

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**PETITION OF JACKSON COUNTY)
WATER UTILITY, INC., FOR)
AUTHORITY TO ISSUE LONG TERM) CAUSE NO. 45640 (Phase 2)
DEBT AND CHANGES TO ITS RATES,)
CHARGES AND TARIFF)**

**PETITIONER'S SUBMISSION OF DIRECT TESTIMONY OF
LARRY W. McINTOSH**

Jackson County Water Utility, Inc., ("Jackson County Water", "JCWU", "Company", or "Petitioner"), by counsel, hereby submits the direct testimony and attachments of Larry W. McIntosh.

Respectfully submitted,



Jeffrey M. Peabody, Atty. No. 28000-53
Lauren Aguilar, Atty. No. 33943-49
BARNES & THORNBURG LLP
11 South Meridian Street
Indianapolis, Indiana 46204
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Counsel for Petitioner,
Jackson County Water Utility, Inc.

**PRE-FILED DIRECT TESTIMONY OF
LARRY W. McINTOSH (PHASE 2)
ON BEHALF OF JACKSON COUNTY WATER UTILITY, INC.**

1 **Q1. Please state your name and business address.**

2 A1. My name is Larry W. McIntosh. My business address is Jackson County Water Utility,
3 Inc., 1119 West Spring Street, Brownstown, Indiana.

4 **Q2. Please explain your affiliation with Jackson County Water Utility, Inc. (“Jackson
5 County Water”, “JCWU”, or the “Petitioner”).**

6 A2. I am the General Manager of Jackson County Water, which is the Petitioner in this
7 Cause.

8 **Q3. Mr. McIntosh, what educational or operational experiences do you have which you
9 believe are relevant to the opinions you offer in this testimony?**

10 A3. I hold an Associate’s degree in Business Administration and a Bachelor’s degree in
11 Business, with a major in Accounting. I have attended courses on Organizational
12 Leadership and Supervision through the Purdue Statewide Technology Program. From
13 1999 to 2001, I worked for Indiana American Water Company in Seymour, Indiana as a
14 water plant operator. In 2001, I became the Superintendent of Stucker Fork Conservancy
15 District where I oversaw a 7 MGD surface water treatment plant, a 3 MGD ground water
16 treatment plant and a large water distribution system serving approximately 7,600
17 customers in various parts of Jennings, Jackson, Jefferson, Scott, Washington and Clark
18 counties. In 2006 I was named the General Manger for Stucker Fork. In 2012, I joined the
19 Office of Utility Consumer Counselor working in its water/wastewater division.

1 As Superintendent and later as General Manager, I assisted Stucker Fork in the
2 installation, maintenance, and repair of water mains, water meters, hydrants, valves,
3 pumping and treatment equipment. I also operated water treatment plants, collected and
4 analyzed samples, handled daily reporting, and supervised several dozen employees.

5 I hold wastewater and water operator certifications from the Indiana Department of
6 Environmental Management (“IDEM”), including (i) Grade WT5 Water Treatment Plant
7 Operator, (ii) Grade WT3 Water Treatment Plant Operator, (iii) Grade DSL Water
8 Distribution System Operator, and (iv) Class A-SO Wastewater Operator. I have attended
9 numerous training classes and seminars conducted by the American Water Works
10 Association, the Indiana Rural Water Association, the Alliance of Indiana Rural Water,
11 and IDEM. Finally, I was General Manager for the Petitioner in the last financing through
12 the Indiana Finance Authority’s State Revolving Fund program (“SRF”). I believe all of
13 these experiences are relevant to the opinions I offer below.

14 **Q4. Did you previously offer testimony in this Cause?**

15 A4. Yes, I provided testimony in Phase 1 describing the need for borrowing money from the
16 SRF to finance a project to replace old mains, some containing lead, within Petitioner’s
17 service area.

18 **Q5. Are you sponsoring any attachments?**

19 A5. Yes. I am sponsoring the following attachments:

- 20 • Attachment LWM-1, which supports JCWU’s pro forma adjustment to annual
21 caustic soda expense.

- 1 • Attachment LWM-2, which supports JCWU's pro forma adjustment to annual
2 chlorine expense.
- 3 • Attachment LWM-3, which supports JCWU's pro forma adjustment to annual
4 carbon dioxide expense.
- 5 • Attachment LWM-4, which supports JCWU's pro forma adjustment to annual
6 fuel expense.

7 All these attachments were prepared by me or under my direct supervision.

8 **Q6. Are you providing any workpapers?**

9 A6. Yes. I am providing workpapers LWM-1 and LWM-2, which further support the costs for
10 caustic soda and chlorine presented in Attachments LWM-1 and LWM-2.

11 **Q7. Please describe the current Board and its role with Jackson County Water?**

12 A7. The Board of Directors for Jackson County Water was established by the Articles of
13 Incorporation. The Board is responsible for managing the affairs of Jackson County
14 Water. Our Board has been actively involved in the management of the Petitioner. In this
15 instance, the Board reviewed Jackson County Water's current financial situation,
16 considered the additional operating expenses, and ultimately made decisions in favor of
17 seeking a rate increase in Phase 2 of this Cause as outlined in Mr. Ridlen's testimony and
18 Attachments. The current Board consists of nine members elected by the membership of
19 the Petitioner. Each of the Board members is elected for a three-year term. The terms
20 themselves are staggered. The current Board members have been elected and in a number
21 of instances re-elected to their positions. I believe the consistency of the Board members

1 indicates that our customers are satisfied with the management and direction of Jackson
2 County Water.

3 **Q8. Did the Board of Directors consider the revenue requirement and proposed rate**
4 **increase outlined by Mr. Ridlen in his testimony?**

5 A8. Yes it did. Following discussion among the members of the Board, the Board agreed with
6 Mr. Ridlen's recommendation to seek an increase in rates.

7 **Q9. Mr. McIntosh are the Board members also customers of the Petitioner and**
8 **therefore will see their water bills increase?**

9 A9. Yes.

10 **Q10. When do you believe the request Phase 2 rate increase will go into effect?**

11 A10. I anticipate the increase will go into effect in May 2023, following the Commission's
12 Final Order in this Phase 2.

13 **Q11. Did the Petitioner provide any notice to the customers its serves about this**
14 **requested increase?**

15 A11. Yes. Petitioner provided notice as part of the Phase 1 proceedings. We are also in the
16 process of providing additional notice to our customers through bill inserts and legal
17 notices to be published in the Crothersville Times, the Jackson County Banner, and the
18 Tribune, of this Phase 2 filing.

