

OFFICIAL EXHIBITS

STATE OF INDIANA

FILED
November 28, 2022
INDIANA UTILITY
REGULATORY COMMISSION

INDIANA UTILITY REGULATORY COMMISSION

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

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

Jackson County Water Utility, Inc., ("Jackson County Water", "JCWU", "Company", or "Petitioner"), by counsel, following its review of data requests from the Office of Utility Consumer Counselor ("OUCC"), believes certain revisions to the direct testimony and attachments of Larry W. McIntosh are necessary. For ease of review, Petitioner has attached a redline version of the revised pages and an entire clean version. A clean copy of the revisions will be included in the court reporter copy offered into evidence at the hearing.

Respectfully submitted,

Lauren Aguilar

EXHIBIT NO.

DATE 2-7-23

IURC
PETITIONER'S

REPORTER

Jeffrey M. Peabody, Atty. No. 28000-53

Lauren Aguilar, Atty. No. 33943-49

BARNES & THORNBURG LLP

11 South Meridian Street

Indianapolis, Indiana 46204

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Counsel for Petitioner,

Jackson County Water Utility, Inc.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Q6. Are you providing any workpapers?

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

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

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

1 of instances re-elected to their positions. I believe the consistency of the Board members
2 indicates that our customers are satisfied with the management and direction of Jackson
3 County Water.

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

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

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

10 A9. Yes.

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

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

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

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

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

22 A12. Yes.

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

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

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

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

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

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

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

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

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

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

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

19 A18. Yes. JCWU requests an additional \$131,029.83 for the price increase in caustic soda.
20 Please see Revised Attachment LWM-1 for the calculation for the increased caustic soda
21 cost based on known current cost.

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

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

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

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

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

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

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

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

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

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

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

5 **Q24. Does JCWU request a revenue requirement adjustment for purchased water costs?**

6 A24. Yes. During the test year Indiana-American Water's meter went bad resulting in four
7 months of incorrect meter reads. While the vault and meter was replaced, JCWU also had
8 to use its emergency connection to Jennings Water. The revenue requirement should be
9 adjusted by \$14,768.79 annually to reflect estimated known cost not included in the test
10 year.

11 **Q25. How did you calculate the revenue requirement adjustment for purchased water**
12 **costs?**

13 A25. The amount was calculated by taking the average (\$5,779.91) of the first eight months of
14 the test year, multiplied by four (the months meter was incorrect). $\$5,779.91 \times 4 =$
15 $\$23,119.64$. Then subtracting the incorrect meter reading amounts from the total
16 purchased from Indiana-American Water and adding back the average of the four months
17 $(\$54,590.18 - \$8,350.87 + \$23,119.64 = \$69,358.95)$. $\$54,590.18$ was included in original
18 revenue requirement. The difference $\$69,358.95 - \$54,590.18 = \$14,768.79$. (See
19 Attachment LWM-5).

20 **Q26. Mr. McIntosh has the Board of Directors taken steps to close the loan with the SRF?**

21 A26. Yes, based on advice from counsel, our financial advisor, and engineer, the Board has
22 passed various resolutions to apply for funds, bid the project, select a contractor, and
23 authorize the officers of the Board to sign all closing documents.

1 **Q27. Mr. McIntosh, does the proposed project require Petitioner to add any new wells or**
2 **treatment facilities?**

3 A27. No. In fact the new project will allow us to better utilize the current distribution system,
4 including the water treatment plant. Additionally, the project will replace lead service
5 lines which is a benefit to customers and is in the public interest.

6 **Q28. Is the approval of borrowing long term debt to fund main replacements in portions**
7 **of Petitioner's service area, and then adjusting rates for all customers, an approach**
8 **Petitioner has previously used?**

9 A28. Yes. I believe that is the approach Jackson County Water has always used. I reviewed the
10 last four cases for Jackson County Water (44986, 44461, 43289, and 41203). All of those
11 cases involved borrowing long term debt to make improvements and then increasing rates
12 to all customers to repay that debt. I also discussed this approach with the Board, some of
13 whom have served for decades. They confirmed this is the approach the Petitioner has
14 always used and designed to use here.

15 **Q29. Mr. McIntosh do you believe the proposed rate increase in Phase 2 is reasonable?**

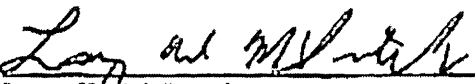
16 A29. Based on the needs of Jackson County Water, I believe this proposed rate increase is very
17 reasonable.

