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

Departing Revenues: Total Water Sales \$865,141 \$ 45,685 \$ A \$ 910,826			Test year	~	Adjustment	Ref.		Pro Forma Operations
Other Operating Revenues: 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: Operating Expenses: Operating Expenses: Solaries & 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 400,360 400,360 Purchased Power 20,797 0 20,797 0 20,797 0 20,797 Euel for Power Production 4,115 0 4,115			,				Cont. Lauk. American	
Profeited Discounts 14,013 0 14,013 Miscellaneus Service Revenues 10,311 0 10,311 0 10,311 0 372 7 7 7 7 7 7 7 7 7	Total Water Sales	\$	865,141	\$	45,685	Α	\$	910,826
Miscellaneous Service Revenues 10,311 0 10,311 Other Water Revenues \$ 24,696 0 \$ 24,696 Total Other Operating Revenues \$ 889,837 \$ 45,685 \$ 935,522 Operating Expenses: Secondary Secondary \$ 935,522 Operating Expenses: Secondary Secondary \$ 96,825 \$ 31,978 \$ \$ 228,803 Salaries & Wages - Employees \$ 196,825 \$ 31,978 \$ \$ 228,803 Salaries & Wages - Commissioners 18,000 0 18,000 Employee Pension & Benefits 78,252 0 76,252 Purchased Water 420,965 (20,606) C 400,380 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 11,037 0 11,037	Other Operating Revenues:	Elimina		1 10000			279782	
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: \$ 889,837 \$ 45,685 \$ 935,522 Operation & Maintenance: \$ 196,825 \$ 31,978 \$ \$ 228,803 Salaries & Wages - Employees \$ 18,000 0 18,000 Employee Pension & Benefits 78,252 0 76,252 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 - Water Testing 13,285 0 13,285 Transportation 11,037 0 11,037 Insurance - Workers Compensation 4,962 382 E 5,344 Insurance - Other <	Forfeited Discounts		14,013		0			14,013
Total Other Operating Revenues \$ 24,696 \$ 0 \$ 24,696 \$ 935,522	Miscellaneous Service Revenues		10,311		0			10,311
Total Operating Revenues \$889,837 \$45,685 \$935,522	Other Water Revenues		372		0			372
Operating Expenses: Operation & Maintenance: 31,978 B 228,803 Salaries & Wages - Employees 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 - Vater 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	Total Other Operating Revenues	\$	24,696	\$	0		\$	24,696
Salaries & Wages - Employees 196,825 31,978 B 228,803	Total Operating Revenues	\$	889,837	\$	45,685		\$	935,522
Salaries & Wages - Employees 196,825 31,978 B 228,803	Operating Expenses:	(CONTROL OR OTHER DESIGNATION OF THE PERSON		I STATE OF THE PARTY OF			he head and	
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 - Other 102 12 F 114 Advertising 2,023 0 2,023 Bad Debt Expense 2,392 0 2,392 Miscellaneous	- ·							
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 - 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 \$330,550 12,28		\$	196,825	\$	31,978	В	\$	228,803
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 \$30,550		·		•				
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 8 30,550 12,285 8 42,835 Depreciation 8 1,372								
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: 1,372 <td></td> <td></td> <td></td> <td></td> <td>(20.606)</td> <td>С</td> <td></td> <td>N 100 • 013 100 100 100 100 100 100 100 100 100</td>					(20.606)	С		N 100 • 013 100 100 100 100 100 100 100 100 100
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 12,285 \$ 842,835 Depreciation 81,074 (3,681) G 77,393 Taxes Other Than Income: 16,282 1,221 H 17,503 PSC Assessment 1,372 0 1,372 Utility Operating Exp			A Committee of the Comm					100 Section 4 1 **********************************
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: 16,282 1,221 H 17,503 PSC Assessment 1,372 0 1,372 Utility Operating Expenses					0			
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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 2,023 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: 16,282 1,221 H 17,503 PSC Assessment 1,372 0 1,372 Utility Operating Expenses 9,825 9,825 939,103 Net Utility Operating Income	The control of the co				. 0			Andrew Commencer of
Contractual Services - Water Testing Transportation 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 \$ 330,550 \$ 12,285 \$ 842,835 Depreciation 81,074 (3,681) G 77,393 Taxes Other Than Income: 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: 13,604 0 13,604			500 M = 110 - 50 M = 100 M		0			
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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: 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: 13,604 0 13,604 Interest & Dividend Income 13,604 0 13,604 Interest Expense 77 0 77					0			
Insurance - Workers Compensation			10.4 10.4 10.0 10.0 10.0 10.0 10.0 10.0		519	D		
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: 13,604 0 13,604 Interest & Dividend Income 13,604 0 13,604 Interest Expense 77 0 77					382	Ε		
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) G77,393 Taxes Other Than Income: 7930 77,393 PSC Assessment 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: 13,604 0 13,604 Interest & Dividend Income 13,604 0 13,604 Interest Expense 77 0 77	Insurance - Other		102		12	F		114
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: 794 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: 13,604 0 13,604 Interest & Dividend Income 13,604 0 13,604 Interest Expense 77 0 77	Advertising		2,023		0			2,023
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: 13,604 0 13,604 Interest & Dividend Income 77 0 77	Bad Debt Expense		2,392		0			10.5
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	Miscellaneous				0			
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: 13,604 0 13,604 Interest & Dividend Income 13,604 0 13,604 Interest Expense 77 0 77	Total Operation & Maintenance	\$	830,550	\$	12,285		\$	COLDERS CHARLES SERVICE AND ADDRESS OF THE PROPERTY OF THE PRO
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						G		
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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	Payroll Taxes		16,282		1,221	H		17,503
Net Utility Operating Income \$ (39,441) \$ 35,860 \$ (3,581) Other Income & Deductions: Interest & Dividend Income Interest & Dividend Income 13,604 Interest Expense 77 0 77	PSC Assessment		1,372					1,372
Net Utility Operating Income \$ (39,441) \$ 35,860 \$ (3,581) Other Income & Deductions: Interest & Dividend Income Interest & Dividend Income 13,604 Interest Expense 77	Utility Operating Expenses	\$	929,278	\$	9,825		\$	939,103
Other Income & Deductions: 13,604 0 13,604 Interest & Dividend Income 13,604 0 13,604 Interest Expense 77 0 77		\$	(39,441)	\$	35,860			(3.581)
Interest Expense 77 0 77			, , , , , ,	151	,			, , , , ,
Interest Expense 77 0 77	Interest & Dividend Income		13,604		0			13,604
Net Income Available for Debt Service \$ (25,914) \$ 35,860 \$. 9,946	Interest Expense		77		0			
	Net Income Available for Debt Service	\$	(25,914)	\$	35,860		\$. 9,946