19 **Q12. Has JCWU experienced any price increases on chemicals, parts, fuel, or labor since**
20 **the test year?**

21 A12. Yes.

1 **Q13. Does JCWU request the revenue requirement be adjusted to reflect the increases in**
2 **expenses since the end of the test year?**

3 A13. Yes. I will detail each of the adjustments JCWU is requesting.

4 **Q14. Does JCWU plan to increase the extensions and replacement (“E&R”) revenue**
5 **requirement from the approved amount in Cause 44986?**

6 A14. Yes. JCWU requests an approximate five percent increase from \$458,000 to \$481,000.

7 **Q15. What will the increase cover?**

8 A15. Like many in the industry, JCWU has experienced increased labor and material costs. In
9 order for JCWU to continue the same types of projects approved in Cause No. 44461
10 Phase II and Cause No. 44986 Phase II, JCWU needs to increase the funding of E&R.

11 **Q16. How did JCWU determine the appropriate percentage increase in E&R?**

12 A16. JCWU is trying to minimize the rate impact on our customers while still trying to
13 maintain our water system. JCWU realizes the increased operating costs are sizable and
14 will have an impact on our customers. JCWU believes a 5% increase in E&R expense
15 balances both considerations.

16 **Q17. What chemicals/products does JCWU use in its water softening treatment plant?**

17 A17. JCWU currently uses caustic soda, chlorine, carbon dioxide, and fine silica sand.

18 **Q18. Does JCWU propose a revenue requirement adjustment for caustic soda?**

19 A18. Yes. JCWU requests an additional \$129,734 for the price increase in caustic soda. Please
20 see Attachment LWM-1 for the calculation for the increased caustic soda cost based on
21 known current cost.

22 **Q19. Does JCWU propose a revenue requirement adjustment for chlorine?**

1 A19. Yes. JCWU requests an additional \$7,279.79 for the price increase in chlorine. Please see
2 Attachment LWM-2 for the calculation for the increased chlorine cost based on known
3 current cost.

4 **Q20. Does JCWU propose a revenue requirement adjustment for carbon dioxide?**

5 A20. Yes. JCWU requests an additional \$17,472.58 for the price increase for carbon dioxide.

6 **Q21. How did you calculate the revenue adjustment for carbon dioxide expense?**

7 A21. In 2021, JCWU purchased 339,537 pounds of carbon dioxide at a cost of \$0.14904 per
8 pound (See Attachment LWM-3, p. 2 for the December 2021 invoice) for a total of cost
9 of \$50,604.59. The July 2022 invoice (See Attachment LWM-3, p. 4) price per pound
10 after factoring in fuel surcharge and delivery charge is \$0.2005 per pound. When this
11 increased cost is multiplied by the quantity purchased in 2021, the resulting total annual
12 expense is \$68,077.17. This annual expense of \$68,077.17 is then reduced by the 2021
13 level of \$50,604.59, resulting in a revenue requirement increase of \$17,472.58. I would
14 note the cash journal for Indiana Oxygen Company (See Attachment LWM-3, p. 5) is
15 different than the \$50,604.59 used for my calculation due to outage surcharges. As these
16 surcharges are not routine, I did not factor these surcharges in my calculation for the
17 revenue adjustment. In other words, actual expense may be higher than the level
18 proposed by Petitioner.

19 **Q22. Does JCWU request a revenue requirement adjustment for fuel expense?**

20 A22. Yes. JCWU requests an additional \$16,221.86 for the increased fuel expense.

21 **Q23. How did you calculate the revenue requirement adjustment the fuel expense?**

22 A23. In 2021 JCWU's fuel expense for trucks and equipment was \$39,745.66 (See Attachment
23 LWM-4, p. 1), for an average monthly fuel expense of \$3,312.14. For the first seven

1 months in 2022, JCWU's fuel expense has been \$32,647.73 (See Attachment LWM-4, p.
2 2), resulting in an average monthly fuel expense of \$4,663.96. When the average
3 monthly fuel expense increase of \$1,351.82 is multiplied by 12 months, the resulting
4 proposed fuel expense adjustment is \$16,221.86.

5 **Q24. Mr. McIntosh has the Board of Directors taken steps to close the loan with the SRF?**

6 A24. Yes, based on advice from counsel, our financial advisor, and engineer, the Board has
7 passed various resolutions to apply for funds, bid the project, select a contractor, and
8 authorize the officers of the Board to sign all closing documents.

9 **Q25. Mr. McIntosh, does the proposed project require Petitioner to add any new wells or**
10 **treatment facilities?**

11 A25. No. In fact the new project will allow us to better utilize the current distribution system,
12 including the water treatment plant. Additionally, the project will replace lead service
13 lines which is a benefit to customers and is in the public interest.

14 **Q26. Is the approval of borrowing long term debt to fund main replacements in portions**
15 **of Petitioner's service area, and then adjusting rates for all customers, an approach**
16 **Petitioner has previously used?**

17 A26. Yes. I believe that is the approach Jackson County Water has always used. I reviewed the
18 last four cases for Jackson County Water (44986, 44461, 43289, and 41203). All of those
19 cases involved borrowing long term debt to make improvements and then increasing rates
20 to all customers to repay that debt. I also discussed this approach with the Board, some of
21 whom have served for decades. They confirmed this is the approach the Petitioner has
22 always used and designed to use here.

23 **Q27. Mr. McIntosh do you believe the proposed rate increase in Phase 2 is reasonable?**


1 A27. Based on the needs of Jackson County Water, I believe this proposed rate increase is very
2 reasonable.

3 **Q28. Does this conclude your prefiled direct testimony in this Phase 2 proceeding?**

4 A28. Yes, it does.

VERIFICATION

I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge, information and belief as of the date here filed.


Larry W. McIntosh

Jackson County Water Utility, Inc.
Caustic Soda adjustment to test year.

Total gallons of 35% caustic soda used in 2021: 126,409.00
Taken from MROs reported to IDEM.

Average cost per gallon for gallons used in 2021: \$1.29

\$162,603.86 Total cost for 2021 35% caustic soda
See attachment

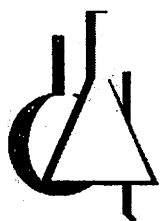
The two invoices for July 2022 was to purchase 8145 gallons of 35% caustic soda.
The total of the invoices were \$18,836.42

Average cost per gallon for July 2022: \$2.31

Adjustment to test year based on assumption JCWU will use the same gallons as 2021.
 $126,409 \text{ gallons} \times \$2.31 \text{ per gallon} = \$292,338.00$

The increase in the revenue requirement should be \$129,734.14 (\$292,338 - \$162,603.86)

Please note the invoices include the delivery charge. The invoiced price is based on the dry weight per ton. Not the total tonnage of the truck load.