18 **Q30. Does this conclude your prefiled direct testimony in this Phase 2 proceeding?**

19 A30. Yes, it does.

VERIFICATION

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


Larry W. McIntosh

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

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

Average cost per gallon for gallons used in 2021: \$1.42

\$179,316.01 Total cost for 2021 35% caustic soda
JCWU agrees with OUCC the total amount of \$179,316.01

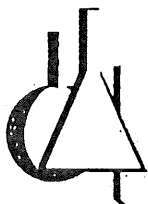
The last three invoices for Oct&Nov 2022 were to purchase 12,211 gallons of 35% caustic soda.
The total of the invoices were \$29,979.14 (See Attached invoices)

Average cost per gallon for July 2022: \$2.46

Adjustment to test year based on assumption JCWU will use the same gallons as 2021.
126,409 gallons X \$2.46 per gallon = \$310,345.84

The increase in the revenue requirement should be \$131,029.83 (\$310,345.84 - \$179,316.01)

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



Chemical
Resources, Inc.

4569 KNOPP AVENUE
LOUISVILLE, KY 40213

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

Cause No.45640 Phase-II
REVISED Attachment LWM-1

Page 1 of 1 Page 2 of 7

Invoice Date	Invoice Number
10/13/22	1153827
Due Date	Order Number
11/12/22	1153934

INVOICE

Sold To:

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

Ship To:

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

Ship Date	Ship Via	Freight Terms		Payment Terms		
10/13/22	EMPIRE BULK LOGISTICS			NET 30 DAYS		
Purchase Order Number		Sales Agent		Order Date	Customer Number	
9660		LONDON SHELTON		10/7/22	1JACKSO	
QTY Shipped	Packaging	Total Quantity	Product		Unit Price	Amount
7.9705	1 T BULK	7.97 T	CAUSTIC SODA 35% DIAPHRAGM		1225.0000 / T	9,763.86
}			Merchandise SubTotal			9,763.86
			1 T BULK		8 @ MEMO	0.00
			Total Invoice			9,763.86

Thank you for your order!

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

Conditions of Sale:

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

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

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

PLEASE SEE ADDITIONAL TERMS AND CONDITIONS

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

Password = benchmark3501

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

1. Customer: JACKSON COUNTY WATER UTL

2. Customer Release Number: BL1153934

3. Date of Blend: 10/13/2022

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

5. Desired Finished Weight (lbs): 45,000 Allowable Variance (%): 3.00%

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

7. Source Assay of NaOH per CoA:

	PH-B	Date	NA2O
		9/24/2022	49.75%
	PH-CRI	10/5/2022	49.64%

Blend Calculations:

	Target	Load Allowances:			Blend Allowances:	
		Minimum	Maximum		Minimum	Maximum
Range of Assay of NaOH:	35.00%	-3.00%	3.00%		34.00%	36.00%
Pounds Source Caustic:	31,728	30,777	32,680	70.51%	29,897	33,614
Gallons source Caustic:	2,479				2,336	2,626
Target Lbs. of Water:	13,272	12,873	13,670	29.49%	13,753	12,736
Target Gallons of Water:	1,591					

Total For Load: 43,650 46,350

Prepared by/Date: [Signature] 10.13.22

SECTION (2) to be completed by blend operator.

8. Enter Actual Lbs. Source Caustic: 31,500 Suggested lbs Water for this amount Caustic: 13,176
Gallons: 1,580

9. Enter Actual Lbs. Water: 13,520 Alternate Min/Max for Actual Caustic: 12,150 0
For this water 32,322 Gallons: 1,457 -

Blend made by/Date: [Signature] 10.13.22

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

Finished blend weight: 45,020

Calculated Assay of NaOH: 34.73%

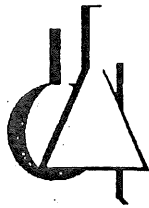
Total Variance in Assay: -0.27% If not in the range shown above then re-mix.

Total Weight Variance from Order: 0.04% If not in allowable range contact Customer prior to release.

Calculated Assay of NA2O: 26.92%

Release Authorized By: [Signature] 10.13.22 Driver: [Signature] 110/13/22

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



Chemical
Resources, Inc.

