

SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY

TYE 12/31/20 15

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sales of Water				
Unmetered Water Sales				0.00
Metered Water Sales	1,524,546.00			1,524,546.00
Bulk Loading Stations				0.00
Fire Protection Revenue	1,560.00			1,560.00
Sales for Resale				0.00
Total Sales of Water	1,526,106.00	0.00		1,526,106.00
Other Water Revenues				
Forfeited Discounts	32,252.00			32,252.00
Miscellaneous Service Revenues	79,453.00			79,453.00
Rents from Water Property				0.00
Other Water Revenues				0.00
Total Other Water Revenues	111,705.00	0.00		111,705.00
Total Operating Revenues	1,637,811.00	0.00		1,637,811.00
<u>Operating Expenses</u>				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	363,118.00			363,118.00
Salaries and Wages - Officers	12,750.00			12,750.00
Employee Pensions and Benefits	120,995.00			120,995.00
Purchased Water	377,063.00			377,063.00
Purchased Power	38,458.00			38,458.00
Fuel for Power Production				0.00
Chemicals				0.00
Materials and Supplies	44,120.00			44,120.00
Contractual Services	123,950.00			123,950.00
Water Testing	6,388.00			6,388.00
Rents				0.00
Transportation Expenses	24,216.00			24,216.00
Insurance	31,406.00			31,406.00
Regulatory Commission Expenses				0.00
Bad Debt Expense	18,390.00			18,390.00

Miscellaneous Expenses	34,861.00		34,861.00
Total Operation and Maintenance Expenses	1,195,715.00	0.00	1,195,715.00
Depreciation Expense	294,605.00	-48,822.00	245,783.00
Amortization Expense			0.00
Taxes Other Than Income	32,182.00		32,182.00
Income Tax Expense			0.00
Total Operating Expenses	1,522,502.00	-48,822.00	1,473,680.00
Utility Operating Income	115,309.00	48,822.00	164,131.00

References

	Depreciable Basis at End of Test Year	Test Year Depreciation	Adjust Life as Ordered	Pro Forma Depreciation	Adjustment
Comm. Equip.	16,651	1,665	N/A	1,665	-
Pump. Equip.	352,347	17,297	20	17,617	320
Hydrants	296,682	5,934	50	5,934	-
Office Improve.	55,838	1,879	N/A	1,879	-
Meters	978,454	28,259	40	24,461	(3,798)
Miscellaneous	126,376	11,458	N/A	11,458	-
Office Furn. Equip.	30,137	4,123	23	1,339	(2,783)
Storage Facilities	1,649,309	32,986	N/A	32,986	-
General Plant	254,075	8,469	38	6,775	(1,694)
Structures Pumping	101,333	2,114	N/A	2,114	-
Structures Transmissio	1,560	31	N/A		(31) fully depreciated at end of test year
Mains	7,609,288	152,186	62.5	121,749	(30,437)
Transportation	124,634	28,204	7	17,805	(10,399) 2011 Colorado nearly fully depreciation at end of test year. Removed to determine pro forma.
Total	11,596,683	294,604		245,782	(48,822)