

FILED
March 13, 2025
INDIANA UTILITY
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF JACKSON COUNTY WATER)
AUTHORITY FOR AUTHORITY TO ISSUE)
LONG-TERM DEBT AND ADJUST ITS RATES) CAUSE NO. 46156
AND CHARGES)

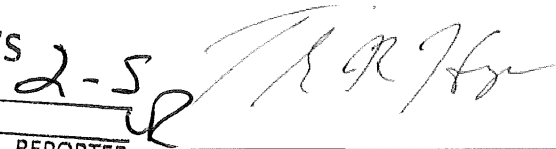
**SETTLING PARTIES' SUBMISSION OF
SETTLEMENT SCHEDULES IN EXCEL FORMAT**

The Indiana Office of Utility Consumer Counselor ("OUCC"), on behalf of the Settling Parties, hereby respectfully submits the Settlement Schedules (Exhibit A to the Settlement Agreement) in Excel format, in accordance with GAO 2020-05.

Respectfully submitted,

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

IURC
PUBLIC'S
EXHIBIT NO. 2-5
3-26-25
DATE REPORTER



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OFFICIAL
EXHIBITS

CERTIFICATE OF SERVICE

This is to certify that a copy of the *Settling Parties' Submission of Settlement Schedules in Excel Format* has been served upon the following captioned proceeding by electronic service on March 13, 2025.

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Cover Page

Cause No. 46156
Jackson County Water Authority
Settlement Agreement Exhibit A
Settlement Schedules - Excel Verion

FILED
March 13, 2025
INDIANA UTILITY
REGULATORY COMMISSION

Jackson County Water Authority
CAUSE NUMBER 46156

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

	<u>Per Petitioner</u>	<u>Per Settlement</u>	<u>Sch Ref</u>	<u>Settlement More (Less)</u>
1 Operating Expenses	\$ 2,817,306	\$ 2,780,726	4	\$ (36,580)
2 Depreciation	1,106,668	947,063	6	(159,605)
3 Debt Service	1,481,587	1,481,587	PET	-
4 Debt Service Reserve	111,586	79,813		(31,773)
5 Total Revenue Requirements	5,517,147	5,289,189		(227,958)
6 Less: Interest Income	(201,103)	(201,103)	PET	-
7 Less: Rental Income (Land)	-	(14,490)	3	(14,490)
8 Net Revenue Requirements	5,316,044	5,073,596		(242,448)
9 Less: Revenues at current rates subject to increase	(4,298,580)	(4,223,046)	4	75,534
10 Less: Other revenues at current rates	-	(76,673)	4	(76,673)
11 Net Revenue Increase Required	1,017,464	773,877		(243,587)
12 Add: Additional IURC Fees	1,528	1,163		(365)
13 Recommended Increase	<u>\$ 1,018,992</u>	<u>\$ 775,040</u>		<u>\$ (243,952)</u>
14 Recommended Percentage Increase	<u>23.71%</u>	<u>18.35%</u>		<u>-5.36%</u>

Jackson County Water Authority
CAUSE NUMBER 46156

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

	<u>Per Petitioner</u>	<u>Per Settlement</u>		<u>Settlement More (Less)</u>
1 Operating Revenues				
2 Residential test year normalization	\$ 17,704	\$ 18,843	5-1	\$ 1,139
3 Total Operating Revenues	<u>17,704</u>	<u>18,843</u>		<u>1,139</u>
4 O&M Expense				
5 Salaries and Wages	142,239	104,465	6-1	(37,774)
6 Employee Benefits	7,112	5,223	6-2	(1,889)
7 Payroll Taxes	10,881	9,056	6-3	(1,825)
8 System Delivery Adjustment	-	3,253	6-4	3,253
9 Purchased Water	-	20,013	6-6	20,013
10 Insurance - General Liability	7,149	9,207	6-7	2,058
11 IURC Fee	2,198	907	6-9	(1,291)
12 Miscellaneous Expense	-	(3,750)	6-5	(3,750)
13 Property Taxes	-	(15,374)	6-8	(15,374)
14 IDEM Fees	338	338	PET	-
15 Periodic Maintenance	103,091	103,091	PET	-
16 Total O&M Expenses	<u>• 273,008</u>	<u>185,588</u>		<u>(36,579)</u>
17 Depreciation Expense	126,000	17,236	6-10	(108,764)
18 Amortization Expense - Debt Discount	-	(50,841)	6-11	(50,841)
19 Total Operating Expenses	<u>399,008</u>	<u>202,824</u>		<u>(196,184)</u>
20 Net Operating Income	<u>\$ (381,304)</u>	<u>\$ (183,981)</u>		<u>\$ 197,323</u>

Jackson County Water Authority
CAUSE NUMBER 46156

**Comparison of Petitioner's and Settlement's
Phased In Revenue Requirements**

Phase 1					Phase 2				
	Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)		Per Petitioner	Per Settlement	Sch Ref	Settlement More (Less)
1 Operating Expenses	\$ 2,817,306	\$ 2,780,726	4	\$ (36,580)		\$ -	\$ 2,781,748	4	\$ 2,781,748
2 Depreciation	1,106,668	853,828	6	(252,840)		-	947,063	6	947,063
3 Debt Service	1,481,587	1,481,587	PET	-		-	1,481,587	PET	1,481,587
4 Debt Service Reserve	111,586	79,813		(31,773)		-	79,813		79,813
5 Total Revenue Requirements	5,517,147	5,195,954		(321,193)		-	5,290,211		5,290,211
6 Less: Interest Income	(201,103)	(201,103)	3	-		-	(201,103)	3	(201,103)
7 Less: Other Income	-	(14,490)	3	(14,490)		-	(14,490)	3	(14,490)
8 Net Revenue Requirements	5,316,044	4,980,361		(335,683)		-	5,074,618		5,074,618
Less: Revenues at current rates subject to									
9 increase	(4,298,580)	(4,223,046)	4	75,534		-	(4,904,711)	4	(4,904,711)
10 Less: Other revenues at current rates	-	(76,673)	4	(76,673)		-	(76,673)	4	(76,673)
11 Net Revenue Increase Required	1,017,464	680,642		(336,822)		-	93,234		93,234
12 Add: Additional IURC Fees	1,528	1,022		(506)		-	140		140
13 Recommended Increase	\$ 1,018,992	\$ 681,664		\$ (337,328)		\$ -	\$ 93,374		\$ 93,374
14 Recommended Percentage Increase	23.71%	16.14%		-7.57%		0.00%	1.90%		1.90%

Phase 1					Phase 2				
	Per Petitioner	Per Settlement		Settlement More (Less)		Per Petitioner	Per Settlement		Settlement More (Less)
Rate For Average Residential Customer									
15 Current Rate for 4,000 gallons of Water - \$50.40	\$ 62.35	\$ 58.54		\$ (3.81)		\$ 62.35	\$ 59.65		\$ (2.70)

Jackson County Water Authority
CAUSE NUMBER 46156

COMPARATIVE BALANCE SHEET
As of December 31,

<u>ASSETS</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Utility Plant:			
Utility Plant in Service	\$ 42,748,051	\$ 39,186,400	\$ 37,451,229
Less: Accumulated Depreciation	15,560,083	14,663,341	13,791,125
Net Utility Plant in Service	<u>27,187,968</u>	<u>24,523,059</u>	<u>23,660,104</u>
1992 Acquisition of Sygo Water Co.	457,428	457,428	457,428
Less: Accumulated Amortization on Acquisition	277,287	270,460	263,632
Net Acquisition Adjustment	<u>180,141</u>	<u>186,968</u>	<u>193,796</u>
Property Held for Future Use	33,227	33,227	33,227
Net Utility Plant	<u>27,401,336</u>	<u>24,743,254</u>	<u>23,887,127</u>
Other Property & Investments			
Rental Property	71,773	71,774	71,773
Restricted Assets:			
USDA - Rural Development, Note DSR	315,617	315,556	315,486
Indiana Finance Authority, Note DSR	767,213	685,538	617,346
Series 2013 Bonds	-	-	519,725
Task Maintenance, IURC	445,289	611,627	609,966
2018 SRF Construction Fund	1,669	169,711	907,048
2022 SRF Bond	1,508,432	3,817,854	
Total Restricted Assets	<u>3,038,220</u>	<u>5,600,286</u>	<u>2,969,571</u>
Current Assets:			
Cash and Cash Equivalents	570,402	818,454	373,459
Special Deposits (Debt Service)	813,320	687,424	858,746
Customer Accounts Receivable	332,788	291,277	334,388
Less: Provision for Uncollectible Accounts	(20,000)	(20,000)	(20,000)
Materials and Supplies	365,028	272,400	261,275
Prepayments	65,495	55,553	45,035
Total Current Assets	<u>2,127,033</u>	<u>2,105,108</u>	<u>1,852,903</u>
Deferred Debits			
Unamortized Debt Discount and Expense	528,091	578,933	454,495
Deferred Rate Case Expense	340,801	138,137	109,718
Total Deferred Debits	<u>868,892</u>	<u>717,070</u>	<u>564,213</u>
Total Assets	<u><u>\$ 33,507,254</u></u>	<u><u>\$ 33,237,492</u></u>	<u><u>\$ 29,345,587</u></u>