**Chemical
Resources, Inc.**

4569 KNOPP AVENUE
LOUISVILLE, KY 40213

Phone: 502/367-2228
Fax: 502/367-6661

Page 1 of 1

Invoice Date	Invoice Number
7/13/22	1150473
Due Date	Order Number
8/12/22	1150255

INVOICE

Sold To:

JACKSON COUNTY WATER UTILITY
1119 WEST SPRING STREET
BROWNSTOWN, IN 47220
USA

Ship To:

JACKSON COUNTY WATER UTILITY
1119 WEST SPRING STREET
BROWNSTOWN, IN 47220
UNITED STATES

Ship Date	Ship Via	Freight Terms		Payment Terms		
7/13/22	QUALITY			NET 30 DAYS		
Purchase Order Number		Sales Agent	Order Date	Customer Number		
1175		LANDON SHELTON	7/6/22	1JACKSO		
QTY Shipped	Packaging	Total Quantity	Product		Unit Price	Amount
8.0015	1 T BULK	8. T	CAUSTIC SODA 35% DIAPHRAGM		1175.0000 / T	9,401.76
Merchandise SubTotal						9,401.76
1 T BULK					9 @ MEMO	0.00
Total Invoice						9,401.76

Thank you for your order!

Base Remit Payment To: **CHEMICAL RESOURCES, INC • 1121 SOLUTIONS CENTER, CHICAGO, IL 60677-1001**

Conditions of Sale:

Containers charged hereon are a part of this invoice, not subject to discount, and must be paid for in full as invoiced.

If containers are returned within 120 days, in good order, full return charges prepaid, credit will be issued at the price as charged, otherwise at a reduced value.

CHEMICAL RESOURCES, INC (Seller) represents that with respect to the production of the articles covered by this invoice, it has fully complied with the provisions of the Fair Labor Standards Act of 1938, as amended. Balances over 30 days are subject to a 1.5% service charge (18% per annum.)

PLEASE SEE ADDITIONAL TERMS AND CONDITIONS

BILL OF LADING - SHORT FORM - NOT NEGOTIABLE

BOL: 326807

DATE: 07/13/2022 11:46

ORIGIN
Benchmark River and Rail Terminals, LLC 4820 River Road Cincinnati, OH 45233

	Pounds	Tons	Metric Tons	Approx. Gallons
Gross	77980	38.99	35.37	
Tare	32940	16.47	14.94	
Net	45040	22.52	20.43	4073
Bay-02 Scale-2 OH Cert# DP1457-S				

SHIPPER
Chemical Resources, Inc. 4569 Knopp Avenue Louisville, KY 40213 Order: BL1150255

**For Chemical Emergency Spill, Leak, Fire,
Exposure or Accident Call Chemtrec Day or Night
1-800-424-9300 CCN620384**

SOLD-TO	SHIP-TO
JACKSON COUNTY WATER UTILITY 1119 WEST SPRING STREET BROWNSTOWN, IN 47220	Jackson County Water UTL-Brownstown 1119 W Spring St Brownstown, IN 47220 Ship To PO: 1175

Send Freight Bill To:	PREPAID
-----------------------	---------

Shipping Description: RQ, UN1824, Sodium Hydroxide Solution, 8, PGII (1 Cargo Tank)

Product: 35% TECH CAUSTIC - CUT

Blend Info:	Tank	Component	Pounds	Analysis	Calc.
	Tank-12	TCAU50	31500	38.61	16003
	Tank-90	City Water	13540		

Carrier: QUALITY CARRIERS **Driver ID:** **Trailer:** 70991

The property described above in apparent good order is received by the carrier shown on this bill of lading and the carrier agrees to transport the property to the consignee and the destination set forth above, subject to the classifications and tariffs, and the terms and conditions of the Uniform Domestic Straight Bill of Lading found in the National Motor Freight Classification, in effect on the date of issuance of the bill of lading. It is further agreed by the carrier that the transportation of the property will be performed in compliance with all applicable rules, regulations and laws.

This is to certify that this shipment of 22.52 tons of 35% TECH CAUSTIC - CUT meets all requirements of applicable specifications and that the transport tank was clean and free from contaminating materials when loaded. The driver certifies that the cargo tank supplied for this shipment is a proper container for the transportation of the commodity and that proper placards have been applied. For hazardous materials, the driver certifies they have the Emergency Response Guide Book

Carrier Signature:

This is to certify that the above-named materials are properly classified, described, packaged, marked and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

Shipper Signature:

E W Thomas

Date: 07/13/2022 11:46



**BUREAU
VERITAS**

Certificate of Analysis

Distributed by Chemical Resources Inc

Nomination ID: USCIN-22-00596

Bureau Veritas Commodities and Trade
Cincinnati Laboratory
4490 Olympic Blvd.
Erlanger, KY, 41018, USA
E: Erlanger.Lab_CTD@bureauveritas.com
T: 859-282-6858

Client Name	Chemical Resources, Inc.	Submitted By	Bureau Veritas
Client Reference	PO# 91003B	Date Sampled	07-Jul-2022
Asset ID	IB 1046	Date Received	07-Jul-2022
Sample Asset	Shore Tank 12	Date Reported	08-Jul-2022
Location/Terminal	Benchmark Terminal		
Product Grade	Caustic Soda-Diaphragm		

Shore Tank 12 Running After Discharge			
USCIN-22-00596-005			
Method	Test	Result	Specification
Visual	Appearance	Clear	
ASTM D1296	Odor	Characteristic	
	Odor	Nonresidual	
ASTM E291	Sodium Oxide, % (m/m)	38.61	38.00 - 39.60 % (m/m)
	Sodium Hydroxide, % (m/m)	49.83	49.00 - 51.00 % (m/m)
	Iron, µg/g	1.8	9.0 µg/g Max
	Chloride, % (m/m)	0.60	
	Sodium Chloride, % (m/m)	0.99	1.2 % (m/m) Max
IAC-097	Sodium Carbonate, % (m/m)	0.04	0.20 % (m/m) Max
ASTM D4052	Relative Density, 60/60°F	1.5394	
IAC-100	Lbs per Gal @60, lbs/gal	12.8340	
Copper	Copper, mg/kg	<0.1	

Job Comments

Jennifer Llambi

Jennifer Llambi, Laboratory Manager

Approved by Ada Gerding

07/11/22

Reported results relate to the samples tested as received, unless otherwise indicated, and may not represent the bulk/source of the samples collected. This report shall not be reproduced, except in full, without the written approval from Bureau Veritas.



