

**SCHEDULE OF ADJUSTED OPERATIONS**  
**Cannonsburg Water District**

	Test Year	Adjustments	Ref.	Pro Forma
<u>Operating Revenues</u>				
Total Retail Metered Sales	\$ 3,015,525	\$ (500,765)	A	
		(11,441)	B	\$ 2,503,319
Other Water Revenues:				
Forfeited Discounts	45,386	0		45,386
Misc. Service Revenues	15,795	0		15,795
Other Water Revenues	10,321	0		10,321
Total Operating Revenues	3,087,027	(512,206)		2,574,821
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	493,021	(64,126)	C	
		(6,653)	D	422,242
Salaries and Wages - Officers	30,000			30,000
Employee Pensions and Benefits	440,452	(102,430)	E	
		70,392	F	408,414
Purchased Water	950,237	(23,969)	G	926,268
Purchased Power	74,871	(1,889)	G	72,982
Materials and Supplies	147,263	(15,522)	D	131,741
Contractual Services - Acct.	8,450			8,450
Contractual Services - Legal	383			383
Contractual Services - -Other	137,730			137,730
Transportation Expenses	34,534			34,534
Insurance - Gen. Liability	29,764			29,764
Insurance - Worker's Comp	12,002			12,002
Miscellaneous Expenses	128,227			128,227
Total Operation and Mnt. Expenses	2,486,934	(144,197)		2,342,737
Depreciation Expense	271,042	(52,908)	H	218,134
Taxes Other Than Income	60,452	(18,977)	I	41,475
Total Operating Expenses	2,818,428	(216,082)		2,602,346
Net Utility Operating Income	\$ 268,599	\$ (296,124)		\$ (27,525)
<b>REVENUE REQUIREMENTS</b>				
Pro Forma Operating Expenses				\$ 2,602,346
Divide t Operating Ratio				88%
Subtotal				2,957,211
Add: Average Annual Interest Expense			J	38,861
Total Revenue Requirement				2,996,072
Less: Other Operating Revenue				(71,502)
Interest Income				(1,375)
Nonutility Income				(21,075)
Revenue Required from Rates				2,902,120
Less: Normalized Revenues from Water Sales				(2,503,319)
Required Revenue Increase				\$ 398,801
Percentage Increase				15.93%