Jackson County Water Authority
CAUSE NUMBER 46156

COMPARATIVE BALANCE SHEET
As of December 31,

<u>LIABILITIES</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Equity			
Paid in Capital - Memberships	\$ 885,883	\$ 865,283	\$ 843,283
Retained Earnings	7,867,823	7,353,212	7,204,206
Total Equity	<u>8,753,706</u>	<u>8,218,495</u>	<u>8,047,489</u>
Contributions in Aid of Construction			
Contributions in Aid of Construction, net	6,159,958	5,813,336	5,714,735
Accumulated Amortization of CIAC	-	-	-
Net Contributions-in-aid of Construction	<u>6,159,958</u>	<u>5,813,336</u>	<u>5,714,735</u>
Long-term Debt			
Bonds Payable - Series 2013			235,000
RD Note 2003	3,770,755	3,892,860	4,009,474
SRF Note Payable	631,000	724,000	814,001
2018 SRF Payable	6,134,000	6,275,000	6,413,000
2014 SRF Payable	3,345,000	3,590,000	3,829,936
Bonds Payable - Series 2022	4,300,000	4,300,000	-
Total Long-term Debt	<u>18,180,755</u>	<u>18,781,860</u>	<u>15,301,411</u>
Current Liabilities			
Notes Payable	205,342	198,683	85,193
Customer Deposits	5,025	5,025	5,025
Accrued Taxes	54,907	55,752	52,964
Accrued Interest	147,561	164,341	138,770
Other Current Liabilities	<u>412,835</u>	<u>423,801</u>	<u>281,952</u>
Total Liabilities	<u><u>\$ 33,507,254</u></u>	<u><u>\$ 33,237,492</u></u>	<u><u>\$ 29,345,587</u></u>

Jackson County Water Authority
CAUSE NUMBER 46156

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	2023	2022	2021
Operating Revenue			
Unmetered	\$ 12,581	\$ 77,791	\$ 87,153
Residential	3,098,613	2,872,394	2,842,562
Commercial	670,995	633,251	543,064
Industrial	8,215	12,871	11,132
Public Authority	70,898	22,674	14,882
Sales for Resale	159,765	136,341	146,086
Metered Church	33,430	34,211	34,163
Metered Schools	36,963	37,648	35,494
Fire Protection			
Public	65,953	62,595	62,595
Private	33,423	23,386	22,017
Late Payment Fees	13,367	18,034	291
Miscellaneous Service Revenue	76,673	56,606	9,993
Total Operating Revenues	<u>4,280,876</u>	<u>3,987,802</u>	<u>3,809,432</u>
Operating Expenses			
Salaries and Wages	819,151	731,954	717,775
Officers	24,800	28,600	14,625
Employee Benefits	224,978	263,478	279,122
Payroll Taxes	61,601	59,334	53,624
Purchased Water	82,001	75,172	61,651
Purchased Power	227,076	261,507	210,191
Chemicals	351,652	359,332	245,843
Materials and Supplies	170,101	171,658	143,780
Contractual Services			
Accounting	30,951	30,652	34,874
Engineering	1,740	4,400	4,517
Legal	21,784	5,647	38,140
Testing	274,661	243,936	227,416
Transportation Expense	70,810	85,581	70,521
Insurance			
General Liability	46,659	41,775	26,241
Workers' Compensation	6,128	7,459	35,943
Other	667	1,307	1,596
Regulatory	36,906	4,250	4,645
Bad Debt Expense	3,300	12,023	7,051
Miscellaneous Expense	89,331	86,777	68,153
Total O&M Expense	<u>2,544,297</u>	<u>2,474,842</u>	<u>2,245,708</u>

Jackson County Water Authority
CAUSE NUMBER 46156

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	2023	2022	2021
Depreciation Expense	923,000	872,216	860,219
Amortization Adjustment	6,827	6,828	6,828
Amortization Expense	50,841	95,920	95,771
Total Operating Expenses	<u>3,524,965</u>	<u>3,449,806</u>	<u>3,208,526</u>
Net Operating Income	755,911	537,996	600,906
Other Income (Expense)			
Interest & Dividend Income	201,103	57,318	5,313
Gain (Loss) on Sale of Assets	8,900		
Non-Utility Income	14,490	13,927	13,140
Miscellaneous Non-Utility Expenses	-		5,799
Total Other Income (Expenses)	<u>224,493</u>	<u>71,245</u>	<u>24,252</u>
Interest Expenses			
Interest Expense	<u>465,793</u>	<u>460,232</u>	<u>447,235</u>
Total Interest Expense	<u>465,793</u>	<u>460,232</u>	<u>447,235</u>
Net Income	<u>\$ 514,611</u>	<u>\$ 149,009</u>	<u>\$ 177,923</u>

Jackson County Water Authority
CAUSE NUMBER 46156

***Pro Forma* Net Operating Income Statement**

	Test Year Ended 12/31/2023	Adjustments	Sch Ref	<i>Pro Forma</i> Present Rates	Phase 1 Adjustments	Sch Ref	<i>Pro Forma</i> Proposed Rates
1 Operating Revenues							
2 Water Sales	\$4,091,460	\$ 18,843	5-01	\$4,110,303	\$ 663,466		\$4,773,769
3 Fire Protection	99,376			99,376	16,041		115,417
4 Late Payment Fees	13,367			13,367	2,158		15,525
5 Miscellaneous Service Revenue	76,673			76,673	-		76,673
6 Total Operating Revenues	<u>4,280,876</u>	<u>18,843</u>		<u>4,299,719</u>	<u>681,664</u>	1	<u>4,981,384</u>
7 O&M Expense							
8 Salaries and Wages	819,151	104,465	6-1	923,616			923,616
9 Officers Salaries	24,800	-		24,800			24,800
10 Employee Benefits	224,978	5,223	6-2	230,201			230,201
11 Payroll Taxes	61,601	9,056	6-3	70,657			70,657
12 Purchased Water							
13 INAWC	74,614	20,013	6-5	94,627			94,627
14 Crothersville	7,387	-		7,387			7,387
15 Purchased Power	227,076	813	6-4(A)	227,889			227,889
16 Chemicals	351,652	1,259	6-4(B)	352,911			352,911
17 Materials and Supplies	170,101	-		170,101			170,101
18 Contractual Services							
19 Accounting	30,951	-		30,951			30,951
20 Engineering	1,740	-		1,740			1,740
21 Legal	21,784	-		21,784			21,784
22 Testing	274,661	-		274,661			274,661
23 Transportation Expense	70,810	-		70,810			70,810
24 Insurance							
25 General Liability	46,659	9,207	6-6	55,866			55,866
26 Workers' Compensation	6,128	-		6,128			6,128
27 Other	667	-		667			667
28 IURC Fee	36,906	907	6-9	37,813	1,022	1	38,835
29 Bad Debt Expense	3,300	-		3,300			3,300
30 Miscellaneous Expense	89,331	(3,750)	6-7	71,726			71,726
31 Property Taxes		(15,374)	6-8				-
32 IDEM Fees		338	PET				-
33 System Delivery - Postage		1,181	6-4(C)				-
34 Periodic Maintenance		103,091	PET	103,091			103,091
35 Total O&M Expense	<u>2,544,297</u>	<u>236,429</u>		<u>2,780,726</u>	<u>1,022</u>		<u>2,781,748</u>
36 Depreciation Expense	923,000	(75,999)	6-10	847,001			847,001
37 Amortization Expense	50,841	(50,841)	6-11	-			-
38 Amortization Adjustment	6,827	-		6,827			6,827
39 Total Operating Expenses	<u>3,524,965</u>	<u>109,589</u>		<u>3,634,554</u>	<u>1,022</u>		<u>3,635,576</u>
40 Net Operating Income	<u>\$ 755,911</u>	<u>\$ (90,746)</u>		<u>\$ 665,165</u>	<u>\$ 680,642</u>		<u>\$1,345,808</u>