4569 KNOPP AVENUE
LOUISVILLE, KY 40213

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

Cause No.45640 Phase-II
REVISED Attachment LWM-1

Page 1 of 1 Page 4 of 7

Invoice Date	Invoice Number
10/24/22	1154066
Due Date	Order Number
11/23/22	1154234

INVOICE

Sold To:

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

Ship To:

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

Ship Date	Ship Via	Freight Terms		Payment Terms		
10/24/22	REFINERS TRANSPORT			NET 30 DAYS		
Purchase Order Number		Sales Agent		Order Date	Customer Number	
9660		LONDON SHELTON		10/19/22	1JACKSO	
QTY Shipped	Packaging	Total Quantity	Product		Unit Price	Amount
7.9755	1 T BULK	7.98 T	CAUSTIC SODA 35% DIAPHRAGM		1225.0000/ T	9,769.99
			Merchandise SubTotal			9,769.99
			1 T BULK		8 @ MEMO	0.00
			Total Invoice			9,769.99

Thank you for your order!

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

Conditions of Sale:

Containers charged hereon are a part of this invoice, not subject to discount, and must be paid for in full as invoiced.
If containers are returned within 120 days, in good order, full return charges prepaid, credit will be issued at the price as charged, otherwise at a reduced value.

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

BILL OF LADING - SHORT FORM - NOT NEGOTIABLE

Cause No.45640 Phase-II
REVISED Attachment LWM-1
Page 5 of 7

14225

BOL: 334063

DATE: 10/24/2022 07:08

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

	Pounds	Tons	Metric Tons	Approx. Gallons
Gross	78740	39.37	35.72	
Tare	33700	16.85	15.29	
Net	45040	22.52	20.43	4072
Bay-02 Scale-2 OH Cert# DP1457-S				

SHIPPER
Chemical Resources, Inc. 4569 Knopp Avenue Louisville, KY 40213 Order: BL1154234

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

SOLD-TO	SHIP-TO
JACKSON COUNTY WATER UTILITY 1119 WEST SPRING STREET BROWNSTOWN, IN 47220	Jackson County Water UTL-Brownstown 1119 W Spring St Brownstown, IN 47220 Ship To PO: 9660

Send Freight Bill To: PREPAID

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

Product: 35% TECH CAUSTIC - CUT

Blend Info:	Tank	Component	Pounds	Analysis	Calc.
	Tank-12	TCAU50	31520	38.46	15951
	Tank-90	City Water	13520		

Carrier: REFINERS TRANSPORT **Driver ID:** **Trailer:** LT1511

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

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

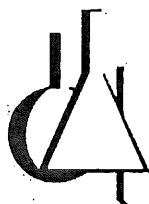
Carrier Signature:

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

Shipper Signature:

Date: 10/24/2022 07:08

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



Chemical
Resources, Inc.

4569 KNOPP AVENUE
LOUISVILLE, KY 40213

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

Cause No.45640 Phase-II
REVISED Attachment LWM-1

Page 1 of 1
Page 6 of 7

Invoice Date	Invoice Number
11/10/22	1154854
Due Date	Order Number
12/10/22	1154883

INVOICE

Sold To:

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

Ship To:

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

Ship Date	Ship Via	Freight Terms	Payment Terms		
11/10/22	REFINERS TRANSPORT		NET 30 DAYS		
Purchase Order Number	Sales Agent	Order Date	Customer Number		
9663	LONDON SHELTON	11/4/22	1JACKSO		
QTY Shipped	Packaging	Total Quantity	Product	Unit Price	Amount
7.9735	1 T BULK	7.97 T	CAUSTIC SODA 35% DIAPHRAGM	1310.0000 / T	10,445.29
			Merchandise SubTotal		10,445.29
			1 T BULK	8 @ MEMO	0.00
			Total Invoice		10,445.29

Thank you for your order!

