

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

ELECTRONIC APPLICATION OF ROWAN WATER,)	
INC. FOR FINACING APPROVAL PURSUANT TO)	CASE NO.
KRS 278.300)	2024-00015

**RESPONSES TO COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION TO ROWAN WATER, INC. DATED FEBRUARY 13, 2023**

Filed: February 23, 2024

VERIFICATION

STATE OF KENTUCKY)
) SS:
COUNTY OF ROWAN)

Jerry Patrick, General Manager of Rowan Water, Inc., being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's First Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

ROWAN WATER, INC.

By: 

Jerry Patrick, General Manager

Subscribed and sworn to before me by Jerry Patrick, General Manager of Rowan Water, Inc., on this 19th day of February, 2024.




NOTARY PUBLIC

My Commission Expires: 7-28-2027

ROWAN WATER, INC.

PSC CASE NO. 2024-00015

RESPONSE TO REQUEST FOR INFORMATION

PSC’S REQUEST FOR INFORMATION DATED 02/13/24

REQUEST 1

RESPONSIBLE PARTY: Jerry Patrick

Request 1. Refer to the Application, Direct Testimony of Jerry Patrick (Patrick Testimony) on page 3. Mr. Patrick stated that “Rowan Water believes that the leasing of its fleet is more economical and saves its customers money on maintenance of vehicles.” Provide support and any supporting documents for this statement.

Response 1. Rowan Water Inc. (“Rowan Water”) maintains a record of its costs and reviews same as part of its analysis when making business decisions. As the attached exhibits and excel spreadsheet uploaded separately in the electronic filing system reflect, the maintenance costs, as well as the cost of purchasing trucks for use in the operations for Rowan Water were rising and the manager and Board analyzed this information when making a cost benefit analysis between purchasing and leasing vehicles. Exhibit A is a register of invoices with highlighted expenses from 2013 through 2019, and Exhibit B contains a handwritten table of maintenance costs broken down by year and month derived from the data in Exhibit A. Rowan Water Inc. (“Rowan Water”) prepared an excel spreadsheet reflecting the same information in Exhibit B which was uploaded separately in the electronic filing system, based upon Commission Staff’s requests in recent cases to compile data relied upon in spreadsheets for convenience. Sheet 2 of that spreadsheet is the last page of Exhibit B, notes from a Board discussion regarding costs for 2017-2019.

ROWAN WATER, INC.
PSC CASE NO. 2024-00015
RESPONSE TO REQUEST FOR INFORMATION

PSC'S REQUEST FOR INFORMATION DATED 02/13/24

REQUEST 2

RESPONSIBLE PARTY: Jerry Patrick

Request 2. Refer to the Patrick Testimony on page 4. Case No. 2024-00015

Request 2a. Provide the maintenance records that were reviewed by Mr. Patrick and the board of directors for the vehicles that were purchased and owned by Rowan Water.

Request 2b. Mr. Patrick stated that when “the comparison was made to the amount of money being spent on the upkeep for the vehicles owned by Rowan Water, and the lease agreements that would include full maintenance, the decision was made to begin leasing vehicles.” Provide the comparison analysis that was made by Rowan Water.

Response 2a. Please see Exhibit B for maintenance cost records.

Response 2b. Please see Exhibit C for handwritten notes from discussion with leasing vendor, supporting information compared and analyzed by Rowan Water manager and Board. Please, also see Exhibit A, containing the vendors for maintenance costs, Exhibit B, containing the handwritten breakdown by year and month of maintenance costs and purchasing vehicle costs for Rowan Water from 2013-2019. Exhibits A-C, and the excel

spreadsheet uploaded separately in the electronic filing system, along with the materials provided in Rowan Water's Application in this matter were all supporting documents in the general manager's and the Board's decision that leasing vehicles at this time would be a better business decision for Rowan Water. Also, refer to Case No. 2022-00252, Response to Commission Staff's Second Request for Information to Rowan Water Inc. Dated November 21, 2022, Requests 3 and 4, filed January 3, 2023.¹ Also, refer generally to the testimony given at the Hearing on August 1, 2023 on the subject of the leased vehicles at issue herein in Case No. 2022-00252.²

¹ Case No. 2022-00252, *Electronic Application of Rowan Water, Inc. for an Alternative Rate Adjustment and An Investigation into Rowan Water Inc. and Its Individual Directors, Larry Johnson Randall Cox, Mike Collins, Enoch Blair, and its Manager, Jerry Patrick, for Allegedly Failing to Comply with KRS 278.300* and a Commission Order (Oct. 10, 2023), Response to Commission Staff's Second Request for Information to Rowan Water Inc. Dated November 21, 2022, Requests 3 and 4, filed January 3, 2023.

² *Id.*, Hearing Testimony, Aug. 1, 2023, general discussion throughout, Testimony of Jerry Patrick at 1:06:30-2:09:50.

EXHIBIT A

Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0305	Best One Tire & Service	53722A	03/07/11	04/05/11	181.45	60090 Truck Ex	181.45	28964
0305	Best One Tire & Service	54336	04/30/11	05/05/11	12.50	60090 Truck Ex	12.50	29074
0305	Best One Tire & Service	55676A	05/27/11	06/13/11	34.41	60090 Truck Ex	34.41	29219
0305	Best One Tire & Service	56060	06/14/11	07/06/11	330.20	60090 Truck Ex	330.20	29310
0305	Best One Tire & Service	57640	08/12/11	09/06/11	183.15	60090 Truck Ex	183.15	29544
0305	Best One Tire & Service	57886	08/24/11	09/06/11	182.55	60090 Truck Ex	182.55	29544
0305	Best One Tire & Service	58072	08/31/11	09/06/11	29.01	60090 Truck Ex	29.01	29544
0305	Best One Tire & Service	59297	10/20/11	11/07/11	12.50	60090 Truck Ex	12.50	29785
0305	Best One Tire & Service	59934	11/17/11	12/06/11	12.50	60090 Truck Ex	12.50	29890
0305	Best One Tire & Service	62154	03/02/12	04/04/12	12.50	60090 Truck Ex	12.50	130350
0305	Best One Tire & Service	65487	07/24/12	08/02/12	12.50	60090 Truck Ex	12.50	130783
0305	Best One Tire & Service	66253	08/27/12	09/04/12	12.50	60090 Truck Ex	12.50	130894
0305	Best One Tire & Service	66504	09/06/12	10/03/12	12.50	60090 Truck Ex	12.50	131007
0305	Best One Tire & Service	67288	10/09/12	11/05/12	243.32	60090 Truck Ex	243.32	131138
0305	Best One Tire & Service	68248	11/20/12	12/05/12	204.83	60090 Truck Ex	204.83	131272
0305	Best One Tire & Service	67892	11/03/12	12/05/12	800.25	60090 Truck Ex	800.25	131272
0305	Best One Tire & Service	72981	06/20/13	07/10/13	203.42	60090 Truck Ex	203.42	132184
0305	Best One Tire & Service	73502-73577-73730	07/12/13	08/06/13	1,464.22	60090 Truck Ex	1,464.22	132277
0305	Best One Tire & Service	76308	10/31/13	11/04/13	203.42	60090 Truck Ex	203.42	132586
0305	Best One Tire & Service	75736	10/08/13	11/04/13	12.50	60090 Truck Ex	12.50	132586
0305	Best One Tire & Service	75870	10/14/13	11/04/13	12.50	60090 Truck Ex	12.50	132586
0305	Best One Tire & Service	79259	03/13/14	04/04/14	12.00	60090 Truck Ex	12.00	133127
0305	Best One Tire & Service	80714	05/31/14	07/02/14	203.42	60090 Truck Ex	203.42	133414
0305	Best One Tire & Service	81270	06/05/14	07/08/14	12.50	60090 Truck Ex	12.50	133434
0305	Best One Tire & Service	81888	06/30/14	07/08/14	730.02	60090 Truck Ex	730.02	133434

