate	<u>227,530</u>	<u>55,826</u>
Less Test year expense	315,045	95,647
	<u><u>\$ (87,515)</u></u>	<u><u>\$ (39,821)</u></u>

**Adjustment Increase (Decrease)**

**\$ (127,336)**

**(20)**

**Amortization of Excess ADIT**

To reflect the amortization of excess accumulated deferred income taxes as ordered in Cause No. 45032-S15.

Excess accumulated deferred income taxes	\$ 212,828
Divide by 30 Years (remaining life)	30
	<u><u>\$ 7,094</u></u>

**Adjustment Increase (Decrease)**

**\$ (7,094)**

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

**Calculation of Rate Base**

	<u>Per ASU</u>	<u>Per OUC</u>	<u>OUC More (Less)</u>
<b>Utility Plant in Service as of December 31, 2020</b>	\$ 41,863,969	\$ 41,863,969	\$ -
Add: Approved phosphorus per Final Order 44676 S1 Capitalized Test Year Operating Expenses	263,000 -	263,000 5,200	- 5,200
Less: Phosphorus prior to Final Order 44676 S1	(1,500,000)	(1,500,000)	-
COVID Forgivable Loan	(168,880)	(168,880)	-
Excess Project costs	-	(399,997)	(399,997)
Cumberland Road Disallowed Costs	-	(190,385)	(190,385)
Construction and Other Equipment Disallowed	-	(1,369,414)	(1,369,414)
Asset Disposals	-	(1,274,789)	(1,274,789)
Kimberly Estates Lift Station	-	(22,960)	(22,960)
Non-Allowed UPIS	-	(4,395)	(4,395)
<b>Gross Utility Plant in Service</b>	<u>40,458,089.00</u>	<u>37,201,349</u>	<u>(3,256,740)</u>
<b>Accumulated Depreciation as of December 31, 2020</b>	(9,100,609)	(9,100,609)	-
Add: Approved phosphorus per Final Order CN 44676-S1 Capitalized Test Year Operating Expenses	37,500 -	(6,575) (130)	(44,075) (130)
Less: Phosphorus prior to Final Order 44676-S1	(6,575)	37,500	44,075
Excess Project costs	-	38,082	38,082
Cumberland Road Disallowed Costs	-	4,760	4,760
Construction and Other Equipment Disallowed	-	58,209	58,209
Asset Disposals	-	1,274,789	1,274,789
Kimberly Estates Lift Station	-	2,296	2,296
Non-Allowed UPIS	-	375	375
<b>Total Accumulated Depreciation</b>	<u>(9,069,684)</u>	<u>(7,691,303)</u>	<u>1,378,381</u>
<b>Net Utility Plant in Service</b>	31,388,405	29,510,046	(1,878,359)
<b>Contributions in Aid of Construction at December 31, 2020</b>	(11,593,275)	(11,593,275)	-
Add: Accumulated Amortization of CIAC	1,243,247	1,243,247	-
<b>Net Contributions in Aid of Construction</b>	<u>(10,350,028)</u>	<u>(10,350,028)</u>	<u>-</u>
Advances for Construction	(25,138)	(25,138)	-
Working Capital (see below)	309,007	214,166	(94,841)
<b>Total Original Cost Rate Base</b>	<u>\$ 21,322,246</u>	<u>\$ 19,349,046</u>	<u>\$ (1,973,200)</u>

**Working Capital Calculation**

Operation & Maintenance Expense	\$ 2,730,249	\$ 1,901,564	(828,685)
Plus: Payroll Taxes	-	70,193	70,193
Less: Purchased Power	(258,197)	(258,431)	(234)
Adjusted Operation & Maintenance Expense	2,472,052	1,713,326	(758,726)
Time: 45 Day Factor	12.5%	12.5%	
Working Capital Requirement	<u>\$ 309,007</u>	<u>\$ 214,166</u>	<u>(94,841)</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

*Pro forma* Capital Structure  
As of December 31, 2020

	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost</u>	<u>Weighted Cost</u>
Common Equity	\$ 3,691,918	16.77%	9.75%	1.64%
Long Term Debt	17,810,000	80.90%	3.30%	2.67%
Accumulated Deferred Income Taxes	511,744	2.32%	0.00%	0.00%
Total	<u>\$22,013,662</u>	<u>100%</u>		<u>4.31%</u>

**Synchronized Interest Calculation**

Total Original Cost Rate Base	\$ 19,349,046
Times: Weighted Cost of Debt	2.6700%
Synchronized Interest Expense	<u>\$ 516,620</u>

**AMERICAN SUBURBAN UTILITY**  
**CAUSE NUMBER 45649-U**

Current and Proposed Rates and Charges

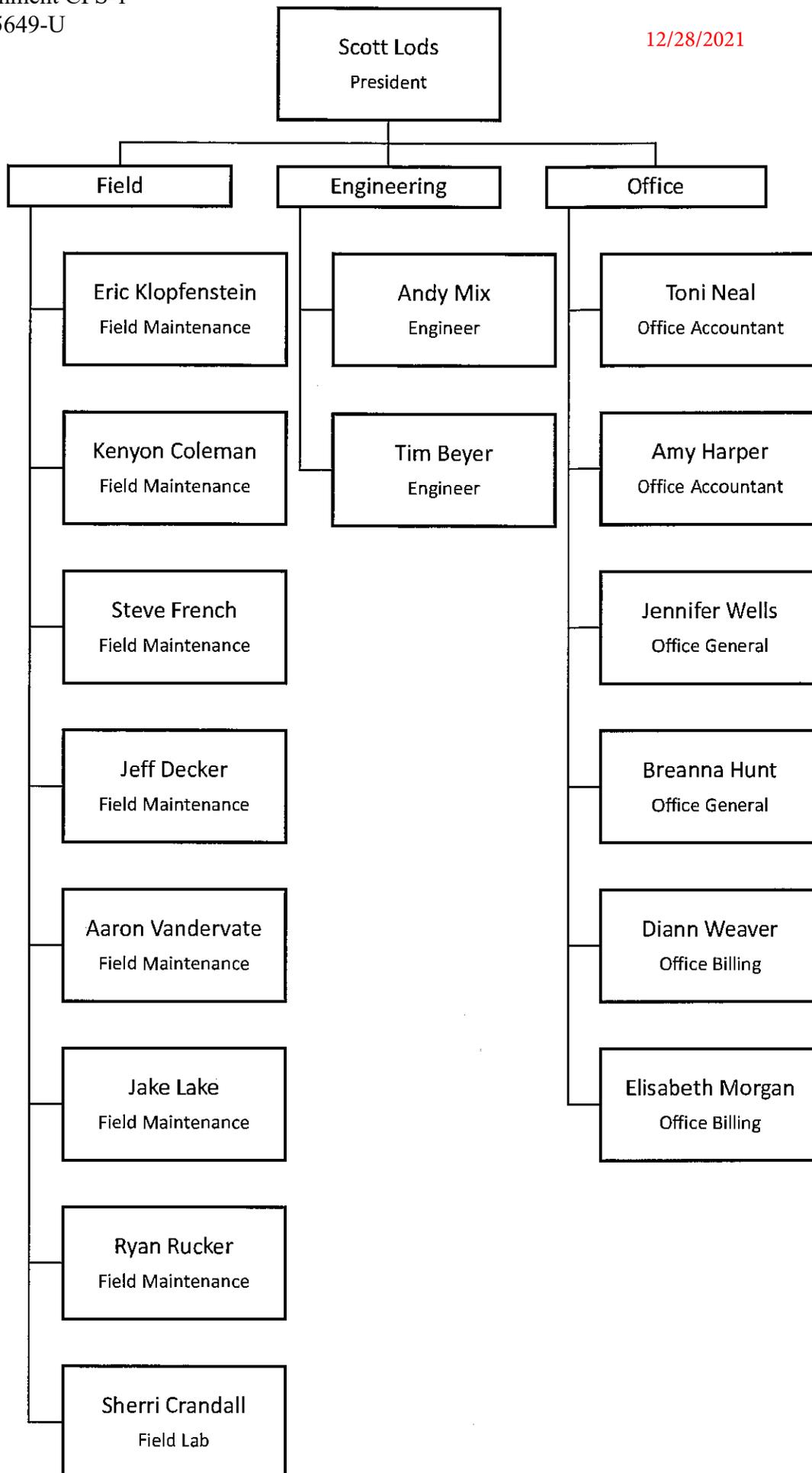
	<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUCC Proposed</u>
<b><u>Monthly Rate</u></b>			
Residences or Residential Equivalents	\$ 59.08	\$ 99.66	\$ 49.59
Mobile Home	39.41	66.48	33.08
Multiple Family-Per Unit	47.86	80.73	40.17
Motels and Hotels-Per Unit	18.91	31.90	15.87
Service Stations	152.44	257.15	127.95
Schools (per student, faculty, and staff members)	2.95	4.98	2.48

<u>Rate Per 1,000 Gallons Per Month</u>			
	<u>Current</u>	<u>Petitioner Proposed</u>	<u>OUCC Proposed</u>
<b><u>Consumption Per Month</u></b>			
First 10,000 gallons	\$ 7.40	\$ 12.48	\$ 6.21
Next 10,000 gallons	7.34	12.38	6.16
Next 100,000 gallons	6.80	11.47	5.71
Next 200,000 gallons	6.12	10.32	5.14
Next 200,000 gallons	5.34	9.01	4.48
Next 500,000 gallons	4.11	6.93	3.45
Over 1,020,000 gallons	2.74	4.62	2.30

**Non-Recurring Charges**

Connection Charge	\$ 760
System Development Charge	975

12/28/2021



## Payroll Register 2020

Name	Position	Doubletime	Holiday	Overtime	Regular	Vacation	Regular hours	Total Hours	Gross Pay
Employee 11	Accountant		48.00	20.00	1,558.75	40.00	1,646.75	1,666.75	48,501.75
Employee 12	Accountant		48.00	48.25	1,858.75	32.00	1,938.75	1,987.00	62,196.89
Employee 18	Accountant						-	-	2,400.00
Employee 25	Accountant								
Employee 15	Billing		40.00	11.50	1,276.00	12.00	1,328.00	1,339.50	30,797.27
Employee 16	Billing				40.00		40.00	40.00	760.00
Employee 9	Engineer						-	-	
Employee 10	Engineer		-	-	481.00	-	481.00	481.00	26,455.00
Employee 8	Field Lab		16.00		162.25		178.25	178.25	3,208.50
Employee 1	Field Maintenance		48.00	239.25	1,991.25	48.00	2,087.25	2,326.50	104,919.43
Employee 2	Field Maintenance		48.00	176.50	2,013.50	40.00	2,101.50	2,278.00	61,270.50
Employee 3	Field Maintenance		16.00	2.00	451.75		467.75	469.75	9,885.76
Employee 4	Field Maintenance		48.00	62.50	1,740.00	40.00	1,828.00	1,890.50	55,594.76
Employee 5	Field Maintenance		48.00	38.25	1,791.75		1,839.75	1,878.00	39,711.64
Employee 6	Field Maintenance						-	-	
Employee 7	Field Maintenance		32.00	27.75	1,056.00		1,088.00	1,115.75	22,592.50
Employee 17	Field Maintenance		48.00	196.75	1,791.75	40.00	1,879.75	2,076.50	49,858.13
Employee 22	Field Maintenance		16.00		163.00		179.00	179.00	3,132.50
Employee 23	Field Maintenance		16.00	0.75	166.50		182.50	183.25	3,162.25
Employee 26	Field Maintenance								
Employee 13	General		40.00	75.50	1,616.00	32.00	1,688.00	1,763.50	32,257.25
Employee 14	General				81.00		81.00	81.00	1,377.00
Employee 19	General		8.00		1,192.00		1,200.00	1,200.00	19,200.00
Employee 20	General		8.00		1,112.00		1,120.00	1,120.00	17,920.00
Employee 21	General	72.00	40.00	11.25	1,109.00	52.00	1,201.00	1,284.25	25,751.13
Employee 24	General				290.50		290.50	290.50	4,357.50
Employee 27	N/A								
Employee 28	N/A								
Totals		72.00	568.00	910.25	21,942.75	336.00	22,846.75	23,829.00	\$ 625,309.76

## Payroll Register 2021

Name	Position	FFCRA Sick	Holiday	Overtime	Regular	Vacation	Regular hours	Total Hours	Gross Pay
Employee 11	Accountant		40.00	0.50	1,790.50	40.00	1,870.50	1,871.00	58,094.75
Employee 12	Accountant		48.00	24.00	1,844.25	48.00	1,940.25	1,964.25	65,049.25
Employee 18	Accountant								
Employee 25	Accountant				63.50		63.50	63.50	952.50
Employee 15	Billing		48.00		1,695.25	60.00	1,803.25	1,803.25	44,924.75
Employee 16	Billing		48.00	1.00	1,585.50		1,633.50	1,634.50	32,623.00
Employee 9	Engineer		32.00	1.00	1,057.50		1,089.50	1,090.50	43,640.00
Employee 10	Engineer				274.50		274.50	274.50	16,430.00
Employee 8	Field Lab		56.00	17.00	1,721.75		1,777.75	1,794.75	35,903.00
Employee 1	Field Maintenance	16.00	48.00	96.50	1,879.75	112.00	2,055.75	2,152.25	100,965.75
Employee 2	Field Maintenance	80.00	48.00	117.75	1,902.75	40.00	2,070.75	2,188.50	62,761.00
Employee 3	Field Maintenance		48.00	43.00	1,904.25	32.00	1,984.25	2,027.25	44,996.50
Employee 4	Field Maintenance		48.00	16.00	1,746.75	40.00	1,834.75	1,850.75	59,291.00
Employee 5	Field Maintenance	40.00	48.00	5.25	1,703.25	25.00	1,816.25	1,821.50	40,063.75
Employee 6	Field Maintenance		24.00		1,114.75		1,138.75	1,138.75	19,358.75
Employee 7	Field Maintenance		8.00		779.25		787.25	787.25	17,263.50
Employee 17	Field Maintenance	40.00	16.00	14.00	416.50	40.00	512.50	526.50	13,647.50
Employee 22	Field Maintenance		16.00		180.00		196.00	196.00	3,554.00
Employee 23	Field Maintenance								
Employee 26	Field Maintenance				285.75		285.75	285.75	4,286.25
Employee 13	General		48.00	1.50	1,949.00	60.00	2,057.00	2,058.50	41,109.00
Employee 14	General		48.00	9.00	1,760.50	40.00	1,848.50	1,857.50	36,468.00
Employee 19	General								
Employee 20	General								
Employee 21	General								
Employee 24	General				15.00		15.00	15.00	225.00
Employee 27	N/A	56.00	8.00	5.25	657.50		721.50	726.75	10,940.63
Employee 28	N/A				61.50		61.50	61.50	922.50
Totals		232.00	680.00	351.75	26,389.25	537.00	27,838.25	28,190.00	\$ 753,470.38



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American Suburban Utilities Inc.  
 Pay Date: 01/01/2017-12/31/2017

Last Name	First Name	Position	Date Hired	Date Terminated	Pay Type	Total Hours
[REDACTED]	[REDACTED]	Office General	10/18/2017	12/31/2017	Hourly	222.50
[REDACTED]	[REDACTED]	Engineering	07/21/2006		Hourly	52.00
[REDACTED]	[REDACTED]	Field Maintenance	05/01/2014		Hourly	2093.50
[REDACTED]	[REDACTED]	Office Accounting	04/03/2017		Hourly	1046.75
[REDACTED]	[REDACTED]	Office General	11/18/2015	04/18/2018	Hourly	517.50
[REDACTED]	[REDACTED]	Engineering	07/01/2013	04/13/2018	Hourly	1912.00
[REDACTED]	[REDACTED]	Field Maintenance	02/01/2001		Hourly	2063.00
[REDACTED]	[REDACTED]	Field Maintenance	03/01/2016	03/23/2021	Hourly	2049.00
[REDACTED]	[REDACTED]	Field Maintenance	10/03/2013	05/11/2018	Hourly	2.00
[REDACTED]	[REDACTED]	Office Accounting	01/01/2014	02/07/2020	Salaried	0.00
[REDACTED]	[REDACTED]	President	01/01/1997		Salaried	0.00
[REDACTED]	[REDACTED]	Office General	11/14/2016	12/31/2017	Hourly	16.00
[REDACTED]	[REDACTED]	Office General	12/06/2016	12/31/2017	Hourly	95.00
[REDACTED]	[REDACTED]	Office Accounting	02/29/2016		Hourly	1830.75
[REDACTED]	[REDACTED]	Office Billing	03/20/2017		Hourly	1554.50
[REDACTED]	[REDACTED]	Field Lab	05/16/2011	12/31/2018	Hourly	31.50
[REDACTED]	[REDACTED]	Field Maintenance	04/06/2010	12/31/2019	Hourly	1164.00
[REDACTED]	[REDACTED]	Field Maintenance	09/28/2015	05/25/2018	Hourly	1028.50
						<b>15672.50</b>



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 Cause No. 45649-U  
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American Suburban Utilities Inc.  
 Pay Date: 01/01/2019-12/31/2019

Last Name	First Name	Position	Date Hired	Date Terminated	Pay Type	Total Hours
		Engineering	07/21/2006		Hourly	741.00
		Field Maintenance	05/01/2014		Hourly	2282.00
		Field Maintenance	05/11/2019		Hourly	1112.00
		Office General	04/18/2018	12/04/2020	Hourly	1983.50
		Office Accounting	04/03/2017		Hourly	1824.25
		Field Maintenance	02/01/2001		Hourly	2260.75
		Field Maintenance	03/01/2016	03/23/2021	Hourly	2138.25
		Office Accounting	01/01/2014	02/07/2020	Salaried	0.00
		Field Maintenance	10/29/2018	04/01/2019	Hourly	550.75
		Office General	10/28/2005		Hourly	542.00
		President	01/01/1997		Salaried	0.00
		Field Maintenance	05/06/2019	08/06/2019	Hourly	195.75
		Office Accounting	02/29/2016		Hourly	1753.00
		Field Maintenance	08/02/2019		Hourly	909.75
		Field Maintenance	09/30/2019	01/24/2020	Hourly	409.75
		Field Maintenance	04/22/2019	01/27/2021	Hourly	1046.50
		Office Billing	03/20/2017		Hourly	1907.00
		Office General	04/02/2018		Hourly	2078.50
		Field Maintenance	04/06/2010	12/31/2019	Hourly	875.00
						<b>22609.75</b>

OUCG Attachment CFS-3 American Suburban Utilities Inc.  
 Cause No. 45649-U Pay Date: 01/01/2020-12/31/2020  
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Last Name	First Name	Position	Date Hired	Date Terminated	Pay Type	Total Hours
		Engineering	07/21/2006		Hourly	481.00
		Field Maintenance	05/01/2014		Hourly	2278.00
		Field Lab	11/11/2020		Hourly	178.25
		Field Maintenance	05/11/2019		Hourly	1890.50
		Field Maintenance	09/21/2020		Hourly	469.75
		Office General	04/16/2018	12/04/2020	Hourly	1284.25
		Office Accounting	04/03/2017		Hourly	1987.00
		Office General	12/01/2020		Hourly	81.00
		Field Maintenance	02/01/2001		Hourly	2326.50
		Field Maintenance	03/01/2016	03/23/2021	Hourly	2076.50
		Office Accounting	01/01/2014	02/07/2020	Salaried	0.00
		Office General	10/28/2005		Hourly	1200.00
		President	01/01/1997		Salaried	0.00
		Office General	10/28/2005		Hourly	1120.00
		Office Billing	12/14/2020		Hourly	40.00
		Office Accounting	02/29/2018		Hourly	1666.75
		Office General	03/26/2020	04/28/2021	Hourly	290.50
		Field Maintenance	04/30/2020		Hourly	1115.75
		Field Maintenance	06/02/2019		Hourly	1878.00
		Field Maintenance	09/30/2019	01/24/2020	Hourly	183.25
		Field Maintenance	04/22/2019	01/27/2021	Hourly	179.00
		Office Billing	03/20/2017		Hourly	1339.50
		Office General	04/02/2018		Hourly	1763.50
						<b>23829.00</b>

OUCG Attachment CFS-3 American Suburban Utilities Inc.  
 Cause No. 45649-U Pay Date: 01/01/2021-12/31/2021  
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Last Name	First Name	Position	Date Hired	Date Terminated	Pay Type	Total Hours
		Engineering	07/21/2008		Hourly	274.50
		Field Maintenance	01/21/2021	02/03/2021	Hourly	61.50
		Field Maintenance	05/01/2014		Hourly	2188.50
		Field Lab	11/11/2020		Hourly	1794.75
		Field Maintenance	05/11/2019		Hourly	1850.75
		Field Maintenance	03/23/2021	04/28/2021	Hourly	285.75
		Field Maintenance	09/21/2020		Hourly	2027.25
		Field Maintenance	08/08/2021		Hourly	63.50
		Office Accounting	04/03/2017		Hourly	1984.25
		Office General	12/01/2020		Hourly	1857.50
		Field Maintenance	02/01/2001		Hourly	2152.25
		Field Maintenance	03/01/2016	03/23/2021	Hourly	528.50
		Field Maintenance	02/23/2021		Hourly	1138.75
		President	01/01/1997		Salaried	80.00
		Engineering	08/01/2021		Hourly	1090.50
		Office Billing	12/14/2020		Hourly	1634.50
		Office Accounting	02/29/2016		Hourly	1879.00
		Field Maintenance	10/11/2018	06/14/2021	Hourly	870.75
		Office General	03/28/2020	04/28/2021	Hourly	15.00
		Field Maintenance	04/30/2020		Hourly	787.25
		Field Maintenance	06/02/2019		Hourly	1821.50
		Field Maintenance	04/22/2019	01/27/2021	Hourly	196.00
		Office Billing	03/20/2017		Hourly	1803.25
		Office General	04/02/2018		Hourly	2058.50
						<b>28222.00</b>

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

**Cause No. 45649-U**

**Information Requested:**

Reference Petitioner's Small Utility Application (Excel file) dated November 30, 2021, Tab "Case Summary" which reads in part:

To address issues that had been raised in Cause No. 44676, ASU has hired additional staff.