Use Remit Payment To:	CHEMICAL RESOURCES, INC • 1121 SOLUTIONS CENTER, CHICAGO, IL 60677-1001
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Conditions of Sale:

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PLEASE SEE ADDITIONAL TERMS AND CONDITIONS

BILL OF LADING - SHORT FORM - NOT NEGOTIABLE

Cause No.45640 Phase-I
REVISED Attachment LWM-14286
Page 7 of 7

BOL: 334872

DATE: 11/10/2022 06:42

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

	Pounds	Tons	Metric Tons	Approx. Gallons
Gross	78720	39.36	35.71	
Tare	33720	16.86	15.30	
Net	45000	22.5	20.41	4069
Bay-02 Scale-2 OH Cert# DP1457-S				

SHIPPER
Chemical Resources, Inc. 4569 Knopp Avenue Louisville, KY 40213 Order: BL1154883

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

SOLD-TO	SHIP-TO
JACKSON COUNTY WATER UTILITY 1119 WEST SPRING STREET BROWNSTOWN, IN 47220	Jackson County Water UTL-Brownstown 1119 W Spring St Brownstown, IN 47220 Ship To PO: 9663

Send Freight Bill To:	PREPAID
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Shipping Description: UN1824, Sodium Hydroxide Solution (Caustic Soda Solution), 8, PGII (1 Cargo Tank)

Product: 35% TECH CAUSTIC - CUT

Blend Info:	Tank	Component	Pounds	Analysis	Calc.
	Tank-12	TCAU50	31480	38.5	15947
	Tank-90	City Water	13520		

Carrier: REFINERS TRANSPORT **Driver ID:** **Trailer:** 5701

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

This is to certify that this shipment of 22.50 tons of 35% TECH CAUSTIC - CUT meets all requirements of applicable specifications and that the transport tank was clean and free from contaminating materials when loaded. The driver certifies that the cargo tank supplied for this shipment is a proper container for the transportation of the commodity and that proper placards have been applied. For hazardous materials, the driver certifies they have the Emergency Response Guide Book

Carrier Signature:

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

Shipper Signature:

Date: 11/10/2022 06:42

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

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

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

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

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

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

Average cost per pound for July 2022: \$1.20

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

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

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



www.jcichemicals.com

Cause No. 45640 Phase II
Attachment LWM-2
Page 2 of 5
INVOICE

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

Customer Number
55000069

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

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

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

Customer PO #		FOB Remark		Freight Terms		Sales ID				
1199		Destination		Delivered		SOUTH				
Release #		Ship Via		Terms		Due Date		Discount Due Date		
		JCI		N 30		07/31/2022		7/31/2022		
Units	Package	Product Name			Total Quantity		Unit Price		Amount	
12.00	150 lb CYLINDER	CHLORINE 1001-006 CHLORINE (+ fsc)			12.0000/E		170.0000 /E		2,040.00	
General Remarks:		<> EMAIL INVOICE TO: Karen@jacksoncountywater.com <> RET'D 11 MTY CL2 CYL NO DEPOSIT FSC APPLIED								
		Fuel Surcharge							113.86	

PRICES SUBJECT TO CHANGE WITHOUT NOTICE

Total: 2,153.86

PLEASE PAY
THIS AMOUNT



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

(The sign does not acknowledge only the student's proposal)

If charges are to be paid, it will be stated here. To be charged:

The carrier shall be liable for the goods consigned, and the consignor shall be delivered to the consignee without recourse on the same and the consignee shall sign the following statement:

"The consignor shall make delivery of the goods and actions, payment of freight and all other related charges.

(Signature of Congregant)



FROM: JCI JONES CHEMICALS, INC.
AT: BEECH GROVE, IN USA
PHONE: (317) 787-8382
FAX: (317) 787-8384

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

S JACKSON COUNTY WATER UTILITY
H 1119 WEST SPRING STREET
P Brownstown , IN 47220-
USA
T
O

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

[illegible]

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

Task(s)	Hook Up	Customer's Agent
<input type="checkbox"/> labeled	<input type="checkbox"/> tagged	
<input type="checkbox"/> not labeled	<input type="checkbox"/> not tagged	

Printed Name: _____ Shipper's Agent
Signature: _____
Title: _____

Printed Name: Jim Thompson
Signature: [Signature]
Title: [Signature]

in the word for customer for a thorough study of the goods, materials or material used, and those without acknowledging receipt thereof in writing for any of the goods. Failure to comply shall be deemed to constitute a liability of the goods to the goods to the goods.