Jackson County Water Authority
CAUSE NUMBER 46156

***Pro Forma* Net Operating Income Statement**

	Phase 1		Sch	<i>Pro Forma</i>	Phase 2	Sch	<i>Pro Forma</i>
	Ended	Adjustments	Ref	Present	Adjustments	Ref	Proposed
	12/31/2024			Rates			Rates
1 Operating Revenues							
2 Water Sales	4,773,769	\$ -		\$4,773,769	\$ 90,881		\$4,864,650
3 Fire Protection	115,417	-		115,417	2,197		117,614
4 Late Payment Fees	15,525	-		15,525	296		15,821
5 Miscellaneous Service Revenue	76,673	-		76,673			76,673
6 Total Operating Revenues	<u>4,981,384</u>	<u>-</u>		<u>4,981,384</u>	<u>93,374</u>	1	<u>5,074,758</u>
7 Total O&M Expense	2,781,748	-		2,781,748	140	1	2,781,888
8 Depreciation Expense	847,001	93,235	6-10	940,236			940,236
9 Amortization Adjustment	<u>6,827</u>	<u>-</u>		<u>6,827</u>			<u>6,827</u>
10 Total Operating Expenses	<u>3,635,576</u>	<u>93,235</u>		<u>3,728,811</u>	<u>140</u>		<u>3,728,951</u>
11 Net Operating Income	<u>\$1,345,808</u>	<u>\$ (93,235)</u>		<u>\$1,252,573</u>	<u>\$ 93,234</u>		<u>\$1,345,807</u>

Jackson County Water Authority
CAUSE NUMBER 46156

OUCS Revenue Adjustments

(1)

Test Year Normalization

Description of Adjustment.

Number of Billings as of December 31, 2023	5,709
Times: Months in Test Year	12
Normalized Billing Count	68,508
Less: Actual Number of Billings	68,078
Increase in Number of Billings	430
Average Residential Customer Bill	\$ 43.82

Adjustment Increase (Decrease)

\$ 18,843

<u>Test Year Billings</u>	
January	5,619
February	5,608
March	5,834
April	5,626
May	5,640
June	5,649
July	5,664
August	5,669
September	5,669
October	5,685
November	5,706
December	5,709
	<u>68,078</u>

Test Year Residential Consumption	235,085,500
Divided: Number of Billings	<u>68,078</u>
Average Usage	3,453
First 3,000 gallons	\$ 38.37
Next 7,000 gallons	<u>5.45</u>
	\$ 43.82

Jackson County Water Authority
CAUSE NUMBER 46156

OUCC Expense Adjustments

(1)

Salaries and Wages

To normalize test year's salaries and wages expense to 15 full-time staff members.

	<u>Current Hourly Rate</u>	<u>Regular Hours</u>	<u>Regular Wages</u>	
Payroll / AP	\$ 24.30	2,080	\$ 50,544	
Accounts Receivable	20.50	2,080	42,640	
Billing	21.50	2,080	44,720	
Mapping / Meter Reading	20.80	2,080	43,264	
Mapping	28.80	2,080	59,904	
Locates	27.00	2,080	56,160	
Plant Operator	29.25	2,080	60,840	
Field Manager	30.90	2,080	64,272	
Field	25.85	2,080	53,768	
Field	24.00	2,080	49,920	
Field	24.75	2,080	51,480	
Field	24.50	2,080	50,960	
Field	23.00	2,080	47,840	
Field	24.00	2,080	49,920	
Petitioner's Over Time Wages			85,964	
Petitioner's On Call Wages			7,900	
Estimated Bonuses (\$300 per employee)			4,200	
Manager	1,910.00	52.00	<u>99,320</u>	
Normalized test year's salaries and wages				\$ 923,616
Less: Test Year's expense				<u>(819,151)</u>
Adjustment Increase (Decrease)				<u>\$ 104,465</u>

Jackson County Water Authority
CAUSE NUMBER 46156

OUCC Expense Adjustments

(2)

Pension Expense

To increase pension expense related to increase salaries and wages.

Normalized Salaries and Wages	923,616.00	
Times: Pension Rate	<u>5%</u>	46,180.80
Less: Test Year Pension Expense		<u>(40,957.55)</u>
Adjustment Increase (Decrease)		<u><u>\$ 5,223</u></u>

(3)

Payroll Taxes

To increase payroll tax expense related to normalized salaries and wages.

Normalized Salaries and Wages	\$ 923,616	
Times: Payroll Tax Rate	<u>7.65%</u>	\$ 70,657
Less: Test Year Payroll Tax Expense		<u>(61,601)</u>
Adjustment Increase (Decrease)		<u><u>\$ 9,056</u></u>

Jackson County Water Authority
CAUSE NUMBER 46156

OUCG Expense Adjustments

(4)

System Delivery Expense

To increase system delivery costs associated with customer growth.

(A) Purchased Power

Test Year Purchased Power Expense	\$ 227,076	
Divide: Test Year Gallons Sold	<u>414,713,000</u>	
Variable Cost per Gallon Sold		0.00054755
Times: Additional Gallons Required Due to Growth		<u>1,484,790</u>

Adjustment Increase (Decrease) 813

(B) Chemicals

Add: Test Year Chemical Expense	351,652	
Divide: Test Year Gallons Sold	<u>414,713,000</u>	
Variable Cost per Gallon Sold		0.000847941
Times: Additional Gallons Required Due to Growth		<u>1,484,790</u>

Adjustment Increase (Decrease) \$ 1,259

(C) Postage

Postage per billing	\$ 0.73	
Times: Number of Additional Billings	<u>1,618</u>	
Additional Postage Expense Due to Growth		

Adjustment Increase (Decrease) \$ 1,181

Additional Gallons Required

Test Year Normalization:	
Additional Billings	430
Times: Average Consumption	<u>3453</u>
Additional Consumption	1,484,790

Jackson County Water Authority
CAUSE NUMBER 46156

OUCC Expense Adjustments

(5)

Purchased Water

To increase test year purchased water expense due to Indiana American Water Company's rate increase (Cause No. 45870 - Phase 2).

Water Service Charge	\$ 879.20		
Times: Number of Months	<u>12</u>	\$ 10,550	
Water Usage Charge	\$ 3.69230		
Times: Gallons Purchased	<u>22,771</u>	<u>84,077</u>	
			\$ 94,627
			<u>(74,614)</u>
Adjustment Increase (Decrease)			<u>\$ 20,013</u>

(6)

Disallowed Expenses

To remove Christmas party and gifts from test year operating expenses.

Honey Baked Ham	\$ (1,200)	
Vat & Barrel	<u>(2,550)</u>	
Adjustment Increase (Decrease)		<u>\$ (3,750)</u>

Jackson County Water Authority
CAUSE NUMBER 46156

OUCC Expense Adjustments

(7)

General Insurance

To adjust test year general insurance expense to reflect 2024 premiums paid.

ISU - Stahl Insurance Company - 2024 Invoice	\$ 55,865.88
Less: Test Year	<u>(46,659.00)</u>

Adjustment Increase (Decrease) \$ 9,207

(8)

Property Taxes

To remove 2022 property taxes paid in 2023 and recorded to miscellaneous expenses. These expense are non-recurring due to change to a Water Authority. Petitioner will no longer incur these costs going forward.

Property Taxes Payable in 2024	-
Less: Test Year Property Taxes	<u>15,374</u>

Adjustment Increase (Decrease) \$ (15,374)

(9)

IURC Fees

To increase test year's IURC fees related to test year normalization and post test year growth adjustments.

IURC Fee

<i>Pro forma</i> Revenues at Present Rates	\$ 4,299,719
IURC Rate	<u>0.150%</u>
<i>Pro Forma</i> IURC Fee	6,449.58
Less: Test Year IURC Fee Expenses	<u>(5,542.87)</u>

Adjustment Increase (Decrease) \$ 907

Jackson County Water Authority
CAUSE NUMBER 46156

OUCG Expense Adjustments

(10)

Depreciation

To reduce test year depreciation to the IURC composite rate and increase Phase 2 depreciation for assets added to the system after the adjustment period.

