

FILED
March 4, 2025
**INDIANA UTILITY
REGULATORY COMMISSION**

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**IN THE MATTER OF THE PETITION OF)
STUCKER FORK CONSERVANCY)
DISTRICT FOR APPROVAL OF A NEW) CAUSE NO. 46167
SCHEDULE OF RATES AND CHARGES FOR)
WATER SERVICE)**

PUBLIC'S EXHIBIT NO. 2

TESTIMONY OF THOMAS W. MALAN

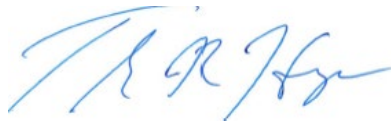
ON BEHALF OF

THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

March 4, 2025

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR



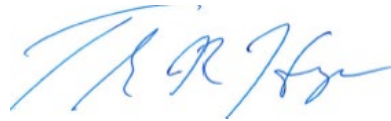
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CERTIFICATE OF SERVICE

This is to certify that a copy of the *Public's Exhibit No. 2 - Testimony of Thomas W. Malan on behalf of the OUCC* has been served upon the following captioned proceeding by electronic service on March 4, 2025:

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TESTIMONY OF OUCC WITNESS THOMAS W. MALAN
CAUSE NO. 46167
STUCKER FORK CONSERVANCY DISTRICT

I. INTRODUCTION

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

2 A: My name is Thomas W. Malan, and my business address is 115 W. Washington
3 St., 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 with the Water/Wastewater Division. My qualifications and
7 experience are set forth in Appendix A.

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

9 A: I present OUCC recommendations concerning the rate petition filed by Stucker
10 Fork Conservancy District (“Stucker Fork” or “Petitioner”) on November 25, 2024,
11 in which Petitioner is seeking an overall 31.48% rate increase to produce an
12 additional \$1,574,927 of operating revenue. I present the OUCC’s recommended
13 revenue adjustments to normalize test year residential water sales and reflect post-
14 test year residential and commercial customer growth. I also discuss and support
15 the OUCC’s adjustments to Petitioner’s salaries and wages expense, employee
16 benefits expense, system delivery expense, and removal of non-recurring
17 transportation expenses.

1 **Q: If your testimony does not address a topic, issue, or item, should it be construed**
2 **to mean you agree with Petitioner's proposal?**

3 A: No. My silence on any issue or matter should not be construed as an endorsement.

4 Also, my silence in response to any actions or adjustments stated or implied by
5 Petitioner should not be construed as an endorsement.

6 **Q: Describe the review and analysis you performed.**

7 A: I reviewed Stucker Fork's testimony, schedules, and workpapers. I reviewed
8 Stucker Fork's annual reports to the Indiana Utility Regulatory Commission
9 ("IURC" or "Commission") for the years 2014 - 2023. I prepared discovery
10 questions and reviewed Petitioner's responses. I participated in an on-site
11 accounting review on January 22 and 23, 2025. I reviewed the Commission's final
12 order from Petitioner's last rate case (Cause No. 44987). I also conducted informal
13 discovery and participated in phone calls with Petitioner's accounting and rate
14 consultants.

15 **Q: What attachments are submitted with your testimony?**

16 A: My attachments are itemized in Appendix B.

II. OPERATING REVENUES

17 **Q: What level of operating revenues did Petitioner propose?**

18 A: Petitioner proposes total *pro forma* annual operating revenues of \$5,002,874, which
19 represents a \$105,069 decrease to test year operating revenues of \$5,107,943.¹

¹ See Petitioner's Exhibit 4, pg. 21, attached to Petitioner's Exhibit 3, Direct Testimony of Douglas L. Baldessari. Petitioner's total revenues exclude late payment fees and other water revenues, which Petitioner reflected as revenue requirement offsets rather than operating revenues.

1 **Q: Did Petitioner propose any operating revenue adjustments?**

2 A: Yes. Petitioner proposed a \$105,069 reduction to sale for resale operating revenues
3 to remove non-recurring revenues received during the test year as a result of a
4 lawsuit.² However, Petitioner made no adjustment to normalize customer growth
5 during the test year and made no adjustment to reflect known and measurable post-
6 test year customer changes.

7 **Q: Do you accept Petitioner's proposed total *pro forma* operating revenues?**

8 A: No. While I accept Petitioner's removal of non-recurring operating revenues, I
9 disagree with Petitioner's proposed total *pro forma* operating revenues and its
10 exclusion of any customer growth adjustment.

11 **Q: What level of operating revenues do you recommend?**

12 A: I recommend total *pro forma* operating revenues of \$5,110,855 which is an \$81,696
13 decrease over test year revenues of \$5,192,551.³

14 **Q: What operating revenue adjustments do you propose?**

15 A: Based on Petitioner's response to OUCC DR 1-6 (OUCC Attachment TWM-1),
16 Petitioner experienced customer growth during the test year and the post-test year
17 adjustment period. I recommend both test year and post-test year customer growth
18 adjustments. More specifically, I recommend (1) an adjustment to normalize
19 residential customer growth during the test year, (2) an adjustment to recognize

² Petitioner also reclassified certain water operating revenues to reflect test year changes to customer classifications. These reclassifications are not identified in Petitioner's filing but are incorporated into the test year revenues as presented in Petitioner's Exhibit 4, page 21.

³ The OUCC includes late payment fees and other water revenues in the total operating revenues as presented on OUCC Schedule 1 and Schedule 4.

1 post-test year residential customer decline, and (3) an adjustment to recognize post-
2 test year commercial customer growth.

Table 1: Pro forma Operating Revenue Comparison

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Metered Sales			
Residential	\$ 2,480,281	\$ 2,471,245	\$ (9,036)
Commercial	42,277	92,784	50,507
Industrial	1,324,805	1,324,805	-
Public Authority	67,596	67,596	-
Sale for Resale	883,755	883,755	-
Fire Protection			-
Public	167,477	167,477	-
Private	36,683	36,683	-
Late Payment Fees		19,271	19,271
Other Water Revenues		47,239	47,239
Total Operating Revenues	<u>\$ 5,002,874</u>	<u>\$ 5,110,855</u>	<u>\$ 107,981</u>

A. Customer Reclassification

3 **Q: Please explain the difficulties encountered when reviewing and analyzing**
4 **Petitioner’s customer growth during the test year and post-test year periods.**

5 A: Petitioner’s responses to OUCC DR 1-6, DR 10-1 (OUCC Attachment TWM-3),
6 and conversations with utility personnel and consultants disclosed that Petitioner
7 had made changes to its customer classes and reassigned customers from one class
8 to another during the test year and the adjustment period. The additions and
9 eliminations of customer classes along with the migration of customers to different
10 customer classes made the calculation of these revenue growth adjustments

1 difficult.⁴ I based customer growth and losses on the customer counts Petitioner
2 provided in response to DR 1-6, which Petitioner asserted were correct and used in
3 the cost-of-service study.