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AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0305	Best One Tire & Service	81878	06/30/14	07/08/14	831.11	60090 Truck Ex	831.11	133434
0305	Best One Tire & Service	83555	09/04/14	10/08/14	417.36	60090 Truck Ex	417.36	133719
0305	Best One Tire & Service	86286	12/31/14	01/05/15	717.84	60090 Truck Ex	717.84	134003
0305	Best One Tire & Service	87478	02/18/15	03/05/15	1,021.95	60090 Truck Ex	1,021.95	134193
0305	Best One Tire & Service	88497	03/31/15	04/03/15	39.95	60090 Truck Ex	39.95	134295
0305	Best One Tire & Service	90778	06/23/15	07/06/15	12.50	60090 Truck Ex	12.50	134583
0305	Best One Tire & Service	90790	06/24/15	07/06/15	791.96	60090 Truck Ex	791.96	134583
0305	Best One Tire & Service	91540	07/23/15	08/05/15	12.50	60090 Truck Ex	12.50	134688
0305	Best One Tire & Service	92138	08/14/15	09/08/15	1,083.69	60090 Truck Ex	1,083.69	134801
0305	Best One Tire & Service	92504	08/28/15	09/08/15	196.46	60090 Truck Ex	196.46	134801
0305	Best One Tire & Service	92623	08/31/15	09/08/15	162.50	60090 Truck Ex	162.50	134801
0305	Best One Tire & Service	2433	09/14/15	10/02/15	969.01	60090 Truck Ex	969.01	134903
0305	Best One Tire & Service	95381	12/17/15	01/05/16	725.14	60090 Truck Ex	725.14	135234
0305	Best One Tire & Service	968757	02/18/16	03/07/16	180.35	60090 Truck Ex	180.35	135477
0305	Best One Tire & Service	96833	02/22/16	03/07/16	165.00	60090 Truck Ex	165.00	135477
0305	Best One Tire & Service	96456	02/03/16	03/07/16	189.48	60090 Truck Ex	189.48	135477
0305	Best One Tire & Service	97423	03/16/16	04/04/16	189.48	60090 Truck Ex	189.48	135577
0305	Best One Tire & Service	97606	03/23/16	04/04/16	172.48	60090 Truck Ex	172.48	135577
0305	Best One Tire & Service	101732	08/26/16	09/01/16	383.96	60090 Truck Ex	383.96	136094
0305	Best One Tire & Service	101704	08/25/16	09/07/16	15.00	60090 Truck Ex	15.00	136118
0305	Best One Tire & Service	103261	10/21/16	11/09/16	782.24	60090 Truck Ex	782.24	136329
0305	Best One Tire & Service	104205	11/30/16	12/05/16	15.15	60090 Truck Ex	15.15	136423
0305	Best One Tire & Service	105469	01/26/17	02/02/17	15.15	60090 Truck Ex	15.15	136623
0305	Best One Tire & Service	105150	01/22/17	02/02/17	15.15	60090 Truck Ex	15.15	136623
0305	Best One Tire & Service	106612	03/22/17	04/05/17	15.15	60090 Truck Ex	15.15	136841

25
791.96
12.50
804.46

180.35
165.00
189.48
534.83
189.48
172.48
361.96
383.96
15.00
398.96

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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0305	Best One Tire & Service	109066	07/14/17	08/07/17	27.65	60090 Truck Ex	27.65	137254
0305	Best One Tire & Service	110657	09/25/17	10/04/17	742.72	60090 Truck Ex	742.72	137456
0305	Best One Tire & Service	111963	11/28/17	12/06/17	665.00	60090 Truck Ex	665.00	137686
0305	Best One Tire & Service	111867	11/22/17	12/06/17	731.53	60090 Truck Ex	731.53	137686
0305	Best One Tire & Service	112404	12/21/17	01/03/18	53.06	60090 Truck Ex	53.06	137795
0305	Best One Tire & Service	113991	03/20/18	04/06/18	15.15	60090 Truck Ex	15.15	138122
0305	Best One Tire & Service	114094	03/26/18	04/06/18	122.00	60090 Truck Ex	122.00	138122
0305	Best One Tire & Service	116498	07/11/18	08/07/18	169.93	60090 Truck Ex	169.93	138682
0305	Best One Tire & Service	117347	08/16/18	09/07/18	870.71	60090 Truck Ex	870.71	138787
0305	Best One Tire & Service	117660	08/31/18	09/07/18	792.82	60090 Truck Ex	792.82	138787
0305	Best One Tire & Service	117870	09/11/18	10/04/18	390.38	60090 Truck Ex	390.38	138867
0305	Best One Tire & Service	118947	10/24/18	11/12/18	15.90	60090 Truck Ex	15.90	138990
0305	Best One Tire & Service	119764	11/30/18	12/05/18	741.81	60090 Truck Ex	741.81	139081
0305	Best One Tire & Service	120132	01/01/19	02/07/19	966.19	60090 Truck Ex	966.19	139299
0305	Best One Tire & Service	122358	04/08/19	05/06/19	45.52	60090 Truck Ex	45.52	139857
0305	Best One Tire & Service	122856	05/02/19	06/05/19	15.90	60095 Tools Ex	15.90	139675
0305	Best One Tire & Service	124409	07/12/19	08/12/19	361.99	60090 Truck Ex	361.99	139940
0305	Best One Tire & Service	124641	07/23/19	08/12/19	15.90	60090 Truck Ex	15.90	139940
0305	Best One Tire & Service	130630	06/01/20	06/19/20	845.73	60090 Truck Ex	845.73	141005
0305	Best One Tire & Service	130717	06/05/20	07/07/20	730.02	60090 Truck Ex	730.02	141050
0305	Best One Tire & Service	132164	08/19/20	09/08/20	15.00	60090 Truck Ex	15.00	141251
0305	Best One Tire & Service	133258	10/23/20	11/10/20	648.46	60090 Truck Ex	648.46	141465
0305	Best One Tire & Service	133391	11/03/20	11/10/20	15.00	60090 Truck Ex	15.00	141465
0305	Best One Tire & Service	134068	12/18/20	01/11/21	17.50	60090 Truck Ex	17.50	141674
0305	Best One Tire & Service	134572	02/24/21	03/01/21	15.00	60090 Truck Ex	15.00	141831