Please answer or provide the following:

- a. Identify the specific issues raised in Cause No. 44676 which caused Petitioner to hire additional staff.
- b. Identify the specific issues raised in Cause No. 44676 S1 which caused Petitioner to hire additional staff.
- c. Identify which additional staff person(s) is handling each specific issue raised in Cause Nos. 44676 and 44676 S1.
- d. Identify the specific new tasks being handled by the additional staff, the estimated hours to perform each task, and the basis ASU relied on for its estimated hours.

**Information Provided:**

a.-d. In discovery and in its case-in-chief, the OUCG raised a number of shortcomings regarding ASU's recordkeeping. By way of example and not meant to be exhaustive, ASU did not have the staff to compile a list of every rate base addition since the prior rate case and offered an accommodation in discovery that was not accepted by the OUCG. The OUCG then took the position to disallow nearly every rate base addition over a nearly 15-year period. Some of the OUCG's criticisms found their way into Commission findings where the Commission was critical of ASU. Petitioner did not compile a list, but Petitioner determined coming out of the case that it needed additional staff in order to address the issues that had been raised. Petitioner did not create a list of which employees were identified as specific to which issues. Petitioner would note that in this case, the OUCG has again raised issues in discovery, seeking production of information that Petitioner simply does not keep and cannot keep with its present staffing levels.

01/18/2022

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

**Cause No. 45649-U**

**Information Requested:**

In OUCG DR 1-2, the OUCG asked ASU to “provide a job description for each position included on the organizational chart.” ASU requested and received consent from the OUCG to respond to the question on or before January 4, 2022. ASU’s supplemental response stated that “Applicant does not have written job descriptions for the positions.”

- a. Please describe each of the job positions listed on the organizational chart including a description of duties and qualifications.
- b. Please identify each person filling each position on the organizational chart, state the current rate of pay, state the date that person first filled that position, and indicate whether that person has continuously filled that position since the initial hire date.
- c. Identify any of the positions on the organizational chart that existed at the time of ASU’s last rate case, and indicate who filled those positions at that time and at what rate of pay.
- d. Disclose any employee positions not listed on the organizational chart and describe the duties, pay and whether that position is currently filled.

**Objection:**

Petitioner objects to OUCG 3-10c on the grounds and to the extent it seeks information that is confidential, proprietary and/or trade secret. Petitioner will produce the information upon execution by the OUCG of a standard nondisclosure agreement.

**Information Provided:**

- a. Field Maintenance – Day to day operations and maintenance of all operating equipment, buildings, properties and vehicles to make sure all are properly maintained. Line locates. Making sure we are operating within IDEM regulations. Other duties as assigned.

Field Lab – All testing and reporting for our NPDES requirements. Other duties as assigned.

Engineer – Reviewing, commenting on all new developer drawings and requests. Maintaining the sewer line map for the company. Assist with any issues that arise with plant operations. Other duties as assigned.

Office Accountant – Pay bills. Create financials for both tax and IURC accounting. Other duties as assigned.

Office General – Answer phones and greet customers. Customer service. Procuring material/parts for day-to-day operations. Other duties as assigned.

Office Billing – Adding new customers to the billing software. Final billing disconnected customers. Print bills monthly. Enter daily payments. Other duties as assigned.

President – Serves as the chief executive officer of the company.

- b. See attached CONFIDENTIAL worksheet (to be provided upon execution of nondisclosure agreement).
- c. See CONFIDENTIAL worksheet provided in 3-10(b). Note that many employees at the time of the last rate case were part-time.
- d. None.

**Attachment:**

CONFIDENTIAL OUCC DR 3-10(b).pdf

**OUCG DR 7-9**

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

**Cause No. 45649-U**

**Information Requested:**

Who performed the duties (services) currently being performed by Sherri Crandall prior to Ms. Crandall joining ASU's staff?

**Information Provided:**

Kenyon Coleman

**OUCC DR 9-27**

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

**Cause No. 45649-U**

**Information Requested:**

Please differentiate between the duties and tasks performed by each of the following.

- a. Kenyon Coleman;
- b. Sherri Crandell; and
- c. S&D Testing.

**Information Provided:**

- a. Field Maintenance
- b. Lab Technician
- c. Certified Operator

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

**Cause No. 45649-U**

**Information Requested:**

Please identify each construction project or customer connection ASU employees worked on during each of the calendar years 2018 through 2021.

**Information Provided:**

ASU employees work on every project.

12/28/2021

**AMENDMENT NUMBER One  
 AMERICAN SUBURBAN UTILITIES, INC. EMPLOYEES' 401(K) PROFIT SHARING PLAN**

BY THIS AGREEMENT, American Suburban Utilities, Inc. Employees' 401(k) Profit Sharing Plan (herein referred to as the "Plan") is hereby amended as follows, effective as of January 1, 2018, except as otherwise provided herein:

1. The section of the Adoption Agreement entitled "CONDITIONS OF ELIGIBILITY" is amended as follows:

**CONDITIONS OF ELIGIBILITY (Plan Section 3.1)**

- a.  No age or service required. No age or service required for all contribution types (skip to Question 15).
- b.  Eligibility - same for all contribution types. An Eligible Employee will be eligible to participate in the Plan for all contribution types upon satisfaction of the following (select one or more of a. - n. below; also select 1. (All Contributions) for each condition selected at e. - m.):
- c.  Eligibility - different conditions apply. An Eligible Employee will be eligible to participate in the Plan upon satisfaction of the following either for all contribution types or to the designated contribution type (select one or more of d. - n. below; also select 1. OR all that apply of 2. - 4. for each condition selected at d. - m.):

**NOTE:** Unless otherwise specified in this Section, Elective Deferrals include Roth Elective Deferrals, after-tax voluntary Employee contributions, and rollover contributions (unless otherwise selected at Question 46); Matching includes QMACs; and Nonelective Profit Sharing includes QNECs. "ADP test safe harbor contributions" (SH) (including those made pursuant to a QACA) and SIMPLE 401(k) contributions are subject to the conditions for Elective Deferrals except as provided in Question 27.

Eligibility Conditions	All Contributions		Elective Deferrals/SH	Matching	Nonelective Profit Sharing
d. No age or service required	N/A		2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
e. Age 20 1/2	1. <input type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
f. Age 21	1. <input type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
g. Age <u>19</u> (may not exceed 21)	1. <input checked="" type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
h. _____ (not to exceed 12) months of service (elapsed time)	1. <input type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
i. 1 Year of Service	1. <input checked="" type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
j. 2 Years of Service	N/A	<b>OR</b>	N/A	3. <input type="checkbox"/>	4. <input type="checkbox"/>
k. _____ (not to exceed 12) consecutive month period from the Eligible Employee's employment commencement date and during which at least _____ (not to exceed 1,000) Hours of Service are completed. If an Employee does not complete the stated Hours of Service during the specified time period, the Employee is subject to the 1 Year of Service requirement in i. above.	1. <input type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
l. _____ (not to exceed 12) consecutive months of employment from the Eligible Employee's employment commencement date. If an Employee does not complete the stated number of months, the Employee is subject to the 1 Year of Service requirement in i. above.	1. <input type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
m. Other:	1. <input type="checkbox"/>	<b>OR</b>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>

(e.g., date on which 1,000 Hours of Service is completed within the computation period) (must satisfy the Notes below)

n.  Other: \_\_\_\_\_ (e.g., date on which 1,000 Hours of Service is completed within the computation period) (must specify contributions to which conditions apply and satisfy the Notes below)

**NOTE:** If m. or n. is selected, the condition must be an age or service requirement that is definitely determinable and may not exceed age 21 and for Elective Deferrals, 1 Year of Service; for Employer matching and/or Nonelective profit sharing contributions, may not exceed 2 Years of Service. If more than 1 Year of Service is required for Employer matching and/or Nonelective profit sharing contributions, 100% immediate vesting is required.

**NOTE:** If the service requirement is or includes a fractional year, then, except in a manner consistent with k., an Employee will not be required to complete any specified number of Hours of Service to receive credit for such fractional year. If expressed in months of service, then an Employee will not be required to complete any specified number of Hours of Service in a particular month, unless selected in k. above. In both cases, the Plan must use the elapsed time method to determine service, except that the Hours of Service method will be used for the 1 Year of Service override (e.g., options k. and l.). In such case, select the Hours of Service method at Question 17.

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**NOTE:** Year of Service means Period of Service if elapsed time method is chosen.

**Waiver of conditions.** The service and/or age requirements specified above will be waived in accordance with the following (leave blank if there are no waivers of conditions):

- | Requirements waived  | All<br>Contributions        | Elective<br>Deferrals/SH       | Matching                    | Nonelective<br>Profit Sharing |
|--|-----------------------------|--------------------------------|-----------------------------|-------------------------------|
| o. <input type="checkbox"/> If employed on _____ the following requirements, and the entry date requirement, will be waived. The waiver applies to any Eligible Employee unless c. selected below. Such Employees will enter the Plan as of such date (select a. and/or b. AND c. if applicable; also select 1. OR all that apply of 2. - 4.): | 1. <input type="checkbox"/> | OR 2. <input type="checkbox"/> | 3. <input type="checkbox"/> | 4. <input type="checkbox"/>   |
| a. <input type="checkbox"/> service requirement (may let part-time Eligible Employees into the Plan)   |                             |                                |                             |                               |
| b. <input type="checkbox"/> age requirement  |                             |                                |                             |                               |
| c. <input type="checkbox"/> waiver is for: _____ (e.g., Employees of a specific division or Employees covered by a Code §410(b)(6)(C) acquisition)   |                             |                                |                             |                               |
| p. <input type="checkbox"/> If employed on _____ the following requirements, and the entry date requirement, will be waived. The waiver applies to any Eligible Employee unless c. selected below. Such Employees will enter the Plan as of such date (select a. and/or b. AND c. if applicable; also select 1. OR all that apply of 2. - 4.): | 1. <input type="checkbox"/> | OR 2. <input type="checkbox"/> | 3. <input type="checkbox"/> | 4. <input type="checkbox"/>   |
| a. <input type="checkbox"/> service requirement (may let part-time Eligible Employees into the Plan)   |                             |                                |                             |                               |
| b. <input type="checkbox"/> age requirement  |                             |                                |                             |                               |
| c. <input type="checkbox"/> waiver is for: _____ (e.g., Employees of a specific division or Employees covered by a Code §410(b)(6)(C) acquisition)   |                             |                                |                             |                               |

**Amendment or restatement to change eligibility requirements**

- q.  This amendment or restatement (or a prior amendment and restatement) modified the eligibility requirements and the prior eligibility conditions continue to apply to the Eligible Employees specified below. If this option is NOT selected, then all Eligible Employees must satisfy the eligibility conditions set forth above.
1.  The eligibility conditions above only apply to Eligible Employees who were not Participants as of the effective date of the modification.
  2.  The eligibility conditions above only apply to individuals who were hired on or after the effective date of the modification.

2. Section B. in the "401(k) ADP TEST SAFE HARBOR PROVISIONS" section of the Adoption Agreement is amended as follows:

B. Safe harbor contribution. The Employer will make the following "ADP test safe harbor contribution" for the Plan Year:

**NOTE:** The "ACP test safe harbor" is automatically satisfied if the only matching contribution made to the Plan is either, as described below, (1) a basic matching contribution (traditional or QACA) or (2) an enhanced matching contribution (traditional or QACA) that does not provide a match on Elective Deferrals in excess of 6% of Compensation.

- c.  Safe harbor matching contribution (select one of 1. - 4. AND one of 5. - 9.). The Employer will make matching "ADP test safe harbor contributions" to the Account of each "eligible Participant" as elected below.
1.  Traditional basic matching contribution (may not be selected if a QACA). The Employer will contribute an amount equal to the sum of 100% of the amount of the Participant's Elective Deferrals that do not exceed 3% of the Participant's Compensation, plus 50% of the amount of the Participant's Elective Deferrals that exceed 3% of the Participant's Compensation but do not exceed 5% of the Participant's Compensation.
  2.  Traditional enhanced matching contribution (may not be selected if a QACA). The Employer will contribute an amount equal to the sum of:
    - a.  100% (may not be less than 100%) of the Participant's Elective Deferrals that do not exceed 6% (may not be less than 3%; if over 6% or if left blank, the ACP test will still apply) of the Participant's Compensation, plus
    - b.  \_\_\_\_\_% of the Participant's Elective Deferrals that exceed \_\_\_\_\_% (must be the same % entered at a.) of the Participant's Compensation but do not exceed \_\_\_\_\_% (if over 6% or if left blank, the ACP test will still apply) of the Participant's Compensation, plus
    - c.  \_\_\_\_\_% of the Participant's Elective Deferrals that exceed \_\_\_\_\_% (must be the same % entered at b.) of the Participant's Compensation but do not exceed \_\_\_\_\_% (if over 6% or if left blank, the ACP test will still apply) of the Participant's Compensation.

**NOTE:** a., b. and c. must be completed so that, at any rate of Elective Deferrals, the matching contribution is at least equal to what the matching contribution would be if the Employer were making basic

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matching contributions (as defined in 27.c.1. above), but the rate of match cannot increase as Elective Deferrals increase. For example, if a. is completed to provide a matching contribution equal to 100% of Elective Deferrals up to 4% of Compensation, then b. and c. need not be completed.

3.  **QACA basic matching contribution.** The Employer will contribute an amount equal to the sum of 100% of a Participant's Elective Deferrals that do not exceed 1% of Participant's Compensation, plus 50% of the Participant's Elective Deferrals that exceed 1% of the Participant's Compensation but do not exceed 6% of the Participant's Compensation.
4.  **QACA enhanced matching contribution.** The Employer will contribute an amount equal to the sum of:
- a.  \_\_\_\_\_% (may not be less than 100%) of the Participant's Elective Deferrals that do not exceed \_\_\_\_\_% (may not be less than 1%; if over 6% or if left blank, the ACP test will still apply) of the Participant's Compensation, plus
- b.  \_\_\_\_\_% of the Participant's Elective Deferrals that exceed \_\_\_\_\_% (must be the same % entered at a.) of the Participant's Compensation but do not exceed \_\_\_\_\_% (if over 6% or if left blank, the ACP test will still apply) of the Participant's Compensation, plus
- c.  \_\_\_\_\_% of the Participant's Elective Deferrals that exceed \_\_\_\_\_% (must be the same % entered at b.) of the Participant's Compensation but do not exceed \_\_\_\_\_% (if over 6% or if left blank, the ACP test will still apply) of the Participant's Compensation.

**NOTE:** a., b. and c. must be completed so that, at any rate of Elective Deferrals, the matching contribution is at least equal to what the matching contribution would be if the Employer were making QACA basic matching contributions (as defined in 27.c.3. above), but the rate of match cannot increase as Elective Deferrals increase. For example, if a. is completed to provide a matching contribution equal to 100% of Elective Deferrals up to 4% of Compensation, then b. and c. need not be completed.

**Determination period.** The matching "ADP test safe harbor contribution" above will be applied on the following basis (and Elective Deferrals and any Compensation or dollar limitation used in determining the matching contribution will be based on the applicable period):

5.  the Plan Year
6.  each payroll period
7.  each month
8.  each Plan Year quarter
9.  each payroll unit (e.g., hour)
- d.  **Safe harbor nonelective contributions (select one)**
1.  **3% contribution.** The Employer will make a nonelective "ADP test safe harbor contribution" for the Plan Year to the Account of each "eligible Participant" in an amount equal to 3% of each Participant's Compensation.
2.  **Stated contribution.** The Employer will make a nonelective "ADP test safe harbor contribution" to the Account of each "eligible Participant" in an amount equal to \_\_\_\_\_% (may not be less than 3%) of each Participant's Compensation.
3.  **"Maybe" election.** The Employer may elect to make a nonelective "ADP test safe harbor contribution" after a Plan Year has commenced in accordance with the provisions of Plan Section 12.8(h). If this option d.3. is selected, the nonelective "ADP test safe harbor contribution" will be required only for a Plan Year for which the Plan is amended to provide for such contribution and the appropriate supplemental notice is provided to Participants.
- e.  **Safe harbor contribution to another Plan.** The Employer will make a nonelective or matching "ADP test safe harbor contribution" to another defined contribution plan maintained by the Employer (specify the name of the other plan):  
\_\_\_\_\_

3. The section of the Adoption Agreement entitled "ALLOCATION CONDITIONS" is amended as follows:

**ALLOCATION CONDITIONS (Plan Section 12.3).** Requirements to share in allocations of Employer Nonelective profit sharing contributions and QNECs (as permitted by Plan Section 12.1(a)(4)) (select a. OR b. and all that apply of c. - f.)

- a.  **No conditions.** All Participants share in the allocations regardless of service completed during the Plan Year or employment status on the last day of the Plan Year (skip to Question 31).
- b.  **Allocation conditions apply (select one of 1. - 5. AND one of 6. - 9. below)**  
**Conditions for Participants NOT employed on the last day of the Plan Year**
1.  A Participant must complete more than \_\_\_\_\_ (not to exceed 500) Hours of Service (or \_\_\_\_\_ (not to exceed 3) months of service if the elapsed time method is selected).
2.  A Participant must complete a Year of Service (or Period of Service if the elapsed time method is selected). (could cause the Plan to violate coverage requirements under Code §410(b))
3.  Participants will NOT share in the allocations, regardless of service. (could cause the Plan to violate coverage requirements under Code §410(b))
4.  Participants will share in the allocations, regardless of service.
5.  Other: \_\_\_\_\_ (must be definitely determinable, not subject to Employer discretion and may not require more than one Year of Service (or Period of Service if the elapsed time method is selected)).

12/28/2021

**Conditions for Participants employed on the last day of the Plan Year (options 7., 8. and 9. could cause the Plan to violate coverage requirements under Code §410(b))**

- 6.  No service requirement.
- 7.  A Participant must complete a Year of Service (or Period of Service if the elapsed time method is selected).
- 8.  A Participant must complete at least \_\_\_\_\_ (not to exceed 1,000) Hours of Service during the Plan Year.
- 9.  Other: \_\_\_\_\_ (must be definitely determinable, not subject to Employer discretion and may not require more than one Year of Service (or Period of Service if the elapsed time method is selected)).

**Waiver of conditions for Participants NOT employed on the last day of the Plan Year. If b.1., 2., 3., or 5. is selected, Participants who are not employed on the last day of the Plan Year in which one of the following events occur will be eligible to share in the allocations regardless of the above conditions (select all that apply; leave blank if none apply):**

- c.  Death
- d.  Total and Permanent Disability
- e.  Termination of employment on or after Normal Retirement Age
  - 1.  or Early Retirement Date

**Code §410(b) fail-safe. If b.2., 3., 5. and/or b.7., 8. or 9. is selected, the Code §410(b) ratio percentage fail-safe provisions will NOT apply (Plan Section 4.3(m)) unless selected below (leave blank if not applicable or fail-safe will not be used):**

- f.  The Plan will use the Code §410(b) fail-safe provisions and must satisfy the ratio percentage test of Code §410(b).

12/28/2021

The Employer executes this Amendment on the date specified below.

Date: 28-August-17

American Suburban Utilities, Inc.

By: *Scott Hob*  
EMPLOYER

Data Request #7

Q-7-4

Expenses Recorded for Account 6133 Employee Relations

Year 2020

Checks for \$200 for Team Building	\$3,000.00
Checks to all employees \$300 for Christmas Bonus	\$6,600.00
Check to Postman for Christmas Bonus	\$100.00
Blackbird Clinical Services for Employee Covid Tests	\$180.00
Reimburse employee for Covid Test	\$20.00
ROCC for employee DOT physical	\$77.00
Sympathy gift for Employee	\$85.55
Dr. Aziz Medical Clinic for employee Covid Test	\$115.00
Total	\$10,177.55

# MERRELL

# BROS.

## INVOICE

A Biosolids Management Corporation



facebook.com/merrellbros

**Bill To:**  
 AMERICAN SUBURBAN UTILITIES  
 3350 W. 250 N.  
 WEST LAFAYETTE, IN 47906

**MERRELL BROS., INC.**  
 8811 W. 500 N.  
 Kokomo, IN 46901  
 Phone: (800) 663-8830  
 Fax: (574) 699-7478  
 Web: www.merrellbros.com  
 E-mail: info@merrellbros.com

Any balance not paid when first due shall accrue interest at the rate of 1.5% per month (18% APR). If your account becomes past due, we will take all the steps necessary to collect, including but not limited to the filing, recording, and foreclosure of a mechanics's lien. You agree to pay all costs of collection, including but not limited to collection agency and attorney fees.