B. Test Year Residential Customer Normalization

4 **Q: What test year residential customer normalization adjustment do you**
5 **recommend?**

6 A: I recommend a \$18,978 *increase* to test year residential operating revenues to
7 reflect annualized residential customer growth during the test year.

8 **Q: How did you determine total test year residential billings?**

9 A: I calculated the total test year residential billings by adding together the test year
10 monthly billings for each of the three customer categories that make up Petitioner's
11 residential customer class - Residential-AUS, Residential-OTH, and Multi-Family.
12 I used the residential test year customer counts (billings) provided by Petitioner in
13 response to OUCC DR No. 1-6

14 **Q: How did you calculate your residential customer normalization adjustment?**

15 A: First, I determined the increase in test year billings that would result if all customers
16 as of December 31, 2023 had been customers for the entire test year. This amount
17 was calculated by multiplying the total number of residential customers at the end
18 of the test year (7,856) by 12 months, establishing that 94,272 (7,856 x 12)
19 residential customer bills would have resulted if all residential customers as of

⁴ See Attachment TWM-1 (Petitioner's response to OUCC DR 1-6). These additional customer classes appear to have been developed for internal purposes and are not separately reflected in Petitioner's cost-of-service study. Further, Petitioner's response to OUCC DR 10-1 (See OUCC Attachment TWM-3) states that customers were also moved from one class to another.

1 December 31, 2023 had been billed for the entire year. I then subtracted the actual
 2 number of test year residential bills to determine that 699 (94,272 – 93,573)
 3 additional residential customer bills resulted from test year customer growth. I then
 4 calculated the average residential customer bill for the test year by dividing test
 5 year residential sales of \$2,540,673 by the total number of test year residential
 6 billings of 93,573 to yield an average residential customer bill of \$27.15 per month.

7 I then multiplied the 699 net increase in the number of billings by the
 8 average residential monthly bill of \$27.15 to determine that test year residential
 9 customer growth would result in an additional \$18,978 per year in revenue (699
 10 bills x \$27.15 average bill per month = \$18,978). (See OUCC Schedule 5,
 11 Adjustment No. 1.)

Table 2: OUCC Residential Normalization Adjustment

Residential Customer Count 12/31/2023	7,856
Times: 12 Months	12
Total Residential Customer Billings	94,272
Less: Actual Residential Test Year Billings	93,573
Net Increase in Customer Billings	699
Times: Average Residential Customer Bill	\$ 27.15
Increase to Residential Water Revenues	\$ 18,978

C. Post-Test Year Customer Growth

1. Residential

12 **Q: Please explain the driving factor for Petitioner’s post-test year reduction in**
 13 **residential customers.**

14 **A:** The decrease in post-test year residential customers and billings is primarily due to
 15 reclassifications of customers from the residential class to the commercial class

1 during the post-test year adjustment period. Petitioner stated in response to DR 10-
2 1 that customer classes were eliminated and created with customers being
3 reclassified. This decrease in residential customer counts is partially offset by post-
4 test year residential customer growth. I recommend two post-test year adjustments
5 to capture the net effect of these reclassifications and customer growth.

6 **Q: What post-test year residential customer growth adjustment do you**
7 **recommend?**

8 A: I recommend a \$28,014 decrease to residential customer revenues. Customer billing
9 determinants through November 2024, provided in response to OUCC DR No. 1-
10 6, showed Petitioner experienced a reduction in its residential customer count
11 during the adjustment period due to the reclassification of customers previously
12 discussed in my testimony. Therefore, a post-test year residential customer
13 adjustment is justified in connection with the post-test year commercial customer
14 growth adjustment discussed below.

15 **Q: How did you calculate your post-test year residential customer growth**
16 **adjustment?**

17 A: I determined the net reduction in annual bills that results from the decrease in
18 residential customers during the post-test year period by subtracting the December
19 31, 2023 customer count (7,856) from the November 30, 2024 customer count
20 (7,767) to yield a reduction of 89 residential customers. I then multiplied the
21 decrease in residential customers by 12 months to determine the net decrease in
22 annual residential customer billings (1,068). I then multiplied the net decrease in
23 residential customer billings by the post-test year average residential customer bill

1 of \$26.23 to determine the decrease to residential water revenues of \$28,014
2 (\$26.23 x 1,068 billings). (See OUCC Schedule 5, Adjustment No. 2.)

Table 3: OUCC Post-Test Year Residential Customer Growth

Residential Customer Count 11/31/2024	7,767
Less: Residential Customer Count 12/31/2023	<u>7,856</u>
Reduction in Residential Customer Count	(89)
Times: 12 Months	<u>12</u>
Net Increase in Residential Customer Billings	(1,068)
Times: Average Residential Customer Bill	<u>\$ 26.23</u>
Increase to Residential Water Revenues	<u><u>\$ (28,014)</u></u>

2. Commercial

3 **Q: What post-test year commercial customer growth adjustment do you**
4 **recommend?**

5 A: I recommend a \$50,507 increase to commercial customer revenues. Customer
6 billing determinants provided by Petitioner and shown in OUCC Attachment
7 TWM-1 through November 2024 showed Petitioner experienced an increase in its
8 commercial customer class during the twelve-month adjustment period due to
9 growth and reassignment of customers from the residential class to the commercial
10 class. Therefore, a post-test year commercial customer growth adjustment is
11 justified.

12 **Q: How did you calculate your post-test year commercial customer growth**
13 **adjustment?**

14 A: I used the same methodology used to calculate post-test year residential customer
15 class reductions. I determined the net increase in annual bills resulting from the
16 increase in commercial customers during the post-test year period by subtracting
17 the December 31, 2023 customer count (117) from the November 30, 2024
18 customer count (259) to yield an increase of 142 commercial customers. I then

1 multiplied the increase in commercial customers by the 12 months to determine the
 2 net increase in annual commercial customer billings (1,704). I then multiplied the
 3 net increase in commercial customer billings by the post-test year average
 4 commercial customer bill (\$29.64) to determine the increase to commercial water
 5 revenues of \$50,507 ($\$29.64 \times 1,704 = \$50,507$). (See OUCC Schedule 5,
 6 Adjustment No. 3.)