$$\begin{array}{r} 122.00 \\ 15.15 \\ \hline 137.15 \end{array}$$

$$\begin{array}{r} 870.71 \\ 792.82 \\ \hline 1663.53 \end{array}$$

Rowan Water, Inc.
AP Invoice Register
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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0305	Best One Tire & Service	134812	03/03/21	04/05/21	15.00	60090 Truck Ex	15.00	141932
0305	Best One Tire & Service	136746	07/12/21	07/13/21	81.59	60090 Truck Ex	81.59	142218
0305	Best One Tire & Service	138158	10/01/21	10/21/21	197.80	60090 Truck Ex	197.80	142524
0305	Best One Tire & Service	140940	04/08/22	05/04/22	200.06	60090 Truck Ex	200.06	143115
0305	Best One Tire & Service	140837	04/01/22	05/04/22	200.06	60090 Truck Ex	200.06	143115
0305	Best One Tire & Service	146836	03/10/23	03/22/23	145.97	60090 Truck Ex	145.97	144085
0305	Best One Tire & Service	147504	04/24/23	05/04/23	97.67	60090 Truck Ex	97.67	144232
0305	Best One Tire & Service	148751	07/18/23	08/08/23	206.24	60090 Truck Ex	206.24	144527
	Number Invoices entered:	83						
	Total Invoices entered:	24,426.49						

Rowan Water, Inc.
 AP Invoice Register
 Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0184	Cheaps Chevrolet	3253	10/22/15	10/22/15	29,162.90	17900 Machiner	29,162.90	3253
0184	Cheaps Chevrolet	16025	07/27/16	07/27/16	29,663.22	17900 Machiner	29,663.22	3323
0184	Cheaps Chevrolet	102798	07/27/16	07/27/16	661.25	17900 Machiner	661.25	3324
0184	Cheaps Chevrolet	3425	08/16/17	08/16/17	57.24	60090 Truck Ex	57.24	3425
0184	Cheaps Chevrolet	3447	11/16/17	11/16/17	28,685.00	17900 Machiner	28,685.00	3447
0184	Cheaps Chevrolet	116330	12/06/17	12/28/17	45.01	17900 Machiner	45.01	137760
0184	Cheaps Chevrolet	96624	11/17/17	01/17/18	58.28	60090 Truck Ex	58.28	137854
0184	Cheaps Chevrolet	97880	03/31/18	06/11/18	158.70	60090 Truck Ex	158.70	138487
0184	Cheaps Chevrolet	122024	07/16/18	08/01/18	45.43	17900 Machiner	45.43	138658
0184	Cheaps Chevrolet	119033	07/16/18	08/07/18	45.01	60090 Truck Ex	45.01	138679
0184	Cheaps Chevrolet	122546	08/16/18	08/29/18	68.93	60090 Truck Ex	68.93	138743
0184	Cheaps Chevrolet	3543	10/16/18	10/16/18	784.40	60090 Truck Ex	784.40	3543
0184	Cheaps Chevrolet	3542	10/16/18	10/17/18	33,149.88	17900 Machiner	33,149.88	3542
0184	Cheaps Chevrolet	126055	✓01/14/19	02/01/19	59.42	60090 Truck Ex	59.42	139283
0184	Cheaps Chevrolet	125366	✓12/13/18	02/01/19	93.55	60090 Truck Ex	93.55	139283
0184	Cheaps Chevrolet	126406	✓01/28/19	02/07/19	54.94	17900 Machiner	54.94	139295
0184	Cheaps Chevrolet	128446	✓04/17/19	04/23/19	195.98	60090 Truck Ex	195.98	139539
0184	Cheaps Chevrolet	128596	✓04/23/19	05/01/19	68.93	60090 Truck Ex	68.93	139561
0184	Cheaps Chevrolet	129455	✓05/23/19	06/05/19	61.54	60090 Truck Ex	61.54	139672
0184	Cheaps Chevrolet	101882	✓06/30/19	07/24/19	64.73	60090 Truck Ex	64.73	139834
0184	Cheaps Chevrolet	130964	✓07/19/19	08/01/19	57.06	60090 Truck Ex	57.06	139902
0184	Cheaps Chevrolet	52286	✓07/19/19	08/01/19	141.08	60090 Truck Ex	141.08	139902
0184	Cheaps Chevrolet	132430	✓09/18/19	09/25/19	71.05	17900 Machiner	71.05	140089
0184	Cheaps Chevrolet	13256	✓07/16/19	10/09/19	129.17	60090 Truck Ex	129.17	140135
0184	Cheaps Chevrolet	132428	✓10/30/19	10/09/19	132.90	17900 Machiner	132.90	140135

59.42
 93.55
 152.97

195.98
 68.93
 264.91

Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0184	Cheaps Chevrolet	132526	09/30/19	10/13/19	129.17	60090 Truck Ex	129.17	140162
0184	Cheaps Chevrolet	4314	07/13/22	07/13/22	2,473.25	60090 Truck Ex	2,473.25	3864
0184	Cheaps Chevrolet	615772	04/05/23	04/11/23	91.66	17900 Machiner	91.66	144149
	Number Invoices entered:	28						
	Total Invoices entered:	126,409.68						