Phase 1

Utility Plant In Service (UPIS) as of December 31, 2023	\$ 42,748,051		
Less: Land And Land Rights	<u>(398,020)</u>		
Depreciable UPIS		\$ 42,350,031	
Times: Composite Depreciation Rate		<u>2.0%</u>	
Pro Forma Depreciation Expense			\$ 847,001
Less: Test Year Expense			<u>(923,000)</u>
Phase 1 - Adjustment Increase (Decrease)			<u>\$ (75,999)</u>

Phase 2

Total Amount Borrowed	\$ 6,271,000		
Less Land and Land Rights	(357,300)		
Retirement of Existing Wells	(831,954)		
Debt Issuance Costs	(180,000)		
Rate Case Costs	<u>(240,000)</u>		
Additional Depreciable Plant		4,661,746	
Times: Composite Depreciation Rate		<u>2.00%</u>	
Phase 2 - Adjustment Increase (Decrease)			<u>\$ 93,235</u>

(11)

Debt Issuance Costs - Amortization

To remove the amortization of debt issuance cost which is included in debt service.

Amount Eligible for Rate Treatment	\$ -		
Test Year Amortization Expense		<u>50,841</u>	
Adjustment Increase (Decrease)			<u>\$ (50,841)</u>

Jackson County Water Authority
CAUSE NUMBER 46156

Current and Proposed Rates and Charges

	Current	Petitioner Proposed	Settlement		
			Phase 1	Phase 2	Settlement More (Less)
Metered Rates					
First 3,000 gallons	\$ 12.79	\$ 15.82	\$ 14.85	\$ 15.13	\$ (0.69)
Next 7,000 gallons	12.03	14.88	13.97	14.24	(0.64)
Next 15,000 gallons	9.14	11.31	10.62	10.82	(0.49)
Next 75,000 gallons	7.34	9.08	8.52	8.68	(0.40)
Next 100,000 gallons	5.58	6.90	6.48	6.60	(0.30)
Over 200,000 gallons	4.48	5.54	5.20	5.30	(0.24)
Minimum Charge					
5/8" Meter (2,000 gallons)	25.57	31.63	29.70	30.27	(1.36)
3/4" Meter (3,000 gallons)	38.37	47.47	44.56	45.41	(2.06)
1" Meter (5,000 gallons)	62.45	77.26	72.53	73.91	(3.35)
1.5" Meter (12,000 gallons)	140.91	174.32	163.65	166.77	(7.55)
2" Meter (20,000 gallons)	214.06	264.81	248.61	253.34	(11.47)
3" Meter (30,000 gallons)	296.49	366.79	344.35	350.91	(15.88)
4" Meter (50,000 gallons)	443.34	548.46	514.90	524.70	(23.76)
6" Meter (100,000 gallons)	810.47	1,002.63	941.29	959.21	(43.42)
Industrial Rate					
Cost Per 1,000 gallons	2.50	3.09	2.90	2.96	(0.13)
Monthly Meter Charge	17.33	21.44	20.13	20.51	(0.93)
Fire- Protection Services					
Public Fire Hydrants	1,051.55	1,300.87	1,221.29	1,244.54	(56.33)
Private Fire Hydrants	1,051.55	1,300.87	1,221.29	1,244.54	(56.33)
Private Fire Service					
2" Meter	157.66	195.04	183.11	186.60	(8.44)
3" Meter	354.94	439.10	412.23	420.08	(19.02)
4" Meter	631.05	780.67	732.91	746.86	(33.81)
6" Meter	1,419.71	1,756.32	1,648.87	1,680.26	(76.06)
8" Meter	2,523.70	3,122.07	2,931.06	2,986.86	(135.21)
10" Meter	3,943.40	4,878.38	4,579.92	4,667.11	(211.27)
12" Meter	5,678.42	7,024.77	6,595.00	6,720.56	(304.21)

Template - Not For Profit Utility

Inputs & Check Numbers

Manual Input

Calculation

Utility Name Jackson County Water Authority
Cause Number 46156

Test Year Ending December 31 2023
12/31/2023

IURC Fee 0.1500000% As of 7/2024 Update annually

Workpaper Name CFS

Interest Rate

Current Rate for 4,000 Gallons 1 \$ 50.40 Cell C18 input co 1
Current Rate for 700 cubic feet 2

Bad Debt % 0.0771% Based on test year experience



Larry’s cell phone number is 812-525-9135

in July

des	First 3,000	Next 1,000	Total
Gallons	\$ 38.37	12.03	\$ 50.40
Cubic Feet			

Jackson County Water Authority
CAUSE NUMBER 46156

Revenue Requirement Comparison

	Cause No. 45640	Cause No. 46156	CN 46156 More (Less)
Operating Expenses	\$ 2,485,838	\$ 2,817,306	\$ 331,468
Depreciation	523,081	1,106,668	583,587
Debt Service	1,191,522	1,481,587	290,065
Debt Service Reserve	47,728	111,586	63,858
Total Revenue Requirements	4,248,169	5,517,147	1,268,978
Less Revenue Requirement Offsets:			
Interest Income	(5,313)	(201,103)	(195,790)
Other Income	(11,500)	(14,490)	(2,990)
Net Revenue Requirement	<u>\$ 4,231,356</u>	<u>\$ 5,301,554</u>	<u>\$ 1,070,198</u>
Revenues at current rates subject to increase ¹		-	
Other revenues not subject to increase ²		-	
Total Revenues		-	
Less: Revenue Requirement in Last Rate Case		(4,231,356)	
Revenue Over (Under)		<u>\$ (4,231,356)</u>	

¹ Revenues at current rates subject to increase include unmetered sales, metered sales, sales for resale, metered church, and metered school.

² Other revenue not subject to increase include miscellaneous revenues.

Jackson County Water Authority
CAUSE NUMBER 46156

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	Per General Ledger	Reverse PY Accruals	Adjusted 2023
Operating Revenue			
Unmetered	\$ 12,581		\$ 12,581
Residential	3,098,613		3,098,613
Commercial	670,995		670,995
Industrial	8,215		8,215
Public Authority	70,898		70,898
Sales for Resale	159,765		159,765
Metered Church	33,430		33,430
Metered Schools	36,963		36,963
Fire Protection			
Public	65,953		65,953
Private	33,423		33,423
Late Payment Fees	13,367		13,367
Miscellaneous Service Revenue	76,673		76,673
Total Operating Revenues	<u>4,280,876</u>	<u>-</u>	<u>4,280,876</u>
Operating Expenses			
Salaries and Wages	819,151		819,151
Officers Salaries	28,600	(3,800)	24,800
Employee Benefits	224,978		224,978
Payroll Taxes	61,601		61,601
Purchased Water	73,633	8,368	82,001
Purchased Power	227,076		227,076
Chemicals	351,652		351,652
Materials and Supplies	171,796	(1,695)	170,101
Contractual Services			
Accounting	30,951		30,951
Engineering	1,740		1,740
Legal	21,784		21,784
Testing	274,661		274,661
Transportation Expense	74,824	(4,014)	70,810
Insurance			
General Liability	46,659		46,659
Workers' Compensation	6,128		6,128
Other	667		667
Regulatory	36,906		36,906
Bad Debt Expense	3,300		3,300
Miscellaneous Expense	89,331		89,331
Total O&M Expense	<u>2,545,438</u>	<u>(1,141)</u>	<u>2,544,297</u>

Jackson County Water Authority
CAUSE NUMBER 46156

COMPARATIVE INCOME STATEMENT
Twelve Months Ended December 31,

	<u>Per General Ledger</u>	<u>Reverse PY Accrual</u>	<u>Adjusted 2023</u>
Depreciation Expense	923,000		923,000
Amortization Adjustment	6,827		6,827
Amortization Expense	50,841		50,841
Total Operating Expenses	<u>3,526,106</u>	<u>(1,141)</u>	<u>3,524,965</u>
Net Operating Income	754,770	1,141	755,911
Other Income (Expense)			
Interest & Dividend Income	201,103		201,103
Gain (Loss) on Sale of Assets	8,900		8,900
Non-Utility Income	14,490		14,490
Miscellaneous Non-Utility Expenses	-		-
Total Other Income (Expenses)	<u>224,493</u>	<u>-</u>	<u>224,493</u>
Interest Expenses			
Interest Expense	465,793		465,793
Total Interest Expense	<u>465,793</u>	<u>-</u>	<u>465,793</u>
Net Income	<u>\$ 513,470</u>	<u>\$ 1,141</u>	<u>\$ 514,611</u>