**3.200 Caustic Soda
Blend Sheet**

SECTION (1) to be completed by Customer Service Representative and submitted with order:

Password = benchmark3501

Position Holder: Chemical Resources << Must be "Chemical Resources" or "Brenntag"

1. Customer: Jackson County Water UTL-Brownstown

2. Customer Release Number: BL1150255

3. Date of Blend: 7/13/2022

4. Desired Assay NaOH: 35.00% Allowable Variance (%): 1.00%

5. Desired Finished Weight (lbs): 45,040 Allowable Variance (%): 3.00%

6. Source (Tank#, Railcar #, etc): 12 Date NA20

7. Source Assay of NaOH per CoA: 49.83% PH-B 6/10/2022 49.76%
PH-CRI 7/12/2022 49.83%

Blend Calculations:	Target	Load Allowances:			Blend Allowances:	
		Minimum	Maximum		Minimum	Maximum
Range of Assay of NaOH:	35.00%	-3.00%	3.00%		34.00%	36.00%
Pounds Source Caustic:	31,636	30,686	32,585	70.24%	29,810	33,516
Gallons source Caustic:	2,472				2,329	2,618
Target Lbs. of Water:	13,404	13,002	13,807	29.76%	13,879	12,876
Target Gallons of Water:	1,607					
Total For Load:		43,689	46,391			

Prepared by/Date: J. SR, 7-13-22

SECTION (2) to be completed by blend operator.

8. Enter Actual Lbs. Source Caustic: 31,500 Suggested lbs Water for this amount Caustic: 13,347
Gallons: 1,600

9. Enter Actual Lbs. Water: 13,540 Alternate Min/Max for Actual Caustic: 12,189 0
For this water 31,955 Gallons: 1,461 -

Blend made by/Date: J. SR, 7-13-22

SECTION (3) to be completed by Customer Service Representative.

Finished blend weight: 45,040

Calculated Assay of NaOH: 34.85%

Total Variance in Assay: -0.15% If not in the range shown above then re-mix.

Total Weight Variance from Order: 0.00% If not in allowable range contact Customer prior to release.

Calculated Assay of NA2O: 27.01%

Release Authorized By: J. SR, 7-13-22 Driver: /

THESE DOCUMENTS ARE THE PROPERTY OF BENCHMARK RIVER AND RAIL TERMINALS AND SHALL NOT BE REPRODUCED, DISTRIBUTED, DISCLOSED OR OTHERWISE USED WITHOUT THE EXPRESS WRITTEN CONSENT OF BENCHMARK RIVER AND RAIL TERMINALS.

JACKSON COUNTY WATER UTILITY, INC.

30819

Payee CHEMICAL RESOURCES INC
Vendor ID CHEMICAL RESOURCES

Account #:

30819
7/20/2022

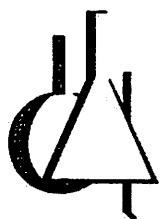
Invoice	Description	Discount	Amount
1150473	caustic soda	\$0.00	\$9,401.76
		Total :	\$0.00 \$9,401.76

SFMS01419HG-1
 Safeguard 11THQ USA 58551 0075HS111H

REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR, IF UNKNOWN, CALL 800-523-2422

CSJDML0010000 B10SF013264

ED714C STKDK07 01/06/2021 07:10 -100-

**Chemical**
Resources, Inc.4569 KNOPP AVENUE
LOUISVILLE, KY 40213Phone: 502/367-2228
Fax: 502/367-6661

Invoice Date	Invoice Number
7/26/22	1150827
Due Date	Order Number
8/25/22	1151023

INVOICE**Sold To:**JACKSON COUNTY WATER UTILITY
1119 WEST SPRING STREET
BROWNSTOWN, IN 47220
USA**Ship To:**JACKSON COUNTY WATER UTILITY
1119 WEST SPRING STREET
BROWNSTOWN, IN 47220
UNITED STATES

Ship Date	Ship Via	Freight Terms	Payment Terms		
7/26/22	EMPIRE BULK LOGISTICS		NET 30 DAYS		
Purchase Order Number		Sales Agent	Order Date	Customer Number	
9651		LONDON SHELTON	7/22/22	1JACKSO	
QTY Shipped	Packaging	Total Quantity	Product	Unit Price	Amount
8.0295	1 T BULK	8.03 T	CAUSTIC SODA 35% DIAPHRAGM	1175.0000 / T	9,434.66
Merchandise SubTotal					9,434.66
1 T BULK				9 @ MEMO	0.00
Total Invoice					9,434.66

Thank you for your order!

base Remit Payment To: **CHEMICAL RESOURCES, INC • 1121 SOLUTIONS CENTER, CHICAGO, IL 60677-1001**

Conditions of Sale:

Containers charged hereon are a part of this invoice, not subject to discount, and must be paid for in full as invoiced.

If containers are returned within 120 days, in good order, full return charges prepaid, credit will be issued at the price as charged, otherwise at a reduced value.

CHEMICAL RESOURCES, INC (Seller) represents that with respect to the production of the articles covered by this invoice, it has fully complied with the provisions of the Fair Labor Standards Act of 1938, as amended. Balances over 30 days are subject to a 1.5% service charge (18% per annum.)

PLEASE SEE ADDITIONAL TERMS AND CONDITIONS

BILL OF LADING - SHORT FORM - NOT NEGOTIABLE

BOL: 327260

DATE: 07/26/2022 11:03

ORIGIN
Benchmark River and Rail Terminals, LLC 4820 River Road Cincinnati, OH 45233

	Pounds	Tons	Metric Tons	Approx. Gallons
Gross	79760	39.88	36.18	
Tare	34720	17.36	15.75	
Net	45040	22.52	20.43	4072
Bay-02 Scale-2 OH Cert# DP1457-S				

SHIPPER
Chemical Resources, Inc. 4569 Knopp Avenue Louisville, KY 40213 Order: BL1151023

**For Chemical Emergency Spill, Leak, Fire,
Exposure or Accident Call Chemtrec Day or Night
1-800-424-9300 CCN620384**

SOLD-TO	SHIP-TO
JACKSON COUNTY WATER UTILITY 1119 WEST SPRING STREET BROWNSTOWN, IN 47220	Jackson County Water UTL-Brownstown 1119 W Spring St Brownstown, IN 47220 Ship To PO: 9651

Send Freight Bill To:	PREPAID
-----------------------	---------

Shipping Description: RQ, UN1824, Sodium Hydroxide Solution, 8, PGII (1 Cargo Tank)

Product: 35% TECH CAUSTIC - CUT

Blend Info:	Tank	Component	Pounds	Analysis	Calc.
	Tank-12	TCAU50	31520	38.72	16059
	Tank-90	City Water	13520		

Carrier: Empire Bulk Logistics, LLC **Driver ID:** **Trailer:** 101

The property described above in apparent good order is received by the carrier shown on this bill of lading and the carrier agrees to transport the property to the consignee and the destination set forth above, subject to the classifications and tariffs, and the terms and conditions of the Uniform Domestic Straight Bill of Lading found in the National Motor Freight Classification, in effect on the date of issuance of the bill of lading. It is further agreed by the carrier that the transportation of the property will be performed in compliance with all applicable rules, regulations and laws.