Table 4: OUCC Post-Test Year Commercial Customer Growth

Commerical Customer Count 11/30/2024	259
Less: Commercial Customer Count 12/31/2023	117
Net Increase in Commerical Customer Count	142
Times: 12 Months	12
Net Increase in Customer Billings	1,704
Times: Average Commerical Customer Bill	\$ 29.64
Increase to Commerical Water Revenues	\$50,507

III. OPERATING EXPENSES

7 **Q: What test year operating expense adjustments do you recommend?**
 8 A: I recommend adjustments to salaries and wage expense, employee benefits
 9 expense, system delivery expense, and removal of non-recurring expenses.

A. Salaries and Wages Expense

10 **Q: What adjustment to salaries and wages expense did Petitioner propose?**
 11 A: Petitioner proposed a \$145,552 increase to salaries and wages expense to reflect
 12 increased employee salaries and additional employees. Petitioner calculated *pro*
 13 *forma* salaries and wages expense of \$1,280,525 reduced by test year expense of

1 \$1,134,973 to calculate its adjustment of \$145,552 ($\$1,280,525 - 1,134,973 =$
2 \$145,552), as reflected in adjustment 2 of Petitioner's Exhibit 4.

3 **Q: Do you accept Petitioner's salaries and wages expense adjustment?**

4 A: No. I do recognize Petitioner's post-test year merit increases, however, I remove
5 wages for three positions that Petitioner double counted. In response to OUCC DR
6 1-13 (OUCC Attachment TWM-4) Petitioner stated:

7 "The maintenance positions have not been vacant for
8 approximately two years. The employees that held these positions
9 in the test year were terminated during calendar year 2024 and the
10 positions filled with new employes within a few months of
11 becoming vacant. There was a miscommunication regarding the
12 estimated payroll calculation and the maintenance employees
13 terminated during 2024 were inadvertently included in the original
14 estimated payroll calculation. See Exhibit 1-13 for the original and
15 updated estimated payroll calculations."

16 Petitioner included wages for three newly added maintenance employees in its
17 calculation of *pro forma* salaries and wages expense. The *pro forma* salaries and
18 wages expense also included wages for three test year maintenance employees that
19 subsequently left employment during 2024, which is the adjustment period.
20 Consequently, Petitioner's adjustment included wages for both the new employees
21 and the employees replaced by the new employees, effectively over-stating the
22 costs for these maintenance positions. Therefore, I removed the salaries and wage
23 expense associated with the three maintenance employees that left service during
24 the adjustment period because they were replaced by the three new maintenance
25 employees that started during the adjustment period. My recommended increase to
26 salaries and wages expense is \$121,340 less than that proposed by Petitioner.

1 **Q: What adjustment to salaries and wages expense do you recommend?**

2 A: I recommend a \$24,213 increase to test year salaries and wages expense to
3 recognize Petitioner's post-test year merit increases and remove the wages for the
4 three positions that Petitioner double counted. I calculated Petitioner's *pro forma*
5 salaries and wages expense as \$1,159,186 using the payroll register provided in
6 response to OUCC DR 1-13. I then subtracted test year expense of \$1,134,973,
7 resulting in an adjustment of \$24,213 ($\$1,159,186 - 1,134,973 = \$24,213$). (See
8 OUCC Schedule 6, Adjustment No. 1.)

B. Employee Benefits

1. Payroll Tax Expense

9 **Q: What payroll tax expense adjustment did Petitioner propose?**

10 A: Petitioner proposed *pro forma* payroll tax expense of \$97,960, an increase of
11 \$11,247 over test year expense. However, Petitioner's adjustment included wages
12 for the three employees who should not have been included.

13 **Q: What payroll tax expense adjustment do you recommend?**

14 A: I recommend a \$1,965 increase to test year payroll tax expense, excluding the
15 \$9,282 attributable to the three employees who should not have been included (as
16 previously discussed).

17 **Q: Please explain how you calculated your adjustment to payroll taxes expense.**

18 A: Payroll tax expense consists of a Social Security Tax at 6.2% of gross wages and a
19 Medicare tax at 1.45% of gross wages, or a total of 7.65%. I multiplied 7.65% by
20 my recommended *pro forma* salaries and wages expense of \$1,159,186 resulting in
21 a total payroll tax expense of \$88,678. I then reduced *pro forma* payroll tax expense

1 by test year expense of \$86,713 to calculate a \$1,965 adjustment ($\$88,678 - 86,713$
2 = \$1,965). (See OUCC Schedule 6, Adjustment No. 2.)

2. PERF Expense

3 **Q: What adjustment did Petitioner propose to PERF expense?**

4 A: Petitioner proposed a \$17,472 increase to PERF expense. Petitioner multiplied its
5 PERF eligible payroll expense of \$1,222,814 by the retirement benefit rate of
6 11.2% and then reduced that value by test year expense of \$119,483 yielding an
7 increase of \$17,472 ($\$1,222,814 \times 11.2\% = \$136,955 - \$119,483 = \$17,472$).

8 **Q: Do you accept Petitioner's adjustment to increase employee benefits expense?**

9 A: No. The PERF eligible salaries and wages expense⁵ used by Petitioner included the
10 wages for the three employees that should not have been included. I used PERF
11 eligible payroll expense of \$1,122,385 to calculate retirement benefit expense of
12 \$125,707 ($\$1,122,385 \times 11.2\%$). Therefore, I recommend a \$6,224 increase to
13 Petitioner's test year employee retirement benefit expense of \$119,483 ($\$125,707$
14 $- 119,483 = \$6,224$). (See OUCC Schedule 6, Adjustment No. 3.)

C. System Delivery Expense

15 **Q: What is a system delivery expense adjustment?**

16 A: A system delivery expense adjustment captures the increase or decrease in variable
17 operating expenses related to an increase or decrease in (1) the amount of water

⁵ Based on Petitioner's rules, Salaries and wages for board members and two specific employees are not eligible for PERF benefits.

1 sold or processed and (2) the number of customer billings. These variable costs
2 include purchased power, chemicals, and postage expense.

3 **Q: Did Petitioner propose a system delivery expense adjustment?**

4 A: Petitioner did not propose a system delivery expense adjustment because it did not
5 propose any customer growth revenue adjustment.

6 **Q: What system delivery adjustment do you recommend?**

7 A: I recommend a \$5,836 increase to test year operating expenses. (See OUCC
8 Schedule 6, Adjustment No. 4.) My system delivery expense adjustment reflects
9 increased variable costs (i.e., purchased power expense, chemical expense, and
10 postage) related to the additional sales that result from customer growth.

11 **Q: How did you calculate your system delivery adjustment?**

12 A: I calculated my system delivery adjustment on a cost per bill basis. I determined
13 the cost per bill and then multiplied this cost by the total additional billings resulting
14 from my recommended customer growth normalization and post-test year customer
15 growth adjustments.