TIME IN	TRUCK
TIME OUT	TRAILER

DELIVERY
TICKET NO 662144

1. This is to certify that the above named customer has properly identified and classified the chemical and hazardous materials and proper documentation has been submitted according to the appropriate requirements of the Department of Transportation. We hereby certify that these goods were produced or stored in a facility that meets the 1, 2 and 3 of the Hazardous Air Pollutants list and were not otherwise listed as hazardous materials under the 1, 2 and 3 of the Title 15 CONTAMINANTS AND AIR TOXICS VECTOR IN THE HAZARDOUS CHEMICALS. THE CUSTOMER AGREES TO PROTECT JOHNSON & JOHNSON'S CHEMICALS, INC. AGAINST LOSS OF OR DAMAGE TO THE FULL REPLACEMENT VALUE THEREOF AND/OR FOR SAFETY AND ECONOMIC USE CONTAINERS. PROMPTLY UPON RECEIPT, AND IN ACCORDANCE WITH THE PROVISIONS FROM YOUR SUPPLIER, THE CUSTOMER'S VESSELS SUPPLIED BY JOHNSON & JOHNSON'S CHEMICALS, INC. ARE CLASSIFIED AS "CHEMICALS OF INTEREST" BY THE U.S. DEPARTMENT OF HOMELAND SECURITY AND ARE CONSIDERED TO BE A POTENTIAL TARGET FOR THEFT AND DISRUPTION. AS SUCH, ALL CUSTOMER'S OR CONTAINERS MUST BE RETURNED TO JOHNSON & JOHNSON'S CHEMICALS, INC. OTHERWISE CUSTOMER WILL BE NOTICED FOR THE FULL REPLACEMENT VALUE OF THE CONTAINER AND ALL CONTENTS THEREIN. CUSTOMER AND SUPPLIER MAY CONSIDER THE COURSE OF PERFORMANCE OR COURSE OF DEALING OR USAGE OF TRADE SHALL VARY THE EXPRESSED TERMS OF AGREEMENT.

JACKSON COUNTY WATER UTILITY, INC.

30793

Payee JCI JONES CHEMICAL
Vendor ID JCI

Account #:

30793
7/6/2022

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

SFMS01419HG-1
Safeguard

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

CSJDMLO010000 B10SF013284

ED7140 STXDK07 01/05/2021 07:12:126

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

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

ITEM	QTY INVD	QTY BO	CYLINDER SHP'D RET'D	DESCRIPTION	UOM	UNIT PRICE	AMOUNT
COBOLA	33,000	6		CARBON DIOXIDE, REFRIGERATED LIQUID 2.2 UN2187	LB	\$0.1484	\$4,918.32

Subtotal	\$4,918.32
Tax (6%)	\$0.00
Delivery	\$0.00
Total	\$4,918.32

JACKSON COUNTY WATER UTILITY
PO BOX 58
BRIDGEVIEW IL 6147220

CUSTOMER S0960
INVOICE: 9915896
INVOICE DATE: 12/13/2021
ORDER: 999863 P/O:

AMOUNT
THIS INVOICE
REPRESENTS

\$4,918.32

INDIANA OXYGEN CO. - P.O. BOX 78588 - INDIANAPOLIS, IN - 46278-0588

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For more information, call (317) 290-0003 ext. 2 or email us at EFT@indianaoxygen.com.

Visit us at www.indianaoxygen.com

JACKSON COUNTY WATER UTILITY, INC.

30278

Payee	INDIANA OXYGEN COMPANY
Vendor ID	INDIANA OXYGEN

Account #:

30278
12/22/2021

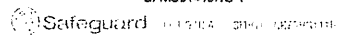
Invoice	Description	Discount	Amount
9815898	carbon dioxide liquid	\$0.00	\$4,918.32
Total :		\$0.00	\$4,918.32

5FMS01419HG-1

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

CSJDMLO010000

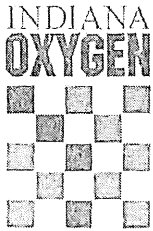
B10SF013264



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ORIGINAL INVOICE



INDIANA OXYGEN CO.