This is to certify that this shipment of 22.52 tons of 35% TECH CAUSTIC - CUT meets all requirements of applicable specifications and that the transport tank was clean and free from contaminating materials when loaded. The driver certifies that the cargo tank supplied for this shipment is a proper container for the transportation of the commodity and that proper placards have been applied. For hazardous materials, the driver certifies they have the Emergency Response Guide Book

Carrier Signature: 

This is to certify that the above-named materials are properly classified, described, packaged, marked and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

Shipper Signature: 

Date: 07/26/2022 11:03

**This product is tested
and certified by WQA
according to NSF/ANSI/CAN 60**



**BUREAU
VERITAS**

Certificate of Analysis

Distributed by Chemical Resources

Nomination ID: USCIN-22-00626

Bureau Veritas Commodities and Trade
Cincinnati Laboratory
4490 Olympic Blvd.
Erlanger, KY, 41018, USA
E: Erlanger.Lab_CTD@bureauveritas.com
T: 859-282-6858

Client Name	Chemical Resources, Inc.	Submitted By	Bureau Veritas
Client Reference	PO# 70001B!- LOT #	Date Sampled	18-Jul-2022
Asset ID	IB 1204	Date Received	18-Jul-2022
Sample Asset	Shore Tank 12!	Date Reported	18-Jul-2022
Location/Terminal	Benchmark Terminal!		
Product Grade	Caustic Soda-Diaphragm		

Shore Tank 12 Running After Discharge			
USCIN-22-00626-005			
Method	Test	Result	Specification
Visual	Appearance	Clear	
ASTM D1296	Odor	Characteristic	
	Odor	Nonresidual	
ASTM E291	Sodium Oxide, % (m/m)	38.72	38.00 - 39.60 % (m/m)
	Sodium Hydroxide, % (m/m)	49.98	49.00 - 51.00 % (m/m)
	Iron, µg/g	0.8	9.0 µg/g Max
	Chloride, % (m/m)	0.42	
	Sodium Chloride, % (m/m)	0.69	1.2 % (m/m) Max
IAC-097	Sodium Carbonate, % (m/m)	0.05	0.20 % (m/m) Max
ASTM D4052	Relative Density, 60/60°F	1.5373	
IAC-100	Lbs per Gal @60, lbs/gal	12.8165	
Copper	Copper, mg/kg	<0.1	

Job Comments

Matthew Huesing
Matthew Huesing, Chemist

Approved by Ada Gerding

07/20/22

Reported results relate to the samples tested as received, unless otherwise indicated, and may not represent the bulk/source of the samples collected. This report shall not be reproduced, except in full, without the written approval from Bureau Veritas.



**3.200 Caustic Soda
Blend Sheet**

SECTION (1) to be completed by Customer Service Representative and submitted with order:

Password = benchmark3501

Position Holder: CHEMICAL RESOURCES << Must be "Chemical Resources" or "Brenntag"

1. Customer: Jackson County Water UTL-Brownstown

2. Customer Release Number: BL1151023

3. Date of Blend: 7/26/2022

4. Desired Assay NaOH: 35.00% Allowable Variance (%): 1.00%

5. Desired Finished Weight (lbs): 79,760 Allowable Variance (%): 3.00%

6. Source (Tank#, Railcar #, etc): 12 Date NA20

7. Source Assay of NaOH per CoA:

	PH-B	Date	NA20
		6/10/2022	49.76%
	PH-CRI	7/21/2022	49.98%

Blend Calculations:	Target	Load Allowances:			Blend Allowances:	
		Minimum	Maximum		Minimum	Maximum
Range of Assay of NaOH:	35.00%	-3.00%	3.00%		34.00%	36.00%
Pounds Source Caustic:	55,854	54,179	57,530	70.03%	52,631	59,174
Gallons source Caustic:	4,364				4,112	4,623
Target Lbs. of Water:	23,906	23,188	24,623	29.97%	24,736	22,979
Target Gallons of Water:	2,866					

Total For Load: 77,367 82,153

Prepared by/Date: J-5n 7-26-22

SECTION (2) to be completed by blend operator.

8. Enter Actual Lbs. Source Caustic: 31,520 Suggested lbs Water for this amount Caustic: 13,491
Gallons: 1,618

9. Enter Actual Lbs. Water: 13,520 Alternate Min/Max for Actual Caustic: 45,847 0
For this water 31,589 Gallons: 5,497 -

Blend made by/Date: J-5n 7-26-22

SECTION (3) to be completed by Customer Service Representative.

Finished blend weight: 45,040

Calculated Assay of NaOH: 34.98%

Total Variance in Assay: -0.02% If not in the range shown above then re-mix.

Total Weight Variance from Order: -43.53% If not in allowable range contact Customer prior to release.

Calculated Assay of NA2O: 27.11%

Release Authorized By: J-5n 7-26-22 Driver: R-H 7/26/22

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JACKSON COUNTY WATER UTILITY, INC.

30836

Payee CHEMICAL RESOURCES INC
Vendor ID CHEMICAL RESOURCES

Account #:

30836
7/28/2022

Invoice	Description	Discount	Amount
1150827	caustic soda	\$0.00	\$9,434.66
Total :		\$0.00	\$9,434.66



REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR, IF UNKNOWN, CALL 800-523-2422

CSJDML0010000 B10SF013284

ED714C STKDI07 01/06/2021 07:00:45

JCWUI
Cash Journal - Chemical Resources
1013100 - Cash Peoples Bank
From 1/1/2021 Through 12/31/2021