16 **Q: How many total additional billings do you recommend based on your customer
17 growth normalization adjustments?**

18 A: Based on my recommended customer growth normalization and post-test year
19 growth adjustments, I calculated an additional 1,335 customer billings.

Table 6: Additional Billings

Additional Test Year Residential	699
Additional Post-Test Year Residential	(1,068)
Additional Post-Test Year Commercial	<u>1,704</u>
Total Additional Billings	<u><u>1,335</u></u>

1 **Q: How did you calculate your variable production cost per thousand gallons?**

2 A: I took *pro forma* purchased power and chemical expense and divided by the total
3 test year gallons sold, resulting in a cost per thousand gallons of \$.63 before
4 considering postage costs.

Table 7: OUCC Variable Production Cost Calculation

Purchased Power Expense	\$ 572,410	
Chemical Expense	281,412	
	<u>853,822</u>	
Gallons Sold (000's Omitted)	<u>1,347,703</u>	
Variable Cost Per Thousand Gallons		<u><u>\$ 0.63</u></u>

5 **Q: How did you calculate the total cost per billing?**

6 A: For each of the three categories listed above (test year residential, post-test year
7 residential, and post-test year commercial), I calculated the billing cost using the
8 average consumption for that customer class. I multiplied the \$0.63 variable cost
9 per 1,000 gallons by the average consumption for that customer class and then
10 added the postage expense to derive the total cost per billing. Finally, I multiplied
11 the total cost per billing by the additional billings that can be expected for each
12 customer class.

Table 8: Total Billing Cost

Test Year Residential		
Variable Cost Per '000 Gallons	\$	0.63
Avg consump ('000 omitted)		4.59
	\$	2.89
Postage Cost		0.73
Total Cost Per Billing	\$	3.62
Times: Additional Billings		699
System Delivery Adjustment	\$	2,530

Post-test Year Residential		
Variable Cost Per '000 Gallons	\$	0.63
Avg consump ('000 omitted)		4.29
	\$	2.70
Postage Cost		0.73
Total Cost Per Billing	\$	3.43
Times: Additional Billings		(1,068)
System Delivery Adjustment	\$	(3,663)

Post-test Year Commercial		
Variable Cost Per '000 Gallons	\$	0.63
Avg consump ('000 omitted)		5.33
	\$	3.36
Postage Cost		0.73
Total Cost Per Billing	\$	4.09
Times: Additional Billings		1,704
System Delivery Adjustment	\$	6,969

D. Non-recurring Transportation Expense

1 **Q: Did Petitioner propose an adjustment to transportation expense?**

2 A: No.

3 **Q: Do you recommend an adjustment to remove transportation expense from test**
4 **year operating expenses?**

5 A: Yes. During my review of test year transportation expense of \$83,570, I found two
6 payments to Scott County Auto Center for collision repairs to Petitioner's 2022
7 Chevrolet Silverado truck totaling \$7,781 (OUCC Attachment TWM-6). This type

1 of expense is non-recurring, as it was incurred to repair a vehicle after a collision,
2 which would not be considered a recurring operating expense. Therefore, I
3 recommend an adjustment to reduce test year transportation expense of \$83,570 by
4 \$7,781 to arrive at a *pro forma* transportation expense of \$75,789. (See OUCC
5 Schedule 6, Adjustment No. 5.)

IV. AFFORDABILITY

6 **Q: Does the OUCC have concerns about the affordability of Petitioner's rate**
7 **request?**

8 A: Yes. Through Ind. Code § 8-1-2-0.5,⁶ the Indiana General Assembly declared a
9 policy recognizing utility service affordability for present and future generations.
10 Ind. Code § 8-1-2-0.5 expresses that the policy of the State of Indiana is to
11 encourage the planning for, and investment in, infrastructure, while protecting
12 affordability for present and future generations of Indiana citizens.

13 **Q: How should affordability be considered?**

14 A: Water utilities in Indiana are monopolies whose customers have no choice in their
15 service providers. These customers depend on the Commission to apply traditional
16 ratemaking principles to ensure that a water utility's costs are reasonable so that
17 customers are not paying for unreasonable expenses or imprudent investments
18 through higher rates. The OUCC understands it is crucial for water utilities to make
19 infrastructure investments to provide safe, reliable, and resilient service. However,

⁶ Sec. 0.5. The general assembly declares that it is the continuing policy of the state, in cooperation with local governments and other concerned public and private organizations, to use all practicable means and measures, including financial and technical assistance, in a manner calculated to create and maintain conditions under which utilities plan for and invest in infrastructure necessary for operation and maintenance while protecting the affordability of utility services for present and future generations of Indiana citizens. *As added by P.L.104-2016, SEC.1.*

1 utilities need to acknowledge how affordability is affected when choosing what to
2 build, what investments to make, and how to effectively manage costs.

3 **Q: What action does the OUCC request the Commission take?**

4 A: The Commission is charged with the task of balancing the interests of utilities with
5 ratepayers. Consistent with the General Assembly's stated policy, the Commission
6 should take steps to moderate the imposition of higher rates over time by approving
7 only those requests which are reasonable and necessary for Stucker Fork to provide
8 affordable water service. The OUCC recognizes the necessity of financially sound
9 utilities that can provide quality services at reasonable prices. The OUCC requests
10 the Commission consider the affordability of Stucker Fork's existing and proposed
11 rates when examining the request for a rate increase.

V. RECOMMENDATIONS

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

13 A: I recommend the Commission approve the following:

- 14 • The OUCC *pro forma* operating revenues of \$5,110,855;
- 15 • The OUCC *pro forma* salaries and wages expense of \$1,159,186;
- 16 • The OUCC *pro forma* payroll tax expense of \$88,678;
- 17 • The OUCC *pro forma* PERF expense of \$125,707;
- 18 • The OUCC increase of \$5,836 to test year Operating Expenses for
19 system delivery expenses; and
- 20 • The OUCC *pro forma* transportation expense of \$75,789.

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

22 A: Yes.

APPENDIX A - QUALIFICATIONS

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

2 A: In December of 2002 I received a bachelor's degree in Business Administration
3 focusing on Accounting from Indiana University Kelley School of Business. In
4 December of 2012 I received my Master of Science in Accounting from Indiana
5 University Kelley School of Business, Indianapolis Indiana.