Rowan Water, Inc.
 AP Invoice Register
 Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0162	Lawrence Hackworth	823170	10/09/12	10/11/12	100.00	60090 Truck Ex	100.00	131036
0162	Lawrence Hackworth	823200	10/07/13	10/09/13	331.00	60090 Truck Ex	331.00	132507
0162	Lawrence Hackworth	3007872	10/15/13	10/21/13	255.00	60090 Truck Ex	255.00	132545
0162	Lawrence Hackworth	3007894	01/20/15	01/20/15	332.00	60090 Truck Ex	332.00	3165
0162	Lawrence Hackworth	3329	08/12/16	08/15/16	720.00	60090 Truck Ex	720.00	3329
0162	Lawrence Hackworth	3334	08/26/16	08/26/16	205.00	60090 Truck Ex	205.00	3334
0162	Lawrence Hackworth	3368	01/13/17	01/13/17	140.00	60090 Truck Ex	140.00	3368
0162	Lawrence Hackworth	3374	02/15/17	02/15/17	445.20	60090 Truck Ex	445.20	3374
0162	Lawrence Hackworth	3380	03/01/17	03/01/17	1,043.04	60090 Truck Ex	1,043.04	3380
0162	Lawrence Hackworth	3401	05/23/17	05/23/17	183.38	60090 Truck Ex	183.38	3401
0162	Lawrence Hackworth	3420	07/28/17	07/31/17	125.00	60090 Truck Ex	125.00	3420
0162	Lawrence Hackworth	3424	08/14/17	08/14/17	306.00	60090 Truck Ex	306.00	3424
0162	Lawrence Hackworth	3450	11/27/17	11/27/17	245.92	60090 Truck Ex	245.92	3450
0162	Lawrence Hackworth	3461	01/04/18	01/04/18	279.84	60090 Truck Ex	279.84	3461
0162	Lawrence Hackworth	3472	02/06/18	02/07/18	761.08	60090 Truck Ex	761.08	3472
0162	Lawrence Hackworth	3475	02/16/18	02/16/18	754.72	60090 Truck Ex	754.72	3475
0162	Lawrence Hackworth	539208	03/26/18	03/26/18	212.00	60090 Truck Ex	212.00	3485
0162	Lawrence Hackworth	3489	04/04/18	04/05/18	482.44	60090 Truck Ex	482.44	3489
0162	Lawrence Hackworth	539211	04/23/18	04/23/18	232.14	60090 Truck Ex	232.14	3493
0162	Lawrence Hackworth	3507	05/29/18	05/30/18	240.00	60090 Truck Ex	240.00	3507
0162	Lawrence Hackworth	3577	03/15/19	03/15/19	339.20	60090 Truck Ex	339.20	3577
0162	Lawrence Hackworth	3589	05/02/19	05/03/19	477.00	60090 Truck Ex	477.00	3589
0162	Lawrence Hackworth	3622	09/01/19	09/01/19	556.00	60090 Truck Ex	556.00	3622
0162	Lawrence Hackworth	3689	06/04/20	06/04/20	651.90	60090 Truck Ex	651.90	3689
0162	Lawrence Hackworth	3699	07/14/20	07/14/20	455.80	60090 Truck Ex	455.80	3699

720.00
 205.00

 925.00

761.08
 754.72

 1515.80

482.44
 232.14

 714.58

Rowan Water, Inc.
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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0162	Lawrence Hackworth	00085701	01/26/22	01/26/22	225.00	60090 Truck Ex	225.00	3812
	Number Invoices entered:	26						
	Total Invoices entered:	10,098.66						

Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0174	Lawrence Hackworth	824042	06/14/11	06/16/11	204.00	60090 Truck Ex	204.00	29245
0174	Lawrence Hackworth	3262	11/24/15	11/24/15	760.00	60090 Truck Ex	760.00	3262
0174	Lawrence Hackworth	103	12/13/15	12/14/15	650.00	60090 Truck Ex	650.00	135170
0174	Lawrence Hackworth	12/17/2015	12/17/15	12/22/15	210.00	60090 Truck Ex	210.00	135183
0174	Lawrence Hackworth	3281	01/25/16	01/25/16	145.00	60090 Truck Ex	145.00	3281
	Number Invoices entered:	5						
	Total Invoices entered:	1,969.00						

Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0909	Eddies Shells	3174	02/20/15	02/20/15	135.00	60090 Truck Ex	135.00	3174
	Number Invoices entered:	1						
	Total Invoices entered:	135.00						

Invoices with Check Dates from 1/1/2011 thru 12/1/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0416	Darrell Transmission	106	04/27/13	04/09/13	3,497.50	60090 Truck Ex	3,497.50	131854
0416	Darrell Transmission	144701	01/29/15	02/16/15	1,600.00	60090 Truck Ex	1,600.00	134142
	Number Invoices entered:	2						
	Total Invoices entered:	5,097.50						

Rowan Water, Inc.
AP Invoice Register
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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0430	Eagle Chev Buick	CVR26048-52-	03/10/11	04/06/11	120.56	60090 Truck Ex	120.56	28975
0430	Eagle Chev Buick	VCB216248	12/15/11	01/09/12	1,952.25	60090 Truck Ex	1,952.25	30022
0430	Eagle Chev Buick	CVR31993-08	05/08/12	06/01/12	88.50	60090 Truck Ex	88.50	130561
0430	Eagle Chev Buick	3001	03/21/13	03/21/13	23,396.00	17900 Machiner	23,396.00	3001
0430	Eagle Chev Buick	CV 69-76-77	07/22/13	08/19/13	122.40	60090 Truck Ex	122.40	132326
0430	Eagle Chev Buick	CVR42160	05/29/14	06/27/14	30.19	60090 Truck Ex	30.19	133399
0430	Eagle Chev Buick	106425	02/14/18	03/01/18	16.52	60090 Truck Ex	16.52	137997
0430	Eagle Chev Buick	108916	08/15/18	09/04/18	30.67	60090 Truck Ex	30.67	138771
0430	Eagle Chev Buick	110622	12/26/18	02/01/19	162.50	60090 Truck Ex	162.50	139288
0430	Eagle Chev Buick	6215733	02/26/21	04/13/21	65.95	60090 Truck Ex	65.95	141962
0430	Eagle Chev Buick	6215786	03/01/21	04/13/21	63.52	60090 Truck Ex	63.52	141962
0430	Eagle Chev Buick	6222295	03/04/22	04/05/22	162.59	60090 Truck Ex	162.59	143036
	Number Invoices entered.	12						
	Total Invoices entered.	26,211.65						

Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0906	Fast Change Lube And Oil, Inc.	08-13791	02/16/11	03/07/11	79.83	60090 Truck Ex	79.83	28870
0906	Fast Change Lube And Oil, Inc.	#08-15199	04/20/11	05/09/11	79.83	60090 Truck Ex	79.83	29103
0906	Fast Change Lube And Oil, Inc.	08-15722	05/16/11	06/13/11	214.68	60090 Truck Ex	214.68	29232
0906	Fast Change Lube And Oil, Inc.	08-16794	07/08/11	08/09/11	91.55	60090 Truck Ex	91.55	29449
0906	Fast Change Lube And Oil, Inc.	8018795	10/19/11	11/09/11	195.82	60090 Truck Ex	195.82	29800
0906	Fast Change Lube And Oil, Inc.	8021387	01/12/12	02/09/12	43.86	60090 Truck Ex	43.86	30160
0906	Fast Change Lube And Oil, Inc.	8021476	01/17/12	02/09/12	82.83	60090 Truck Ex	82.83	30160
0906	Fast Change Lube And Oil, Inc.	08-24007	04/05/12	06/01/12	110.37	60090 Truck Ex	110.37	130562
0906	Fast Change Lube And Oil, Inc.	08-24112	04/10/12	06/01/12	40.19	60090 Truck Ex	40.19	130562
0906	Fast Change Lube And Oil, Inc.	8-25625-27	06/26/12	07/13/12	139.47	60090 Truck Ex	139.47	130721
0906	Fast Change Lube And Oil, Inc.	08-23495	09/28/12	10/12/12	129.29	60090 Truck Ex	129.29	131060
0906	Fast Change Lube And Oil, Inc.	08-23298	09/18/12	10/12/12	188.03	60090 Truck Ex	188.03	131060
0906	Fast Change Lube And Oil, Inc.	08-29154	10/31/12	11/14/12	46.83	60090 Truck Ex	46.83	131178
0906	Fast Change Lube And Oil, Inc.	29817	12/03/12	01/10/13	92.64	60090 Truck Ex	92.64	131410
0906	Fast Change Lube And Oil, Inc.	30294	12/31/12	01/10/13	41.14	60090 Truck Ex	41.14	131410
0906	Fast Change Lube And Oil, Inc.	03/06/2013	03/22/13	04/22/13	335.38	60090 Truck Ex	335.38	131913
0906	Fast Change Lube And Oil, Inc.	26684	04/09/13	06/11/13	41.14	60090 Truck Ex	41.14	132085
0906	Fast Change Lube And Oil, Inc.	08-26684	04/09/13	06/19/13	41.14	60090 Truck Ex	41.14	132117
0906	Fast Change Lube And Oil, Inc.	06/18/2013	06/28/13	07/30/13	196.79	60090 Truck Ex	196.79	132249
0906	Fast Change Lube And Oil, Inc.	08-29749	09/06/13	11/06/13	41.14	60090 Truck Ex	41.14	132600
0906	Fast Change Lube And Oil, Inc.	09/06/2013	10/22/13	11/22/13	482.51	60090 Truck Ex	482.51	132669
0906	Fast Change Lube And Oil, Inc.	08-841110	12/10/13	01/20/14	32.77	60090 Truck Ex	32.77	132870
0906	Fast Change Lube And Oil, Inc.	01/02/2014	01/22/14	02/25/14	285.60	60090 Truck Ex	285.60	132993
0906	Fast Change Lube And Oil, Inc.	08-8888148	03/26/14	04/16/14	92.64	60090 Truck Ex	92.64	133172
0906	Fast Change Lube And Oil, Inc.	8888181	03/27/14	04/16/14	54.36	60090 Truck Ex	54.36	13317

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Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0906	Fast Change Lube And Oil, Inc.	08-8888153	03/26/14	04/16/14	44.10	60090 Truck Ex	44.10	133172
0906	Fast Change Lube And Oil, Inc.	08-8888735	04/24/14	05/09/14	50.26	60090 Truck Ex	50.26	133258
0906	Fast Change Lube And Oil, Inc.	08-8888733	04/24/14	05/09/14	54.36	60090 Truck Ex	54.36	133258
0906	Fast Change Lube And Oil, Inc.	08-8888184	05/16/14	06/17/14	40.19	60090 Truck Ex	40.19	133371
0906	Fast Change Lube And Oil, Inc.	08-0888942	06/26/14	07/15/14	50.94	60090 Truck Ex	50.94	133457
0906	Fast Change Lube And Oil, Inc.	08-8889594	07/29/14	08/20/14	119.72	60090 Truck Ex	119.72	133572
0906	Fast Change Lube And Oil, Inc.	08-8889874-10-38	08/11/14	09/24/14	291.36	60090 Truck Ex	291.36	133675
0906	Fast Change Lube And Oil, Inc.	08-8891450	10/31/14	11/21/14	63.13	60090 Truck Ex	63.13	133879
0906	Fast Change Lube And Oil, Inc.	8892213	12/10/14	01/27/15	230.80	60090 Truck Ex	230.80	134074
0906	Fast Change Lube And Oil, Inc.	08-8893091	01/26/15	02/24/15	50.94	60090 Truck Ex	50.94	134161
0906	Fast Change Lube And Oil, Inc.	08-8893300	02/04/15	03/23/15	55.32	60090 Truck Ex	55.32	134257
0906	Fast Change Lube And Oil, Inc.	08-8893535	02/13/15	03/23/15	47.25	60090 Truck Ex	47.25	134257
0906	Fast Change Lube And Oil, Inc.	8894368	03/25/15	04/14/15	50.94	60090 Truck Ex	50.94	134334
0906	Fast Change Lube And Oil, Inc.	8894363	03/25/15	04/14/15	55.32	60090 Truck Ex	55.32	134334
0906	Fast Change Lube And Oil, Inc.	8894395	03/26/15	04/14/15	97.00	60090 Truck Ex	97.00	134334
0906	Fast Change Lube And Oil, Inc.	8895191	05/04/15	07/14/15	50.94	60090 Truck Ex	50.94	134623
0906	Fast Change Lube And Oil, Inc.	8895511	05/18/15	07/14/15	47.25	60090 Truck Ex	47.25	134623
0906	Fast Change Lube And Oil, Inc.	08-8897135	07/31/15	08/25/15	56.69	60090 Truck Ex	56.69	134757
0906	Fast Change Lube And Oil, Inc.	08-8897521	08/18/15	09/22/15	69.15	60090 Truck Ex	69.15	134852
0906	Fast Change Lube And Oil, Inc.	08-8897640	08/25/15	09/22/15	64.77	60090 Truck Ex	64.77	134852
0906	Fast Change Lube And Oil, Inc.	08-8897663	08/26/15	09/22/15	47.31	60090 Truck Ex	47.31	134852
0906	Fast Change Lube And Oil, Inc.	08-8897815	09/01/15	01/11/16	89.68	60090 Truck Ex	89.68	135267
0906	Fast Change Lube And Oil, Inc.	08-8898490	09/30/15	01/11/16	55.79	60090 Truck Ex	55.79	135267
0906	Fast Change Lube And Oil, Inc.	08-8899217	10/30/15	01/14/16	64.77	60090 Truck Ex	64.77	135267
0906	Fast Change Lube And Oil, Inc.	08-8899222	10/30/15	01/11/16	51.00	60090 Truck Ex	51.00	135267