Document N...	ID	Payee/Recipient N...	Transaction Description	Effective ...	Deposits	Disbursements	Adjustments
29498	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	2/3/2021	0.00	3,498.27	0.00
29527	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	2/12/2021	0.00	3,614.40	0.00
29547	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	2/24/2021	0.00	3,615.75	0.00
29566	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	3/4/2021	0.00	3,617.55	0.00
29608	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	3/18/2021	0.00	3,622.28	0.00
29639	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	4/1/2021	0.00	4,215.23	0.00
29657	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	4/8/2021	0.00	4,253.55	0.00
29675	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	4/15/2021	0.00	4,288.73	0.00
29691	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	4/23/2021	0.00	4,225.73	0.00
29722	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	5/6/2021	0.00	4,613.80	0.00
29760	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	5/24/2021	0.00	4,551.70	0.00
29777	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	6/1/2021	0.00	4,583.61	0.00
29812	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	6/10/2021	0.00	4,627.60	0.00
29844	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	6/28/2021	0.00	9,899.04	0.00
29886	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	7/8/2021	0.00	4,919.39	0.00
29903	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	7/15/2021	0.00	5,580.85	0.00
29916	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	7/22/2021	0.00	11,160.66	0.00
29943	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	8/5/2021	0.00	6,018.00	0.00
29979	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	8/19/2021	0.00	6,210.08	0.00
30026	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	9/9/2021	0.00	6,208.53	0.00
30040	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	9/16/2021	0.00	6,361.56	0.00
30068	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	9/30/2021	0.00	12,837.60	0.00
30128	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	10/22/2021	0.00	7,926.30	0.00
30141	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	10/28/2021	0.00	7,921.37	0.00
30178	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	11/11/2021	0.00	7,946.49	0.00
30213	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	11/23/2021	0.00	7,960.77	0.00
30262	CHEMICAL R...	CHEMICAL RESOU...	caustic soda	12/15/2021	0.00	8,325.02	0.00
Total 1013100 - Cash Peoples Bank					0.00	162,603.86	0.00
Report Total					0.00	162,603.86	0.00

Jackson County Water Utility, Inc.
Chlorine adjustment to test year.

Total pounds of Chlorine used in 2021: 11,362.00
Taken from MROs reported to IDEM.

Average cost per pound for pounds used in 2021: \$0.56

\$6,315.85 Total cost for 2021 Chlorine
See attachment

The invoice for July 2022 was to purchase 1,800 pound of chlorine.
The total of the invoice were \$2,153.86

Average cost per pound for July 2022: \$1.20

Adjustment to test year based on assumption JCWU will use the same pound as 2021.
11,362 pounds X \$1.20 per pound = \$13,595.64

The increase in the revenue requirement should be \$7,279.79 (\$13,595.64-\$6,315.85)

Please note the invoice includes a fuel surcharge charge. Chlorine is purchases in
150 pound cylinders.



www.jcichemicals.com

INVOICE

Inv Date	Invoice #
07/01/2022	889904
Date Shipped	Order/BOL #
07/01/2022	662144

*** ORIGINAL ***
JCI JONES CHEMICALS, INC..
BEECH GROVE BRANCH LOCATION
600 BETHEL AVENUE
BEECH GROVE , IN 46107
Phone: (317) 787-8382
Fax: (317) 787-8384
email: cs@jcichem.com

Customer Number

55000069

S JACKSON CO WTR UTIL
O ATTN: ACCTS PAYABLE
L P.O. BOX 56
D Brownstown , IN 47220-
T USA
O

S ID # : 10
H
I JACKSON COUNTY WATER UTILITY
P 1119 WEST SPRING STREET
Brownstown , IN 47220-
T USA
O

Customer PO #		FOB Remark		Freight Terms		Sales ID
1198		Destination		Delivered		SOUTH
Release #		Ship Via	Terms	Due Date	Discount Due Date	
		JCI	N 30	07/31/2022	7/31/2022	
Units	Package	Product Name		Total Quantity	Unit Price	Amount
12.00	150 lb CYLINDER	CHLORINE 1001-006 CHLORINE (+ fsc)		12.0000/E	170.0000 /E	2,040.00
General Remarks:		<> EMAIL INVOICE TO: Karen@jacksoncountywater.com <> RET'D 11 MTY CL2 CYL NO DEPOSIT FSC APPLIED				
		Fuel Surcharge				113.86

PRICES SUBJECT TO CHANGE WITHOUT NOTICE

Total: 2,153.86

PLEASE PAY
THIS AMOUNT



Bill To: JCI Jones Chemicals, Inc.
ACCEPTED FORMS OF PAYMENT ARE:
ACH, WIRE & CREDIT CARDS
FL 34236-

**CUSTOMER ORIGINAL**
Straight Bill of Lading - Short Form - Original - Not
NegotiableFROM: JCI JONES CHEMICALS, INC.
AT: BEECH GROVE, IN USA
PHONE: (317) 787-8382
FAX: (317) 787-8384

Note — Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.

The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding \$ _____ per _____

Received \$ _____ to apply in prepayment of the charges on the property described hereon.

Agent or Cashier: Per _____

(The signature here acknowledges only the amount prepaid)

Charges Advanced \$ _____

If charges are to be prepaid, write or stamp here "To be Prepaid"

Subject to Section 7 of the conditions, if the shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement.
The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

(Signature of Consignor)

S JACKSON CO WTR UTIL
O ATTN: ACCTS PAYABLE
L P.O. BOX 56
D Brownstown, IN 47220-
T USA
OS JACKSON COUNTY WATER UTILITY
H 1119 WEST SPRING STREET
I Brownstown, IN 47220-
P USA
T
O

CUST. NO.	SALES AGENT	SHIP VIA	PO NUMBER	SHIP DATE	FREIGHT	DELIVERY DATE	
55000069	SOUTH	Truck	1198	07/01/2022	Delivered	07/01/2022	
WATER AND SEWAGE TREATMENT CHEMICALS-INDUSTRIAL CHEMICALS							
QUANTITY ORDERED	QUANTITY OPEN	PACKAGING	HM	DESCRIPTION	NET WEIGHT (LB)	GROSS WEIGHT (LB)	FRT CLASS
12	12	150.00 lb CYLINDER	RQ	UN 1017,CHLORINE 2.3(5.1,8), POISON-INHALATION HAZARD, ZONE B,MARINE POLLUTANT Emergency Response Guide # 124 CHLORINE 150 POUND CYLINDER <u>Line Item Remarks:</u> PLUS FUEL SURCHARGE <u>General Remarks:</u> BRAD 812-358-3654 DELVR B4 3:30PM 145 RTM <			

RECEIVED, subject to the classifications and lawfully filed tariffs in effect on the date of the issue of this Bill of Lading, the property described above in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated above which said word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as carrier of all or property over all or any portion of said route to destination and as to each party at any time interested in all or any said property, that every service to be performed hereunder shall be subject to all the bill of lading terms and conditions in the governing classification on the date of shipment. Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

If the shipment moves between two ports by a carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight".

The fiber boxes used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Uniform Freight Classification. Shipper's imprint in lieu of stamp; not a part of bill of lading approved by the Interstate Commerce Commission.