Invoice No.	Customer P.O. #	Invoice Date	Due Date
28923		Jun 7, 2018	6/22/18

Equipment	Amount	Service Completed	Unit Price	Extension
TANKERS	323,076	5/05/18 Land Applied Biosolids	0.05100	16,476.88
TANKERS	391,419	5/07/18 Land Applied Biosolids	0.05100	19,962.37
TANKERS	167,751	5/08/18 Land Applied Biosolids	0.05100	8,555.30
TESTING	1	5/17/18 Nutrient testing	95.00000	95.00

Total Invoice Amount	45,089.55
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b>	<b>\$ 45,089.55</b>

*That if you confess with your mouth, "Jesus is Lord," and believe in your heart that God raised Him from the dead, you will be saved. Romans 10:9* Are you unsure? See back →

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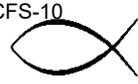
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Invoice No.	Customer P.O. #	Invoice Date	Due Date
33259		Dec 27, 2019	1/11/20

Equipment	Amount	Service Completed	Unit Price	Extension
TESTING	1.00	10.22.19 Biosolids Pre-Test	485.000	485.00
TANKER	217,455.00	12.05.19 Land Application of Biosolids	0.051	11,090.21
TANKER	49,704.00	12.06.19 Land Application of Biosolids	0.051	2,534.90
TESTING	1.00	12.17.19 Nutrient Post-Test	95.000	95.00

Total Invoice Amount	14,205.11
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b>	<b>\$ 14,205.11</b>

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 E-mail: info@merrellbros.com

*[Faint, illegible text, likely a watermark or background message]*

Invoice No.	Customer P.O. #	Invoice Date	Due Date
35328	County Home	Sep 11, 2020	9/26/20

Equipment	Amount	Service Completed	Unit Price	Extension
TANKER	149,112.00	09.10.20 Hauled to a Merrell Bros. Regional Biosolids Center	0.12450	18,564.44

Total Invoice Amount	18,564.44
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b> →	<b>\$ 18,564.44</b>

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 E-mail: info@merrellbros.com

Invoice No.	Customer P.O. #	Invoice Date	Due Date
36154		Dec 29, 2020	1/13/21

Equipment	Amount	Service Completed	Unit Price	Extension
TESTING	1.00	11.20.20 Biosolids Pre-test	485.000	485.00
MOB/DEMOB.	1.00	12.03.20 - 12.08.20 Mob/Demob & Pump Use	2,450.000	2,450.00
TANKER	335,502.00	12.03.20 Land Applied Biosolids	0.051	17,110.60
TANKER	378,993.00	12.04.20 Land Applied Biosolids	0.051	19,328.64
TANKER	217,455.00	12.07.20 Land Applied Biosolids	0.051	11,090.21
TANKER	37,278.00	12.08.20 Land Applied Biosolids	0.051	1,901.18
TESTING	1.00	12.22.20 Nutrient Post-test	95.000	95.00

Total Invoice Amount	52,460.63
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b> →	<b>\$ 52,460.63</b>

**That if you confess with your mouth, "Jesus is Lord," and believe in your heart that God raised Him from the dead, you will be saved. Romans 10:9** Are you unsure? See back →

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3350 W. 250 N.  
WEST LAFAYETTE, IN 47906

Invoice No.	Customer P.O. #	Invoice Date	Due Date
36154		Dec 29, 2020	1/13/21

Equipment	Amount	Service Completed	Unit Price	Extension
TESTING	1.00	11.20.20 Biosolids Pre-test	485.000	485.00
MOB/DEMOB.	1.00	12.03.20 - 12.08.20 Mob/Demob & Pump Use	2,450.000	2,450.00
TANKER	335,502.00	12.03.20 Land Applied Biosolids	0.051	17,110.60
TANKER	378,993.00	12.04.20 Land Applied Biosolids	0.051	19,328.64
TANKER	217,455.00	12.07.20 Land Applied Biosolids	0.051	11,090.21
TANKER	37,278.00	12.08.20 Land Applied Biosolids	0.051	1,901.18
TESTING	1.00	12.22.20 Nutrient Post-test	95.000	95.00

Total Invoice Amount	52,460.63
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b> →	<b>\$ 52,460.63</b>

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Invoice No.	Customer P.O. #	Invoice Date	Due Date
36768		Mar 18, 2021	4/2/21

Equipment	Amount	Service Completed	Unit Price	Extension
TANKER	93,195.00	03.17.21 Hauled to a Merrell Bros Regional Biosolids Center	0.12450	11,602.78

Total Invoice Amount	11,602.78
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b> →	<b>\$ 11,602.78</b>

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# MERRELL

# BROS.

A Biosolids Management Corporation

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Kokomo, IN 46901

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Fax: (574) 699-7478

Web: www.merrellbros.com

E-mail: info@merrellbros.com

Invoice No.	Customer P.O. #	Invoice Date	Due Date
38004		Aug 30, 2021	9/14/21

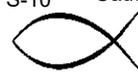
Equipment	Amount	Service Completed	Unit Price	Extension
TANKER	49,704.00	08.25.21 Hauled to a Merrell Bros. Regional Biosolids Center	0.12450	6,188.15
TANKER	49,704.00	08.26.21 Hauled to a Merrell Bros. Regional Biosolids Center	0.12450	6,188.15
TANKER	62,130.00	08.27.21 Hauled to a Merrell Bros. Regional Biosolids Center	0.12450	7,735.19

Total Invoice Amount	20,111.49
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b> →	<b>\$ 20,111.49</b>

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# MERRELL



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Invoice No.	Customer P.O. #	Invoice Date	Due Date
38874		Dec 16, 2021	12/31/21

Equipment	Amount	Service Completed	Unit Price	Extension
TESTING	1.00	11.19.21 Biosolids Pre-Test	485.00000	485.00
MOB/DEMOB.	1.00	11.18.21 Mob/Demob & Pump Use	2,450.00000	2,450.00
TANKER	267,159.00	11.18.21 Land Applied Biosolids	0.05100	13,625.11
TANKER	273,372.00	11.19.21 Land Applied Biosolids	0.05100	13,941.97
TANKER	273,372.00	11.22.21 Land Applied Biosolids	0.05100	13,941.97
TANKER	111,834.00	11.23.21 Land Applied Biosolids	0.05100	5,703.53
TESTING	1.00	12.13.21 Nutrient Post-Test	95.00000	95.00

Total Invoice Amount	50,242.58
Payment/Credit Applied	
<b>TOTAL AMOUNT DUE</b> →	<b>\$ 50,242.58</b>

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

**Cause No. 45649-U**

**Information Requested:**

Merrill Brothers sludge removal invoices include the following services. Please explain each service provided to ASU.

- a. Hauled to a Merrell Bros Regional Biosolids Center:
- b. Land Applied Biosolids: and
- c. MOB/Demob & Pump Use.

**Information Provided:**

- a. Solids hauled from the County Home plant to Center because of the weather, it could not be land applied.
- b. Sludge removed that could be land applied.
- c. Merrill Brothers' charges to use their equipment to pump and land apply ASU's sludge.

**OUCC DR 3-7**

01/18/2022

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

**Cause No. 45649-U**

**Information Requested:**

Please state which facility is served for each of the following electric accounts:

- h. Tipmont REMC 32503
- i. Tipmont REMC 32505
- j. Tipmont REMC 32506
- k. Tipmont REMC 32507
- l. Duke Energy 3100-3184-02-4
- m. Duke Energy 5890-3047-01-0
- n. Duke Energy 9330-3181-01-4

**Information Provided:**

- h. Wellhouse at 4100 Bridgeway Drive, West Lafayette – Carriage Estates
- i. Kimberly Lift Station – 4250 Morehouse Rd, West Lafayette
- j. ASU Office – 3350 W 250 N, West Lafayette
- k. Carriage Estates Plant – 4100 Bridgeway Drive, West Lafayette
- l. Willowbrook/Lindberg Lift Station – 1800 Lindberg Road, West Lafayette
- m. County Home Plant – 5703 N 50 W, West Lafayette
- n. County Home Plant – 5705 N 50 W, West Lafayette

**Total Amount Due  
by 01/17/2020** **\$275.00**

**Account Information**

Account Number: 32505  
Billing Period: 11/21/2019 - 12/21/2019 (30 days)  
Statement Date: 12/29/2019  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 12/21/19  
Present Reading: 3917  
Previous Reading: 3874  
Total kWh Usage: 1720  
Current kW Reading: 0.16  
Multiplier: 40.0  
Total kW Demand: 6.4

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

**Detail of Current Charges**

KWH Charges 1,720 kWh @ 0.10340	177.85
Power Cost Adjustment	3.25
Service Charge	75.00
Operation Round Up	0.97
Indiana Sales Tax	17.93
KIMBERLY SEWAGE	

**Total New Charges 275.00**

**Account Balance**

Previous Balance	250.00
Payment(s) Made 12/18/2019	-250.00
Remaining Balance	0.00
Current Charges	275.00
<b>TOTAL AMOUNT DUE 01/17/2020</b>	<b>275.00</b>
Amount Due After 01/17/2020	287.81

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660



**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments



**E-Billing**

Sign up to receive your bill by email on SmartHub.

**Total Amount Due by 02/17/2020 \$345.00**

**Account Information**

Account Number: 32505  
Billing Period: 12/21/2019 - 01/21/2020 (31 days)  
Statement Date: 01/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 01/21/20  
Present Reading: 3974  
Previous Reading: 3917  
Total kWh Usage: 2280  
Current kW Reading: 0.31  
Multiplier: 40.0  
Total kW Demand: 12.4

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.  
Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

**Detail of Current Charges**

KWH Charges 2,280 kWh @ 0.10540	240.31
Power Cost Adjustment	1.90
Service Charge	80.00
Operation Round Up	0.24
Indiana Sales Tax	22.55
KIMBERLY SEWAGE	

**Total New Charges 345.00**

**Account Balance**

Previous Balance	275.00
Payment(s) Made 01/17/2020	-275.00
Remaining Balance	0.00
Current Charges	345.00
<b>TOTAL AMOUNT DUE 02/17/2020</b>	<b>345.00</b>
Amount Due After 02/17/2020	361.11

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You can call the secure and automated line at 1-888-999-7660 24 hours/day



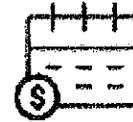
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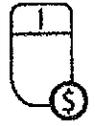
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.

**Total Amount Due by 03/17/2020** **\$374.00**

**Account Information**

Account Number: 32505  
Billing Period: 01/21/2020 - 02/21/2020 (31 days)  
Statement Date: 02/28/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 02/21/20  
Present Reading: 4037  
Previous Reading: 3974  
Total kWh Usage: 2520  
Current kW Reading: 0.17  
Multiplier: 40.0  
Total kW Demand: 6.8

**Detail of Current Charges**

KWH Charges 2,520 kWh @ 0.10540	265.61
Power Cost Adjustment	3.62
Service Charge	80.00
Operation Round Up	0.32
Indiana Sales Tax	24.45
KIMBERLY SEWAGE	

**Total New Charges 374.00**

**Account Balance**

Previous Balance	345.00
Payment(s) Made 02/10/2020	-345.00
Remaining Balance	0.00
Current Charges	374.00
<b>TOTAL AMOUNT DUE 03/17/2020</b>	<b>374.00</b>
Amount Due After 03/17/2020	391.46

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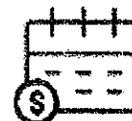
**Energy Use**

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Request a home energy assessment



**Auto Pay**

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**E-Billing**

Sign up to receive your bill by email on SmartHub.

**Total Amount Due by 04/17/2020** **\$383.00**

**Account Information**

Account Number: 32505  
Billing Period: 02/21/2020 - 03/21/2020 (29 days)  
Statement Date: 03/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 03/21/20  
Present Reading: 4101  
Previous Reading: 4037  
Total kWh Usage: 2560  
Current kW Reading: 0.38  
Multiplier: 40.0  
Total kW Demand: 15.2

**Detail of Current Charges**

KWH Charges 2,560 kWh @ 0.10540	269.82
Power Cost Adjustment	7.22
Service Charge	80.00
Operation Round Up	0.97
Indiana Sales Tax	24.99
KIMBERLY SEWAGE	

**Total New Charges 383.00**

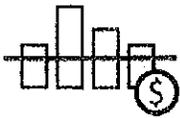
**Account Balance**

Previous Balance	374.00
Payment(s) Made 03/19/2020	-374.00
Remaining Balance	0.00
Current Charges	383.00
<b>TOTAL AMOUNT DUE 04/17/2020</b>	<b>383.00</b>
Amount Due After 04/17/2020	383.00

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

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You can call the secure and automated line at 1-888-999-7660 24 hours/day



**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



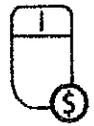
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.

Total Amount Due  
by 05/17/2020

**\$452.00**

**Account Information**

Account Number: 32505  
Billing Period: 03/21/2020 - 04/21/2020 (31 days)  
Statement Date: 04/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 04/21/20  
Present Reading: 4180  
Previous Reading: 4101  
Total kWh Usage: 3160  
Current kW Reading: 0.35  
Multiplier: 40.0  
Total kW Demand: 14.0

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

**Detail of Current Charges**

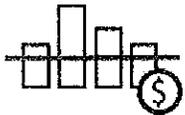
KWH Charges 3,160 kWh @ 0.10540	333.06
Power Cost Adjustment	8.91
Service Charge	80.00
Operation Round Up	0.49
Indiana Sales Tax	29.54
KIMBERLY SEWAGE	

**Total New Charges 452.00**

**Account Balance**

Previous Balance	383.00
Payment(s) Made 04/13/2020	-383.00
Remaining Balance	0.00
Current Charges	452.00
<b>TOTAL AMOUNT DUE 05/17/2020</b>	<b>452.00</b>
Amount Due After 05/17/2020	452.00

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660 24 hours/day



**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



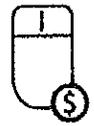
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.



Your Touchstone Energy Cooperative

403 S Main ST  
PO Box 20  
LINDEN IN 47955-0020

OUCG Attachment CFS-12  
Cause No. 45649-U  
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COMMUNITY OWNED | NOT FOR PROFIT  
Customer Service: 1-800-726-3953 Hours: M-F 8am-4:30pm  
Pay by Phone: 1-888-999-7660 Hours: 24/7  
Outage: 1-800-726-3953 Hours: 24/7  
Pay Online: www.tipmont.org  
Cause No. 45649-U  
OUCG DR 13-28  
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**Total Amount Due by 06/17/2020 \$376.00**

**Account Information**

Account Number: 32505  
Billing Period: 04/21/2020 - 05/21/2020 (30 days)  
Statement Date: 05/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 05/21/20  
Present Reading: 4243  
Previous Reading: 4180  
Total kWh Usage: 2520  
Current kW Reading: 0.24  
Multiplier: 40.0  
Total kW Demand: 9.6

**Detail of Current Charges**

KWH Charges 2,520 kWh @ 0.10540 265.61  
Power Cost Adjustment 5.59  
Service Charge 80.00  
Operation Round Up 0.22  
Indiana Sales Tax 24.58  
KIMBERLY SEWAGE

**Total New Charges 376.00**

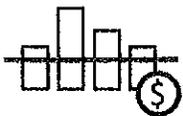
**Account Balance**

Previous Balance 452.00  
Payment(s) Made 05/12/2020 -452.00  
Remaining Balance 0.00  
Current Charges 376.00  
**TOTAL AMOUNT DUE 06/17/2020 376.00**  
Amount Due After 06/17/2020 376.00

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660 24 hours/day



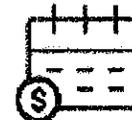
**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



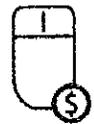
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.

**Total Amount Due  
by 07/17/2020** **\$297.00**

### Account Information

Account Number: 32505  
Billing Period: 05/21/2020 - 06/21/2020 (31 days)  
Statement Date: 06/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 06/21/20  
Present Reading: 4289  
Previous Reading: 4243  
Total kWh Usage: 1840  
Current kW Reading: 0.33  
Multiplier: 40.0  
Total kW Demand: 13.2

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

### Detail of Current Charges

KWH Charges 1,840 kWh @ 0.10540	193.94
Power Cost Adjustment	3.63
Service Charge	80.00
Indiana Sales Tax	19.43
KIMBERLY SEWAGE	

**Total New Charges 297.00**

### Account Balance

Previous Balance	376.00
Payment(s) Made 06/10/2020	-376.00
Remaining Balance	0.00
Current Charges	297.00
<b>TOTAL AMOUNT DUE 07/17/2020</b>	<b>297.00</b>
Amount Due After 07/17/2020	297.00

Use these tools to simplify your relationship with Tipmont REMC:



#### Budget Billing

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



#### Pay by Phone

You can call the secure and automated line at 1-888-999-7660 24 hours/day



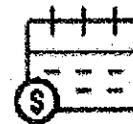
#### Energy Use

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



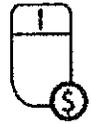
#### Save Energy

Request a home energy assessment



#### Auto Pay

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



#### E-Billing

Sign up to receive your bill by email on SmartHub.

**Total Amount Due  
by 08/17/2020**

**\$244.00**

**Account Information**

Account Number: 3250S  
Billing Period: 06/21/2020 - 07/21/2020 (30 days)  
Statement Date: 07/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 07/21/20  
Present Reading: 4323  
Previous Reading: 4289  
Total kWh Usage: 1360  
Current kW Reading: 0.2  
Multiplier: 40.0  
Total kW Demand: 8.0

**Detail of Current Charges**

KWH Charges 1,360 kWh @ 0.10540	143.34
Power Cost Adjustment	4.23
Service Charge	80.00
Operation Round Up	0.50
Indiana Sales Tax	15.93
KIMBERLY SEWAGE	

**Total New Charges 244.00**

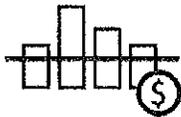
**Account Balance**

Previous Balance	297.00
Payment(s) Made 07/09/2020	-297.00
Remaining Balance	0.00
Current Charges	244.00
<b>TOTAL AMOUNT DUE 08/17/2020</b>	<b>244.00</b>
Amount Due After 08/17/2020	244.00

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660 24 hours/day



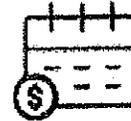
**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.



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COMMUNITY OWNED | NOT FOR PROFIT  
Customer Service: 1-800-726-3953 Hours: M-F 8am-4:30pm  
Pay by Phone: 1-888-999-7660 Hours: 24/7  
Outage: 1-800-726-3953 Hours: 24/7  
Pay Online: www.tipmont.org  
Cause No. 45649-U  
CDR 13-28  
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**Total Amount Due  
by 09/17/2020 \$306.00**

**Account Information**

Account Number: 32505  
Billing Period: 07/21/2020 - 08/21/2020 (31 days)  
Statement Date: 08/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 08/21/20  
Present Reading: 4370  
Previous Reading: 4323  
Total kWh Usage: 1880  
Current kW Reading: 0.16  
Multiplier: 40.0  
Total kW Demand: 6.4

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

**Detail of Current Charges**

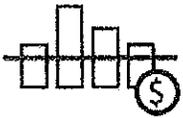
KWH Charges 1,880 kWh @ 0.10540 198.15  
Power Cost Adjustment 6.93  
Service Charge 80.00  
Operation Round Up 0.96  
Indiana Sales Tax 19.96  
KIMBERLY SEWAGE

**Total New Charges 306.00**

**Account Balance**

Previous Balance 244.00  
Payment(s) Made 08/10/2020 -244.00  
Remaining Balance 0.00  
Current Charges 306.00  
**TOTAL AMOUNT DUE 09/17/2020 306.00**  
Amount Due After 09/17/2020 306.00

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660 24 hours/day



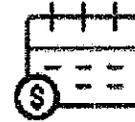
**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



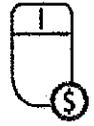
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.

**Total Amount Due by 10/17/2020 \$284.00**

**Account Information**

Account Number: 32505  
Billing Period: 08/21/2020 - 09/21/2020 (31 days)  
Statement Date: 09/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 09/21/20  
Present Reading: 4413  
Previous Reading: 4370  
Total kWh Usage: 1720  
Current kW Reading: 0.25  
Multiplier: 40.0  
Total kW Demand: 10.0

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

**Detail of Current Charges**

KWH Charges 1,720 kWh @ 0.10540	181.29
Power Cost Adjustment	3.94
Service Charge	80.00
Operation Round Up	0.20
Indiana Sales Tax	18.57
KIMBERLY SEWAGE	

**Total New Charges 284.00**

**Account Balance**

Previous Balance	306.00
Payment(s) Made 09/18/2020	-306.00
Remaining Balance	0.00
Current Charges	284.00
<b>TOTAL AMOUNT DUE 10/17/2020</b>	<b>284.00</b>
Amount Due After 10/17/2020	284.00

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660



**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



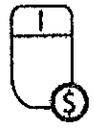
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments [www.tipmont.org](http://www.tipmont.org)



**E-Billing**

Sign up to receive your bill by email on SmartHub.



Your Touchstone Energy Cooperative

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PO Box 20  
LINDEN IN 47955-0020

OUCG Attachment CFS-12  
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COMMUNITY OWNED | NOT FOR PROFIT  
Customer Service: 1-800-726-3953 Hours: M-F 8am-4:30pm  
Pay by Phone: 1-888-999-7660 Hours: 24/7  
Outage: 1-800-726-3953 Hours: 24/7  
Cause No. 45649-U  
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**Total Amount Due by 11/17/2020 \$277.00**

**Account Information**

Account Number: 32505  
Billing Period: 09/21/2020 - 10/21/2020 (30 days)  
Statement Date: 10/29/2020  
Phone Number: (765) 463-3856  
Service Address: 4250 Morehouse Rd  
WEST LAFAYETTE, IN 47906  
Rate: Multi Phase Service  
Meter Number: 51620804  
Reading Date: 10/21/20  
Present Reading: 4454  
Previous Reading: 4413  
Total kWh Usage: 1640  
Current kW Reading: 0.16  
Multiplier: 40.0  
Total kW Demand: 6.4

**Detail of Current Charges**

KWH Charges 1,640 kWh @ 0.10540 172.86  
Power Cost Adjustment 5.41  
Service Charge 80.00  
Operation Round Up 0.65  
Indiana Sales Tax 18.08  
KIMBERLY SEWAGE

**Total New Charges 277.00**

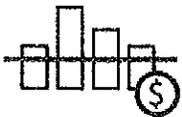
**Account Balance**

Previous Balance 284.00  
Payment(s) Made 10/13/2020 -284.00  
Remaining Balance 0.00  
Current Charges 277.00  
**TOTAL AMOUNT DUE 11/17/2020 277.00**  
Amount Due After 11/17/2020 289.91

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.

Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**

Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



**Pay by Phone**

You can call the secure and automated line at 1-888-999-7660



**Energy Use**

See your energy use information at [www.tipmont.org](http://www.tipmont.org)



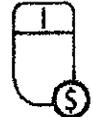
**Save Energy**

Request a home energy assessment



**Auto Pay**

Set it up once and automatically make your payments



**E-Billing**

Sign up to receive your bill by email on SmartHub.

**Total Amount Due by 12/17/2020** **\$282.00**

**Account Information**  
 Account Number: 32505  
 Billing Period: 10/21/2020 - 11/21/2020 (31 days)  
 Statement Date: 11/29/2020  
 Phone Number: (765) 463-3856  
 Service Address: 4250 Morehouse Rd  
 WEST LAFAYETTE, IN 47906  
 Rate: Multi Phase Service  
 Meter Number: 51620804  
 Reading Date: 11/21/20  
 Present Reading: 4497  
 Previous Reading: 4454  
 Total kWh Usage: 1720  
 Current kW Reading: 0.15  
 Multiplier: 40.0  
 Total kW Demand: 6.0

If you need assistance understanding how your bill is calculated, please visit [Tipmont.org/mybill](http://Tipmont.org/mybill) or call member services at (800) 726-3953.  
 Si necesita ayuda para entender cómo se calcula su factura, por favor visita [Tipmont.org/mybill](http://Tipmont.org/mybill) o llámé a los representantes de servicio a las (800) 726-3953 y después marque "3" para comunicar en español.

**Detail of Current Charges**

KWH Charges 1,720 kWh @ 0.10540	181.29
Power Cost Adjustment	1.60
Service Charge	80.00
Operation Round Up	0.71
Indiana Sales Tax	18.40
KIMBERLY SEWAGE	
<b>Total New Charges</b>	<b>282.00</b>

**Account Balance**

Previous Balance	277.00
Payment(s) Made 11/16/2020	-277.00
Remaining Balance	0.00
Current Charges	282.00
<b>TOTAL AMOUNT DUE 12/17/2020</b>	<b>282.00</b>
Amount Due After 12/17/2020	295.14

Use these tools to simplify your relationship with Tipmont REMC:



**Budget Billing**  
Level out your monthly bills at [www.tipmont.org](http://www.tipmont.org)



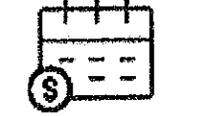
**Pay by Phone**  
You can call the secure and automated line at 1-888-999-7660



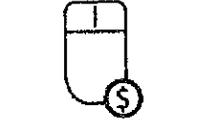
**Energy Use**  
See your energy use information at [www.tipmont.org](http://www.tipmont.org)



**Save Energy**  
Request a home energy assessment



**Auto Pay**  
Set it up once and automatically make your payments



**E-Billing**  
Sign up to receive your bill by email on SmartHub.

**OUCC DR 3-15**

01/18/2022

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

**Cause No. 45649-U**

**Information Requested:**

Please describe the services Mr. Serowka provides for which he is paid \$2,000 every month. Please explain how the services Mr. Serowka provides relates to the provision of utility service by ASU. Please provide the contract for the foregoing services and provide test year invoices and proof of payment.

**Information Provided:**

Mr. Serowka's consulting services have been retained by ASU because of his understanding of the utility's infrastructure. Mr. Serowka designed and supervised the first expansion of the Carriage Estates WWTP when owned by the Utility Center of Fort Wayne as well as all other expansions of the plant. He also designed and supervised the first expansion of the County Home WWTP as well as all future expansions including the current plant's phosphorus removal system and will be supervising the bid process for the removal system.

Mr. Serowka also designed many of the utility's lift stations and assisted in the design and construction of the Los Tres Grandes, Klondike, Cumberland and many other sewer projects. At the present time he is preparing, with the assistance of ASU's staff, the I & I maintenance program.

Some, but not all, of Mr. Serowka's duties are:

1. Review the plants MRO reports.
2. Prepare the DMR report for the plants.
3. Attend Tuesday morning staff meetings to help with any issues.
4. Prepare and/or supervise the plants construction permits.
5. Prepare and obtain the plants NPDES permits.
6. Prepare and supervise any agreed orders.
7. Assist ASU's staff in dealing with any issues that arise at either plant in regard to process, equipment or operations.
8. Assist ASU in and OUCC and IURC requests for data, attend meetings and provide testimony when required.

**Attachment:**

OUCC DR 3-15.pdf

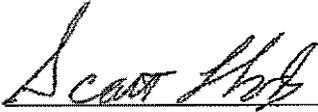
American Suburban Utilities, Inc.

3350 W. 250 N.  
West Lafayette, IN 47906  
Tel. 765-463-3856  
Fax 765-463-3855

27-Feb-2020

This retainer agreement is made by and between American Suburban Utilities, Inc. (ASU) and Edward J. Serowka, P.E. consulting engineer. As compensation in full for services performed under this agreement, ASU will pay Edward J. Serowka, P.E. a monthly fee of \$2,000.00. This agreement will be automatically renewed annually until either the death of Edward J. Serowka or it is medically proven that he no longer has the mental or physical capacity to perform his duties as determined by ASU.

Upon signing this agreement both parties will be given a copy.



\_\_\_\_\_  
Scott L. Lods  
American Suburban Utilities, Inc

28 FEB 20

Date



\_\_\_\_\_  
Edward J. Serowka

February 28, 2020  
Date

12/28/2021

OUCC Attachment CFS-14  
Cause No. 45649-U  
Page 1 of 1



Address: 7021 W 300 S  
Reynolds, IN 47980  
Phone: 219-746-4058  
E-mail: bdblume01@gmail.com

AngleRight Solutions LLC  
Brent Blume  
American Suburban Utilities 1099 Contract Employee

Time Period: 10/26/20 - 10/31/20

<u>Date</u>	<u>Day</u>	<u>Hours</u>	<u>Project</u>	<u>Task</u>
10/28/20	Wednesday	2.50	CE IV	Download CAD files, sort & save new for CE IV
10/29/20	Thursday	7.50	CE IV	Modify CAD details for page 00 to 14
10/30/20	Friday	7.00	CE IV	Modify CAD details for page 15 to 31

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TOTAL HOURS	17.00
RATE / HOUR	\$90.00
<b>TOTAL INVOICE AMOUNT</b>	<b>\$1,530.00</b>

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12/28/2021

OUCC Attachment CFS-14  
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Address: 7021 W 300 S  
Reynolds, IN 47980  
Phone: 219-746-4058  
E-mail: bdblume01@gmail.com

AngleRight Solutions LLC  
Brent Blume  
American Suburban Utilities 1099 Contract Employee

Time Period: 11/02/20 - 11/07/20

<u>Date</u>	<u>Day</u>	<u>Hours</u>	<u>Project</u>	<u>Task</u>
11/06/20	Friday	3.00	CE III	Revise CAD per redlines (pgs 09, 12, 17, 19, 34)
11/07/20	Saturday	1.00	CE III	Revise CAD per redlines (pgs 09, 12, 17, 19, 34)

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TOTAL HOURS	4.00
RATE / HOUR	\$90.00
<b>TOTAL INVOICE AMOUNT</b>	<b>\$360.00</b>

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12/28/2021

OUCG Attachment CFS-14  
Cause No. 45649-U  
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Address: 7021 W 300 S  
Reynolds, IN 47980  
Phone: 219-746-4058  
E-mail: bdblume01@gmail.com

AngleRight Solutions LLC  
Brent Blume  
American Suburban Utilities 1099 Contract Employee

Time Period: 11/16/20 - 11/21/20

<u>Date</u>	<u>Day</u>	<u>Hours</u>	<u>Project</u>	<u>Task</u>
11/16/20	Monday	0.50	CE IV	Revise CAD per Ed S
11/17/20	Tuesday	3.50	CE IV	Revise CAD per Ed S

---

TOTAL HOURS	4.00
RATE / HOUR	\$90.00
<hr/>	
TOTAL INVOICE AMOUNT	\$360.00

**invoice**

OUCG Attachment CFS-15  
Cause No. 45649-U  
Page 1 of 2

Scott Lods  
American Suburban Utilities, Inc.  
3350 W. 250 N.  
West Lafayette, IN 47906

November 19, 2020  
Invoice No: 20600

Project 19.R200095.00000 American Suburban Utilities: Technical Expert - IURC Rate

**Professional Services from September 27, 2020 to October 31, 2020**

Phase 01 Expert Witness

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Engineer V	16.50	197.00	3,250.50	
Totals	16.50		3,250.50	
<b>Total Labor</b>				<b>3,250.50</b>
		<b>Subtotal this Phase</b>		<b>\$3,250.50</b>
		<b>TOTAL THIS INVOICE</b>		<b>\$3,250.50</b>



**Please remit payment to:**  
Christopher B. Burke Engineering, LLC  
Dept. 20-7045  
P.O. Box 5997  
Carol Stream, IL 60197-5997

T: 317.266.8000 | F: 317.632.3306

OUCC Attachment CFS-15  
Cause No. 45649-U  
Page 1 of 2

**Invoice**

Scott Lods  
American Suburban Utilities, Inc.  
3350 W. 250 N.  
West Lafayette, IN 47906

December 3, 2020  
Invoice No: 20626

Project 19.R200095.00000 American Suburban Utilities: Technical Expert - IURC Rate  
**Professional Services from November 1, 2020 to November 28, 2020**

Phase 01 Expert Witness

**Professional Personnel**

	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Engineer V	3.25	197.00	640.25
Totals	3.25		640.25
<b>Total Labor</b>			<b>640.25</b>

**Reimbursable Expenses**

Mileage			70.84
<b>Total Reimbursables</b>			<b>70.84</b>

**Subtotal this Phase \$711.09**

**TOTAL THIS INVOICE \$711.09** ✓



**Please remit payment to:**  
Christopher B. Burke Engineering, LLC  
Dept. 20-7045  
P.O. Box 5997  
Carol Stream, IL 60197-5997

T: 317.266.8000 | F: 317.632.3306

**Cornerstone Design**

Dann Keiser  
8481 E. 550 N.  
Otterbein, Indiana 47970

---

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Architecture - Historic Preservation - Planning

March 5, 2020

Scott Lods  
American Suburban Utilities  
3350 W 250 North  
West Lafayette, Indiana 47906

RE: Invoice for Architectural Services.

Dear Scott:

The costs for Schematic Design, and 50 % Construction Documents through 3/5/2020 are as follows.

Architect	42 hrs. @ \$95	\$ 3,990.
Staff	0 hrs. @ \$40	

Direct Expenses: Fees, Travel, & Postage. -		<u>0.</u>
--	--	-----------

Total amount due:	\$ 3,990.
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Invoices are due upon receipt. Thank you for the opportunity to assist you with your planning.

Sincerely,

Dann Keiser

**Cornerstone Design**

Dann Keiser  
8481 E. 550 N.  
Otterbein, Indiana 47970

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Architecture - Historic Preservation - Planning

April 1, 2020

Scott Lods  
American Suburban Utilities  
3350 W 250 North  
West Lafayette, Indiana 47906

RE: Invoice for Architectural Services.

Dear Scott:

The costs for 75 % Construction Documents through 4/1/2020 are as follows.

Architect	28 hrs. @ \$95	\$ 2,660.
Staff	0 hrs. @ \$40	

Direct Expenses: Fees, Travel, Postage. - 0.

Total this invoice \$ 2,660.

Previous invoice 3/5/20

Total amount due:

\$ 3,990 - paid 2-Apr-2020  
\$ 6650.

Invoices are due upon receipt. Thank you for the opportunity to assist you with your planning.

Sincerely,

Dann Keiser

**Marjorie Potvin**

Cause No. 45649-U

**INVOICE**  
12/28/2021  
OUCC DR 1-12  
Page 38 of 51

2600 Harden Blvd, Lot 380

Page 1 of 7

Lakeland, FL 33803

Phone (863) 999-2399

E-mail: mpotvin270@gmail.com

INVOICE #2020-01

DATE: 02/26/ 2020

**TO:**

**FOR:**

American Suburban Utilities

3350 W 250 N

West Lafayette, Indiana 47906

DESCRIPTION	AMOUNT
Carriage Estates 39.0 hours @ \$30.00/hour =	\$ 1,170.00
TOTAL	\$ 1,170.00

**Thank you for your business!**

12/28/2021

# INVOICE

## **Marjorie Potvin**

2600 Harden Blvd, Lot 380  
Lakeland, FL 33803  
Phone (863) 999-2399  
E-mail: mpotvin270@gmail.com

INVOICE #2020-02

DATE: 03/26/2020

**TO:**

American Suburban Utilities  
3350 W 250 N  
West Lafayette, Indiana 47906

**FOR:**

DESCRIPTION		AMOUNT
Carriage Estates	23.0 hours @ \$30.00/hour =	\$ 690.00
<b>TOTAL</b>		<b>\$ 690.00</b>

**Thank you for your business!**

OUCC Attachment CFS-17  
Cause No. 45649-U  
Page 3 of 7

12/28/2021

# INVOICE

**Marjorie Potvin**  
2600 Harden Blvd, Lot 380  
Lakeland, FL 33803  
Phone (863) 999-2399  
E-mail: mpotvin270@gmail.com

INVOICE #2020-03  
DATE: 03/23/2020

**TO:**  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, Indiana 47906

**FOR:**

DESCRIPTION	AMOUNT
Carriage Estates 57.0 hours @ \$30.00/hour =	\$ 1,710.00
TOTAL	\$ 1,710.00

**Thank you for your business!**

7315

OUCC Attachment CFS-17  
Cause No. 45649-U  
Page 4 of 7

12/28/2021

**Marjorie Potvin**

2600 Harden Blvd, Lot 380  
Lakeland, FL 33803  
Phone (863) 999-2399  
E-mail: mpotvin270@gmail.com

**INVOICE**

INVOICE #2020-04  
DATE: 05/21/2020

**TO:**

American Suburban Utilities  
3350 W 250 N  
West Lafayette, Indiana 47906

**FOR:**

DESCRIPTION		AMOUNT
Carriage Estates	78.0 hours @ \$30.00/hour =	\$ 2,340.00
7315		
TOTAL		\$ 2,340.00

**Thank you for your business!**

OUCC Attachment CFS-17  
Cause No. 45649-U  
Page 5 of 7

12/28/2021

# INVOICE

## **Marjorie Potvin**

2600 Harden Blvd, Lot 380  
Lakeland, FL 33803  
Phone (863) 999-2399  
E-mail: mpotvin270@gmail.com

INVOICE #2020-05  
DATE: 06/12/2020

**TO:**

American Suburban Utilities  
3350 W 250 N  
West Lafayette, Indiana 47906

**FOR:**

DESCRIPTION		AMOUNT
Carriage Estates	59.0 hours @ \$30.00/hour =	\$ 1,770.00
TOTAL		\$ 1,770.00

**Thank you for your business!**

12/28/2021

OUCC Attachment CFS-17  
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Page 6 of 7

**Marjorie Potvin**

2600 Harden Blvd, Lot 380  
Lakeland, FL 33803  
Phone (863) 999-2399  
E-mail: mpotvin270@gmail.com

**INVOICE**

INVOICE #2020-06  
DATE: 07/12/2020

**TO:**

American Suburban Utilities  
3350 W 250 N  
West Lafayette, Indiana 47906

**FOR:**

DESCRIPTION	AMOUNT
Carriage Estates 16.0 hours @ \$30.00/hour =	\$ 480.00
<b>TOTAL</b>	<b>\$ 480.00</b>

**Thank you for your business!**

12/28/2021

**Marjorie Potvin**

2600 Harden Blvd, Lot 380

Lakeland, FL 33803

Phone (863) 999-2399

E-mail: mpotvin270@gmail.com

**INVOICE**

INVOICE #2020-10

DATE: 10/21/2020

**TO:**

American Suburban Utilities  
3350 W 250 N  
West Lafayette, Indiana 47906

**FOR:**

DESCRIPTION	AMOUNT
Carriage Estates 23.0 hours @ \$21.74/hour=	\$500.00
TOTAL	\$500.00

**Thank you for your business!**



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906

Invoice number 8377  
 Date 12/02/2019

Project **19001 ASU General**  
 DUE UPON RECEIPT

Professional services through 11/30/2019

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
ENGINEERING DESIGN KLONDIKE SEWER	1,137.50	287.50	1,425.00
REIMBURSABLE EXPENSES DESIGN	0.00	0.00	0.00
<b>Total</b>	<b>1,137.50</b>	<b>287.50</b>	<b>1,425.00</b>

**Engineering Design Klondike Sewer**

Professional Fees

	Hours	Rate	Billed Amount
Engineer	0.25	130.00	32.50
Principal	1.50	170.00	255.00
		<b>Invoice total</b>	<b>287.50</b>

Subject to a late fee of 18% APR if not paid within 30 days.

7311 PD CK# 5539 6-Feb



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906

Invoice number 8431  
 Date 01/06/2020

Project 19001 ASU General

Professional services through 12/31/2019

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
ENGINEERING DESIGN KLONDIKE SEWER	1,425.00	300.00	1,725.00
REIMBURSABLE EXPENSES DESIGN	0.00	0.00	0.00
<b>Total</b>	<b>1,425.00</b>	<b>300.00</b>	<b>1,725.00</b>

**Engineering Design Klondike Sewer**

Professional Fees

	Hours	Rate	Billed Amount
Engineer	1.00	130.00	130.00
Principal	1.00	170.00	170.00
<b>Invoice total</b>			<b>300.00</b>

Subject to a late fee of 18% APR if not paid within 30 days.

7311 PD Ch# 5539 4-feb



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 785-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906

Invoice number 8403  
 Date 12/03/2019

Project **18017 ASU Service Area Planning**  
**DUE UPON RECEIPT**

Professional services through 11/30/2019

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CTA UPDATE 2019	0.00	5,885.00	5,885.00
REIMBURSABLE EXPENSES	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>5,885.00</b>	<b>5,885.00</b>

**CTA UPDATE 2019**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	4.00	155.00	620.00
CAD Designer	40.50	90.00	3,645.00
CAD Tech	10.00	60.00	600.00
Principal	6.00	170.00	1,020.00
<b>Invoice total</b>			<b>5,885.00</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*

7311



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906

Invoice number 8451  
 Date 01/06/2020

Project **18017 ASU Service Area Planning**  
 DUE UPON RECEIPT

Professional services through 12/31/2019

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CTA UPDATE 2019	5,885.00	7,042.50	12,927.50
REIMBURSABLE EXPENSES	0.00	10.00	10.00
<b>Total</b>	<b>5,885.00</b>	<b>7,052.50</b>	<b>12,937.50</b>

**CTA UPDATE 2019**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	13.50	155.00	2,092.50
CAD Designer	46.50	90.00	4,185.00
Principal	4.50	170.00	765.00

**Reimbursable Expenses**

Reimbursables

	Units	Rate	Billed Amount
Deed Research Copies			
Non Vendor Reimbursables	4.00	2.50	10.00
<i>LAREDO COPIES</i>			

Subtotal 10.00

Subtotal 10.00

Invoice total 7,052.50

Subject to a late fee of 18% APR if not paid within 30 days.



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906

Invoice number 8435  
 Date 01/06/2020

Project 19001 ASU General

DUE UPON RECEIPT

Professional services through 12/31/2019

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
BOUNDARY WORK 4121 BRIDGEWAY DRIVE	1,422.50	300.00	1,722.50
<b>Total</b>	1,422.50	300.00	1,722.50

**BOUNDARY WORK 4121 BRIDGEWAY DRIVE**

Professional Fees

	Hours	Rate	Billed Amount
Two Man Survey Crew	2.00	150.00	300.00

Invoice total **300.00**

*Subject to a late fee of 18% APR if not paid within 30 days.*



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 785-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8475  
 Date 01/29/2020

Project **18017 ASU Service Area Planning**

Professional services through 01/31/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CTA UPDATE 2019	12,927.50	593.75	13,521.25
REIMBURSABLE EXPENSES	10.00	0.00	10.00
<b>Total</b>	<b>12,937.50</b>	<b>593.75</b>	<b>13,531.25</b>

**CTA UPDATE 2019**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	3.25	155.00	503.75
CAD Designer	1.00	90.00	90.00
		Invoice total	<b>593.75</b>

Subject to a late fee of 18% APR if not paid within 30 days.



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 785-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8502  
 Date 02/05/2020

Project 14047 ASU Carriage Estates Plant

Professional services through 01/31/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Current Billed
CARRIAGE ESTATES PLANT	2,720.00
REIMBURSABLE EXPENSES	0.00
<b>Total</b>	<b>2,720.00</b>

**Professional Fees**

	Hours	Rate	Billed Amount
Principal	16.00	170.00	2,720.00
		<b>Invoice total</b>	<b>2,720.00</b>

Subject to a late fee of 18% APR if not paid within 30 days.