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Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0906	Fast Change Lube And Oil, Inc.	08-8901043	01/21/16	03/01/16	155.27	60090 Truck Ex ✓	155.27	135459
0906	Fast Change Lube And Oil, Inc.	08-8901140	01/28/16	03/01/16	54.59	60090 Truck Ex	54.59	135459
0906	Fast Change Lube And Oil, Inc.	08-8900925	01/15/16	03/01/16	49.31	60090 Truck Ex	49.31	135459
0906	Fast Change Lube And Oil, Inc.	08-8901440	03/09/16	03/22/16	55.36	60090 Truck Ex	55.36	135539
0906	Fast Change Lube And Oil, Inc.	08-8901805	02/23/16	03/22/16	53.00	60090 Truck Ex	53.00	135539
0906	Fast Change Lube And Oil, Inc.	08-8902558	03/24/16	04/25/16	55.38	60090 Truck Ex	55.38	135652
0906	Fast Change Lube And Oil, Inc.	8903523	05/03/16	06/27/16	91.68	60090 Truck Ex	91.68	135864
0906	Fast Change Lube And Oil, Inc.	8902918	04/08/16	06/27/16	54.59	60090 Truck Ex	54.59	135864
0906	Fast Change Lube And Oil, Inc.	8903497	05/02/16	06/27/16	49.31	60090 Truck Ex	49.31	135864
0906	Fast Change Lube And Oil, Inc.	8903501	05/02/16	06/27/16	43.91	60090 Truck Ex	43.91	135864
0906	Fast Change Lube And Oil, Inc.	08-8904862	06/30/16	08/02/16	71.27	60090 Truck Ex	71.27	136004
0906	Fast Change Lube And Oil, Inc.	08-8905138	07/13/16	08/17/16	53.00	60090 Truck Ex	53.00	136055
0906	Fast Change Lube And Oil, Inc.	08-8905563	07/29/16	08/17/16	54.59	60090 Truck Ex	54.59	136055
0906	Fast Change Lube And Oil, Inc.	08-8905671	08/03/16	09/27/16	66.25	60090 Truck Ex	66.25	136189
0906	Fast Change Lube And Oil, Inc.	08-8906030	08/19/16	09/27/16	162.88	60090 Truck Ex	162.88	136189
0906	Fast Change Lube And Oil, Inc.	08-8907137	10/31/16	12/01/16	101.99	60090 Truck Ex	101.99	136409
0906	Fast Change Lube And Oil, Inc.	08-8908117	12/16/16	01/17/17	113.55	60090 Truck Ex	113.55	136583
0906	Fast Change Lube And Oil, Inc.	08-8908146	12/17/16	01/17/17	110.68	60090 Truck Ex	110.68	136583
0906	Fast Change Lube And Oil, Inc.	08-8908227	11/21/16	01/17/17	74.72	60090 Truck Ex	74.72	136583
0906	Fast Change Lube And Oil, Inc.	08-8908369	11/29/16	01/17/17	47.96	60090 Truck Ex	47.96	136583
0906	Fast Change Lube And Oil, Inc.	08-8908784	12/16/16	01/17/17	44.02	60090 Truck Ex	44.02	136583
0906	Fast Change Lube And Oil, Inc.	08-8909139	01/03/17	02/21/17	49.31	60090 Truck Ex	49.31	136691
0906	Fast Change Lube And Oil, Inc.	8910008	03/11/17	03/22/17	91.62	60090 Truck Ex	91.62	136796
0906	Fast Change Lube And Oil, Inc.	8910306	02/22/17	03/22/17	101.21	60090 Truck Ex	101.21	136796
0906	Fast Change Lube And Oil, Inc.	8910448	02/27/17	03/22/17	206.90	60090 Truck Ex	206.90	136796

10/21
 206.90
 308.11
 55.38
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Rowan Water, Inc.
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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0906	Fast Change Lube And Oil, Inc.	8910474	02/28/17	03/22/17	55.38	60090 Truck Ex	55.38	136796
0906	Fast Change Lube And Oil, Inc.	08-8911254	03/31/17	04/24/17	74.72	60090 Truck Ex	74.72	136910
0906	Fast Change Lube And Oil, Inc.	08-8912178	05/11/17	06/22/17	91.68	60090 Truck Ex	91.68	137102
0906	Fast Change Lube And Oil, Inc.	08-8912612	05/31/17	06/22/17	53.00	60090 Truck Ex	53.00	137102
0906	Fast Change Lube And Oil, Inc.	08-8912629	05/31/17	06/22/17	55.38	60090 Truck Ex	55.38	137102
0906	Fast Change Lube And Oil, Inc.	08-8912620	05/31/17	06/22/17	53.00	60090 Truck Ex	53.00	137102
0906	Fast Change Lube And Oil, Inc.	08-8912794	06/07/17	07/20/17	55.38	60090 Truck Ex	55.38	137198
0906	Fast Change Lube And Oil, Inc.	08-8913764	07/17/17	09/28/17	69.43	60090 Truck Ex	69.43	137423
0906	Fast Change Lube And Oil, Inc.	08-8914865	08/31/17	09/28/17	50.08	60090 Truck Ex	50.08	137423
0906	Fast Change Lube And Oil, Inc.	08-8914663	08/23/17	09/28/17	155.27	60090 Truck Ex	155.27	137423
0906	Fast Change Lube And Oil, Inc.	08-8914117	07/31/17	09/28/17	53.00	60090 Truck Ex	53.00	137423
0906	Fast Change Lube And Oil, Inc.	08-8915792	10/09/17	11/10/17	53.00	60090 Truck Ex	53.00	137589
0906	Fast Change Lube And Oil, Inc.	8916138	10/23/17	11/10/17	44.02	60090 Truck Ex	44.02	137589
0906	Fast Change Lube And Oil, Inc.	8916145	10/23/17	11/10/17	96.69	60090 Truck Ex	96.69	137589
0906	Fast Change Lube And Oil, Inc.	08-8916420	11/03/17	12/12/17	49.31	60090 Truck Ex	49.31	137725
0906	Fast Change Lube And Oil, Inc.	08-8918306	01/31/18	02/23/18	122.75	60090 Truck Ex	122.75	137989
0906	Fast Change Lube And Oil, Inc.	08-8918309	01/31/18	02/23/18	76.13	60090 Truck Ex	76.13	137989
0906	Fast Change Lube And Oil, Inc.	08-8917524	12/21/17	02/23/18	55.38	60090 Truck Ex	55.38	137989
0906	Fast Change Lube And Oil, Inc.	08-08918993	02/28/18	03/27/18	52.31	60090 Truck Ex	52.31	138082
0906	Fast Change Lube And Oil, Inc.	08-8919693	03/09/18	04/23/18	56.17	60090 Truck Ex	56.17	138182
0906	Fast Change Lube And Oil, Inc.	08-8919156	01/09/18	04/23/18	58.38	60090 Truck Ex	58.38	138182
0906	Fast Change Lube And Oil, Inc.	08-8919709	03/29/18	04/23/18	58.38	60090 Truck Ex	58.38	138182
0906	Fast Change Lube And Oil, Inc.	08-8920698	05/31/18	06/18/18	130.31	60090 Truck Ex	130.31	138522
0906	Fast Change Lube And Oil, Inc.	08-8921429	06/08/18	07/25/18	58.17	60090 Truck Ex	58.17	138639
0906	Fast Change Lube And Oil, Inc.	08-8921542	07/13/18	07/25/18	53.73	60090 Truck Ex	53.73	138639