6 **Q: Please describe your professional experience.**

7 A: I was hired as a Utility Analyst in the Water/Wastewater division of the OUCC on
8 April 30, 2018. Prior to being hired by the OUCC, I was the controller of All Trades
9 Staffing. I have over fifteen years of accounting experience. I worked for several
10 years as a Financial Analyst in the insurance and healthcare industries. I have
11 participated in conferences and seminars regarding utility regulation, rate making
12 and financial issues. I have completed the National Association of Regulatory
13 Utility Commissioners (NARUC) Eastern Utility Rate School. I also regularly
14 attend the National Association of State Utility Consumer Advocates (NASUCA)
15 Accounting and Tax committee monthly meetings. In August of 2019 I completed
16 the Annual Regulatory Studies Program from the Institute of Public Utilities at
17 Michigan State University.

18 **Q: Have you previously testified before the Indiana Utility Regulatory**
19 **Commission?**

20 A: Yes.

APPENDIX B - ATTACHMENTS

1 **Q: What attachments are submitted with your testimony?**

2 A: I include the following Attachments.

3 • OUCC Attachment TWM-1 – Petitioner’s Response to OUCC Data Request No.
4 1-6 regarding test year and post-test year customer growth

5 • OUCC Attachment TWM-2 – Excel version of Petitioner’s Response to OUCC
6 Data Request No. 1-6 regarding test year and post-test year customer growth

7 • OUCC Attachment TWM-3 –Petitioner’s Response to OUCC Data Request No.
8 10-1 Regarding customer reclassification

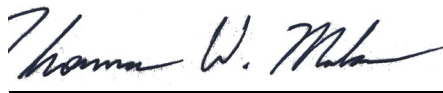
9 • OUCC Attachment TWM-4 – Petitioner’s Response to OUCC Data Request No.
10 1-13 regarding *pro forma* salaries and wages expense

11 • OUCC Attachment TWM-5 – Excel version of Petitioner’s Response to OUCC
12 Data Request No. 1-13 regarding *pro forma* salaries and wages expense

13 • OUCC Attachment TWM-6 – Scott County Auto Center Payments and Invoices

AFFIRMATION

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



By: Thomas W. Malan, Utility Analyst

Cause No. 46167

Office of Utility Consumer Counselor (OUCC)

Date: March 4, 2025

Response: The information responsive to this request was provided in the excel version of the Consultant's Rate Report on the tab labelled "WTB 12.31.22".

Q-1-3: Please list all general ledger transactions for the test year (January 1, 2023 through December 31, 2023) in Excel format so that the transactions are sortable and searchable. For each transaction, please provide: (1) the account number; (2) the account name; (3) the transaction date; (4) the general ledger month; (5) a description of the transaction; (6) vendor name; (7) the transaction amount; and (8) the transaction number or other information used to identify or distinguish the transaction.

Response: See Exhibit 1-3

Q-1-4: Please list all general ledger transactions for the post-test year period (January 1, 2024 through the most recent period available) in Excel format so that the transactions are sortable and searchable. For each transaction, please provide: (1) the account number; (2) the account name; (3) the transaction date; (4) the general ledger month; (5) a description of the transaction; (6) vendor name; (7) the transaction amount; and (8) the transaction number or other information used to identify or distinguish the transaction.

Response: See Exhibit 1-4

Q-1-5: Please state the amount Petitioner spent on E&R projects (cash funded) for each of the calendar years 2023, 2022, 2021, and 2020.

Response: In this case, Stucker Fork is seeking an amount to be included in its revenue requirement for depreciation, not extensions and replacements. For this reason, any request seeking amounts for extensions and replacements is not relevant and will not lead to the discovery of admissible evidence. Accordingly, Stucker Fork objects to this request.

Q-1-6: For each customer class, please provide in Excel format the following billing determinants for each month of the period January 1, 2023 through the most recent month available:

- Consumption (gallons or ccf);
- Number of billings; and
- Revenues (\$).

Response: See Exhibit 1-6.

STUCKER FORK CONSERVANCY DISTRICT
Billing Summary Report

Calendar Year 2023

Customer Class	January	February	March	April	May	June	July	August	September	October	November	December	Total
Residential-AUS	\$43,532.14	\$32,175.84	\$27,656.67	\$35,222.69	\$29,351.71	\$30,674.68	\$32,609.90	\$26,782.49	\$33,904.67	\$27,284.77	\$23,786.07	\$30,473.73	\$379,722.26
Residential-OTH	59,931.34	47,017.40	47,017.40	54,235.71	48,184.11	64,639.96	70,978.16	60,272.18	74,498.13	66,334.76	68,392.29	68,305.45	731,282.96
Multi-Family	157,519.32	114,085.73	104,333.83	116,085.25	109,900.26	134,367.60	130,626.46	119,587.25	131,516.93	102,010.98	108,986.11	102,575.87	1,429,688.17
Industrial	2,256.93	18,306.68	2,762.81	3,725.12	4,713.45	4,620.70	5,040.50	3,944.83	4,979.01	4,243.27	8,814.64	9,187.68	69,244.62
Government	4,771.35	3,466.72	3,160.33	3,518.38	3,328.94	4,070.07	3,966.75	3,621.76	3,966.75	3,069.98	7,018.75	67,456.89	93,319.82
Commercial	111,447.55	73,095.59	51,481.71	67,966.31	70,745.58	89,570.88	92,259.99	72,986.79	97,105.20	71,724.82	70,589.75	87,456.89	\$30,319.82
Wholesale (Church)	\$486,527.15	\$402,193.23	\$335,743.01	\$379,397.07	\$359,897.28	\$439,169.71	\$487,368.06	\$407,233.52	\$471,987.33	\$385,101.67	\$24,339.42	\$391,615.17	\$4,940,803.42
Totals													

Calendar Year 2023

Customer Class	January	February	March	April	May	June	July	August	September	October	November	December	Total
Residential-AUS	1,412.00	1,416.00	1,420.00	1,428.00	1,419.00	1,325.00	1,335.00	1,341.00	1,347.00	1,346.00	1,346.00	1,349.00	16,484.00
Residential-OTH	2,067.00	2,071.00	2,085.00	2,090.00	2,093.00	2,247.00	2,297.00	2,428.00	2,469.00	2,569.00	2,612.00	2,660.00	27,687.00
Multi-Family	4,275.00	4,277.00	4,287.00	4,286.00	4,244.00	4,207.00	4,171.00	4,043.00	4,021.00	3,920.00	3,875.00	3,847.00	49,402.00
Industrial	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
Government	37.00	37.00	37.00	37.00	37.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	468.00
Commercial	130.00	130.00	130.00	130.00	129.00	127.00	126.00	122.00	122.00	121.00	119.00	119.00	1,499.00
Wholesale (Church)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	60.00
Totals	7,936.00	7,941.00	7,954.00	7,969.00	7,937.00	7,950.00	7,973.00	7,988.00	8,013.00	8,008.00	8,004.00	8,027.00	95,710.00