Account Number		Jackson County 2024 Rate Study, exhibit b	Jackson County 2024 Rate Study, trial balance
Salaries		843,951.00	
6060140	TREATMENT SIW-MAINT		130,439.17
6060160	T & O SIW-MAINT		467,061.53
6060180	ADMIN & GENERAL SIW		221,650.18
6060380	OFFICER/DIRECTOR SIW		24,800.00
		843,951.00	843,950.88
Employee benefits		224,978.00	
6060480	EMPLOYEE PENSION & BENEFITS		224,977.97
Purchased water		82,000.00	
6061020	PURCHASED WATER -C'VILLE		7,386.60
6061030	PURCHASED WATER +IND/AM		74,614.72
		82,000.00	82,001.32
Purchased power		227,076.00	
6061510	PURCHASED POWER		214,830.57
6061520	SEWAGE DISPOSAL		1,868.85
6061530	NATURAL GAS PURCHASE		10,376.32
		227,076.00	227,075.74
Chemicals		351,652.00	
6061830	CHEMICALS		351,651.96
Plant supplies & expense		133,674.00	
6062030	MATERIALS & SUPPLIES (OPER)		4,381.27

6062040	MATERIALS & SUPPLIES (MAINT)		11,296.37
6062060	MATERIALS & SUPPLIES (MAINT)		73,664.20
6062070	MATERIALS & SUPPLIES		44,332.62
		<u>133,674.00</u>	<u>133,674.46</u>

Office supplies & expense		38,122.00	
6062080	MATERIALS & SUPPLIES OFFICE		38,121.70

Outside services		329,137.00	
6060120	SOURCE OF SUPPLY SIW-MAINT		
6063180	CONTRACT SERVICE - ENGINEERI		1,740.00
6063280	CONTRACT SERVICE -ACCT		30,951.08
6063380	CONTRACT SERVICE -LEGAL		21,784.13
6063520	CONTRACT SERVICE -OTHER MAI		49,237.58
6063530	CONTRACT SERVICE -OTHER OPE		5,023.55
6063540	CONTRACT SERVICE -OTHER MAI		15,445.92
6063550	CONTRACT SERVICE -OTHER OPE		24,614.54
6063560	CONTRACT SERVICE -OTHER MAI		128,763.34
6063570	BILLING SERVICE		7,037.29
6063580	CONTRACT SERVICE -OTHER		40,889.18
6063590	CONTRACT SERVICE CLEASPRING		3,650.00
		<u>329,137.00</u>	<u>329,136.61</u>

Transportation expenses		70,810.06	
6065080	TRANSPORTATION		70,810.06

Insurance		53,454.00	
6065780	INSURANCE -GENERAL LIABILITY		46,658.98
6065880	INSURANCE - WORKMANS COMP		6,127.50
6065980	INSURANCE -OTHER		667.36
		<u>53,454.00</u>	<u>53,453.84</u>

Miscellaneous expenses		127,842.00	
6066280	MATERIALS & SUPPLIES OFFICE		(1,694.10)
6066780	REGULATORY COMM EXPENSE		36,905.71
6067070	BAD DEBT EXPENSE		3,217.88
6067071	RETURN CHECK FEE EXPENSE		82.50
6067530	MISCELLANEOUS EXPENSE (OPER		25,014.41
6067550	MISCELLANEOUS EXPENSE (MAIN		5,813.65
6067580	MISCELLANEOUS EXPENSE		53,135.89

6067700	SOFTWARE EXPENSE	<u>127,842.00</u>	<u>5,366.64</u>
		127,842.00	127,842.58

Grand Total		\$ 2,482,696.06	\$ 2,482,697.12
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DR - GL	DR - GL	More (Less)	
130,439.17			
467,061.53			
221,650.18			
28,600.00			Adjusting Journal Entries JE # 6
847,750.88	3,800.00		do not do per Brian

224,977.97

(0.03)

7,386.60			
66,246.29			
73,632.89	(8,367.11)		Adjusting Journal Entry JE #17
			not done - cannot make a jv to credit ap

214,830.57

1,868.85

10,376.32

227,075.74

(0.26)

351,651.96

(0.04)

4,381.27

11,296.37	
73,664.20	
44,332.62	
<hr/>	
133,674.46	0.46

38,121.70	(0.30)
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709.70	
1,740.00	
30,951.08	
21,784.13	
49,237.58	
5,023.55	
15,445.92	
24,614.54	
128,763.34	
7,037.29	
40,179.48	
3,650.00	
<hr/>	
329,136.61	(0.39)

74,823.96	4,013.90	Adjusting Journal Entries JE # 6
		do not do per Brian

46,658.98	
6,127.50	
667.36	
<hr/>	
53,453.84	(0.16)

36,905.71	Adjusting Journal Entries JE # 6
3,217.88	do not do per Brian
82.50	
25,014.41	
5,813.65	
53,135.89	

5,366.64	
129,536.68	1,694.68

\$ 2,484,546.39	\$ 1,849.27
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	<u>From Annual Report</u>	<u>From G/L</u>
5046000 Unmetered Sales	(12,581)	(12,580.81)
5046110 Metered Sales - Res	(3,098,613)	(3,098,612.55)
5046120 Metered Sales - Comm	(670,995)	(670,995.04)
5046130 Metered Sales - Indust	(8,215)	(8,215.35)
5046140 Metered Sales - Public Auth	(70,898)	(70,897.58)
5046600 Sales For Resale	(159,765)	(159,764.72)
5047200 Metered Sales-Church	(33,430)	(33,430.15)
5047300 Metered Sales-School	(36,963)	(36,963.19)
5046210 Public Fire Protection	(65,953)	(65,952.55)
5046220 Private Fire Protection	(33,423)	(33,423.45)
5047000 Forfeited Discounts	(13,367)	(13,367.37)
5047100 Misc Ser Revenue	(76,673)	(76,673.27)
	<hr/>	<hr/>
	(4,280,876)	(4,280,876.03)

6060140 Treatment S/W-Maint		130,439.17
6060160 T & D S/W-Maint		467,061.53
6060180 Admin & General S/W		221,650.18
	<hr/>	<hr/>
	819,151	819,150.88

6060380 Officer/Director S/W	24,800	28,600.00
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6060480 Employee Pension & Benefits	224,978	224,977.97
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6061020 Purchased Water - C'Ville		7,386.60
6061030 Purchased Water - Ind/Am		66,246.29
	<hr/>	<hr/>
	82,001	73,632.89

6061510 Purchased Power		214,830.57
6061520 Sewage Disposal		1,868.85
6061530 Natural Gas Purchase		10,376.32
	<hr/>	<hr/>
	227,076	227,075.74

6061830 Chemicals	351,652	351,651.96
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6062030 Materials & Supplies (Oper)		4,381.27
6062040 Materials & Supplies (Maint)		11,296.37

6062060 Materials & Supplies (Maint)		73,664.20
6062070 Materials & Supplies		44,332.62
6062080 Materials & Supplies Office		38,121.70
	<u>170,102</u>	<u>171,796.16</u>

6063180 Contract Service - Engineering	1,740	1,740.00
6063280 Contract Service - Acct	30,951	30,951.08
6063380 Contract Service - Legal	21,784	21,784.13

6063530 Contract Service - Other Oper		5,023.55
6063520 Contract Service - Other Maint		49,237.58
6063540 Contract Service - Other Maint		15,445.92
6063550 Contract Service - Other Oper		24,614.54
6063560 Contract Service - Other Maint		128,763.34
6063570 Billing Service		7,037.29
6063580 Contract Service - Other		40,889.18
6063590 Contract Service Clearspring Tank Project		3,650.00
	<u>274,661</u>	<u>274,661</u>

6065080 Transportation	70,810	74,823.96
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6065780 Insurance - General Liability	46,659	46,658.98
6065880 Insurance - Workmans Comp	6,128	6,127.50
6065980 Insurance - Other	667	667.36
	<u>53,454</u>	<u>53,453.84</u>

6066780 Regulatory Comm Expense	36,906	36,905.71
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Bad Debt 3,217.88

6067071 return check fee expense		82.50
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6067530 Miscellaneous Expense (Oper)		25,014.41
6067550 Miscellaneous Expense (Maint)		5,813.65
6067580 Miscellaneous Expense		53,135.89
6067700 Software Expense		5,366.64
	<u>89,331</u>	<u>89,330.59</u>