7311



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8589  
 Date 03/31/2020

Project **14007.1 ASU Klondike Sanitary  
 Extension**

Professional services through 03/29/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CONSTRUCTION ENGINEERING	608.75	377.50	986.25
AS-BUILTS	0.00	0.00	0.00
<b>Total</b>	<b>608.75</b>	<b>377.50</b>	<b>986.25</b>

**Construction Engineering**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	0.50	155.00	77.50
Two Man Survey Crew	2.00	150.00	300.00
<b>Invoice total</b>			<b>377.50</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

OUCG Attachment CFS-18  
 Cause No. 45649-U  
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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8648  
 Date 05/01/2020

Project **20015 ASU - Carriage Estates Asbuilts**

Professional services through 04/30/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
ASBUILT SURVEY	9,152.50	9,038.75	18,191.25
REIMBURSABLE EXPENSES	0.00	0.00	0.00
<b>Total</b>	<b>9,152.50</b>	<b>9,038.75</b>	<b>18,191.25</b>

**Asbuilt Survey**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	14.25	155.00	2,208.75
CAD Designer	74.00	90.00	6,660.00
Principal	1.00	170.00	170.00
<b>Invoice total</b>			<b>9,038.75</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8587  
 Date 03/31/2020

Project **18021 Belle Terra Subdivision**

Professional services through 03/29/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
SANITARY SEWER - OFFSITE ADDITION	19,232.64	387.50	19,620.14
CONSTRUCTION MANAGEMENT	2,810.00	3,090.00	5,900.00
CONSTRUCTION STAKING - ASU	2,165.00	0.00	2,165.00
AS-BUILTS - ASU	0.00	0.00	0.00
REIMBURSABLE EXPENSES OFFSITE SEWER	84.00	0.00	84.00
<b>Total</b>	<b>24,291.64</b>	<b>3,477.50</b>	<b>27,769.14</b>

**Sanitary Sewer - Offsite Addition**

Professional Fees

Senior Engineer

Hours	Rate	Billed Amount
2.50	155.00	387.50

**CONSTRUCTION MANAGEMENT**

Professional Fees

Field Services Manager  
 Principal

Hours	Rate	Billed Amount
25.00	110.00	2,750.00
2.00	170.00	340.00

Invoice total **3,477.50**

Subject to a late fee of 18% APR if not paid within 30 days.



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

OUCC Attachment CFS-18  
 Cause No. 45649-U  
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Cause No. 45649-U  
 OUCC DR 1-12  
 Page 19 of 51

American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8647  
 Date 05/01/2020

Project **18021 Belle Terra Subdivision**

Professional services through 04/30/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
SANITARY SEWER - OFFSITE ADDITION	19,620.14	0.00	19,620.14
CONSTRUCTION MANAGEMENT	5,900.00	110.00	6,010.00
CONSTRUCTION STAKING - ASU	2,165.00	0.00	2,165.00
AS-BUILTS - ASU	0.00	1,612.50	1,612.50
REIMBURSABLE EXPENSES OFFSITE SEWER	84.00	0.00	84.00
<b>Total</b>	<b>27,769.14</b>	<b>1,722.50</b>	<b>29,491.64</b>

**CONSTRUCTION MANAGEMENT**

Professional Fees

Field Services Manager

Hours	Rate	Billed Amount
1.00	110.00	110.00

**AS-BUILTS - ASU**

Professional Fees

Senior Land Surveyor  
 CAD Designer  
 Two Man Survey Crew

Hours	Rate	Billed Amount
1.50	155.00	232.50
7.00	90.00	630.00
5.00	150.00	750.00

Invoice total **1,722.50**

Subject to a late fee of 18% APR if not paid within 30 days.



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

OUCG Attachment CFS-18  
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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8763  
 Date 07/06/2020

Project **19001 ASU General**

Professional services through 06/26/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CONSTRUCTION MANAGEMENT	3,050.00	765.00	3,815.00
REIMBURSABLE EXPENSES CONSTRUCTION MANAGMENT	0.00	0.00	0.00
<b>Total</b>	<b>3,050.00</b>	<b>765.00</b>	<b>3,815.00</b>

**Construction Management**

Professional Fees

	Hours	Rate	Billed Amount
Field Services Technician	8.50	90.00	765.00
<b>Invoice total</b>			<b>765.00</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

OUCC Attachment CFS-18  
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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8785  
 Date 07/07/2020

Project 20015 ASU - Carriage Estates Asbuilts

Professional services through 06/26/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
ASBUILT SURVEY	24,511.25	535.00	25,046.25
REIMBURSABLE EXPENSES	0.00	0.00	0.00
<b>Total</b>	<b>24,511.25</b>	<b>535.00</b>	<b>25,046.25</b>

**Asbuilt Survey**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	2.00	155.00	310.00
CAD Designer	2.50	90.00	225.00
<b>Invoice total</b>			<b>535.00</b>

Subject to a late fee of 18% APR if not paid within 30 days.



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 785-742-1900

OUCC Attachment CFS-18  
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1011  
 ASU PAID  
 12/28/2021  
 Cause No. 45649-U  
 OUCC DR 1-12  
 Page 28 of 51

American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Accounting-ASU

Invoice number 8900  
 Date 09/03/2020  
 Project 19001 ASU General

Professional services through 08/30/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CONSTRUCTION MANAGEMENT	3,815.00	780.00	4,595.00
REIMBURSABLE EXPENSES CONSTRUCTION MANAGMENT	0.00	0.00	0.00
<b>Total</b>	<b>3,815.00</b>	<b>780.00</b>	<b>4,595.00</b>

**Construction Management**

Professional Fees

	Hours	Rate	Billed Amount
Field Services Manager	4.00	110.00	440.00
Principal	2.00	170.00	340.00
<b>Invoice total</b>			<b>780.00</b>

Subject to a late fee of 18% APR if not paid within 30 days.



American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8544  
 Date 03/03/2020

Project **14007.1 ASU Klondike Sanitary  
 Extension**

Professional services through 02/29/2020

DUE UPON RECEIPT

**Construction Engineering**

Professional Fees-Add

	Hours	Rate	Billed Amount
Senior Land Surveyor <i>Review with Crew / Hallas</i>	0.25	155.00	38.75
CAD Designer <i>Sanitary prep for field crew after phone call from CC (worked remotely from home in morning)</i>	0.50	90.00	45.00
Three Man Survey Crew <i>Sanitary stake</i>	2.50	210.00	525.00
Construction Engineering subtotal			608.75
Invoice total			608.75

*Subject to a late fee of 18% APR if not paid within 30 days.*



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8530  
 Date 03/03/2020

Project 18017 ASU Service Area Planning

Professional services through 02/26/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
CTA UPDATE 2019	13,521.25	1,170.00	14,691.25
REIMBURSABLE EXPENSES	10.00	0.00	10.00
<b>Total</b>	<b>13,531.25</b>	<b>1,170.00</b>	<b>14,701.25</b>

**CTA UPDATE 2019**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	7.00	155.00	1,085.00
Principal	0.50	170.00	85.00
		<b>Invoice total</b>	<b>1,170.00</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*



12/28/2021

American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8543  
 Date 03/03/2020

Project **14047 ASU Carriage Estates Plant**

Professional services through 02/29/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Current Billed
CARRIAGE ESTATES PLANT	935.00
REIMBURSABLE EXPENSES	0.00
<b>Total</b>	<b>935.00</b>

**Professional Fees**

	Hours	Rate	Billed Amount
Principal	5.50	170.00	935.00
<b>Invoice total</b>			<b>935.00</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 785-742-1900

OUCG Attachment CFS-18  
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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Toni Neal

Invoice number 8914  
 Date 10/02/2020

Project 14047 ASU Carriage Estates Plant

Professional services through 09/27/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Current Billed
CONSTRUCTION MANAGEMENT	675.00
<b>Total</b>	<b>675.00</b>

**Professional Fees**

	Hours	Rate	Billed Amount
Field Services Manager	1.50	110.00	165.00
Principal	3.00	170.00	510.00
Professional Fees subtotal	4.50		675.00
Invoice total			<b>675.00</b>

Subject to a late fee of 18% APR if not paid within 30 days.

OK # 6246 5-00-20

7311



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

OUCS Attachment CFS-18  
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7-Dec-21 Cause No. 45649-U  
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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Accounting-ASU

Invoice number 9043  
 Date 12/04/2020

Project 14047 ASU Carriage Estates Plant

Professional services through 11/29/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Current Billed
CARRIAGE ESTATES PLANT	640.00
<b>Total</b>	<b>640.00</b>

**Professional Fees**

	Hours	Rate	Billed Amount
Project Designer	3.00	100.00	300.00
Principal	2.00	170.00	340.00
<b>Professional Fees subtotal</b>	<b>5.00</b>		<b>640.00</b>
<b>Invoice total</b>			<b>640.00</b>

Subject to a late fee of 18% APR if not paid within 30 days.

7311



**TBIRD**  
 Design Services Corporation  
**Engineering and Surveying**  
 105 N 10th Street, Lafayette, IN 47901  
 765-742-1900

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American Suburban Utilities  
 3350 West, 250 North  
 West Lafayette, IN 47906  
 Accounting-ASU

Invoice number 9053  
 Date 12/09/2020

Project **20015 ASU - Carriage Estates Asbuilts**

Professional services through 11/29/2020

DUE UPON RECEIPT

**Invoice Summary**

Description	Prior Billed	Current Billed	Total Billed
ASBUILT SURVEY	26,628.75	0.00	26,628.75
LEGAL DESCRIPTIONS	746.25	542.50	1,288.75
REIMBURSABLE EXPENSES	98.00	0.00	98.00
<b>Total</b>	<b>27,473.00</b>	<b>542.50</b>	<b>28,015.50</b>

**Legal Descriptions**

Professional Fees

	Hours	Rate	Billed Amount
Senior Land Surveyor	3.50	155.00	542.50
		<b>Invoice total</b>	<b>542.50</b>

*Subject to a late fee of 18% APR if not paid within 30 days.*

**Vester and Associates, Inc.**

Page 1 of 1

309 Columbia St. Suite 101  
Lafayette, IN 47901



**LAND SURVEYING AND ENGINEERING**

*PATRICK N. CUNNINGHAM, R. L. S. PRESIDENT*

Telephone 765 742-6479

Facsimile 765 742-5271

Bill To :

American Suburban Utility  
3350 W. 250 North  
WEST LAFAYETTE, IN 47906

# Invoice

INVOICE DATE	INVOICE NO.	DUE DATE	JOB NO.	BILLING PERIOD
8/13/2020	12433	8/13/2020	E-20103	03/16/2020-08/10-2020

Item	Description	Qty	Rate	Amount
Prof Surv & Engr Svcs	Work to date on design and construction staking of the Morehouse Road Sanitary Sewer Relocation project, Tippecanoe County, IN			
Engineer		44.5	163.00	7,253.50
Survey Crew		18.5	200.00	3,700.00

Thank you for using Vester & Associates for your surveying requirements

**Total** \$10,953.50

Time Reports Attached

**TERMS:** Net 30 days - Over due balances subject to a 1 1/2% service charge per month

**Payments/Credits** \$0.00

**Balance Due** \$10,953.50



Williams Creek Management Corporation  
 4620 S. County Road 600 E.  
 Plainfield, IN 46168-8470  
 317.838.9810 phone  
 317.838.9855 fax

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12/28/2021

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# Invoice

Date	Invoice #
12/16/2020	WCMC20373

<b>Bill To</b>
American Suburban Utilities Ms. Tammy Grandstaff 3350 West 250 North West Lafayette, IN 47906

P.O. No.	Terms	Due Date	Project
	Net 30	1/15/2021	ASU-17-0602.P17~P...

Description	Qty	Rate	Amount
Los Tres Grandes Sewer Line - Tree Mitigation West Lafayette, Tippecanoe County, Indiana			
Phase 11 - Year 3 -2020 Maintenance and Preservation - 100% Complete	0.5	4,620.00	2,310.00
Phase 5 - Year 3 -2020 Monitoring and Reporting - 100% Complete	0.5	4,940.00	2,470.00
Total Contract Amount: \$79,880.00 Billed to Date: \$60,370.00 Balance Remaining: \$19,510.00 Total Contract Percent Complete: 75.57%			
It's been a pleasure working with you!		<b>Total</b>	\$4,780.00

Invoice 2307799

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

January 27, 2020  
Nicholas K. Kile  
00019206-000026

PAYABLE UPON RECEIPT

00019206-000026  
CITY OF WEST LAFAYETTE

Fees for Services \$ 710.00

**TOTAL THIS INVOICE \$ 710.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street

OUCG Attachment CFS-21 Indianapolis, Indiana 46204-3535 U.S.A.

Cause No. 45649-U

E.I.N. 35-0900596

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(317) 236-1313

Invoice 2313077

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

February 18, 2020  
Nicholas K. Kile  
00019206-000009

**PAYABLE UPON RECEIPT**

00019206-000009

GENERAL ENVIRONMENTAL



Fees for Services \$ 1,065.00

Other Charges \$ 480.85

**TOTAL THIS INVOICE \$ 1,545.85**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Invoice 2313078

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

February 18, 2020  
Nicholas K. Kile  
00019206-000026

PAYABLE UPON RECEIPT

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00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services	\$	568.00
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>568.00</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
Cause No. 45649-U  
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Invoice 2313079

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

February 18, 2020  
Nicholas K. Kile  
00019206-000027

**PAYABLE UPON RECEIPT**

**00019206-000027**  
**2016 RATE CASE COMPLIANCE FILING SUBDOCKET**



Fees for Services	\$	47,253.00
Other Charges	\$	1,149.64
<b>TOTAL THIS INVOICE</b>	\$	<b>48,402.64</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Invoice 2327268

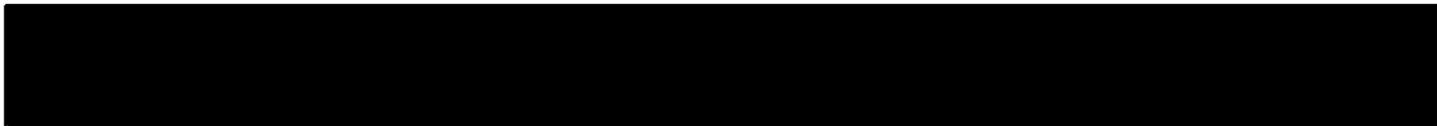
Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

March 17, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

00019206-000009  
GENERAL ENVIRONMENTAL



Fees for Services \$ 1,917.00

**TOTAL THIS INVOICE \$ 1,917.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Invoice 2327269

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

March 17, 2020  
Nicholas K. Kile  
00019206-000026

PAYABLE UPON RECEIPT

00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services	\$	142.00
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>142.00</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
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Invoice 2327270

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

March 17, 2020  
Nicholas K. Kile  
00019206-000027

PAYABLE UPON RECEIPT

00019206-000027  
2016 RATE CASE COMPLIANCE FILING SUBDOCKET



Fees for Services	\$	27,825.00
Other Charges	\$	36.08
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>27,861.08</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

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Invoice 2333770

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

April 10, 2020  
Nicholas K. Kile  
00019206-000027

**PAYABLE UPON RECEIPT**

**00019206-000027**  
**2016 RATE CASE COMPLIANCE FILING SUBDOCKET**

Fees for Services \$ 142.00

**TOTAL THIS INVOICE \$ 142.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
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Invoice 2333769

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

April 10, 2020  
Nicholas K. Kile  
00019206-000026

PAYABLE UPON RECEIPT

00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services \$ 2,326.50

**TOTAL THIS INVOICE** \$ 2,326.50

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317)236-1313

Cause No. 45649-U  
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OUCC Attachment CFS-21  
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Invoice 2333768

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

April 10, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

00019206-000009  
GENERAL ENVIRONMENTAL

Fees for Services \$ 284.00

**TOTAL THIS INVOICE** \$ **284.00**

OUCG Attachment CFS-21  
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**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
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Invoice 2344528

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

May 11, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

00019206-000009  
GENERAL ENVIRONMENTAL

Fees for Services \$ 2,427.00

**TOTAL THIS INVOICE** \$ **2,427.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
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Invoice 2344529

Page 2

AMERICAN SUBURBAN UTILITIES, INC  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

May 11, 2020  
Nicholas K. Kile  
00019206-000026

**PAYABLE UPON RECEIPT**

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00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services \$ 2,485.00

**TOTAL THIS INVOICE** \$ 2,485.00

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
Cause No. 45649-U  
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Invoice 2356491

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

June 15, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

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00019206-000009  
GENERAL ENVIRONMENTAL

Fees for Services \$ 1,633.00

**TOTAL THIS INVOICE** \$ **1,633.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
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Invoice 2356492

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

June 15, 2020  
Nicholas K. Kile  
00019206-000026

**PAYABLE UPON RECEIPT**

00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services	\$	284.00
<b>TOTAL THIS INVOICE</b>	\$	<b>284.00</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
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Invoice 2364858

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

July 10, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

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00019206-000009  
GENERAL ENVIRONMENTAL



Fees for Services	\$	142.00
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>142.00</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

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Invoice 2364859

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AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

July 10, 2020  
Nicholas K. Kile  
00019206-000026

**PAYABLE UPON RECEIPT**

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00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services \$ 4,731.00

**TOTAL THIS INVOICE** \$ **4,731.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 40 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 17 of 28

Invoice 2364860

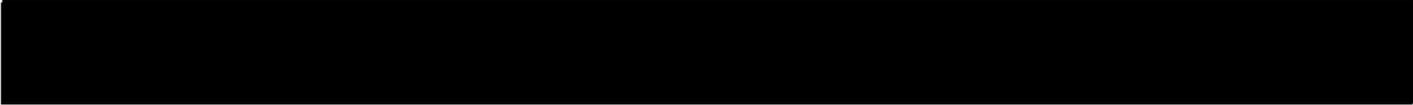
Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

July 10, 2020  
Nicholas K. Kile  
00019206-000027

**PAYABLE UPON RECEIPT**

00019206-000027  
2016 RATE CASE COMPLIANCE FILING SUBDOCKET



Fees for Services	\$	2,454.50
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>2,454.50</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 18 of 28

Invoice 2375597

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

August 12, 2020  
Nicholas K. Kile  
00019206-000009

---

**PAYABLE UPON RECEIPT**

---

**00019206-000009**  
**GENERAL ENVIRONMENTAL**

Fees for Services	\$	1,633.00
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>1,633.00</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 19 of 28

Invoice 2375598

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

August 12, 2020  
Nicholas K. Kile  
00019206-000026

PAYABLE UPON RECEIPT

00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services	\$	923.00
Other Charges	\$	2.10
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>925.10</b>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 20 of 28

Invoice 2375599

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

August 12, 2020  
Nicholas K. Kile  
00019206-000027

**PAYABLE UPON RECEIPT**

**00019206-000027**  
**2016 RATE CASE COMPLIANCE FILING SUBDOCKET**



Fees for Services \$ 355.00

**TOTAL THIS INVOICE \$ 355.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCR Attachment CFS-21  
Cause No. 45649-U  
Page 21 of 28

Invoice 2386918

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

September 14, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

00019206-000009  
GENERAL ENVIRONMENTAL

Fees for Services \$ 1,491.00

**TOTAL THIS INVOICE \$ 1,491.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 52 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 22 of 28

Invoice 2386919

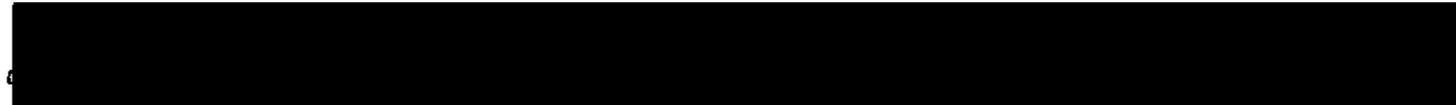
Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

September 14, 2020  
Nicholas K. Kile  
00019206-000026

PAYABLE UPON RECEIPT

00019206-000026  
CITY OF WEST LAFAYETTE



Fees for Services \$ 2,788.50

**TOTAL THIS INVOICE** \$ 2,788.50

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 56 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 23 of 28

Invoice 2402009

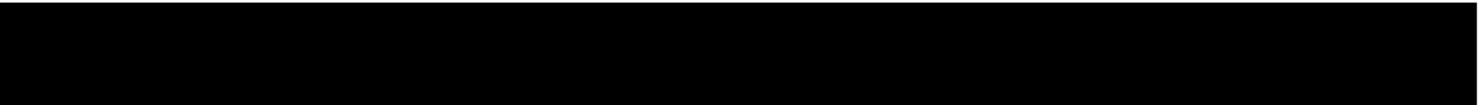
Page 2

AMERICAN SUBURBAN UTILITIES, INC  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

October 20, 2020  
Nicholas K. Kile  
00019206-000027

PAYABLE UPON RECEIPT

00019206-000027  
2016 RATE CASE COMPLIANCE FILING SUBDOCKET



Fees for Services	\$	4,262.00
<b>TOTAL THIS INVOICE</b>	\$	<u>4,262.00</u>

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 57 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 24 of 28

Invoice 2402008

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

October 20, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

00019206-000009  
GENERAL ENVIRONMENTAL



Fees for Services \$ 2,485.00

**TOTAL THIS INVOICE \$ 2,485.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 63 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 25 of 28

Invoice 2414588

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

November 24, 2020  
Nicholas K. Kile  
00019206-000027

**PAYABLE UPON RECEIPT**

00019206-000027  
2016 RATE CASE COMPLIANCE FILING SUBDOCKET



Fees for Services \$ 6,118.00

**TOTAL THIS INVOICE \$ 6,118.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 64 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 26 of 28

Invoice 2414587

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

November 24, 2020  
Nicholas K. Kile  
00019206-000009

**PAYABLE UPON RECEIPT**

**00019206-000009**  
**GENERAL ENVIRONMENTAL**

Fees for Services \$ 213.00

**TOTAL THIS INVOICE** \$ **213.00**

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

Cause No. 45649-U  
OUCC DR 1-13  
Page 70 of 71

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 27 of 28

Invoice 2425776

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

December 22, 2020  
Nicholas K. Kile  
00019206-000009

PAYABLE UPON RECEIPT

00019206-000009  
GENERAL ENVIRONMENTAL



Fees for Services \$ 355.00

**TOTAL THIS INVOICE** \$ 355.00

**BARNES & THORNBURG LLP**

11 South Meridian Street  
Indianapolis, Indiana 46204-3535 U.S.A.  
E.I.N. 35-0900596  
(317) 236-1313

OUCC Attachment CFS-21  
Cause No. 45649-U  
Page 28 of 28

Invoice 2425777

Page 2

AMERICAN SUBURBAN UTILITIES, INC.  
C/O SCOTT L. LODS, PRESIDENT  
3350 WEST 250 NORTH  
WEST LAFAYETTE, IN 47906

December 22, 2020  
Nicholas K. Kile  
00019206-000027

PAYABLE UPON RECEIPT

00019206-000027  
2016 RATE CASE COMPLIANCE FILING SUBDOCKET

Fees for Services	\$	12,300.50
<b>TOTAL THIS INVOICE</b>	<b>\$</b>	<b>12,300.50</b>

D 765.423.7900

A 250 MAIN STREET, SUITE 590  
LAFAYETTE, IN 47901

W WWW.GUTWEINLAW.COM



**GUTWEIN**  
LAW

Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47906

Page: 1  
February 4, 2020  
Invoice No. 291954  
Account No. 11954.0016

Case No. 2019-26314-W

Description

		Rate	Hours	
01/27/2020		310.00	1.00	310.00
01/28/2020		310.00	0.80	248.00
01/30/2020		180.00	0.60	108.00
		310.00	1.00	310.00
01/31/2020		310.00	0.50	155.00
	For Current Services Rendered		3.90	1,131.00
	Total Current Work			1,131.00
	<b>Balance Due</b>			<b><u>\$1,131.00</u></b>

*10em  
Violations*

Federal ID # 46-1121233

Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.