Calendar Year 2023

Customer Class	January	February	March	April	May	June	July	August	September	October	November	December	Total
Residential-AUS	7,766,591.00	5,014,090.00	3,776,531.00	5,583,425.00	4,293,238.00	4,679,949.00	5,125,693.00	3,721,135.00	5,393,959.00	3,824,806.00	4,506,765.00	4,993,517.00	56,271,499.00
Residential-OTH	10,294,811.00	7,455,758.00	7,060,291.00	8,770,182.00	7,292,823.00	10,840,057.00	12,355,393.00	9,572,368.00	12,916,485.00	10,860,190.00	11,232,272.00	11,965,942.00	120,066,272.00
Multi-Family	33,370,508.00	19,110,415.00	16,843,907.00	19,394,879.00	17,995,933.00	23,990,207.00	23,236,533.00	21,996,009.00	23,724,376.00	16,690,700.00	18,009,408.00	16,526,533.00	251,072,998.00
Industrial	41,465,950.00	43,876,380.00	38,424,580.00	38,103,220.00	35,565,400.00	46,550,850.00	47,391,700.00	46,549,010.00	50,656,010.00	43,672,830.00	49,697,210.00	43,734,430.00	620,951,810.00
Government	462,130.00	6,550,050.00	604,350.00	721,950.00	836,910.00	796,280.00	976,370.00	836,160.00	1,127,170.00	864,410.00	2,644,730.00	3,163,770.00	7,695,120.00
Commercial	1,010,811.00	578,965.00	604,163.00	587,481.00	545,107.00	726,373.00	703,847.00	686,271.00	716,624.00	566,514.00	1,156,514.00	1,147,770.00	8,643,880.00
Wholesale (Church)	43,976,590.00	27,978,290.00	20,268,390.00	26,796,990.00	27,652,890.00	31,760,190.00	36,322,190.00	28,738,690.00	36,281,690.00	27,652,190.00	31,126,500.00	26,869,690.00	365,468,180.00
Totals	139,237,792.00	110,563,985.00	87,262,192.00	99,919,627.00	94,351,001.00	119,432,816.00	126,114,320.00	112,976,643.00	130,736,614.00	104,456,586.00	117,756,177.00	105,893,989.00	1,347,702,851.00

**OUCG Attachment TWM-2 – Petitioner’s Response to
OUCG Data Request No. 1-6 regarding test year and
post-test year customer growth**

Filed As Excel Document

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF
STUCKER FORK CONSERVANCY
DISTRICT FOR APPROVAL OF A NEW
SCHEDULE OF RATES AND CHARGES
FOR WATER SERVICE

CAUSE NO. 46167

**STUCKER FORK CONSERVANCY DISTRICT'S
RESPONSE TO OUCG DATA REQUEST SET NO. 10**

Stucker Fork Conservancy District ("Stucker Fork"), by counsel, hereby provides its response to OUCG Data Request Set No. 10 as follows:

II. Data Request

- Q-10-1:** Please reference (1) Petitioner's Exhibit 4, Consulting Report on Cost of Service Study ("COSS" or "Consultant's Report"), page 43, titled "Comparison of Allocated Cost of Service with Revenue Under Adjusted Rates" and (2) Petitioner's 2023 IURC annual report.
- a. Please explain in detail why the Revenue Under Existing Rates column includes different values or revenue allocations when compared to page W-1 of Petitioner's 2023 IURC annual report, for one or more customer classes (except for wholesale customers (after applying proposed adjustment (10) on page 22 of the Consultant's Report)) and fire protection).
 - b. Did Petitioner reclassify revenues under existing rates from one or more customer classifications included in the 2023 IURC annual report to one or more other customer classifications for purposes of the COSS? Please explain in detail.
 1. If yes, why are those reclassifications not reflected as an adjustment on pages 21-22 of Petitioner's Consulting Report on Cost of Service Study?
 2. Please state which customer classification's revenues included in the 2023 IURC annual report were reclassified to another customer classification and the amount of revenue reclassified under existing rates, respectively. For each reclassification, please also provide an explanation and justification for that reclassification.

- c. Please reconcile the revenues under existing rates by customer class on pages 43, 49, and 50 of the Consultant's Report with the revenues included on page W-1 of Petitioner's 2023 IURC annual report.

- Response:**
- a. **As mentioned in response to Q-5-23, in 2019 Stucker Fork eliminated the multi-family customer class and classified such customers all in commercial. A majority of these customers probably should have been classified as residential and Baker Tilly adjusted for that in the IURC report every year based on the historical multi-family percentage and did not complete a full consumer analysis. For the cost-of-service study, Baker Tilly completed a full consumer analysis and reclassified the customers that should be residential out of the commercial class.**
 - b.
 1. **Those reclassifications are not reflected on pages 21-22 because that page only includes the total metered water revenue, which is the same as the total metered sales in the 2023 IURC annual report on page W-1.**
 2. **Please see response to Q-10-1a.**
 - c. **See Exhibit 10-1.**

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing has been served upon the following by
electronic mail this 11th day of February, 2025:

Indiana Office of Utility Consumer Counselor

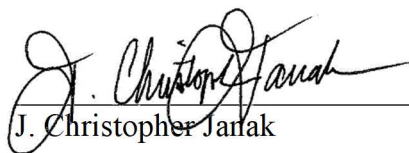
infomgt@oucc.in.gov

thharper@oucc.in.gov

vipeters@oucc.in.gov

steven.krohne@icemiller.com

jack.petr@icemiller.com



J. Christopher Jarak

Bose McKinney & Evans LLP
111 Monument Circle, Suite 2700
Indianapolis, IN 46204
(317) 684-5000

4931959.1

Exhibit 10-1

**STUCKER FORK CONSERVANCY DISTRICT
Water Utility**

**COMPARISON OF 2023 IURC ANNUAL REPORT AND
CONSUMER ANALYSIS CUSTOMER CLASSIFICATIONS**

<u>Customer Classification</u>	<u>IURC Annual Report</u>	<u>Revenue Under Existing Rates</u>	<u>Variance</u>
Residential (1)	\$2,480,281	\$2,405,430	\$74,851
Commercial (1)	42,277	108,908	(66,631)
Industrial (2)	1,324,805	1,333,079	(8,274)
Government (2)	67,596	67,542	54
Wholesale (3)	988,824	883,755	105,069
Fire Protection	<u>204,160</u>	<u>204,160</u>	<u>-</u>
Totals	<u><u>\$5,107,943</u></u>	<u><u>\$5,002,874</u></u>	<u><u>\$105,069</u></u>

- (1) Variance due to using historical percentage of residential customers to reclassify recorded revenues from the commercial class as a full consumer analysis is not completed annually.
- (2) Rounding due to pro rata allocation of variance between recorded revenue and the monthly billing summaries.
- (3) Variance is for adjustment reflected on page 21 of Petitioner's Exhibit 4.