6040300 Depreciation Expense	923,000	922,999.55
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6040600 Amort Of Uty Plant Acquistion	6,827	6,827.28
6040610 Amortization Expense	50,841	50,841.33
6040880 Payroll Taxes	61,601	61,600.96

	<u>3,521,666</u>	<u>3,526,105.81</u>
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6042700 Interest On Long Term Debt	465,793	465,793.48
Interest Income	201,103	201,102.98
Misc Income - Land Rent	14,490	14,490.00
Gain (LOSs) On Sale Of Equip	8,900	8,900.00

	2,424,922.00	2,426,143.60
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G/L
More(Less)

0.19
0.45
(0.04)
(0.35)
0.42
0.28
(0.15)
(0.19)
0.45
(0.45)
(0.37)
(0.27)

(0.03)

(0.12)

-

3,800.00

(0.03)

(8,368.11)

(0.26)

(0.04)

4,381.27

11,296.37

Jackson County 2024 Rate Study, Exhibit b		<u>G/L</u> <u>More(Less)</u>
Salaries	843,951	(3,799.88)
Employee benefits	224,978	0.03
Purchased water	82,000	8,367
Purchased power	227,076	0.26
Chemicals	351,652	0
Plant supplies & expense	133,674	
Office supplies & expense	38,122	

73,664.20			
44,332.62			
38,121.70			
1,694.16			(0.16)
-	Outside services	329,137	0.39
0.08			
0.13			
0.40			
4,013.96	Transportation expenses	70,810	(4,013.90)
(0.02)			
(0.50)			
0.36			
(0.16)	Insurance	53,454	0.16
(0.29)			
82.50			
(0.41)	Miscellaneous expenses	127,842	(1,694.68)
(0.45)		980,669	0.84

0.28
0.33
(0.04)

61,601

0.04

4,439.81

3,524,966

(1,139.75)

0.48
(0.02)

-
-

1,221.60

Akin	3,400
Baughman	3,200
Beard	3,200
Fish	2,400
Henry	3,400
Ritter	3,800
Steltenpohl	3,600
Tormoehlen	3,400
Wente	2,200

<u>Account Code</u>	<u>Account Title</u>	<u>Document Num</u>	<u>Session ID</u>	<u>Effective Date</u>	<u>Debit</u>
6067071	return check fe 2023		18046265	7/31/2023	15.00
6067071	return check fe 2023		18046299	8/31/2023	15.00
6067071	return check fe 2023		18046330	9/30/2023	7.50
6067071	return check fe 2023		18046111	2/28/2023	15.00
6067071	return check fe 2023		18046141	3/31/2023	7.50
6067071	return check fe 2023		18046204	5/31/2023	7.50
6067071	return check fe 2023		18046230	6/30/2023	15.00

Jackson County Water CAUSE NUMBER

Water Sales

<u>Test Year - 2023</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>April</u>
Residential Billings	5,619	5,608	5,834	5,626
Growth		(11)	226	(208)
Multiplier		1	2	3
Billings		(11)	452	(624)
Residential Consumption	19,715,200	19,187,900	16,052,500	17,440,600
Residential Revenue	\$241,725.60	\$238,566.50	\$209,840.03	\$222,186.90
Average Consumption	3,508.67	3,421.52	2,751.54	3,100.00
Average Billing	\$ 43.02	\$ 42.54	\$ 35.97	\$ 39.49
Revenue per Gallon	\$ 0.01226	\$ 0.01243	\$ 0.01307	\$ 0.01274
<u>Post-test Year - 2024</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>April</u>
Residential Billings	5,699	5,712	5,715	5,740
Residential Consumption	18,962,700	17,377,200	17,706,300	17,901,500
Residential Revenue	\$266,242.42	\$264,125.68	\$246,271.52	\$254,755.03
Average Consumption	3,327.37	3,042.23	3,098.22	3,118.73
Average Billing	\$ 46.72	\$ 46.24	\$ 43.09	\$ 44.38
Revenue per Gallon	\$ 0.01404	\$ 0.01520	\$ 0.01391	\$ 0.01423

2023 Annual Report				20
	Year Number Customer	Year End Number Customers	Amounts	Year Number Customer
Water Sales				
Unmetered			12,581	
Residential	5,521	5,755	3,098,613	5,671
Commercial	210	210	670,995	210
Industrial	4	4	8,215	4
Public Authority	36	36	70,898	36
	<u>5,771</u>	<u>6,005</u>	<u>3,861,302</u>	<u>5,921</u>
Fire Protection				
Public	1	1	65,953	1
Private	4	4	33,423	4
	<u>5</u>	<u>5</u>	<u>99,376</u>	<u>5</u>
Sale-for-resale				
Sales for Resale	1	1	159,765	1
	<u>1</u>	<u>1</u>	<u>159,765</u>	<u>1</u>
			4,120,443	

er Authority
46156

<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Sept</u>	<u>Oct</u>
5,640	5,649	5,664	5,669	5,669	5,685
14	9	15	5	-	16
4	5	6	7	8	9
56	45	90	35	-	144
19,376,000	23,638,800	21,386,400	22,462,500	20,139,500	19,131,600
\$245,315.44	\$307,737.52	\$283,655.72	\$299,690.21	\$277,982.61	\$266,048.86
3,435.46	4,184.60	3,775.85	3,962.34	3,552.57	3,365.28
\$ 43.50	\$ 54.48	\$ 50.08	\$ 52.86	\$ 49.04	\$ 46.80
\$ 0.01266	\$ 0.01302	\$ 0.01326	\$ 0.01334	\$ 0.01380	\$ 0.01391

<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Sept</u>	<u>Oct</u>
5,746	5,763	5,767	5,796	5,800	5,808
20,308,700	21,213,200	24,444,600	22,668,500	22,469,000	21,132,300
\$272,536.86	\$283,352.70	\$320,482.72	\$298,330.01	\$297,093.91	\$282,023.12
3,534.41	3,680.93	4,238.70	3,911.06	3,873.97	3,638.48
\$ 47.43	\$ 49.17	\$ 55.57	\$ 51.47	\$ 51.22	\$ 48.56
\$ 0.01342	\$ 0.01336	\$ 0.01311	\$ 0.01316	\$ 0.01322	\$ 0.01335

22 Annual Report	
Year End Number Customers	Amounts
	77,791
5,521	2,872,394
210	633,251
4	12,871
36	22,674
5,771	3,618,981
1	62,595
4	23,386
5	85,981
1	136,341
1	136,341
	3,841,303

2021 Annual Report		
Year Number Customer	Year End Number Customers	Amounts
		87,153
5,562	5,780	2,842,562
210	210	543,064
4	4	11,132
36	36	14,882
5,812	6,030	3,498,793
1	1	62,595
4	4	22,017
5	5	84,612
1	1	146,086
1	1	146,086
		3,729,491

Nov	Dec			
5,706	5,709	68,078		
21	3			
10	11			
210	33		430	
19,605,400	16,949,100	235,085,500		3453.17871
\$266,832.72	\$248,766.26	3,108,348	\$ 45.68	45.66
			\$ 19,640.62	
3,435.93	2,968.84			
\$ 46.76	\$ 43.57			38.37
\$ 0.01361	\$ 0.01468			\$ 5.45
				\$ 43.82

#REF!