74.72
91.68
146.34

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76.13
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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0906	Fast Change Lube And Oil, Inc.	08-922514	07/24/18	08/16/18	63.58	60090 Truck Ex	63.58	138717
0906	Fast Change Lube And Oil, Inc.	08-8922210	07/11/18	08/16/18	59.34	60090 Truck Ex	59.34	138717
0906	Fast Change Lube And Oil, Inc.	08-8922744	08/02/18	10/23/18	58.47	60090 Truck Ex	58.47	138935
0906	Fast Change Lube And Oil, Inc.	08-8923444	08/31/18	10/23/18	58.47	60090 Truck Ex	58.47	138935
0906	Fast Change Lube And Oil, Inc.	08-8923843	09/17/18	10/23/18	54.03	60090 Truck Ex	54.03	138935
0906	Fast Change Lube And Oil, Inc.	08-8925445	11/19/18	12/19/18	86.89	60090 Truck Ex	86.89	139137
0906	Fast Change Lube And Oil, Inc.	08-8926415	01/02/19	02/13/19	58.47	60090 Truck Ex	58.47	139330
0906	Fast Change Lube And Oil, Inc.	08-8926619	01/10/19	02/13/19	54.03	60090 Truck Ex	54.03	139330
0906	Fast Change Lube And Oil, Inc.	08-8927762	02/28/19	03/18/19	58.47	60090 Truck Ex	58.47	139429
0906	Fast Change Lube And Oil, Inc.	08-8930522	06/24/19	07/24/19	54.03	60090 Truck Ex	54.03	139841
0906	Fast Change Lube And Oil, Inc.	08-8931252	07/25/19	08/12/19	68.00	60090 Truck Ex	68.00	139949
0906	Fast Change Lube And Oil, Inc.	0008-8932713	09/25/19	09/27/19	65.69	60090 Truck Ex	65.69	140107
0906	Fast Change Lube And Oil, Inc.	0889333357	10/21/19	11/01/19	82.60	60090 Truck Ex	82.60	140230
0906	Fast Change Lube And Oil, Inc.	08-8935005	12/30/19	01/13/20	62.47	60090 Truck Ex	62.47	140486
0906	Fast Change Lube And Oil, Inc.	08-8936397	02/28/20	03/10/20	169.53	60090 Truck Ex	169.53	140672
0906	Fast Change Lube And Oil, Inc.	08-8939399	02/28/20	03/10/20	123.98	60090 Truck Ex	123.98	140672
0906	Fast Change Lube And Oil, Inc.	00008-8937024	03/31/20	04/20/20	62.47	60090 Truck Ex	62.47	140795
0906	Fast Change Lube And Oil, Inc.	08-8938591	06/12/20	07/14/20	95.37	60090 Truck Ex	95.37	141088
0906	Fast Change Lube And Oil, Inc.	08-8938800	06/19/20	07/14/20	95.34	60090 Truck Ex	95.34	141088
0906	Fast Change Lube And Oil, Inc.	000088942267	10/29/20	11/23/20	169.53	60090 Truck Ex	169.53	141513
0906	Fast Change Lube And Oil, Inc.	6/22/2022	06/22/22	09/12/22	108.07	60090 Truck Ex	108.07	143501
	Number Invoices entered:	121						
	Total Invoices entered:	10,531.04						

$$\begin{array}{r} 63.58 \\ 59.34 \\ \hline 122.92 \\ 58.47 \\ 58.47 \\ \hline 116.94 \end{array}$$

$$\begin{array}{r} 58.47 \\ 54.03 \\ \hline 112.50 \end{array}$$

Rowan Water, Inc.
AP Invoice Register
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Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0857	Major Brands	953498	05/04/11	05/23/11	665.92	60090 Truck Ex	665.92	29150
0857	Major Brands	954359	05/17/11	07/11/11	164.98	60090 Truck Ex	164.98	29344
0857	Major Brands	976720	10/26/12	11/12/12	2,148.06	60090 Truck Ex	2,148.06	131165
0857	Major Brands	976802	10/30/12	11/12/12	658.76	60090 Truck Ex	658.76	131165
0857	Major Brands	976028	10/10/12	11/12/12	713.24	60090 Truck Ex	713.24	131165
0857	Major Brands	978008	11/29/12	12/11/12	13.00	60090 Truck Ex	13.00	131301
0857	Major Brands	981311	02/27/13	04/01/13	70.94	60090 Truck Ex	70.94	131824
0857	Major Brands	983387	04/19/13	05/09/13	1,701.92	60090 Truck Ex	1,701.92	131974
0857	Major Brands	991892	11/12/13	12/16/13	150.00	60090 Truck Ex	150.00	132748
0857	Major Brands	13004	04/22/15	05/26/15	346.98	60090 Truck Ex	346.98	134452
0857	Major Brands	12760	04/16/15	05/26/15	205.49	60090 Truck Ex	205.49	134452
0857	Major Brands	014041	05/15/15	06/04/15	192.98	60090 Truck Ex	192.98	134485
0857	Major Brands	014040	05/15/15	06/04/15	102.32	60090 Truck Ex	102.32	134485
0857	Major Brands	17277	08/03/15	09/08/15	20.00	60090 Truck Ex	20.00	134810
0857	Major Brands	59391	02/28/19	03/18/19	28.00	60090 Truck Ex	28.00	139427
0857	Major Brands	63461	07/03/19	08/12/19	8.00	60090 Truck Ex	8.00	139947
0857	Major Brands	63681	07/11/19	08/12/19	560.17	60090 Truck Ex	560.17	139947
0857	Major Brands	63957	07/19/19	08/12/19	208.60	60090 Truck Ex	208.60	139947
0857	Major Brands	02-07341	10/04/21	10/11/21	252.50	60090 Truck Ex	252.50	142491
	Number Invoices entered:	19						
	Total Invoices entered:	8,211.86						

346.98
 205.49
 552.47
 192.98
 102.32
 295.30

Invoices with Check Dates from 1/1/2011 thru 12/31/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0406	Dutchs Chevrolet	VCS163908	07/22/11	08/08/11	927.38	17900 Machiner	927.38	29435
0406	Dutchs Chevrolet	VCS163541	07/13/11	08/08/11	731.41	17900 Machiner	731.41	29435
0406	Dutchs Chevrolet	31126	08/26/11	08/26/11	33,554.40	17900 Machiner	33,554.40	31126
0406	Dutchs Chevrolet	31133	09/16/11	09/16/11	22,590.00	17900 Machiner	22,590.00	31133
0406	Dutchs Chevrolet	09/09/2011	09/29/11	10/04/11	1,710.66	60090 Truck Ex	1,710.66	29652
0406	Dutchs Chevrolet	OCP175039	06/26/12	07/05/12	377.37	60090 Truck Ex	377.37	130677
0406	Dutchs Chevrolet	FOR41107	06/29/12	07/05/12	248.15	60090 Truck Ex	248.15	130677
0406	Dutchs Chevrolet	OC189441	06/30/13	07/10/13	1,540.10	60090 Truck Ex	1,540.10	132187
0406	Dutchs Chevrolet	3063	11/27/13	11/27/13	12,300.00	17900 Machiner	12,300.00	3063
0406	Dutchs Chevrolet	OCP197843	01/08/14	02/04/14	475.42	60090 Truck Ex	475.42	132928
0406	Dutchs Chevrolet	220-9332	07/31/14	08/11/14	1,169.51	60090 Truck Ex	1,169.51	133546
0406	Dutchs Chevrolet	3135	09/25/14	09/25/14	24,883.40	17900 Machiner	24,883.40	3135
0406	Dutchs Chevrolet	3680	04/28/20	04/28/20	5,513.68	60090 Truck Ex	5,513.68	3680
0406	Dutchs Chevrolet	8003615	04/23/21	05/25/21	504.08	17900 Machiner	504.08	142076
	Number Invoices entered:	14						
	Total Invoices entered:	106,525.56						