I have supervised and approved the preparation for unloading the product described on the delivery ticket. The connection has been secured to the proper line for discharging into the proper tank. All valves are open and able to receive product. Tank level is at sufficient level to receive and contain the quantity of product described on the delivery ticket.

Tank(s) Hook Up:
☐ labeled ☐ tagged Customer's Agent:
☐ not labeled ☐ not taggedPrinted Name: _____
Signature: _____
Title: _____

Shipper's Agent:

Printed Name: Jim Thomas
Signature: [Signature]
Title: DEMAN

In the event the customer has authorized delivery of the goods, products or material described above without acknowledging receipt therefore in writing, receipt of the said goods, products or material shall be deemed complete upon delivery of same to the place herein designated for shipment.

TIME IN:
TIME OUT:TRUCK:
TRAILER:DELIVERY
TICKET NO.

662144

This is to certify that the above named materials are properly classified, packaged, marked and labeled and are in proper conditions for transportation according to the applicable regulations of the Department of Transportation. We hereby certify that these goods were produced in compliance with applicable regulations Sections 6, 7 and 12 of the Fair Labor Standards Act as amended and of regulations and orders of the United States Department of Labor issued under Section 14 thereof.
TITLE TO CONTAINERS IS AT ALL TIMES VESTED IN JCI JONES CHEMICALS, INC. AGAINST LOSS OF OR DAMAGE TO THE FULL REPLACEMENT VALUE THEREOF, AND FOR SAFETY AND ECONOMY, USE CONTAINERS PROMPTLY IN ORDER OF RECEIPT, AND IN ACCORDANCE WITH INSTRUCTIONS FROM YOUR SUPPLIERS. THE COMPRESSED GASES SUPPLIED BY JCI JONES CHEMICALS, INC. ARE CLASSIFIED AS "CHEMICALS OF INTEREST" BY THE U.S. DEPARTMENT OF HOMELAND SECURITY AND ARE CONSIDERED TO BE A POTENTIAL TARGET FOR THEFT AND DIVERSION. AS SUCH, ALL COMPRESSED GAS CONTAINERS MUST BE RETURNED TO JCI JONES CHEMICALS, INC. OTHERWISE CUSTOMER WILL BE INVOICED FOR THE FULL REPLACEMENT VALUE OF THE CONTAINER AS FOLLOWS: \$3,000 PER 2000# CONTAINER AND \$350 PER 150# CONTAINER. NO COURSE OF PERFORMANCE OR ANY COURSE OF DEALING OR CUSTOM OR USAGE OF TRADE SHALL VARY THE EXPRESSED TERMS OF THIS AGREEMENT.

JACKSON COUNTY WATER UTILITY, INC.


30793

Payee JCI JONES CHEMICAL
Vendor ID JCI

Account #:

30793
7/6/2022

Invoice	Description	Discount	Amount
889904	(12) 150 lb cylinder chlorine	\$0.00	\$2,153.86
Total :		\$0.00	\$2,153.86

SFMS01419HG-1
 Safeguard LITHO IN USA SFMS1 CK7SHG111H

REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR, IF UNKNOWN, CALL 800-523-2422

CSJDM10010000 B10SF013284

ED714C STKDK07 01/06/2021 07:19 .126

JCWUI
Cash Journal
From 1/1/2021 Through 12/31/2021

<u>ID</u>	<u>Effective Date</u>	<u>Payee/Recipient Name</u>	<u>Document Number</u>	<u>Disbursements</u>
JCI	2/24/2021	JCI JONES CHEMICAL	29555	975.00
JCI	4/23/2021	JCI JONES CHEMICAL	29696	900.00
JCI	6/28/2021	JCI JONES CHEMICAL	29854	900.00
JCI	8/12/2021	JCI JONES CHEMICAL	29970	900.00
JCI	10/18/2021	JCI JONES CHEMICAL	30117	1,109.65
JCI	12/2/2021	JCI JONES CHEMICAL	30234	<u>1,531.20</u>
Total JCI				<u>6,315.85</u>
Report Total				<u><u>6,315.85</u></u>

ITEM	QTY INV'D	QTY BO	CYLINDER SHP'D RET'D	DESCRIPTION	UOM	UNIT PRICE	AMOUNT
CDBULK	33,000	0		CARBON DIOXIDE, REFRIGERATED LIQUID 2.2 UN2187	LB	\$0.14904	\$4,918.32

Subtotal	\$4,918.32
Tax (0%)	\$0.00
Delivery	\$0.00
Total	\$4,918.32

JACKSON COUNTY WATER UTILITY
PO BOX 56
BROWNSTOWN IN 47220

CUSTOMER S0960
INVOICE: 9815898
INVOICE DATE: 12/13/2021
ORDER: 959863 P/O:

AMOUNT THIS INVOICE INCLUDING TAX	\$4,918.32
---	------------

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Visit us at www.indianaooxygen.com

30278

Payee	INDIANA OXYGEN COMPANY
Vendor ID	INDIANA OXYGEN

Account #:

30278
12/22/2021

Invoice	Description	Discount	Amount
9815898	carbon dioxide liquid	\$0.00	\$4,918.32
Total :		\$0.00	\$4,918.32

Total :	\$0.00	\$4,918.32
---------	--------	------------

SFMS01419HG-1

REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR, IF UNKNOWN, CALL 800-523-2422

CSJ DML0010000 B10SF013264



Safeguard

[illegible]

ED714C STKDK07 01/06/2021 07:10 -141-



ORIGINAL INVOICE



INDIANA OXYGEN CO.

6099 West Corporate Way
P.O.Box 78588
Indianapolis IN 46278-0588
317-290-0003

CUSTOMER:	S0960	PAGE:	1
INVOICE:	9937077	ORDER:	1056015
INVOICE DATE:	6/27/2022	ORDER DATE:	6/27/2022
DELIVERY:	1056015-000		
SALESPERSON:	Jake Corne		
BRANCH:	Seymour		
P/O:		CREATED BY:	BM
TERMS:	Net 30	DUE DATE:	7/27/2022
SHIP VIA:	Direct Ship from Vendor		
RELEASE #:			