- e. Tank maintenance;
- f. Booster Station maintenance and pump replacement; and
- g. Meter/Control Valve Pit maintenance.

Response: See Exhibit 1-10 for the individual periodic maintenance expenses incurred. This information is also summarized by the above periodic maintenance categories and included in each annual report as tab "11b" submitted to the IURC.

Q-1-11: Please state when each of Petitioner's water storage tanks was last inspected as well as the cost of the inspection.

Response: Please see Exhibit 1-11.

Q-1-12: Please state when each of Petitioner's water storage tanks was last painted as well as the cost of the tank painting.

Response: Please see Exhibit 1-11.

Q-1-13: On pages 26-27 of Mr. Baldessari's testimony, he states "The need for these employees are to cover vacant positions that were terminated prior to the test year." Please explain why Petitioner needs to fill positions that have been vacant for approximately two years.

Response: The maintenance positions have not been vacant for approximately two years. The employees that held these positions in the test year were terminated during calendar year 2024 and the positions filled with new employees within a few months of becoming vacant. There was a miscommunication regarding the estimated payroll calculation and the maintenance employees terminated during 2024 were inadvertently included in the original estimated payroll calculation. See Exhibit 1-13 for the original and updated estimated payroll calculations.

**OUCG Attachment TWM-5 – Excel version of
Petitioner’s Response to OUCG Data Request No. 1-13
regarding *pro forma* salaries and wages expense
Filed As Excel Document**

WATER ACCOUNTS PAYABLE VOUCHER

PAGE: 1

VOUCHER NO. 22306 WARRANT NO. 17935 DATE ALLOWED 5-25-23 IN THE SUM OF \$ 1,318.46
Mo. Day Yr.

Stucker Fork Water Utility

V	W
#	#

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee

<u>Scott Co Auto Center</u>	Purchase Order No.
	Terms
	Date Due

INVOICE DATE	INVOICE NUMBER	APPROP NUMBER	DESCRIPTION (or note attached invoice(s) or bill(s))	AMOUNT
<u>3-14-23</u>	<u>23185</u>	<u>LSO.16</u>	<u>1-D. Transportation</u>	<u>1,318.46</u>

- Insurance Co sent check for remainder of bill to SF rather than SCAC

TOTAL 1,318.46

ACCOUNTS PAYABLE MUNICIPAL WATER DEPT. Stucker Fork Water Utility	
* Favor Of	
<u>Scott Co Auto Center</u>	
Total Amount of Voucher	\$
Deductions	
Total Amount of Warrant	\$ <u>1318.46</u>
Month of	<u>May 25 2023</u>

VOUCHER RECORD	ACCT #		
Source of Supply			
Water Treatment			
Transmission and Dist.	<u>LSO.16</u>	<u>1318.46</u>	
Customer Accounts			
Administrative & Gen.			
Operation-Maintenance			
Utility Plant in Service			
Constr. Work in Progress			
Materials and Supplies			
Customers Deposits			
Total		<u>1318.46</u>	

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials, or services itemized thereon for which charge is made were ordered and received except

5-25-23 [Signature]
Mo. Day Yr. Signature Officer/Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with RC 5-11-10-1.6.

5-25-23 [Signature]
Mo. Day Yr. SUPERINTENDENT Signature Officer/Title

Board/Council Members

05/25/2023

017935

SCOTT COUNTY AUTO CENTER

Date	Description	APV Number Fund	Invoice Number	Amount	Total
> 03/14/2023		22306	23185	\$1318.46	\$1318.46 <
>					<
>					<
>					<
>					<
>					<
>					<
>					<
>					<
>					<
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>					<
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WATER ACCOUNTS PAYABLE VOUCHER

PAGE: 1

VOUCHER NO. 22222 WARRANT NO. 17872 DATE ALLOWED 5-1-23 IN THE SUM OF \$ 6,462.14
Mo. Day Yr.

Stucker Fork Water Utility

V	W
#	#

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee

<p><u>Scott Co Auto Collision</u></p>	<p>Purchase Order No. Terms Date Due</p>
---------------------------------------	--

INVOICE DATE	INVOICE NUMBER	APPROP NUMBER	DESCRIPTION (or note attached invoice(s) or bill(s))	AMOUNT
<u>5-1-23</u>			<u>LSO.16 - T+D - Transportation</u>	<u>6,462.14</u>
			<u>?! (Insurance Covered \$4,545.44)</u>	

TOTAL 6,462.14

ACCOUNTS PAYABLE MUNICIPAL WATER DEPT. Stucker Fork Water Utility	
Favor Of <u>Scott Co Auto Collision</u>	
Total Amount of Voucher	\$
Deductions	
Total Amount of Warrant	\$ <u>6,462.14</u>
Month of <u>May</u>	<u>2023</u>

VOUCHER RECORD	ACCT #
Source of Supply	
Water Treatment	
Transmission and Dist.	<u>LSO.16 6,462.14</u>
Customer Accounts	
Administrative & Gen.	
Operation-Maintenance	
Utility Plant In Service	
Constr. Work In Progress	
Materials and Supplies	
Customers Deposits	
Total	<u>6,462.14</u>

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials, or services itemized thereon for which charge is made were ordered and received except

5-1-23 Mo. Day Yr. [Signature] Signature _____ Officer/Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with RC 5-11-10-1.6.

