

Utility: **Muhlenberg County Water District #3**
 Title: **Statement of Adjusted Operations**

	Test year	Adjustment	Ref.	Pro Forma Operations
Operating Revenues:				
Total Water Sales	\$ 865,141	\$ 45,685	A	\$ 910,826
Other Operating Revenues:				
Forfeited Discounts	14,013	0		14,013
Miscellaneous Service Revenues	10,311	0		10,311
Other Water Revenues	372	0		372
Total Other Operating Revenues	\$ 24,696	\$ 0		\$ 24,696
Total Operating Revenues	\$ 889,837	\$ 45,685		\$ 935,522
Operating Expenses:				
Operation & Maintenance:				
Salaries & Wages - Employees	\$ 196,825	\$ 31,978	B	\$ 228,803
Salaries & Wages - Commissioners	18,000	0		18,000
Employee Pension & Benefits	78,252	0		78,252
Purchased Water	420,965	(20,606)	C	400,360
Purchased Power	20,797	0		20,797
Fuel for Power Production	4,115	0		4,115
Materials & Supplies	29,614	0		29,614
Contractual Services - Accounting	6,000	0		6,000
Contractual Services - Legal	75	0		75
Contractual Services - Water Testing	13,285	0		13,285
Transportation	11,037	0		11,037
Insurance - Vehicle/General Liability	9,642	519	D	10,161
Insurance - Workers Compensation	4,962	382	E	5,344
Insurance - Other	102	12	F	114
Advertising	2,023	0		2,023
Bad Debt Expense	2,392	0		2,392
Miscellaneous	12,464	0		12,464
Total Operation & Maintenance	\$ 830,550	\$ 12,285		\$ 842,835
Depreciation	81,074	(3,681)	G	77,393
Taxes Other Than Income:				
Payroll Taxes	16,282	1,221	H	17,503
PSC Assessment	1,372	0		1,372
Utility Operating Expenses	\$ 929,278	\$ 9,825		\$ 939,103
Net Utility Operating Income	\$ (39,441)	\$ 35,860		\$ (3,581)
Other Income & Deductions:				
Interest & Dividend Income	13,604	0		13,604
Interest Expense	77	0		77
Net Income Available for Debt Service	\$ (25,914)	\$ 35,860		\$ 9,946