**GUTWEIN  
LAW**

O 765.423.7900  
A 250 MAIN STREET, SUITE 590  
LAFAYETTE, IN 47901  
W WWW.GUTWEINLAW.COM

Attn: Scott L. Lods  
American Suburban Utilities  
3950 W 250 N  
West Lafayette, IN 47906

Page: 1  
March 4, 2020  
Invoice No. 293492  
Account No. 11954.0016

Case No. 2019-26314-W

Description

	Rate	Hours	
02/03/2020	310.00	1.80	558.00
02/04/2020	310.00	2.30	713.00
02/05/2020	310.00	2.10	651.00
02/07/2020	180.00	0.20	36.00
	310.00	0.60	186.00
02/10/2020	310.00	0.60	186.00
02/11/2020	310.00	0.70	217.00
02/18/2020	310.00	1.50	465.00
02/20/2020	180.00	0.20	36.00
02/21/2020	180.00	0.30	54.00
	310.00	2.70	837.00
02/24/2020	110.00	2.20	242.00

Case No. 2019-26314-W

	Rate	Hours	
02/25/2020	310.00	4.10	1,271.00
	180.00	0.20	36.00
	110.00	1.30	143.00
02/26/2020	310.00	5.30	1,643.00
02/28/2020	310.00	0.60	186.00
	310.00	2.00	620.00
		<u>28.70</u>	<u>8,080.00</u>
			For Current Services Rendered
			Total Current Work
			8,080.00
			Previous Balance
			\$1,131.00
			<u>Payments</u>
02/21/2020			Payment Received.
			-1,131.00
			<b>Balance Due</b>
			<b><u>\$8,080.00</u></b>

Federal ID # 46-1121233

Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.

765.423.7900  
A 250 MAIN STREET, SUITE 580  
LAFAYETTE, IN 47901  
W WWW.GUTWEINLAW.COM



Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47906

Page: 1  
April 10, 2020  
Invoice No. 294872  
Account No. 11954.0016

Case No. 2019-26314-W

Description

	Rate	Hours	
03/02/2020	310.00	1.50	465.00
03/03/2020	310.00	0.80	248.00
03/10/2020	310.00	0.90	279.00
03/11/2020	310.00	0.50	155.00
03/14/2020	310.00	0.50	155.00
03/16/2020	310.00	1.00	310.00
03/18/2020	310.00	0.50	155.00
03/24/2020	310.00	2.40	744.00
03/25/2020	310.00	1.00	310.00
03/30/2020	310.00	0.50	155.00
03/31/2020	310.00	0.40	124.00
		10.00	3,100.00
Total Current Work			3,100.00

Case No. 2019-26314-W

Previous Balance

\$8,080.00

Payments

04/10/2020

Payment Received.

-8,080.00

**Balance Due**

\$3,100.00

Federal ID # 46-1121233

**Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.**



**GUTWEIN  
 LAW**

O 765.423.7900  
 A 250 MAIN STREET, SUITE 590  
 LAFAYETTE, IN 47901  
 W WWW.GUTWEINLAW.COM

Attn: Scott L. Lods  
 American Suburban Utilities  
 3350 W 250 N  
 West Lafayette, IN 47906

Page: 1  
 May 4, 2020  
 Invoice No. 295828  
 Account No. 11954.0016

Case No. 2019-26314-W

Description

	Rate	Hours	
04/01/2020	310.00	0.70	217.00
04/02/2020	310.00	0.70	217.00
04/22/2020	310.00	0.40	124.00
04/23/2020	310.00	1.00	310.00
For Current Services Rendered		2.80	868.00
Total Current Work			868.00
Previous Balance			\$3,100.00
<u>Payments</u>			
04/24/2020			-3,100.00
<b>Balance Due</b>			<u><b>\$868.00</b></u>

Federal ID # 46-1121233

**Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.**

☎ 765.423.7900  
 A 250 MAIN STREET, SUITE 590  
 LAFAYETTE, IN 47901  
 W WWW.GUTWEINLAW.COM



Attn: Scott L. Lods  
 American Suburban Utilities  
 3350 W 250 N  
 West Lafayette, IN 47906

Page: 1  
 July 7, 2020  
 Invoice No. 298226  
 Account No. 11954.0016

Case No. 2019-26314-W

Description

	Rate	Hours	
6/15/2020	310.00	0.70	217.00
6/19/2020	310.00	1.00	310.00
6/22/2020	310.00	0.40	124.00
6/23/2020			
	310.00	2.00	620.00
6/24/2020	310.00	0.60	186.00
6/25/2020			
	310.00	1.00	310.00
		5.70	1,767.00
For Current Services Rendered			
Total Current Work			1,767.00
Previous Balance			\$1,441.00
<u>Payments</u>			
6/19/2020	Payment Received.		-1,441.00
<b>Balance Due</b>			<b><u>\$1,767.00</u></b>



**GUTWEIN  
LAW**

765.423.7900  
250 MAIN STREET, SUITE 590  
LAFAYETTE, IN 47901

WWW.GUTWEINLAW.COM

Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47906

Page: 1  
August 6, 2020  
Invoice No. 299156  
Account No. 11954.0016

Case No. 2019-26314-W

Description

	Rate	Hours	
07/23/2020	310.00	0.50	155.00
07/30/2020	310.00	0.50	155.00
		1.00	310.00
For Current Services Rendered			
Total Current Work			310.00
Previous Balance			\$1,767.00
<u>Payments</u>			
07/24/2020	Payment Received.		-1,767.00
<b>Balance Due</b>			<u>\$310.00</u>

Federal ID # 46-1121233

Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.



**GUTWEIN**  
LAW

765.423.7900  
A 250 MAIN STREET, SUITE 590  
LAFAYETTE, IN 47901  
W WWW.GUTWEINLAW.COM

Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47906

Page: 1  
September 2, 2020  
Invoice No. 300026  
Account No. 11954.0016

Case No. 2019-26314-W

Description

	Rate	Hours	
8/06/2020			
	310.00	0.50	155.00
For Current Services Rendered		0.50	155.00
Total Current Work			155.00
Previous Balance			\$310.00

Payments

8/28/2020			
Payment Received.			-310.00
<b>Balance Due</b>			<b><u>\$155.00</u></b>

Federal ID # 46-1121233

Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.

**O** 765.423.7900  
**A** 250 MAIN STREET, SUITE 590  
LAFAYETTE, IN 47901  
**W** WWW.GUTWEINLAW.COM



Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47906

Page: 1  
October 5, 2020  
Invoice No. 301465  
Account No. 11954.0018

CE III NPDES Permit

	<u>Description</u>	Rate	Hours	
09/21/2020		310.00	1.00	310.00
09/22/2020		310.00	2.50	775.00
09/28/2020		310.00	0.30	93.00
09/29/2020		310.00	0.50	155.00
	For Current Services Rendered		4.30	1,333.00
	Total Current Work			1,333.00
	<b>Balance Due</b>			<b><u>\$1,333.00</u></b>

Federal ID # 46-1121233  
Interest at the rate of 1.5% per month is charged on all invoices not paid within 30 days.

O 765.423.7900  
A 250 MAIN STREET, SUITE 590  
LAFAYETTE, IN 47901  
W WWW.GUTWEINLAW.COM



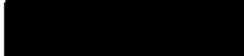
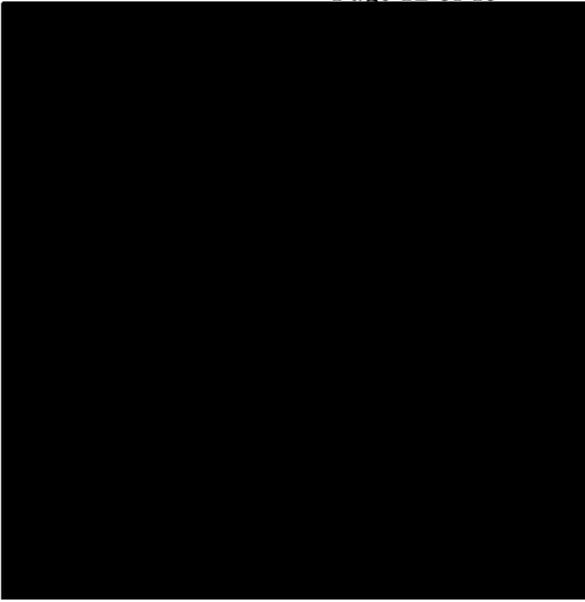
Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47906

Page: 1  
November 3, 2020  
Invoice No. 302320  
Account No. 11954.0018

CE III NPDES Permit

Description

	Rate	Hours	
10/01/2020	310.00	2.50	775.00
10/05/2020	310.00	1.00	310.00
10/12/2020	310.00	0.40	124.00
10/13/2020	310.00	1.90	589.00
10/14/2020	180.00	0.30	54.00
10/15/2020	310.00	2.50	775.00
10/16/2020	310.00	1.80	558.00
10/18/2020	110.00	0.40	44.00
	310.00	0.50	155.00



Rate	Hours	
310.00	1.30	403.00
310.00	1.00	310.00
310.00	1.40	434.00
310.00	<u>1.20</u>	<u>372.00</u>
	17.00	5,151.00

Expenses

4.05  
4.05  
5,155.05  
\$1,333.00

Payments

-1,333.00  
\$5,155.05



765.423.7900

250 MAIN STREET, SUITE 500  
LAFAYETTE, IN 47901

WWW.GUTWEINLAW.COM



**GUTWEIN**  
LAW

Attn: Scott L. Lods  
American Suburban Utilities  
3350 W 250 N  
West Lafayette, IN 47908

Page: 1  
December 7, 2020  
Invoice No. 303629  
Account No. 11954.0018

CE III NPDES Permit

Description

		Rate	Hours	
1/02/2020		310.00	1.00	310.00
		310.00	1.60	496.00
1/03/2020		310.00	1.90	589.00
1/04/2020		310.00	2.00	620.00
1/05/2020		180.00	0.20	36.00
		310.00	2.00	620.00
1/06/2020				
		310.00	0.70	217.00
1/10/2020				
		310.00	1.30	403.00
1/16/2020				
		180.00	0.20	36.00
		310.00	1.00	310.00
1/17/2020				
		310.00	0.50	155.00
		<u>12.40</u>	<u>3,792.00</u>	
	For Current Services Rendered			
	Total Current Work		3,792.00	

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

December 16, 2019

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 46349

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Nov-19-2019			0.50
Nov-27-2019			1.10
Dec-02-2019			1.00
			2.10
Dec-03-2019			0.10
			1.20
Dec-06-2019			0.30
Dec-09-2019			0.40
Dec-10-2019			2.05

OUCC Attachment CFS-23  
Cause No. 45649-U  
Page 2 of 22

Dec-11-2019

1.20

Dec-12-2019

1.30

2.85

Dec-13-2019

0.70

1.60

Total Fees

16.40 ~~\$3,435.00~~  
\$3,156.<sup>80</sup>

**FEE SUMMARY:**

**Lawyer**

**Hours**

**Effective Rate**

**Amount**



5.80

\$285.00

\$1,653.00

0.40

\$225.00

\$90.00

6.90

\$195.00

\$1,345.50

3.30

\$105.00

\$346.50

**Total Fees & Disbursements**

**\$3,435.00**

Previous Balance

\$2,051.20

Previous Payments

\$2,051.20

**Balance Due**

**\$3,435.00**

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

January 15, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 46493

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Dec-16-2019			1.10
Dec-17-2019			1.20
			0.30 = 85.50
			0.20
Dec-18-2019			1.30
Dec-20-2019			0.50
Dec-26-2019			0.20
Dec-27-2019			0.90
Jan-02-2020			3.70

Received 26 Feb 20

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Jan-03-2020

0.20

1.25

Jan-06-2020

3.10

0.80

Jan-09-2020

2.00

0.30

Jan-10-2020

1.10

Jan-12-2020

1.80

Jan-13-2020

1.80

0.30

Total Fees

22.05 ~~\$5,127.75~~

\$ 5042.25

**FEE SUMMARY:**

**Lawyer**

**Hours**

**Effective Rate**

**Amount**

10.00

\$285.00

\$2,850.00

11.25

\$195.00

\$2,193.75

0.80

\$105.00

\$84.00

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

February 17, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 46600

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Jan-17-2020			0.20
Jan-20-2020			0.30
			1.90
Jan-21-2020			2.65
Jan-22-2020			2.50
Jan-24-2020			2.80
Jan-28-2020			0.40
Jan-30-2020			2.00

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Jan-31-2020

2.55

Feb-03-2020

0.30

Feb-04-2020

1.10

2.35

Feb-05-2020

0.05

Feb-06-2020

2.45

Feb-07-2020

0.50

1.10

Feb-11-2020

0.10

0.30

Feb-12-2020

1.30

2.30

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Feb-13-2020

0.80

2.45

Feb-14-2020

1.30

Total Fees

31.70 \$6,136.50

*+187.10*  

---

*6323.60*

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
	2.90	\$285.00	\$826.50
	25.40	\$195.00	\$4,953.00
	3.40	\$105.00	\$357.00

**DISBURSEMENTS**

		Disbursements	Receipts
Feb-03-20	Chase - Tippecanoe Co. Recorder [CR 75]	25.00	
	Chase - E-File/Filing Fee	162.10	
<b>Totals</b>		<b>\$187.10</b>	<b>\$0.00</b>

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

March 16, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 46702

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Feb-21-2020			0.30
Feb-27-2020			2.45
Feb-28-2020			3.05
Mar-06-2020			0.40
			0.70
Mar-08-2020			0.50
Mar-10-2020			0.05

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3.25 Cause No. 45649-U  
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Mar-11-2020

0.40

2.55

Mar-12-2020

0.45

Mar-16-2020

1.10

Total Fees

15.20, \$3,385.50

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
[Redacted]	1.80	\$293.33	\$528.00
[Redacted]	12.70	\$219.21	\$2,784.00
[Redacted]	0.70	\$105.00	\$73.50

**DISBURSEMENTS**

	Disbursements	Receipts
Feb-24-20 Chase-Filing Fee ASU V Myers	28.91	
Totals	\$28.91	\$0.00

3414.41

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

April 15, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 46847

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Mar-13-2020			0.60
Mar-18-2020			0.05
Mar-19-2020			1.50
			0.10
Mar-23-2020			0.30
Mar-25-2020			0.30
			2.35
Mar-26-2020			3.85

Mar-27-2020

0.40

Apr-02-2020

0.25

1.95

Total Fees

11.65 \$2,658.25

**FEE SUMMARY:**

**Lawyer**

**Hours**

**Effective Rate**

**Amount**



0.70

\$295.00

\$206.50

10.85

\$225.00

\$2,441.25

0.10

\$105.00

\$10.50

**Total Fees & Disbursements**

**\$2,658.25**

Previous Balance

\$9,738.01

Previous Payments

\$9,738.01

**Balance Due**

**\$2,658.25**

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

May 15, 2020

Scott Lods  
3350 W 250 N  
West Lafayette, IN 47906

File #: 3352  
Inv #: 46980

Attention:

**STATEMENT FOR SERVICES RENDERED**

RE: General Matters

DATE	ATTORNEY	DESCRIPTION	HOURS	
Apr-13-2020			0.50	
May-04-2020			0.80	
May-08-2020			1.00	
Total Fees			2.30	\$479.00

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
	1.00	\$295.00	\$295.00
	0.50	\$200.00	\$100.00
	0.80	\$105.00	\$84.00

**Withered Burns, LLP**  
Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

July 16, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 47201

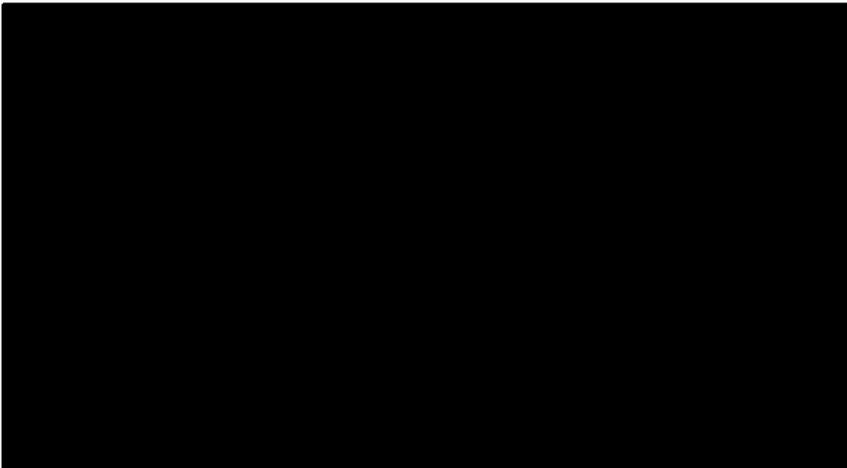
Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Jun-25-2020			2.40
Jun-26-2020			0.90
Jun-29-2020			4.20
			0.20
Jun-30-2020			0.20
Jul-01-2020			2.30
Jul-02-2020			3.20
Jul-07-2020			0.50

Jul-13-2020



1.00

0.40

3.00

0.30

Total Fees

18.60 \$4,506.00

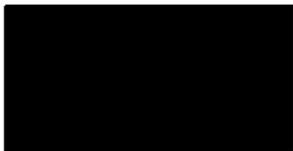
**FEE SUMMARY:**

**Lawyer**

**Hours**

**Effective Rate**

**Amount**



5.10

\$295.00

\$1,504.50

13.20

\$225.00

\$2,970.00

0.30

\$105.00

\$31.50

**Total Fees & Disbursements**

**\$4,506.00**

Previous Balance

\$1,393.50

Previous Payments

\$1,393.50

**Balance Due**

**\$4,506.00**

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

August 17, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 47318

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS	
Jul-28-2020			0.60	
Aug-13-2020			1.40	
Total Fees			2.00	\$548.00

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
	1.40	\$295.00	\$413.00
	0.60	\$225.00	\$135.00

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

September 15, 2020

Scott Lods  
3350 W 250 N  
West Lafayette, IN 47906

File #: 3352  
Inv #: 47461

Attention:

**STATEMENT FOR SERVICES RENDERED**

RE: General Matters

DATE	ATTORNEY	DESCRIPTION	HOURS
Aug-17-2020	[REDACTED]	[REDACTED]	2.10
Total Fees			2.10 \$619.50

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
[REDACTED]	2.10	\$295.00	\$619.50
<b>Total Fees &amp; Disbursements</b>			<b>\$619.50</b>
Previous Balance			\$560.50
Previous Payments			\$0.00
<b>Balance Due</b>			<b>\$1,180.00</b>

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

September 15, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 47459

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS	
Sep-10-2020			0.30	
Sep-11-2020			0.40	
Sep-14-2020			1.50	
Total Fees			2.20	\$516.00

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
	0.30	\$295.00	\$88.50
	1.90	\$225.00	\$427.50

**Withered Burns & Williams, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

October 15, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 47547

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Oct-06-2020			0.40
Oct-14-2020			0.50
			0.30
Total Fees			1.20 \$333.00

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
	0.90	\$295.00	\$265.50
	0.30	\$225.00	\$67.50

**Withered Burns & Williams, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

November 17, 2020

American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 47627

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Oct-15-2020			1.30
Oct-19-2020			0.60
Oct-21-2020			0.10
Oct-28-2020			0.10
Nov-02-2020			2.30
Nov-03-2020			1.80
Nov-05-2020			1.40
Nov-10-2020			1.10
Nov-11-2020			1.20

Total Fees

9.90 \$2,227.50

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**FEE SUMMARY:**

**Lawyer**

**Hours**

**Effective Rate**

**Amount**

[Redacted]

