

**SCHEDULE OF ADJUSTED OPERATIONS
CHRISTIAN COUNTY WATER DISTRICT**

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Retail Sales	3,601,759	139,188	A	3,740,947
Private Fire Protection	2,641			2,641
Sales for Resale	15,288			15,288
Interdepartmental Sales	(181)			(181)
Other Water Revenues:				
Forfeited Discounts	11,331	42,516	B	53,847
Miscellaneous Service Revenues	9,966			9,966
Interdepartments Rents	2,088			2,088
Total Operating Revenues	3,642,892	181,704		3,812,542
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	613,563	(14,503)	C	
		(19,485)	H	
				579,575
Salaries and Wages - Officers	30,000			30,000
Employee Pensions and Benefits	355,731	(171,559)	J	
		(39,673)	J	
		6,122	E	
				150,621
Purchased Water	1,219,214	(9,092)	I	1,210,122
Purchased Power	84,400	(629)	I	83,771
Fuel for Power Production / Office Utilities	23,336	1,212	K	24,548
Chemicals	962			962
Materials and Supplies	226,548	(45,465)	H	181,083
Contractual Services	42,831			42,831
Rental of Equipment	1,085			1,085
Rental of Building/Real Property	-			-
Transportation Expenses	19,531			19,531
Insurance - Vehicle	64,848			64,848
Insurance - Gen. Liab. & Workers Comp.	11,097			11,097
Insurance - Other	120,141	(21,808)	F	98,333
Bad Debt	(26)			(26)
Miscellaneous Expenses	<u>112,359</u>			<u>112,359</u>
Total Operation and Mnt. Expenses	2,925,620	(314,880)		2,610,740
Depreciation Expense	589,269	(61,483)	G	527,786
Taxes Other Than Income	<u>57,351</u>	<u>(4,136)</u>	D	<u>53,215</u>
Total Operating Expenses	<u>3,572,240</u>	<u>(380,499)</u>		<u>3,191,741</u>
Total Utility Operating Income	70,652	562,203		620,801

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	3,191,741
Plus: Average Annual Principal and Interest Payments	L 680,945
Additional Working Capital	M <u>136,189</u>
Total Revenue Requirement	4,008,875
Less: Other Operating Revenue	65,901
Private Fire Protection	2,641
Sales for Resale	15,288
Interest Income	<u>39,070</u>
Revenue Required From Sales of Water	3,901,263
Less: Revenue from Sales with Present Rates	<u>3,740,947</u>
Required Revenue Increase	160,316
Percent Increase	4.30%