

JPC Utilities, LLC
Docket No. W-1263, Sub 4
ADJUSTMENT TO MAINTENANCE & REPAIR EXPENSES
For The Test Year Ended December 31, 2022

JPC Peedin Rebuttal Exhibit I
W-1263 Sub 4

Adjustments / updated factors shown in red.

2022 General Ledger Detail for Maintenance & Repair Expense					Reconciliation of per Books to End of Period M&R					Calculated Maintenance & Repair Expense [4]								
		53.60% Allocation	[1]	46.40% Allocation	[1]						54%	46%	54%			46%		
										Company Position			Public Staff Position - Start with Per Books					
General Ledger Account No.	Account Descriptions	Water		Sewer	Total G/L	Adjustment Descriptions	Company Adjustments	[2]	Public Staff Adjustments	[3]	Adjustment Differences	WATER	SEWER	Total	Total	WATER	SEWER	
6005D	Repairs	\$12,068.85			\$12,068.85	Capitalized M&R	(\$11,409)		(\$10,610)		(\$800)	\$660			\$1,459			
6005F	Quarterly PM	1,459.54			1,459.54							1,460			1,460			
6005	Water Plant	1,250.00			1,250.00							1,250			1,250			
6231	Management - Bi weekly	22,090.41		19,123.04	41,213.45	Reclass salaries	(41,213)		(41,013)		(200)	-	-		200			
6245A	Field Mowing	3,927.84		3,400.22	7,328.06							3,957	3,371		7,328			
6245C	Field Mowing	1,290.91		1,117.51	2,408.42							1,301	1,108		2,408			
						Out period expense												
						- allocated	(221)		(221)		-	405	345		749			
6245	Maintenance - Other	520.18		450.31	970.49							131	111		242			
6300	Repairs	129.86		112.41	242.27							80			80			
6390	Utilities	80.09		-	80.09							250	213		464			
6330	Equipment Repairs	248.60		215.20	463.80							52	44		96			
6310	Building Repairs	51.67		44.73	96.40													
		-				Out period expense												
6000	Package Plant - Other	-		4,145.29	4,145.29	- directly assigned	(1,304)		(1,304)		-		2,841		2,841			
6000F	Repair	-		8,187.72	8,187.72								8,188		8,188			
6000G	Grease Trap Pumping	-		9,312.50	9,312.50								9,313		9,313			
6000H	Fuel for generators	-		865.60	865.60								866		866			
6000I	Generator preventative maint	-		2,771.16	2,771.16								2,771		2,771			
6000J	Annual Meter Calibration	-		950.00	950.00								950		950			
6000L	Preventative Maintenance	-		176.00	176.00								176		176			
6000M	Propane tank rental	-		223.11	223.11								223		223			
6000N	Propane fuel for lift stations	-		812.15	812.15								812		812			
Total		\$43,117.95		\$51,906.95	\$95,024.90	\$0	(\$54,147)		(\$53,148)		(\$1,000)	\$9,545	\$31,332	\$40,877	\$41,877	\$22,614	\$19,263	
Public Staff - Sum of Invoices - Starting Point					\$99,378.00	[3]	Public Staff witness Darden Filed Amounts					\$23,128	\$19,702			\$23,128	\$19,702	[3]
Remove Contract Operator - not included in M&R					(3,400.00)	[3]												
Sub total M&R before adjustments reflected in testimony					95,978.00		Public Staff M&R (Under) Over-Styled					\$13,583	(\$11,630)			(\$514)	(\$439)	(\$953)
Difference in M&R per Books Amounts					(\$953.10)													

[1] Per JPC filed position.
[2] Per Native File for JPC filed Exhibit I, Schedule 3-4, Supporting calculations per Footnote [1], and the Company's 2022 General Ledger.
[3] Per Public Staff witness Darden Sewer Expenses Workpaper.
[4] Per Revised Allocation factor per Public Staff witness Darden .