9.90

\$225.00

\$2,227.50

**Total Fees & Disbursements**

**\$2,227.50**

Previous Balance

\$333.00

Previous Payments

\$333.00

**Balance Due**

**\$2,227.50**

**Withered Burns, LLP**

Attorneys at Law  
P.O. Box 499  
Lafayette, IN 47902-0499

Phone: (765) 742-1988  
Fax#: (765) 742-8774  
EIN#: 35-2007779

December 17, 2020

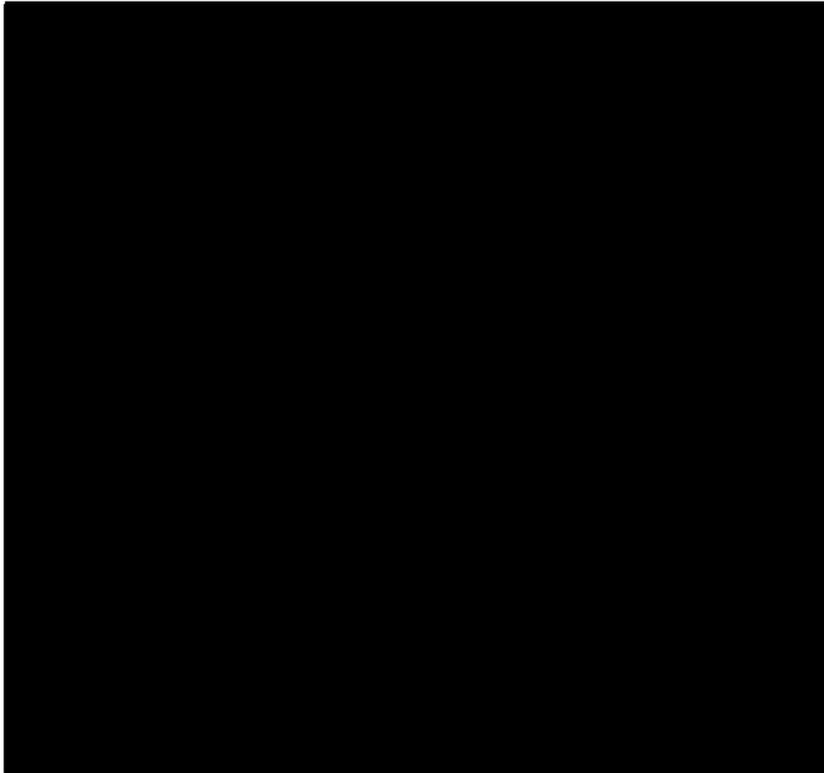
American Suburban Utilities, Inc.  
3350 West 250 North  
West Lafayette, IN 47906

File #: 3354  
Inv #: 47738

Attention: Scott Lods

**STATEMENT FOR SERVICES RENDERED**

RE: American Suburban Utilities, Inc. - General

DATE	ATTORNEY	DESCRIPTION	HOURS
Nov-17-2020			0.10
			0.20
Nov-18-2020			0.30
			2.00
			0.50
		0.90	
Dec-04-2020			0.50

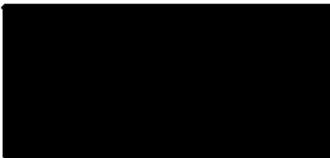
PAID \$336 Ch #6543

Total Fees

**4.50 \$1,041.50**

OUCR Attachment CFS-23  
 Cause No. 45649-U  
 Page 22 of 22

**FEE SUMMARY:**

<b>Lawyer</b>	<b>Hours</b>	<b>Effective Rate</b>	<b>Amount</b>
	2.30	\$295.00	\$678.50
	1.10	\$225.00	\$247.50
	1.10	\$105.00	\$115.50
<b>Total Fees &amp; Disbursements</b>			<b>\$1,041.50</b>
Previous Balance			\$2,227.50
Previous Payments			\$2,227.50
<b>Balance Due</b>			<b>\$1,041.50</b>

14-Dec-20

Invoice No. 2012005

To

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

Quantity	Description	Original Price	Total
1	2003 Ford E450SD	\$142,321.00	\$20,000.00
	VIN# 1FDXE45F63HA11347		
	Subtotal		\$20,000.00
	Sales Tax		0
	Shipping & Handling		0
	<b>Total Due</b>		<b>\$20,000.00</b>

Due upon receipt

Thank you for your business!

2025

**First Time Development Corp**

Tel 765-463-7253  
Fax 765-463-7255

802 Wexford Dr  
Lafayette, IN 47905

14-Dec-20

Invoice No. 2012006

To

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

Quantity	Description	Original Price	Total
1	2018 Ford E450SD	\$205,785.61	\$150,000.00
	VIN# 1FDXE4FS5JDC29585		
	Subtotal		\$150,000.00
	Sales Tax		0
	Shipping & Handling		0
	<b>Total Due</b>		<b>\$150,000.00</b>

Due upon receipt

Thank you for your business!

2026

**First Time Development Corp**

Tel 765-463-7253  
Fax 765-463-7255

802 Wexford Dr  
Lafayette, IN 47905



**OUCG DR 3-3**

01/18/2022

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

**Cause No. 45649-U**

**Information Requested:**

Rent expense increased from \$4,500/month to \$6,489/month in November 2020, a \$1,989/month increase. Please explain the increase and provide documentary support for the increase. Please include any written agreement related to that expense.

**Information Provided:**

See letter from Realty Advisors and a copy of the current lease, attached as OUCG DR 3-3.

**Attachment:**

OUCG DR 3-3.pdf



August 19, 2020

American Suburban Utilities  
c/o Mr. Scott Lods  
2350 W CR 250 N  
West Lafayette, IN 47906

**RE: FACILITY LEASE RATES**

Dear Mr. Lods:

After personally inspecting your facility housing American Suburban Utilities in West Lafayette, Indiana, I have outlined the values that represent an appropriate rental rate for facilities like yours in this market. I have specialized in commercial real estate in this area since 1991. The rates established below will be established from blending similar types of structures with similar zoning from an area within ten miles of this property.

The leased premises consists of approximately three (3) acres of General Business zoned property located on the north side of County Road 250 West approximately one-half mile west of Klondike Road immediately west of the West Lafayette city limits. The property is well located and properly designed to accommodate the needs of the utility company. Near the front of the property is an office building that contains 1,407 square feet of office space on the main floor with 1,275 square feet of heated storage, which includes a 16' tall overhead door on the north end of the building. The south end of the building is where customers can enter into an area with a sales counter, restrooms, and waiting area. The balance of the ground floor contains a variety of offices and work areas.

The second floor contains 837 square feet of additional finished office areas and includes a large conference room. This second floor also contains a restroom, and the area that wraps around the garage bay has storage for files and parts. Overall, the space seems to work well for the needs of the Company.

Page Two  
Lodds  
August 19, 2020

To the north of the office, there is a newer large steel-frame shop building that is 10,530 square feet. It is divided into two sections and is insulated and heated.

In the south section is the area where equipment maintenance and repairs occur. There is a workbench with tools and a restroom. The building contains large insulated overhead doors, and there is six inches of reinforced concrete throughout the entire building. The large gravel lot allows plenty of room for movement of vehicles and outside storage.

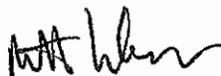
Overall, the property is well located and properly designed to accommodate the needs of the current user and would work well for many other companies. The following properties, when blended, represent an appropriate lease value for the subject property. The properties that have rented in the recent past that have similarities are:

<u>Location</u>	<u>Size</u>	<u>Rental Rate</u>	<u>Price/Foot</u>	<u>Date</u>
50 Creasy Court	13,678	\$6,269/mo	\$5.50	02/01/20
3414 Rascal Drive	10,300	\$5,399/mo	\$6.29	2020
3617 US 52 S	11,484	\$4,699/mo	\$4.91	2020

The properties have a small portion of their spaces finished with offices. Many of them have some form of storage space above the offices. For the purpose of this valuation, I am placing no value on the second floor of the subject property or the comparable lease spaces. The subject property is based on a square footage of 13,212 square feet and could be considered more due to the finished space on the second floor. Blending the four (4) above leases establishes a fair market value for the subject property. The average price per square foot of these locations creates a value of \$5.57/foot annually or \$6,132.57/per month. To apply this to the subject property creates a rental value of \$73,591 per year. Since the Tenant pay the real estate taxes this adds an additional \$4,278/year or \$0.32/foot per year. Total value \$5.89/foot or \$77,869/year.

**Opinion of Value on Lease Rate: \$5.89 per square foot (rounded)**

Sincerely,



Matt Washburn

## American Suburban Utilities Lease

This Lease is entered into by Scott Lods ("Landlord") and American Suburban Utilities ("Tenant"). Landlord and Tenant, in consideration of the mutual and covenants contained herein, now agree as follows:

1. **Definitions:** *The words "Landlord" and "Tenant" as used herein shall include their respective heirs, legatees, devisees, executors, administrators, successors, personal representatives, and assigns; and the words "he, his, and him," where applicable shall apply to Landlord or Tenant regardless of gender, number, corporate entity, trust, or other body. If more than one party signs as Landlord or Tenant hereunder, the conditions and agreements herein of Landlord or Tenant shall be joint and several obligations of each such party.*
2. **Waiver:** *The waiver of one breach of any term, condition, covenant, obligation, or agreement of this Lease shall not be considered to be a waiver of that or any other term, condition, covenant, obligation, or agreement or of any subsequent breach thereof.*
3. **Venue:** *In the event of a legal or equitable dispute, the parties the proper and exclusive Venue is the Circuit or Superior Court(s) of Tippecanoe County, Indiana.*
4. **Landlord's Remedies:**  
*Upon the occurrence of any Event of Default, Landlord may, in addition to any other remedy or right it has hereunder or by law, without further notice or demand, terminate this Lease, may re-enter the Leased Premises with or without process of law and, using such force as may be necessary, remove all persons and property therefrom, and Landlord shall not be liable to Tenant for any damages or otherwise by reason of such termination and re-entry. Notwithstanding such termination, the liability of Tenant for the rent provided herein for the balance of the lease term shall not be extinguished, and Landlord shall be entitled to recover immediately as liquidated damages an amount equal to the rent reserved hereunder for the balance of the term, together with any other sums of money and damages due to Landlord from Tenant, and with attorney's fees and costs of collection.*

*In the event of any default hereunder by Tenant, Landlord may immediately or at any time thereafter, without notice, cure such default for the account and at the expense of Tenant. If at any time by reason of such default, Landlord is compelled to pay or elects to pay any sum of money, or do any act which will require the payment of any sum of money, or is compelled to or elects to incur any expense, including reasonable attorney's fees, the sums so paid by Landlord shall be paid by Tenant to Landlord on the first day of the month following the payment of said sums or expenses.*

*All sums which Tenant is required to pay Landlord due to the occurrence of any Event of Default shall bear interest at the rate of 18% per annum from the date said sums are due until paid.*

*All rights and remedies of Landlord set out above shall be cumulative, and none shall exclude any other right or remedy permitted by law and said rights and remedies may be exercised and enforced concurrently and whenever and as often as occasion therefore arises.*

- 5. Attorney's fees:** *At the conclusion of any action involving the enforcement of any covenant, term, or condition of this Lease, the unsuccessful party shall pay all reasonable legal costs and attorney's fees incurred by the prevailing party in said enforcement action.*
- 6. Surrender:** *Upon the termination of this Lease, Tenant shall deliver the Leased Premises in as good order and condition as the same were in at the commencement of the Term, reasonable and ordinary wear and tear and damage by fire and other unavoidable casualty excepted.*
- 7. Title to real estate:** *Tenant shall do no act which may cloud or encumber Landlord's title to the Leased Premises. Tenant's rights shall always be subordinate to the lien of any mortgage or mortgages now or hereafter placed by Landlord upon the Leased Premises or any part thereof.*
- 8. Lease Premises.** The leased premises ("Property") is described as follows: approximately 13,212 square feet at 3350 W 250 N, West Lafayette IN 47905.
- 9. Term.** The term of this Lease shall begin on 1-Nov-2020 and shall be on a yearly basis with a 30-day notice to vacate.
- 10. Rent.** Tenant shall pay Landlord the sum of Six thousand four hundred eighty-nine & 09/100 dollars \$ 6,489.09 per month, payable monthly in advance, on the 1st day of each month as rent for the Property. Rent for any partial month shall be prorated based upon a thirty-day month.
- 11. Use.** Office and storage for general business and storage items. Tenant agrees not to use Property in any manner or for any purpose which would be in violation of any Federal, State or Local law. Tenant shall not store any hazardous materials on the Property.
- 12. Assignment.** Tenant agrees that this Lease may not be assigned (other than upon sale of property) or sub-leased to any other person or legal entity without the consent of Landlord.
- 13. Waste.** Tenant agrees that no waste will be deposited on this Property or damage done to this Property. Tenant agrees to keep the Property in good repair and not to make any alterations to the Property without the consent of Landlord.

**14. Liability.** Tenant agrees that the Landlord shall not be responsible to the Tenant or its employees or guests, for any injury or damage to any person or property that may occur on or about the Property during the term of this Lease. Tenant shall maintain general liability insurance covering its use of the Property and casualty insurance covering Tenant's personal property kept on the Property. Tenant shall provide landlord with proof of insurance and such insurance shall name landlord as additional insured.

**15. Taxes, Insurance.** Tenant agrees to pay for all real estate taxes and shall provide casualty insurance (including coverage of Tenant's personal property). Tenant to provide insurance coverage and name Landlord as additional insured. Lessee shall, throughout the term of this Agreement and any extensions thereof, pay for fire and extended coverage casualty insurance for the building and other improvements on the Premises, with such comprehensive endorsements and in such amounts as Lessor may deem reasonably necessary, and shall show the Lessee and the Lessor, and Lessor's lender, if any, as the insured thereon. Lessee shall also obtain and pay for loss of rent coverage. Lessee shall ensure the insurance remains in force throughout the Term and provide Lessor with copies of any policies or certificates evidencing such coverage. The policies shall be in form and content reasonably required by Lessor and shall be issued by an insurance company reasonably approved by Lessor and shall contain a clause that the insurer will not cancel, materially modify, or fail to renew the insurance without first giving Lessor thirty (30) days prior written notice. If Lessee fails to keep the insurance in effect, Lessee shall be in default hereunder and Lessor may, at its option, immediately obtain insurance coverage as provided for herein and charge Lessee for the cost thereof.

**16. OPERATING EXPENSES.** Unless otherwise modified under this Agreement, Lessor and Lessee agree that this Agreement shall be considered a triple net lease. Lessee agrees to pay directly or reimburse Lessor for one hundred percent (100%) of all costs of operating and maintaining the building and related parking areas which shall include, without limitation, real estate and personal property taxes and assessments, management fees, heating, electricity, water, waste disposal, sewage, operating materials and supplies, service agreements and charges, lawn care, snow removal, restriping, repairs, repaving, cleaning and custodial, security, insurance, the cost of contesting the validity or applicability of any governmental acts which may affect operating expenses, and all other direct operating costs of operating and maintaining the building and related parking areas, unless expressly excluded from operating expenses ("Operating Expenses"). Notwithstanding the foregoing, Operating Expenses shall not include any amount related to (i) a capital account or capital improvement; (ii) ground leases; (iii) principal or interest payments on any mortgage or deed of trust on the Premises; (iv) any amount for which Lessor is reimbursed through insurance, by third persons, or directly by other Lessees of the Premises; (iv) repair costs as a result of fire, windstorm, or other casualty, (v) leasing commissions and other

expenses incurred in connection with leasing any other area located on the premises to any other party; and (vi) costs of items and services for which Lessee reimburses Lessor or pays third persons directly.

**17. Termination.** Tenant agrees that if he breaches any of terms of this Lease then the Landlord may, at its option, in addition to any other remedy or right it has at law or in equity, re-enter the Property, without demand or notice, and resume possession by an action in law or equity or by force or otherwise and without being liable in trespass or for any damages and without terminating this Lease; and Landlord shall also be entitled to recover its reasonable attorney fee, court costs and other expenses associated with enforcing Landlord's rights caused by Tenant's breach of this Lease, Landlord may remove all persons and property from the Property and such property may be removed and stored at the cost of Tenant. Landlord has right to terminate the lease after 10 days if he desires.

**18. Modification.** Landlord and Tenant agree that this Lease may not be modified unless there is a written consent to do so executed by Landlord and Tenant.

**19. Utilities.** All utilities shall be transferred into the Tenants name upon lease signing.

**20. Special Provisions.**

- a. Possession of the Property shall be delivered to Tenant in "as-is" condition.
- b. Speed limit on the Property is 5 mph.
- c. No illegal drugs allowed on premises.
- d. There will be no deposit required.
- e. Tenant agrees to keep the area neat and orderly.

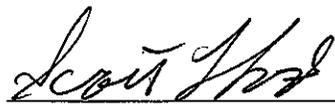
This Lease is executed in West Lafayette, Indiana on the 1st day of November 2020.

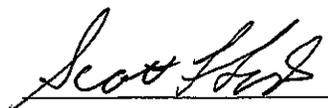
Landlord:  
Scott Lods  
802 Wexford Dr  
Lafayette, IN 47905

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

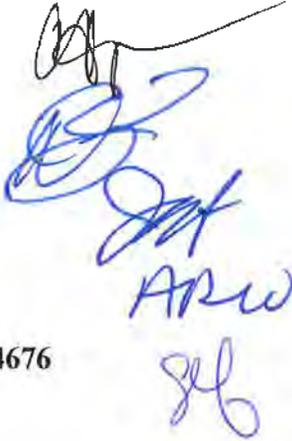
By: Scott Lods

By: Scott Lods, President

  
\_\_\_\_\_  
11 Nov 20  
date

  
\_\_\_\_\_  
11 Nov 20  
date

ORIGINAL



**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**PETITION OF AMERICAN SUBURBAN UTILITIES, )  
INC. FOR (1) AUTHORITY TO INCREASE ITS RATES )  
AND CHARGES FOR SEWER UTILITY SERVICE, (2) )  
APPROVAL OF NEW SCHEDULES OF RATES AND )  
CHARGES APPLICABLE THERETO )**

**CAUSE NO. 44676**

**PETITION OF AMERICAN SUBURBAN UTILITIES, )  
INC., AN INDIANA CORPORATION, FOR )  
AUTHORITY TO ENTER INTO A TERM CREDIT )  
FACILITY IN AGGREGATE AMOUNT UP TO )  
\$5,100,000; (2) ENCUMBER PETITIONER'S ASSETS )  
AS SECURITY FOR SUCH LONG-TERM DEBT; AND )  
(3) AUTHORITY TO USE THE NET PROCEEDS )  
THEREFROM TO REIMBURSE ITS TREASURY AND )  
FINANCE ITS CONSTRUCTION PROGRAM )**

**CAUSE NO. 44700**

**APPROVED: NOV 30 2016**

**ORDER OF THE COMMISSION**

**Presiding Officers:**

**Angela Rapp Weber, Commissioner**

**David E. Veleta, Senior Administrative Law Judge**

On September 4, 2015, American Suburban Utilities, Inc. ("Petitioner") filed its *Petition and Submission of Case-in-Chief under Ind. Code § 8-1-2-42.7 and Notice of Intent to File Information Required Under Minimum Standard Filing Requirements and Motion Requesting Administrative Notice* ("Petition") with the Indiana Utility Regulatory Commission ("Commission") in Cause No. 44676, seeking authority to increase its rates and charges for sewer utility service and for approval of new schedules of rates and charges. Petitioner filed testimony and exhibits from the following witnesses: Edward J. Serowka, President of Lakeland InnovaTech; John R. Skomp, Partner with Crowe Horwath LLP; and John F. Thieme, Partner with Thieme & Adair CPAs, PC. On October 1, 2015, the Presiding Officers issued a Docket Entry requesting additional information from Petitioner.

On October 30, 2015, Petitioner filed its Petition in Cause No. 44700 requesting authority to enter into a term credit facility in aggregate amount up to \$5,100,000 and other related relief. In support of its Petition, Petitioner filed testimony and exhibits from John R. Skomp.

A Petition to Intervene in Cause No. 44676, was filed on November 6, 2015, by Tippecanoe County Citizens Against Rate Increase ("TC-CARI"). The Presiding Officers issued a Docket Entry on December 8, 2015, granting the Petition to Intervene.

In the event the five-year amortization period for rate case expense expires prior to Petitioner filing its next rate case or Petitioner has fully recovered its rate case expense through rates, Petitioner shall reduce its monthly recurring rates and charges in order to reflect that it has fully recovered the rate case expense approved in this Cause. Within 30 days prior to the date Petitioner expects to fully recover its rate case expense or five years from the date of this Order, whichever comes first, Petitioner shall file a new schedule of rates and charges reflecting the net effect of the expense reduction for rate case expense to its overall Phase III revenue requirement approved herein.

**(b) Building Lease.** Petitioner proposed to increase its test year expense for monthly rent associated with an affiliated contract dated March 31, 2015. Petitioner proposed pro forma rent expense of \$54,000. Mr. Skomp testified that the building houses Petitioner's offices and stores all trucks, equipment, and inventory. The building is owned by Petitioner's president, Scott Lods. The new lease provides for approximately 1,380 square feet of office space, as well as a steel frame shop building, a restroom, and a locker room. That is more than 10,500 square feet for the entire building. Petitioner explained in testimony that the previous office space was only 1,275 square feet. Insufficient evidence was provided to support the need to lease a shop building that is more than five times the size of Petitioner's previous facility. Thus, we will rely on Petitioner's old lease to determine the appropriate amount to provide in rates for building lease expense.

On October 1, 2015, the Commission issued a Docket Entry requesting that Petitioner provide the lease agreement referenced on page E-3 of Petitioner's 2014 Annual Report. On October 13, 2015, Petitioner filed Attachment IURC DE 1-14, a lease agreement dated June 10, 1998. The lease agreement was for yearly rent of \$12,480 for an 864 square foot office, an 1,800 square foot garage space and outside storage for total square footage of 2,664. Multiplying 2,664 square feet by the per-square-foot value of \$4.50 provided on page 2 of Attachment JRS-2 (Facility Lease Rates), yields an annual lease rate of \$11,988.