B
I
L
L
JACKSON COUNTY WATER UTILITY
L PO BOX 56
T BROWNSTOWN IN 47220
O

S
H
I
P
JACKSON COUNTY WATER UTILITY
P 1119 W SPRING ST
T BROWNSTOWN IN 47220
O

Notes:#565655802 6/26/22

INVOICE AMOUNT: \$7,896.24

----- PLEASE SEND TOP PORTION WITH YOUR PAYMENT -----

ITEM	QTY INV'D	QTY BO	CYLINDER SHP'D RET'D	DESCRIPTION	UOM	UNIT PRICE	AMOUNT
CDBULK	39,370	0		CARBON DIOXIDE, REFRIGERATED LIQUID 2.2 UN2187	LB	\$0.195	\$7,677.15
Bulk Fuel Surcharge	1	0		Bulk Diesel Fuel Surcharge		\$177.17	\$177.17
Delivery Charge	1	0		Delivery Charge	Each	\$41.92	\$41.92
Subtotal							\$7,896.24
Tax (0%)							\$0.00
Delivery							\$0.00
Total							\$7,896.24

JACKSON COUNTY WATER UTILITY
PO BOX 56
BROWNSTOWN IN 47220

CUSTOMER S0960
INVOICE: 9937077
INVOICE DATE: 6/27/2022
ORDER: 1056015 P/O:

AMOUNT THIS INVOICE INCLUDING TAX	\$7,896.24
---	------------

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Visit us at www.indianaoxygen.com

JACKSON COUNTY WATER UTILITY, INC.

30792

Payee INDIANA OXYGEN COMPANY
Vendor ID INDIANA OXYGEN

Account #:


30792
7/6/2022

Invoice	Description	Discount	Amount
9937077	carb n dioxide liquid	\$0.00	\$7,896.24
Total :		\$0.00	\$7,896.24

SFMS01419HG-1

REORDER FROM YOUR LOCAL SAFEGUARD DISTRIBUTOR, IF UNKNOWN, CALL 800-523-2422

CSJDML0010000 B10SF013254

 Safeguard

ED7140 STKDK07 01/06/2021 07:10:127

JCWUI
Cash Journal
From 1/1/2021 Through 12/31/2021

<u>ID</u>	<u>Effective Date</u>	<u>Payee/Recipient Name</u>	<u>Document Number</u>	<u>Disbursements</u>
INDIANA OXYGEN	2/24/2021	INDIANA OXYGEN COMPANY	29552	5,615.83
INDIANA OXYGEN	4/15/2021	INDIANA OXYGEN COMPANY	29677	4,954.69
INDIANA OXYGEN	5/24/2021	INDIANA OXYGEN COMPANY	29765	6,370.86
INDIANA OXYGEN	6/28/2021	INDIANA OXYGEN COMPANY	29852	6,889.68
INDIANA OXYGEN	8/12/2021	INDIANA OXYGEN COMPANY	29967	5,150.82
INDIANA OXYGEN	9/16/2021	INDIANA OXYGEN COMPANY	30046	6,432.57
INDIANA OXYGEN	10/28/2021	INDIANA OXYGEN COMPANY	30147	6,074.57
INDIANA OXYGEN	11/18/2021	INDIANA OXYGEN COMPANY	30199	5,879.90
INDIANA OXYGEN	12/22/2021	INDIANA OXYGEN COMPANY	30278	<u>4,918.32</u>
Total INDIANA OXYGEN				<u>52,287.24</u>
Report Total				<u><u>52,287.24</u></u>

JCWUI
Cash Journal
From 1/1/2021 Through 12/31/2021

<u>ID</u>	<u>Effective Date</u>	<u>Payee/Recipient Name</u>	<u>Document Number</u>	<u>Disbursements</u>
PREMIER	1/21/2021	PREMIER ENERGY	29479	2,505.85
PREMIER	2/12/2021	PREMIER ENERGY	29539	3,032.53
PREMIER	3/11/2021	PREMIER ENERGY	29598	2,960.85
PREMIER	4/15/2021	PREMIER ENERGY	29683	3,360.32
PREMIER	5/13/2021	PREMIER ENERGY	29754	3,238.38
PREMIER	6/10/2021	PREMIER ENERGY	29822	3,334.30
PREMIER	7/15/2021	PREMIER ENERGY	29912	2,991.10
PREMIER	7/22/2021	PREMIER ENERGY	29922	572.66
PREMIER	8/12/2021	PREMIER ENERGY	29974	3,675.35
PREMIER	9/16/2021	PREMIER ENERGY	30050	3,732.16
PREMIER	10/18/2021	PREMIER ENERGY	30120	3,105.28
PREMIER	11/11/2021	PREMIER ENERGY	30189	3,527.51
PREMIER	12/15/2021	PREMIER ENERGY	30267	3,528.08

Total PREMIER 39,564.37

Report Total 39,564.37

- 2,505.85 Dec 2020
 PAID IN 2021
 - 572.66 GENERATOR
 FUEL
 + 3,259.80 Dec 2021
 PAID IN
 2022

$39,745.66 \div 12$
 $= \$3,312.14$ AVERAGE PER
 MONTH FUEL
 EXPENSE IN
 2021

39,745.66

JCWUI
Cash Journal
1013100 - Cash Peoples Bank
From 1/1/2022 Through 12/31/2022

Document N...	ID	Payee/Recipient N...	Transaction Description	Effective ...	Deposits	Disbursements	Adjustments
30348	PREMIER	PREMIER ENERGY	December fuel	1/13/2022	0.00	3,259.80	0.00
30409	PREMIER	PREMIER ENERGY	dieselex for plant generator	2/2/2022	0.00	815.38	0.00
30423	PREMIER	PREMIER ENERGY	January fuel	2/8/2022	0.00	3,753.00	0.00
30481	PREMIER	PREMIER ENERGY	dieselex for generator	3/3/2022	0.00	770.27	0.00
30496	PREMIER	PREMIER ENERGY	February fuel	3/10/2022	0.00	4,094.69	0.00
30589	PREMIER	PREMIER ENERGY	March fuel	4/21/2022	0.00	3,615.32	0.00
30656	PREMIER	PREMIER ENERGY	April fuel	5/13/2022	0.00	3,973.18	0.00
30731	PREMIER	PREMIER ENERGY	May fuel	6/9/2022	0.00	5,112.76	0.00
30812	PREMIER	PREMIER ENERGY	June fuel	7/14/2022	0.00	6,478.28	0.00
30883	PREMIER	PREMIER ENERGY	July fuel	8/10/2022	0.00	5,620.50	0.00
Total 1013100 - Cash Peoples Bank					0.00	37,493.18	0.00
Report Total					0.00	37,493.18	0.00

$$\$32,647.73 \div 7 = \$4,663.96$$

PER MONTH AVERAGE
FUEL EXPENSE IN 2022

- 3,259.80 Dec 2021 PAID
- 815.38 IN 2022
- 770.27 } GENERATOR FUEL

32,647.73

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the following
counsel of record by electronic mail this 7th day of September, 2022:

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