

Coffee Maker	\$	-	\$	100	3	\$	33	33
Impact Wrench	\$	12	\$	299	10	\$	30	18
5 Generators/Installation	\$	397	\$	95,176	40	\$	2,379	1,982

(2) Depreciable Lives Changed

Three A/C Units - Pumpstations	\$	90	\$	897	20	\$	45	\$	(45)
Tapping Valve	\$	118	\$	1,183	20	\$	59		(59)
Tank 1 Refurbished	\$	5,125	\$	102,495	40	\$	2,562		(2,563)
Tank 2 Refurbished	\$	5,174	\$	103,480	40	\$	2,587		(2,587)
Roof - Office Building	\$	228	\$	2,734	40	\$	68		(160)
Roof - Office Building	\$	235	\$	4,700	40	\$	118		(117)
Trash Pump	\$	53	\$	190	10	\$	19		(34)
Water Pump	\$	97	\$	389	10	\$	39		(58)
Rebuilt Pump	\$	143	\$	5,731	20	\$	287		144
Rebuilt Pump	\$	169	\$	6,764	20	\$	338		169
Pump Motor	\$	14	\$	861	20	\$	43		29
Additional Tank Refurb.	\$	76	\$	4,560	40	\$	114		38
Radio Read Comp Software	\$	2,042	\$	17,500	10	\$	1,750		(292)
Gas Line - Pump Station	\$	3	\$	900	40	\$	23		20
20' Aluminum Ext Ladder	\$	21	\$	125	10	\$	12		(9)
Garmin GPS	\$	6	\$	342	10	\$	34		28
	\$	-	\$	-	1	\$	-		0

(3) Items Fully Depreciated in Test-Period

Booster Station Pumps	\$	40	\$	802	10				(40)
HP 1040 Inkjet Fax Machine	\$	12	\$	100	5				(12)
3" Trash Pump	\$	20	\$	300	5				(20)
2" Pump	\$	22	\$	263	5				(22)
Kubota Tractor	\$	1,074	\$	21,480	10				(1,074)

Pro Forma Adjustment

\$ (3,681)

(H) Payroll Taxes: Commission Staff is applying the payroll tax rate to the normalized salaries and wages expense.

Employee	Pro Forma Payroll	FICA \$ 76,000 7.65%
Thurmond Anderson	\$ 6,000	\$ 459
Donald Garrett	6,000	459
Robert Woodburn	6,000	459
Chester Lear	44,690	3,419
Sandy Gary	33,876	2,591
Carlos Hudson	36,679	2,806
Frank Green	13,271	1,015
Ben Tooley	34,718	2,656
Cindy Garr	31,450	2,406
Mary Stogner	16,120	1,233
Pro Forma Totals	<u>\$ 228,803</u>	<u>\$ 17,503</u>

Pro Fomra Payroll Taxes	\$ 17,503
Less: Reported Payroll Taxes	16,282
Pro Forma Adjustments	<u>\$ 1,221</u>