Rowan Water, Inc.
AP Invoice Register
Invoices with Check Dates from 1/1/2011 thru 12/1/2023

Vendor Code	Vendor Name	Invoice Number	Invoice Date	Date of Check	Invoice Amount	Expense Account	Expense Amount	Check No
0351	Deharts Bible & Tire Center	386604	05/03/11	05/05/11	600.00	60090 Truck Ex	600.00	29076
0351	Deharts Bible & Tire Center	430384	12/29/11	01/09/12	600.00	60090 Truck Ex	600.00	30017
0351	Deharts Bible & Tire Center	11/22/2013	11/22/13	12/02/13	600.00	60090 Truck Ex <i>Tires</i>	600.00	132685
0351	Deharts Bible & Tire Center	222654	01/09/14	01/13/14	600.00	60090 Truck Ex	600.00	132838
0351	Deharts Bible & Tire Center	22677	01/22/14	01/28/14	600.00	60090 Truck Ex	600.00	132901
0351	Deharts Bible & Tire Center	126462	03/25/14	04/01/14	600.00	60090 Truck Ex	600.00	133104
0351	Deharts Bible & Tire Center	997371	06/17/16	06/27/16	250.00	60090 Truck Ex	250.00	135856
0351	Deharts Bible & Tire Center	389060	10/06/16	10/18/16	530.00	60090 Truck Ex	530.00	136254
0351	Deharts Bible & Tire Center	352501	08/11/17	08/16/17	600.00	60090 Truck Ex	600.00	137286
0351	Deharts Bible & Tire Center	085716	07/11/19	07/24/19	640.00	60090 Truck Ex	640.00	139835
0351	Deharts Bible & Tire Center	354304	07/30/19	08/12/19	270.00	60090 Truck Ex	270.00	139943
	Number Invoices entered:	11						
	Total Invoices entered:	5,890.00						

EXHIBIT B

	2013	2014	2015	2016
Jan		475.42 285.60 600. ⁰⁰ 600. ⁰⁰	4,600. ⁰⁰ 50.94 332. ⁰⁰	155.27 261.24 103.90
Feb	70.94		135. ⁰⁰ 50.00 55.32 47.25 1021.95	534.83 58. ⁰⁰
March	335.38	12. ⁰⁰ 191. ¹⁰ 600. ⁰⁰	203.26 31.25	361.96 110.74
April	41.14 41.14 3497.50 1701.92	104.62	552.47	04.59
May		203.42 30.19 40.19	97.79 295.20	184.90
June	196.79 1540.10 203.42	12.50 730.02 931.11 50.94	250. ⁰⁰ 804.46	71.27
July	1464.22	1169.51 119.72	56.69 12.50	661.25 107.59
August	122.40	291.36	133.92 47.31 20. ⁰⁰ 1013.69 196.46 162.50 969.01	925. ⁰⁰ 398.96 229.13
Sept	41.14	417.36		
Oct	255. ⁰⁰ 381. ⁰⁰ 482.51 203.42 12.50 12.50	68.13	530. ⁰⁰	101.99 782.24
Nov	600. ⁰⁰ 150. ⁰⁰			15.15 122.68
Dec	32.77	717.84 230.90	725.14	268.25
Maintenance =	11,335.79	7,782.93	9,422.51	5,504.14
New steel	23,396. ⁰⁰	24,883.40	29,162.90	29,443.22
	34,731.79	32,666.23	38,585.41	35,167.36

Enterprise
Trucks to
Come In

Year	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec	Manpower	New Truck	Total
2017	49.31 140.00	363.49 445.00	166.34 45.45	1043.04	253.06 153.38	55.33	122.43 21.65	205.35 600.00	57.24 306.00	742.72	205.92 49.31	45.01 731.53	26972.96	28,685.00	35,657.54
2018	254.36 279.94	52.31 14.52	137.15 158.70	56.17 58.38	212.00 714.58	130.31 240.00	90.44 53.73	1642.53 68.93	116.94 3047	15.90 784.40	741.81 84.89	45.01 645.00	8333.19	32,149.88	41,483.05
2019	112.50 152.97	162.50 58.47	339.20 28.00	244.91	477.00 41.54	681.90 54.03	64.73 57.06	560.17 270.00	141.08	82.60 129.17	741.81 132.90	45.01 129.17	45984.44	0.00	5984.00

	2017	2018	2019
Jan	<u> </u>	2,047.00	829.00
Feb	\$ 573.00	1,588.00	- 0 -
Mar	\$ 1,400.00	1,771.00	1,451.00
Apr	\$ 456.00	717.00	87.00
May	\$ 91.00	1,027.00	196.00
June	\$ 2,040.00	240.00	* Enterprise Discussed 115.00
July	\$ 817.00	290.00	* Enterprise Discussed 78.00
Aug	\$ 1,965.00	112.00	* Enterprise approved 760.00
Sept	* New truck 28,000 → 28,685.00	454.00	1,691.00
Oct	328.00 1,699.00	* Bid truck 1,695.00	694.00
Nov	748.00	* New truck 33,149 ⁸⁸ 2,761.00	290.00
Dec	194.00	16.00	83.00
9,911.00 Maint, oil tires		12,718 ⁰⁰ Maint, oil tires	6,274 ⁰⁰ Maint, oil, tires
28,685.00 New truck		33,149 ⁰⁰ New truck	* — New Enterprise truck
* 38,596.00 TOTAL		* 45,867.00 TOTAL	

* 103
104
Trucks
out of
service

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY

EXHIBIT C

FERGUSON
WATERWORKS

2 - Trucks Sitting - Regular pickups

1 - 4 Door - Crew cab

Date: _____

2 - Double Cab

Project: _____

2 - 2500 with utility bed

Subject: _____

1 - 3500 with utility bed

~~8 Total All 2010 or 21's~~

3845 Groveport Road
Columbus, OH 43207
(614) 497-2323

4200.00 month

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Hamilton, OH 45011
(513) 942-2525

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for good price

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Marietta, OH 45750
(740) 373-3456

* Have new trucks delivered to
Dealer close to you!

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Dayton, OH 45414
(937) 277-3229

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want.

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1501 Kieswetter Road
Holland, OH 43528
(567) 297-6125

117 D Street
South Charleston, WV 25303
(304) 746-4440

698 Middletown Road, Rte 73S
White Hall, WV 26554
(304) 534-5823