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

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

S
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JACKSON COUNTY WATER UTILITY
PO BOX 56
BROWNSTOWN IN 47220

S
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JACKSON COUNTY WATER UTILITY
1119 W SPRING ST
BROWNSTOWN IN 47220

Notes:#565655802 6/26/22

INVOICE AMOUNT: \$7,896.24

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

ITEM	QTY INV'D	QTY BO	CYLINDER SHP'D RET'D	DESCRIPTION	UOM	UNIT PRICE	AMOUNT
CDBULK	38.378	0		CARBON DIOXIDE, REFRIGERATED LIQUID 2.2 UN2187	LB	\$0.105	\$2,677.15
Bulk Fuel Surcharge	1	0		Bulk Diesel Fuel Surcharge		\$177.17	\$177.17
Delivery Charge	1	0		Delivery Charge	Each	\$41.92	\$41.92
Subtotal							\$7,896.24
Tax (0%)							\$0.00
Delivery							\$0.00
Total							\$7,896.24

JACKSON COUNTY WATER UTILITY
PO BOX 56
BROWNSTOWN IN 47220

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

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

INDIANA OXYGEN CO. • P.O.BOX 78588 • INDIANAPOLIS, IN • 46278-0588

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Visit us at www.indianaooxygen.com

JACKSON COUNTY WATER UTILITY, INC.

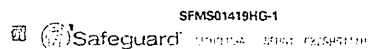
30792

Payee INDIANA OXYGEN COMPANY
Vendor ID INDIANA OXYGEN

Account #:

30792
7/6/2022

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



SFMS01419HG-1

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

CSJDMLO010000 B10SF013264

ED714C STWDRGT 01/06/2021 07:00 -107-

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

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

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

ID	Effective Date	Payee/Recplent Name	Document Number	Disbursements
PREMIER	1/21/2021	PREMIER ENERGY	29479	2,505.85
PREMIER	2/12/2021	PREMIER ENERGY	29539	3,032.53
PREMIER	3/11/2021	PREMIER ENERGY	29598	2,960.85
PREMIER	4/15/2021	PREMIER ENERGY	29683	3,360.32
PREMIER	5/13/2021	PREMIER ENERGY	29754	3,238.38
PREMIER	6/10/2021	PREMIER ENERGY	29822	3,334.30
PREMIER	7/15/2021	PREMIER ENERGY	29912	2,991.10
PREMIER	7/22/2021	PREMIER ENERGY	29922	572.66
PREMIER	8/12/2021	PREMIER ENERGY	29974	3,675.35
PREMIER	9/16/2021	PREMIER ENERGY	30050	3,732.16
PREMIER	10/18/2021	PREMIER ENERGY	30120	3,105.28
PREMIER	11/11/2021	PREMIER ENERGY	30189	3,527.51
PREMIER	12/15/2021	PREMIER ENERGY	30267	3,528.08
Total PREMIER				39,564.37
Report Total				39,564.37

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

39,745.66

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

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

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

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

Per month AVERAGE
FUEL EXPENSE IN 2022

- 3,259.80 Dec 2021 PAID
- 815.38 IN 2022
- 770.27 GENERATOR FUEL
32,647.73

Purchased Water Adjustment

Indiana American Water Invoices for 2021

January	\$5,089.15	
February	\$5,172.99	
March	\$5,405.99	
April	\$5,463.15	
May	\$6,211.02	
June	\$6,064.16	
July	\$6,718.67	Average bill from January to August
August	\$6,114.18	\$5,779.91
September	\$3,400.23	
October	\$771.73	Total invoices from January to August
November	\$755.06	\$46,239.31
December	\$763.40	

Water purchased from Jennings Water while the meter vault was being replaced.
\$2,660.45

Total bill amounts from September to December plus Jennings Water
\$8,350.87

Invoice bills for September to December using the average for the first eight months.
5,779.91 X 4 \$23,119.66

Revenue requirement requested from Earl Ridlen testimony. \$54,590.18

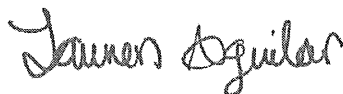
Revenue adjustment for incorrect meter.

$\$54,590.18 - \$8,350.87 + \$23,119.66 = \$69,358.97$
(\$54,590.18)
\$14,768.79 Additional revenue requirement

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the following
counsel of record by electronic mail this 28th day of November, 2022:

Daniel Le Vay
Scott Bell
Indiana Office of Utility Consumer Counselor
115 West Washington Street, Suite 1500
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Indianapolis, IN 46204
infomgt@oucc.in.gov
dlevay@oucc.in.gov
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Lauren Aguilar

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Lauren Aguilar, Atty. No. 33943-49
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Aguilar Telephone: (317) 231-6474
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Aguilar Email: laguilar@btlaw.com

Counsel for Petitioner,
Jackson County Water Utility, Inc.