**(c) Depreciation Expense.** The difference between the parties' positions on depreciation expense is attributable to UPIS as of March 31, 2015, and the amount of the major projects included in UPIS for Phases I through III. Based on our findings for UPIS as of March 31, 2015, and the amount of major projects to include in UPIS for Phase I through Phase III, we find depreciation expense for Phase I is \$516,256, for Phase II is \$607,935, and for Phase III is \$846,055.

**(d) CIAC Amortization.** In Cause No. 44593, we authorized Petitioner to begin amortizing CIAC as an offset to depreciation expense. There was no dispute over how CIAC is to be amortized just issues surrounding how much CIAC should be amortized. We resolved this issue previously. Accordingly, we find that pro forma CIAC amortization for Phase I is \$166,140, for Phase II is \$167,163, and for Phase III is \$170,235. These amounts will be updated to actual as discussed below.

**(e) Property Taxes.** Petitioner explained that property tax expense would be adjusted for Phase I to include property tax expense accrued on the Big 3 Sewer Project. In Phase II, property tax expense would be adjusted to reflect additional accruals

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"The line-up of programming is not only larger than it has ever been but includes a fresh line-up of speakers stacked side-by-side with core programming that is always highly attended," said Eileen Dickson, vice president education, National Ready Mixed Concrete Association and CONEXPO-CON/AGG Education Committee chair.

CONEXPO-CON/AGG 2020 education features 10 tracks covering a variety of equipment applications, site development, fleet management, business best practices, technology, safety, and attracting and retaining talent.

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## **CONEXPO-CON/AGG Education – Targeting the Construction Industries**

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“The education committee took great care in putting together a program that grows attendee knowledge on building their business on all fronts, whether the technical skills needed in the field or best practices to build their business,” said Graham Brent, CEO of the NCCCO Foundation and CONEXPO-CON/AGG Education Committee vice chair.

CONEXPO-CON/AGG 2020 education includes:

- Driving New Innovation at Complacent Companies - James Benham , JB Knowledge
- Drones on Construction Sites for All Contractors - Ryan Murguia/Zach Pieper, Quantum Land Design
- Gain a Competitive Advantage Through Construction Technology - Tauhira Hoossainy, Milwaukee Tool
- How to Win the War for Talent - Gregg Schoppman, FMI
- Safety Training Ninja - Regina McMichael, The Learning Factory, Inc.
- Technology Trends: Lessons Learned - Helga Jacobsen, United Rentals
- Top 10 Reasons Why Construction Businesses Fail - Larry Kokklenberg, Center for Business Development

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The IFPE College Courses emphasize hands-on technical knowledge on the effective use of hydraulics in mobile equipment. Content includes Fundamentals of Hydraulic Systems; Electro Hydrostatic Actuation; Safety Hydraulics, Best Practices for Modern Machinery; Hydraulics in the Digital Age: Hydraulic Fluid Properties, Efficiency and Contamination Control; and Digital Design.

The IFPE Research Symposium is hosted by IFPE co-owner National Fluid Power Association (NFPA) and runs during lunch (11:30 am -12:30 pm) March 11-13. Sessions will showcase the latest fluid power research at U.S. universities being funded by the U.S. Department of Energy to improve

energy efficiency of off-road vehicle hydraulic systems.

“We focused on developing education programs that offer attendees the latest ideas and innovations in fluid power technology, applications and research. Our classes and sessions deliver critical information for engineers and others involved in the design and manufacturing process,” said Eric Lanke, president/CEO, NFPA.

IFPE 2020 education includes:

- Additive Manufacturing - Vince Anewenter, Milwaukee School of Engineering
- Industry of the Future - Prasad Ganorkar, McKinsey & Company
- IoT – Sharing Data Across Customer Boundaries - Adam Livesay, Elevat
- Mobile Hydraulic Robotics - Autonomous Machines - Chris Woodard and John O’Neill, Danfoss
- Workforce Development - Lynn Beyer, NFPA

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Entered:  
2020/01/10 09:26

Ticket#:04865998  
Dur/Duree:2:08:34  
Paid On:  
2020/01/10 11:34

Paid:\$ 15.00  
Original Fee:\$ 15.00  
GST:\$ 0.00  
PST:\$ 0.00

Change:\$ 0.00  
AMEX  
SC:\$ 0.00

Merchant ID:  
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APPROVED 000/

A 6219

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2020/01/14 11:57

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PST:\$ 0.00

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AMEX  
SC:\$ 0.00

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# 14

12/19	12/19	ARIA - ADV SALES	8552755733	NV	\$131.52
PHONE NUMBER: 7025907111					
FOLIO NUMBER: 1786644889					
ARRIVE: 03/09/20 DEPART: 03/15/20					

12/19	12/19	AMERICAN00106122165686	FORT WORTH	TX	\$350.00
NAME: LODS/SCOTT					
DEPART: 12/19/19					
FFP TO FEE : AA: CLASS: Y : STOP: O					

12/29	12/29	ARIA - ADV SALES	8552755733	NV	\$221.09
PHONE NUMBER: 7025907111					
FOLIO NUMBER: 1786882854					
ARRIVE: 01/20/20 DEPART: 01/24/20					

# Your trip confirmation-BFQGVZ 09MAR

American Airlines <no-reply@notify.email.aa.com>

Sat 12/21/2019 7:21 AM

To: SLODS@MSN.COM <SLODS@MSN.COM>



Hello Scott Lods!

Issued: Dec 21, 2019

## Your trip confirmation and receipt

Record locator: **BFQGVZ**

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### Monday, March 9, 2020

ORD  
**1:17 PM**  
Chicago O'hare



LAS  
**3:13 PM**  
Las Vegas

Seats: 4D  
Class: First (D)  
Meals: Lunch

American Airlines 1363

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### Sunday, March 15, 2020

LAS  
**11:52 AM**  
Las Vegas



ORD  
**5:32 PM**  
Chicago O'hare

Seats: 6B  
Class: First (R)  
Meals: Lunch

American Airlines 2407

Scott Lods

AAdvantage # BWC2576 EXP

Ticket # 0012394974088

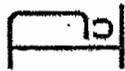
## Your trip receipt



Master Card XXXXXXXXXXXXXXX5461

### Scott Lods

FARE-USD	\$ 1241.87
TAXES AND CARRIER-IMPOSED FEES	\$ 121.74
<b>TICKET TOTAL</b>	<b>\$ 1363.61</b>



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'23/20	ARIA - ADV SALES Arrival Date 01/31/20 00000000 LODGING	Departure Date 02/03/20	LAS VEGAS	NV	\$470.75
'23/20	ARIA - FRONT DESK Arrival Date 01/20/20 00000000 LODGING	Departure Date 01/23/20	LAS VEGAS	NV	\$1,108.10
'23/20	ARIA - ADV SALES Arrival Date 03/09/20 00000000 LODGING	Departure Date 03/15/20	LAS VEGAS	NV	\$1,023.25

# 27

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CREDIT SALE

MERCHANT ID: 5271315467  
TERMINAL ID: C288568179  
DRIVER ID: 113759  
CABNUMBER: 551  
DATE: 03/09/2020  
START TIME: 17:21  
END TIME: 17:32  
PASSNUMBER: 1  
TRIPNUMBER: 741  
DISTANCE: 3.00 mi  
RATE 1  
FARE: \$ 12.93  
Airport Fee \$ 0.00  
EXCISE TAX  
RECOVERY: \$ 0.48  
TIP: \$ 0.00  
SUBTOTAL: \$ 13.41  
CC Fee \$ 3.00  
TOTAL: \$ 16.41  
AMEX NUMBER: \*\*\*9002  
AUTHNUMBER: 824179  
ENTRY METHOD: CONTACT  
CHIP  
AID: A000000025010801  
APPL. NAME:  
AMERICAN EXPRESS  
ATC: 0021  
AC: A44CC53F8909C6BE

Thank you for  
riding with us!!!



02/26 02/26 CITY OF LAFAYETTE PARK LAFAYETTE IN \$1.50

03/10 03/10 TAXI SVC-LV YCS LAS VEGAS NV \$22.33

03/12 03/12 ARIA - FRONT DESK 8552755733 NV \$1,536.29  
PHONE NUMBER: 7025907111  
FOLIO NUMBER: 1787673489  
ARRIVE: 03/09/20 DEPART: 03/12/20



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MARCH 25TH, 2022   MELISSA RUBIN   0 COMMENTS



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Dur/Duree:2:08:34  
Paid On:  
2020/01/10 11:34  
  
Paid:\$ 15.00  
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GST:\$ 0.00  
PST:\$ 0.00

Change:\$ 0.00  
AMEX  
SQ:\$ 0.00

Merchant ID:  
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Auth 566179  
APPROVED 000/

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WELCOME TO  
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PLEASE KEEP THIS TICKET  
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2020/01/14 09:40

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Dur/Duree:2:16:24  
Paid On:  
2020/01/14 11:57

Paid:\$ 15.00  
Original Fee:\$ 15.00  
GST:\$ 0.00  
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Change:\$ 0.00  
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SQ:\$ 0.00

Merchant ID:  
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AMEX  
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APPROVED 000/

# Your trip confirmation-TMEEOS 20JAN

American Airlines <no-reply@notify.email.aa.com>

Sat 12/21/2019 7:45 AM

To: SLODS@MSN.COM <SLODS@MSN.COM>



Hello Scott Lods!

Issued: Dec 21, 2019

## Your trip confirmation and receipt

Record locator: **TMEEOS**

[Manage Your Trip](#)

### Monday, January 20, 2020

ORD  
**8:44** PM  
Chicago O'hare



LAS  
**10:50** PM  
Las Vegas

Seats: 6E  
Class: First (D)  
Meals: Refreshment

American Airlines 2465

Free entertainment with the American app »

### Thursday, January 23, 2020

LAS  
**3:41** PM  
Las Vegas



ORD  
**9:25** PM  
Chicago O'hare

Seats: 5E  
Class: First (D)  
Meals: Dinner

American Airlines 168

Scott Lods

AAdvantage # BWC2576 EXP

Ticket # 0012394976222

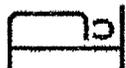
## Your trip receipt



Master Card XXXXXXXXXXXXXXX5461

### Scott Lods

FARE-USD	\$ 948.84
TAXES AND CARRIER-IMPOSED FEES	\$ 99.76
<b>TICKET TOTAL</b>	<b>\$ 1048.60</b>



Hotel offers



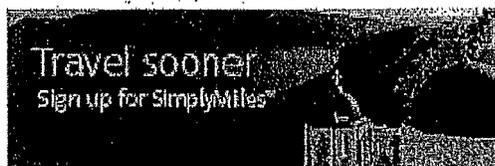
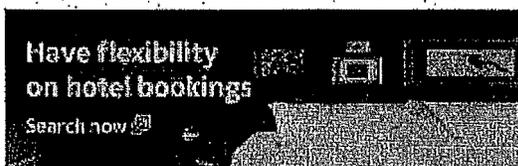
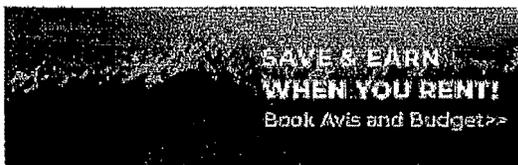
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'23/20	ARIA - FRONT DESK Arrival Date 01/20/20 00000000 LODGING	Departure Date 01/23/20	LAS VEGAS	NV	\$1,108.10
'23/20	ARIA - ADV SALES Arrival Date 03/09/20 00000000 LODGING	Departure Date 03/15/20	LAS VEGAS	NV	\$1,023.25

#1

STEAKHOUSE

1/21/2020 19:21

Check: 2045031: Room:  
Server: JORGE Guests: 0  
Terminal: 2045

Regular Check	
1 Miller LT	7.00
1 Miller LT	7.00
1 FRENCH ON. SOUP	6.00
1 PETITE PRIME	60.00
1 MUSHROOM APP	10.00

Subtotal	90.00
Tax	7.54
Total	97.54
Tip	20.00

117.54

\*\*\*GRATUITY/TIP Not Included\*\*\*  
this tip/gratuity guide is provided for  
your convenience.

18%-16.20
19%-17.10
20%-18.00

THANK YOU!

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Jan 21	Jan 23	TAXI SVC LV YCS	LAS VEGAS NV	24	\$23.95
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# 14

12/19	12/19	ARIA - ADV SALES	8552755733	NV	\$131.52
PHONE NUMBER: 7025907111					
FOLIO NUMBER: 1786644889					
ARRIVE: 03/09/20 DEPART: 03/15/20					

12/19	12/19	AMERICAN00106122165686	FORT WORTH	TX	\$350.00
NAME: LODS/SCOTT					
DEPART: 12/19/19					
FFP TO FEE : AA: CLASS: Y : STOP: O					

12/29	12/29	ARIA - ADV SALES	8552755733	NV	\$221.09
PHONE NUMBER: 7025907111					
FOLIO NUMBER: 1786882854					
ARRIVE: 01/20/20 DEPART: 01/24/20					

02/26 02/26 CITY OF LAFAYETTE PARK LAFAYETTE IN \$1.50

03/10 03/10 TAXI SVC-LV YCS LAS VEGAS NV \$22.33

03/12 03/12 ARIA - FRONT DESK 8552755733 NV \$1,536.29  
PHONE NUMBER: 7025907111  
FOLIO NUMBER: 1787673489  
ARRIVE: 03/09/20 DEPART: 03/12/20

ASU Acct	USoA Acct	Account Description	Date	Description	Doc	J
6219	775.00	Travel/Meeting Expense	2/6/2020	CC 5461 16-Jan-20	5551	D
6219	775.00	Travel/Meeting Expense	2/6/2020	CC Amex 69002 24-Jan-20	5552	D
6219	775.00	Travel/Meeting Expense	3/2/2020	Marriott 15-Feb-20	5634	D
6219	775.00	Travel/Meeting Expense	2/6/2020	CC 5461 16-Jan-20	5551	D
6219	775.00	Travel/Meeting Expense	3/2/2020	AMEX 21-Feb-20	5632	D
6219	775.00	Travel/Meeting Expense	3/2/2020	AMEX 21-Feb-20	5632	D
6219	775.00	Travel/Meeting Expense	2/6/2020	CC Amex 69002 24-Jan-20	5552	D
6219	775.00	Travel/Meeting Expense	3/2/2020	Marriott 15-Feb-20	5634	D
6219	775.00	Travel/Meeting Expense	3/2/2020	AMEX 21-Feb-20	5632	D
6219	775.00	Travel/Meeting Expense	3/2/2020	AMEX 21-Feb-20	5632	D
6219	775.00	Travel/Meeting Expense	2/6/2020	CC 5461 16-Jan-20	5551	D
6219	775.00	Travel/Meeting Expense	6/29/2020	CC 8655 16-Jun-20	5982	D
6219	775.00	Travel/Meeting Expense	7/6/2020	CC Marriott	6001	D

Customer/Vendor	Transaction	ASU's Decription	Event
Horizon Bank	350.00	Airline Fee	Unsupported
Horizon Bank	192.63	Hotel meeting Indianapolis	Unsupported
Horizon Bank	960.27	Hotel Conference Indianapolis	Unsupported
Horizon Bank	221.09	Hotel IBS Builder Show	Unsupported
Horizon Bank	6.28	Christmas Party	Unsupported
Horizon Bank	447.90	Hotel Conference Hearing	Unsupported
Horizon Bank	470.75	Hotel	Unsupported
Horizon Bank	232.07	Hotel meet with Engineer	Unsupported
Horizon Bank	121.30	Hotel	Unsupported
Horizon Bank	535.40	Flight home for unexpented meeting	Unsupported
Horizon Bank	131.52	Hotel Concrete Show	Unsupported
Horizon Bank	139.82	Hotel	Unsupported
Horizon Bank	104.47	Hotel to meet contractor re: CE III	Unsupported
	3,913.50		





**OUCG DR 8-20**

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

**Cause No. 45649-U**

**Information Requested:**

For any fines or civil penalties imposed or paid during the test year, please state the date the fine or civil penalty was issued, the entity that imposed it, the reason it was issued, the dollar amount assessed, the amount paid and the date of payment.

**Information Provided:**

Agreed Order / Case No. 2019-26314-W  
Date Ordered: 7-Dec-2020  
Dollar Amount Assessed: \$63,800  
Amount paid in 2020: \$10,800, paid on 14-Dec-2020  
The remaining balance was paid in 2021.



**INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT**

*We Protect Hoosiers and Our Environment.*

100 N. Senate Avenue • Indianapolis, IN 46204

(800) 451-6027 • (317) 232-8603 • [www.idem.IN.gov](http://www.idem.IN.gov)

Eric J. Holcomb  
Governor

**December 07, 2020**

Bruno L. Piggott  
Commissioner

Via Certified Mail No.: **7019 2280 0001 5571 0514**

Scott Lods, President and Registered Agent  
American Suburban Utilities, Inc.  
Oakwood Business Plaza  
3350 W 250 W  
West Lafayette, IN 47906

Dear Mr. Lods:

Re: Adoption of Agreed Order  
Indiana Department of  
Environmental Management

v.

American Suburban Utilities, Inc.  
NPDES Permit No. IN0043273  
Case No. 2019-26314-W  
West Lafayette, Tippecanoe County

This is to inform you that the Agreed Order in the above-referenced case has been approved and adopted by the Indiana Department of Environmental Management. A copy of the Agreed Order is enclosed.

Please note the terms of compliance contained in the Agreed Order. The time frames for compliance are effective upon your receipt of this correspondence (Effective Date). Please note that the first payment of the civil penalty is due within 30 days after the effective date of the Agreed Order.

Payment should be made payable to the "Environmental Management Special Fund" and sent to:

Indiana Department of Environmental Management  
Accounts Receivable  
IGCN, Room 1340  
100 North Senate Avenue  
Indianapolis, IN 46204

Please include the Case Number *2019-26314-W* on the front of the check.

ASU Acct	USoA Acct	Account Description	Date	Description	Doc	Customer/Vendor	Transaction
6171	775.00	IDEM Fees	12/14/2020	Case No 2019-26314-W	6489 D	Environment Management Special Fund	10,800.00

COUNTY: 79 - TIPPECANOE

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 79-06-10-251-004.000-022	COUNTY PARCEL NUMBER 79-06-10-251-004.000-022	TAX YEAR 2020 Payable 2021	<b>Late Payment Penalty:</b> 5% penalty after May 10, 2021, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 9, 2021.
TAXING UNIT NAME 022-WABASH TOWNSHIP-TSC	LEGAL DESCRIPTION PT NE SEC 10 TWP 23 R5 15.878 A & 0.608 A & PT SW NE SEC 10 TWP 23 R5 1.00 A		



**SPRING AMOUNT DUE**  
by May 10, 2021: **\$ 4,589.05**

\*+00079202001102365021\*

LODS SCOTT L  
3350 W 250 N  
WEST LAFAYETTE, IN 47906

Office Phone: 765-423-9273  
Pay online at: beacon.schneidercorp.com

Remit Payment and Make Check Payable to:  
TIPPECANOE COUNTY TREASURER  
20 N 3rd ST  
LAFAYETTE, IN 47901

COUNTY: 79 - TIPPECANOE

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 79-06-10-251-004.000-022	COUNTY PARCEL NUMBER 79-06-10-251-004.000-022	TAX YEAR 2020 Payable 2021	<b>Late Payment Penalty:</b> 5% penalty after November 10, 2021, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 10, 2021.
TAXING UNIT NAME 022-WABASH TOWNSHIP-TSC	LEGAL DESCRIPTION PT NE SEC 10 TWP 23 R5 15.878 A & 0.608 A & PT SW NE SEC 10 TWP 23 R5 1.00 A		



**FALL AMOUNT DUE**  
by November 10, 2021: **\$ 4,589.05**

\*+00079202001102365022\*

LODS SCOTT L  
3350 W 250 N  
WEST LAFAYETTE, IN 47906

Office Phone: 765-423-9273  
Pay online at: beacon.schneidercorp.com

Remit Payment and Make Check Payable to:  
TIPPECANOE COUNTY TREASURER  
20 N 3rd ST  
LAFAYETTE, IN 47901

*Scott Lods - office  
3350 W 250 N*

COUNTY: 79 - TIPPECANOE

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 79-06-10-251-004.000-022	COUNTY PARCEL NUMBER 79-06-10-251-004.000-022	TAX YEAR 2020 Payable 2021	DUE DATES <b>SPRING - May 10, 2021</b> <b>FALL - November 10, 2021</b>
TAXING UNIT NAME 022-WABASH TOWNSHIP-TSC	LEGAL DESCRIPTION PT NE SEC 10 TWP 23 R5 15.878 A & 0.608 A & PT SW NE SEC 10 TWP 23 R5 1.00 A		

DATE OF STATEMENT: 3/12/2021

TOTAL DUE FOR 20 PAY 21: \$ 9,178.10

PROPERTY ADDRESS 3350 W 250 N WEST LAFAYETTE IN 47906	
PROPERTY TYPE Real Property	TOWNSHIP Wabash Township
ACRES 17.4860	COUNTY SPECIFIC RATE / CREDIT 1% PTR-12.1499
COUNTY SPECIFIC RATE / CREDIT	COUNTY SPECIFIC RATE / CREDIT

LODS SCOTT L  
3350 W 250 N  
WEST LAFAYETTE, IN 47906

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$4,589.05	\$4,589.05
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
(County Specific Charge)	\$0.00	\$0.00
<b>Amount Due</b>	<b>\$4,589.05</b>	<b>\$4,589.05</b>
Payment Received	\$0.00	\$0.00
<b>Balance Due</b>	<b>\$4,589.05</b>	<b>\$4,589.05</b>