

SCHEDULE OF ADJUSTED OPERATIONS
Cannonsburg Water District

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Pro Forma</u>
<u>Operating Revenues</u>				
Total Retail Metered Sales	\$ 345,210	\$ (11,363)	A	
		10,486	B	
		29,437	C	
		13,740	D	\$ 387,511
Other Water Revenues:				
Forfeited Discounts				
Misc. Service Revenues				
Other Water Revenues	43,813	(4,000)	E	39,813
Total Operating Revenues	389,023	38,301		427,324
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	121,573	(581)	F	
		(1,200)	E	119,792
Salaries and Wages - Officers	7,200			7,200
Employee Pensions and Benefits	23,587	(1,440)	G	
		(1,747)	H	20,400
Purchased Water	143,183	5,703	I	
		11,823	J	
		(2,765)	K	157,944
Materials and Supplies	5,967	(2,800)	E	3,167
Contractual Services - Water Testing	7,470			7,470
Water Testing	3,847			3,847
Transportation Expenses	1,503			1,503
Insurance - Gen. Liability	8,171			8,171
Bad Debt	800			800
Miscellaneous Expenses	53,335	(220)	K	
		16,224	L	69,339
Total Operation and Mant. Expenses	376,636	22,997		399,633
Depreciation Expense	49,432	6,036	M	55,468
Taxes Other Than Income	11,818	506	N	12,324
Total Operating Expenses	437,886	29,539		467,425
Net Utility Operating Income	\$ (48,863)	\$ 8,761		\$ (40,102)

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	\$ 467,425		\$ 467,425
Divide by Operating Ratio	88%		88%
Subtotal	531,165		531,165
Add: Average Annual Interest Expense	4,861	O	38,514
Total Revenue Requirement	536,026		569,679
Less: Interest Income	(138)		(138)
Other Operating Revenue	(39,813)		(39,813)
Revenue Required from Rates	496,075		529,728
Less: Normalized Revenues from Water Sale	(387,511)		(387,511)
Required Revenue Increase	\$ 108,564		\$ 142,217
Percentage Increase	28.02%		36.70%