5-1-23 Mo. Day Yr. [Signature] Signature _____ Officer/Title
SUPERINTENDENT

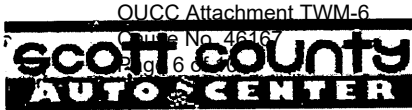
Board/Council Members

05/01/2023

017872

SCOTT COUNTY AUTO CENTER

Date	Description	APV Number	Fund	Invoice Number	Amount	Total
> 05/01/2023		22222			\$6462.14	\$6462.14 <
>						<
>						<
>						<
>						<
>						<
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SCOTT COUNTY AUTO CENTER

Workfile ID: 32bce349
PartsShare: 7fm852

606 E State Road 56, Scottsburg, IN 47170

Phone: (812) 752-5177

FAX: (812) 752-9030

Final Bill

RO Number: 23185

Customer:	Insurance:	Adjuster:	TMHCC TMHCC	Estimator:	SCOTT COUNTY
STUCKER FORK WATER		Phone:		Create Date:	3/14/2023
		Claim:	OPM2207527		
		Loss Date:			
(812) 820-2053		Deductible:			

2022 CHEV Silverado 1500 LTD Work Truck Crew Cab 147" WB 4WD 4D SHORT 8-5.3L Gasoline Direct Injection

VIN:	1GCUYAEF3NZ137515	Interior Color:		Mileage In:	42,463	Vehicle Out:	
License:	92781	Exterior Color:		Mileage Out:			
State:	IN	Production Date:	11/2021	Condition:		Job #:	

Line	Ver	Operation	Description	Qty	Extended Price \$	Part Type	Labor	Type	Paint
1	E01		PICK UP BOX						
2	E01	Remove/Replace	RT Upper molding	1	56.89	OEM	0.3	Body	
3	E01	Remove/Replace	RT Protector rear w/o ZR2	1	17.40	OEM	0.2	Body	
4	E01	Remove/Replace	RT Decal "4X4"	1	41.00	OEM	0.3	Body	
5	E01	Remove/Replace	RT Protector front	1	8.35	OEM	0.2	Body	
6	E01	Remove/Install	R&I box assy				2.5	Body	
7	S01	Remove/Replace	RT Side panel w/o ZR2	1	962.17	OEM	12.2	Body	4.4
8	S01		Add for Clear Coat						1.8
9	S01	Remove/Replace	Seam sealer/caulking	1	43.00	Other	1.0	Body	
10	S01	Refinish	Front panel NOTE: PARTIAL REFINISH TO THE FRONT PANEL ASSEMBLY AREA. INNER AND OUTER. REFINISH TIME ADJUSTED						1.5
11	S01		Overlap Major Adj. Panel						(0.4)
12	S01		Add for Clear Coat						0.2
13	S01	Refinish	Floor NOTE: PARTIAL REFINISH TO THE BED FLOOR AREA. REFINISH TIME ADJUSTED						2.0
14	S01		Overlap Major Non-Adj. Panel						(0.2)
15	S01		Add for Clear Coat						0.4
16	E01		REAR LAMPS						
17	E01	Remove/Replace	RT Tail lamp	1	369.50	OEM	0.0	Body	
18	E01		FRONT BUMPER						
19	S01	Remove/Replace	O/H front bumper				3.0	Body	
20	E01	Remove/Replace	Lower cover w/o skid plate, w/tow hooks 4.3, 5.3 liter	1	407.13	OEM	0.0	Body	
21	E01	Remove/Replace	Lower deflector	1	71.80	OEM	0.0	Body	

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

RØ Number: 23185

2022 CHEV Silverado 1500 LTD Work Truck Crew Cab 147" WB 4WD 4D SHORT 8-5.3L Gasoline Direct Injection

22	S01	Remove/Replace	Front bumper w/o park assist paint to mtch	1	834.65	OEM	0.0	Body	2.5
23	S01		Overlap Major Non-Adj. Panel						(0.2)
24	S01		Add for Clear Coat						0.5
25	S01	Remove/Replace	RT Side bracket	1	94.90	OEM	0.0	Body	
26	S01	Remove/Replace	RT Bumper bracket	1	94.90	OEM	0.0	Body	
27	S01	Remove/Replace	RT Inner bracket	1	36.65	OEM	0.0	Body	
28	S01	Remove/Replace	RT Support brace	1	27.60	OEM	0.0	Body	
29	S01	Remove/Install	RT Filler panel US built				0.0	Body	
30	S01	Repair	RT Filler panel US built				1.0	Body	1.1
31	S01		Overlap Major Non-Adj. Panel						(0.2)
32	S01		Add for Clear Coat						0.2
33	E01		REAR BUMPER						
34	S01	Overhaul	O/H rear bumper			OEM	2.5	Body	
35	S01	Remove/Replace	Bumper assy single exhaust, w/o park assist black	1	981.55	OEM	0.0	Body	2.4
36	S01		Add for Clear Coat						1.0
37	E01	Remove/Replace	RT Protector	1	28.20	OEM	0.0	Body	
38	E01	Remove/Replace	RT Bumper brace	1	29.95	OEM	0.0	Body	
39	E01	Remove/Replace	RIGHT REAR TIRE DAMAGED. SEE PHOTOS						
40	E01	Sublet	Hazardous waste removal	1	3.50	Other			
41	E01	Remove/Replace	Cover Car	1	5.00	Other	0.2	Body	
42	E01	Remove/Replace	Corrosion protection primer	1	8.00	Other	0.2	Body	
43	E01	Remove/Replace	Flex additive	1	5.00	Other			
44	E01	Sublet	Tire mount & wheel balance	1	12.00	Other			
45	S01	Remove/Replace	ROCK GUARD KIT	1	15.00	A/M			0.8
46	S01		(25% Increments) 3M Structural panel bond adhesive	4	142.28	A/M			
47	S01		(25% Increments) 3M Heavy body seam sealer	10	195.40	A/M			
48	S01		GM Hood Insulation Retainer Black Nylon	1	0.70	A/M			
49	S01		Extruded U Nut M6-1.0 Screw Size Phosphate	4	2.96	A/M			
50	S01		Nylon Expansion Rivet 1/4 Hole Dia. 2-3/16 Length	2	1.32	A/M			
51	S01		GM Push-Type Retainer - Black Nylon	10	7.80	A/M			

Estimate Totals	Discount \$	Markup \$	Rate \$	Total Hours	Total \$
Parts					4,489.10
Sublet/Miscellaneous					15.50
Labor, Body			60.00	23.6	1,416.00
Labor, Refinish			60.00	17.8	1,068.00
Material, Paint					712.00

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

Final Bill

RO Number: 23185

2022 CHEV Silverado 1500 LTD Work Truck Crew Cab 147" WB 4WD 4D SHORT 8-5.3L Gasoline Direct Injection

Subtotal	7,700.60
Sales Tax	0.00
Grand Total	7,700.60
Net Total	7,700.60

Estimate Version	Total \$
Original	4,845.44
Supplement S01	2,855.16

Insurance Total \$:	0.00
Received from Insurance \$:	0.00
Balance due from Insurance \$:	0.00
Customer Total \$:	7,700.60
Received from Customer \$:	0.00
Balance due from Customer \$:	7,700.60

PO# 017872
5/1/23

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPD = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

05/01/2023

017872

SCOTT COUNTY AUTO CENTER

Date	Description	APV Number Fund	Invoice Number	Amount	Total
> 05/01/2023		22222		\$6462.14	\$6462.14 <
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