Nov	Dec	
		5,808
		5,699
		109
		\$ 48.39
		\$ 5,274.02

Jackson County V CAUSE NUM

Purchased, Pum

	2023 IURC Report				
	Water Purchased For Resale	Water Pumped	Total Water Purchased & Pumped	Water Sold to Customers	Water Purchased For Resale
January	2,067	39,955	42,022	33,244	1,408
February	1,496	37,103	38,599	33,944	1,707
March	1,389	40,891	42,280	30,611	1,622
April	1,803	39,669	41,472	31,603	2,019
May	1,689	43,030	44,719	36,181	1,918
June	2,323	47,917	50,240	38,611	2,192
July	2,121	44,391	46,512	37,193	2,278
August	1,827	45,461	47,288	39,191	1,593
September	2,211	43,870	46,081	35,402	2,047
October	1,600	41,247	42,847	34,754	1,547
November	1,608	36,774	38,382	34,343	1,516
December	2,637	38,608	41,245	29,636	1,619
	22,771	498,916	521,687	414,713	21,466
Total Non-revenue Water				106,974	
Main Flushing				24048	
Water Loss				82,926	
Percent Water Loss				15.90%	

Water Authority
IBER 46156

piped, and Sold

2022 IURC Report			2021 IURC Report			
	Total	Water			Total	Water
Water	Water	Sold to	Water	Water	Water	Sold to
Purchased	Purchased	Customers	Purchased	Pumped	Purchased	Customers
Pumped	& Pumped		For Resale		& Pumped	
43,966	45,374	31,059	1,711	39,539	41,250	34,081
37,411	39,118	33,776	1,654	37,614	39,268	30,283
37,867	39,489	30,712	1,818	36,865	38,683	28,904
38,408	40,427	30,485	1,743	37,425	39,168	31,886
45,391	47,309	33,717	2,020	40,866	42,886	29,657
45,284	47,476	39,699	1,945	40,602	42,547	27,692
47,585	49,863	40,595	2,189	41,915	44,104	36,728
43,996	45,589	36,569	1,961	42,564	44,525	35,787
46,931	48,978	39,140	991	35,841	36,832	35,239
44,299	45,846	34,101	46	40,194	40,240	29,621
40,430	41,946	34,372	44	29,509	29,553	31,108
42,329	43,948	27,613	45	42,371	42,416	34,202
<u>513,897</u>	<u>535,363</u>	<u>411,838</u>	<u>16,167</u>	<u>465,305</u>	<u>481,472</u>	<u>385,188</u>
		123,525				96,284
		24,229				23,413
		99,296				72,871
		18.55%				15.14%

	<u>Regular Hours</u>	<u>Regular Wages</u>	<u>Current Hourly Rate</u>	<u>OT Hours</u>
Bryan	344.75	7,050.14	-	-
Emma	2,029.00	40,942.87	20.80	64.00
Tyler	2,058.00	55,822.74	27.12	187.75
Michael	191.50	4,282.44	-	12.25
Karen	2,073.00	48,587.71	23.44	38.00
Benjamin L.	2,057.25	73,936.83	30.90	286.50
Benjamin M.	1,114.25	29,750.59	26.70	32.75
Isaiah	639.50	16,821.50	-	62.50
Seth	-	-	24.00	-
Ronald	2,063.85	68,938.43	28.80	313.00
Jeffrey	2,080.00	50,615.33	24.75	63.00
Benjamin R.	2,059.00	52,951.90	24.50	187.25
Shawn	2,060.25	54,408.32	23.00	280.25
Jerry	661.25	17,499.00	-	45.25
Roger	2,061.75	47,530.62	23.00	81.25
Bradley	1,994.50	62,621.29	29.25	143.25
Robert	2,037.75	53,460.48	24.00	221.75
Stephanie	-	-	20.50	-
Yommie	1,946.25	39,874.69	21.50	17.00
Larry	-	94,056.00	-	-
Total	27,471.85	819,150.88		2,035.75
	439.40	10,987.13	25.00	

	<u>Current Hourly Rate</u>	<u>Regular Hours</u>	<u>Regular Wages</u>
Payroll / AP	24.30	2,080	50,544.00
Accounts Receivable	20.50	2,080	42,640.00
Billing	21.50	2,080	44,720.00

Mapping / Meter Reading	20.80	2,080	43,264.00
Mapping	28.80	2,080	59,904.00
Locates	27.00	2,080	56,160.00
Plant Operator	29.25	2,080	60,840.00
Field Manager	30.90	2,080	64,272.00
Field	25.85	2,080	53,768.00
Field	24.00	2,080	49,920.00
Field	24.75	2,080	51,480.00
Field	24.50	2,080	50,960.00
Field	23.00	2,080	47,840.00
Field	24.00	2,080	49,920.00

Over Time Average

Wage (Average Wage X	42.23	2,035.75	85,963.91
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On-Call Wages			7,900.00
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Estimated Bonuses (\$300 per employee)			4,200.00
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Manager	1,910.00	<u>52.00</u>	<u>99,320.00</u>
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923,615.91

197,383.91

Jackson County Water Authority
CAUSE NUMBER 46156

Salaries and Wage Adjustment

<u>OT Rate</u>	<u>OT Wages</u>	<u>Average Hours</u>	<u>Increase In Hours Worked</u>	<u>Estimated Regular Wages</u>	<u>Estimated Hourly Rate</u>
-		-	-	-	-
31.20	1,996.80	2,080.00	51.00	43,264.00	20.80
38.78	7,280.95	2,080.00	22.00	53,768.00	25.85
-		2,080.00	1,888.50	-	-
36.45	1,385.10	2,080.00	7.00	50,544.00	24.30
46.35	13,279.28	2,080.00	22.75	64,272.00	30.90
40.50	1,326.38	2,080.00	965.75	56,160.00	27.00
-		2,080.00	1,440.50	-	-
36.00		2,080.00	2,080.00	49,920.00	24.00
43.20	13,521.60	2,080.00	16.15	59,904.00	28.80
37.13	2,339.19	2,080.00	-	51,480.00	24.75
36.75	6,881.44	2,080.00	21.00	50,960.00	24.50
34.50	9,668.63	2,080.00	19.75	47,840.00	23.00
-		2,080.00	1,418.75	-	-
34.50		2,080.00	18.25	47,840.00	23.00
43.88	6,285.81	2,080.00	85.50	60,840.00	29.25
36.00	7,983.00	2,080.00	42.25	49,920.00	24.00
30.75	-	2,080.00	2,080.00	42,640.00	20.50
32.25	548.25	2,080.00	133.75	44,720.00	21.50
-		-	-	99,320.00	-
	72,496.41	37,440.00	10,312.90	873,392.00	

10,666.32

ADJUSTMENTS

In Hourly Wage	Estimated OT Wage	Increase In OT Hours	Estimated Bonus	Estimated On-call	Total Wages
-	-	-	-	-	-
-	1,996.80	-	300.00	-	45,560.80
(1.27)	7,280.01	(0.02)	300.00	800.00	62,148.01
-	-	-	-	-	-
0.86	1,385.10	-	300.00	-	52,229.10
-	13,279.28	0.00	300.00	870.00	78,721.28
0.30	1,326.38	0.00	300.00	160.00	57,946.38
-	-	-	-	-	-
-	-	-	300.00	-	50,220.00
-	13,521.60	-	300.00	800.00	74,525.60
-	2,338.88	(0.01)	300.00	540.00	54,658.88
-	6,881.44	0.00	300.00	830.00	58,971.44
-	9,668.63	0.00	300.00	1,230.00	59,038.63
-	-	-	-	-	-
-	2,803.13	0.00	300.00	820.00	51,763.13
-	6,285.09	(0.02)	300.00	960.00	68,385.09
-	7,983.00	-	300.00	890.00	59,093.00
-	-	-	300.00	-	42,940.00
-	548.25	-	300.00	-	45,568.25
-	-	-	300.00	-	99,620.00
	75,297.59	(0.05)	4,800.00	7,900.00	961,389.59

1. Introduction

2. Background

3. Methodology

4. Results

5. Discussion

6. Conclusion

Account Code	Account Title	Document Number	Session ID	Effective Date	Debit
1146000	Base Rate Case	2023	18046467	12/31/2023	
1146001	Deferred Rate Case Expense 2022	2023	18046467	12/31/2023	51,631.88
6063280	Contract Service - Acct	2023	18046467	12/31/2023	
6063380	Contract Service - Legal	2023	18046467	12/31/2023	
6066780	Regulatory Comm Expense	2023	18046467	12/31/2023	31,362.84
6066780	Regulatory Comm Expense	1142-2023	180239202	6/7/2023	5,542.87
2023100	Accounts Payable	1142-2023	180239202	6/7/2023	

88,537.59

Rate Case Expense		Beging Balance	
1146000	BASE RATE CASE	64,317.22	
1146001	DEFERRED RATE CASE EXPENSE	73,819.50	
			138,136.72
	Accounting Rate Case	1,187.50	
	Legal Rate Case	17,490.00	
			18,677.50
			156,814.22
			5
			31,362.84
Less Test Year Transactions			31,362.84
			0.00

Credit

64,317.22

1,187.50

17,490.00

5,542.87

88,537.59

Account Code	Account Title	From G/L
1013100	Cash Peoples Bank	(205,619.45)
1014100	Cash 2022 SRF Bond	(1,578,161.19)
1110800	Accumulated Depreciation	(675,000.00)
1111000	Accum Prov Amort Utily Acq Adj	(5,120.46)
1112720	RD Debt Reserve	44.81
1112730	Tank Maintenance	(196,880.15)
1112900	Srf Debt Service	(104,474.73)
1112920	Srf Debt Reserve	59,943.03
1112930	Coi 2013 Bond	(168,063.21)
1114100	Customer Accounts Receivable	75,205.06
1114110	Returned Checks Receivable	8,576.30
1115100	Material/Supplies Invent	66,052.95
1130320	Land & Land Rights	1,519.45
1130700	Wells	60,496.00
1131100	Pumping Equipment	6,703.00
1132000	Water Treatment Equipment	3,091.00
1133000	Distribution Res & Standpipe	56,878.00
1133100	Transmission & Distribution	2,019,653.04
1133300	Services	79,272.23
1133400	Meters & Installation	8,289.27
1133500	Hydrants	12,789.51
1134100	Transportation Equipment	42,358.22
1134400	Laboratory Equipment	6,634.40
1134700	Misc Equipment	34,796.88
1140000	Prepaid Expense	241,742.52
2022130	Rd Note Payable (2003)	91,048.94
2022160	Srf Note Payable	93,000.00
2022222	2014 SRF Long Term Debt	245,000.00
2022240	2018 SRF Payable	141,000.00
2023100	Accounts Payable	114,206.29
2023610	Sales Tax Payable	(10,905.82)
2024110	Misc Accured Liab Pension	-
2024120	Misc Accured Liab Insurance	7,613.72
2024130	Misc Accured Liab Insurance	(9,524.55)
3020100	Memberships	(15,500.00)
3027140	Contributions - Indot Reimb	(91,601.98)
5041400	Gain (L0Ss) On Sale Of Equip	(300.00)
5041900	Interest Income	(154,352.86)
5046000	Unmetered Sales	(6,852.67)
5046110	Metered Sales - Res	(2,310,852.81)
5046120	Metered Sales - Comm	(512,250.33)
5046130	Metered Sales - Indust	(6,807.06)
5046140	Metered Sales - Public Auth	(53,736.18)
5046220	Private Fire Protection	(73,288.01)

5046600	Sales For Resale	(114,151.31)
5047000	Forfeited Discounts	(9,176.49)
5047100	Misc Ser Revenue	(144,888.81)
5047200	Metered Sales-Church	(25,014.76)
5047300	Metered Sales-School	(24,847.19)
6040300	Depreciation Expense	675,000.00
6040600	Amort Of Uty Plant Acquisition	5,120.46
6040880	Payroll Taxes	45,885.64
6042700	Interest On Long Term Debt	438,732.33
6060140	Treatment S/W-Maint	96,261.96
6060160	T & D S/W-Maint	344,820.71
6060180	Admin & General S/W	164,415.82
6060380	Officer/Director S/W	28,600.00
6060480	Employee Pension & Benefits	174,239.70
6061020	Purchased Water - C'Ville	5,757.70
6061030	Purchased Water - Ind/Am	48,068.74
6061510	Purchased Power	161,378.79
6061520	Sewage Disposal	1,366.06
6061530	Natural Gas Purchase	9,550.85
6061830	Chemicals	267,805.70
6062030	Materials & Supplies (Oper)	4,381.27
6062040	Materials & Supplies (Maint)	5,195.93
6062060	Materials & Supplies (Maint)	56,537.72
6062070	Materials & Supplies	33,702.87
6062080	Materials & Supplies Office	28,710.36
6063180	Contract Service - Engineering	978.75
6063280	Contract Service - Acct	29,199.58
6063380	Contract Service - Legal	32,472.05
6063520	Contract Service - Other Maint	45,693.58
6063530	Contract Service - Other Oper	2,177.70
6063540	Contract Service - Other Maint	11,145.92
6063550	Contract Service - Other Oper	21,837.01
6063560	Contract Service - Other Maint	78,932.06
6063570	Billing Service	5,457.40
6063580	Contract Service - Other	30,183.43
6063590	Contract Service Clearspring Tank Project	912.50
6065080	Transportation	55,592.14
6065780	Insurance - General Liability	34,479.76
6065880	Insurance - Workmans Comp	6,127.50
6065980	Insurance - Other	400.00
6066780	Regulatory Comm Expense	5,542.87
6067071	return check fee expense	82.50
6067530	Miscellaneous Expense (Oper)	18,439.15
6067550	Miscellaneous Expense (Maint)	5,783.65
6067580	Miscellaneous Expense	36,743.58

6067700	Software Expense	3,741.66
Grand Total		0.00

	Original Cost	Beg. Acc. Dep	End Acc. Dep.
Communication equipment	14,227	11,497	11,861
Dst. Res. & Standpipes	2,272,569	869,256	911,231
Distribution Mains	25,043,859	6,465,450	6,901,324
Furniture and Fixtures	149,079	140,222	142,699
Hydrants	602,749	114,745	125,994
Intangible Property	1,160	-	-
Lab Equipment	18,920	11,671	12,363
Land and Land Rights	398,020	-	-
Meters & Install	1,928,370	1,293,436	1,419,600
Misc Equipment	576,446	359,619	405,889
Property Held for Future Use	33,227	13,324	13,324
Pumping Equipment	536,583	341,106	346,185
Rental Property	71,772	-	-
Services	2,858,575	786,707	838,612
Software	256,877	256,133	256,133
Structures & Improvements	3,292,520	1,684,493	1,729,291
Tools	182,212	101,807	127,848
Transportation Equip	670,990	480,226	545,171
Treatment Equipment	3,112,942	1,405,482	1,457,003
Utility Plant Acquisition	457,428	270,460	277,287
Wells	831,954	301,906	315,551
	<u>43,310,479</u>	<u>14,907,540</u>	<u>15,837,366</u>

Current Dep. Expense	As Presente d	Composit Rate	Dep. Expense Included in Rates
364	2.56%	2.0%	284.54
41,974	1.85%	2.0%	45,451.37
435,874	1.74%	2.0%	500,877.19
2,477	1.66%	2.0%	2,981.57
11,249	1.87%	2.0%	12,054.98
-	0.00%	-	-
692	3.66%	2.0%	378.41
-	0.00%	-	-
126,164	6.54%	2.0%	38,567.40
46,270	8.03%	2.0%	11,528.92
-	0.00%	2.0%	664.55
5,079	0.95%	2.0%	10,731.67
-	0.00%	2.0%	1,435.44
51,905	1.82%	2.0%	57,171.50
-	0.00%	2.0%	5,137.54
44,799	1.36%	2.0%	65,850.40
26,041	14.29%	2.0%	3,644.23
64,944	9.68%	2.0%	13,419.80
51,521	1.66%	2.0%	62,258.83
6,827	1.49%	1.7%	7,776.28
13,645	1.64%	2.0%	16,639.09
<u>929,827</u>	2.15%		<u>856,854</u>

929,827
(6,827)

856,854
(7,776)

923,000

849,077
(923,000)

(73,922)

Petitioner Proposed Revenue Increase	\$1,018,992
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OUCC Adjustments:

Operating and Maintenance Epxense	#REF!	
Amortizaiton Expense		
Elimination of Amortizaiton of Debt Issuance Costs	(50,841)	
Elimination of Amortiziaton of Acquisition Costs	(6,827)	
Depreciation Expense -		
Debt Service Reserve	(31,773)	
Revenue Requiremenet Offset - Inclusion of Other Incom	(14,490)	
Operating Revenues		
Residential test year normalization	(1,139)	
Residential post-test year growth	#REF!	
Additional IURC Fee (proposed rates)	(365)	
	<u> </u>	#REF!

OUCC Proposed Revenue Increase	<u>\$ 775,040</u>	#REF!
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Salaries and Wages	(37,774)	
Employee Benefits	(1,889)	
System Delivery Expense	3,253	
Purchased Water Expense	20,013	
General Liability Insurance Expense	2,058	
Regulatory Expense	(1,291)	
Disallowed Expenses	(3,750)	OUCC Adj
Property Expenses	(15,374)	OUCC Adj
IDEM and IURC Fees	-	OUCC Adj
	<u> </u>	
	<u>(34,754)</u>	
	#REF!	Difference

#REF!

j. No. 6-6

j. No. 6-8 To remove 2022 property taxes recorded to miscellaneous expenses that are non-recurring

j. No. 6-X

; due to change in