

SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY

TYE 12/31/20 25

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sales of Water				
Unmetered Water Sales	70,510.00			70,510.00
Metered Water Sales	415,945.00	-7,200.00		408,745.00
Bulk Loading Stations				0.00
Fire Protection Revenue				0.00
Sales for Resale				0.00
Total Sales of Water	486,455.00	-7,200.00		479,255.00
Other Water Revenues				
Forfeited Discounts				0.00
Miscellaneous Service Revenues				0.00
Rents from Water Property				0.00
Other Water Revenues	11,544.00			11,544.00
Total Other Water Revenues	11,544.00	0.00		11,544.00
Total Operating Revenues	497,999.00	-7,200.00		490,799.00
<u>Operating Expenses</u>				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	139,184.00			139,184.00
Salaries and Wages - Officers	17,400.00	6,600.00	A	24,000.00
Employee Pensions and Benefits	6,611.00			6,611.00
Purchased Water	188,325.00			188,325.00
Purchased Power	6,383.00			6,383.00
Fuel for Power Production				0.00
Chemicals				0.00
Materials and Supplies	29,375.00			29,375.00
Contractual Services	51,122.00			51,122.00
Water Testing	4,224.00			4,224.00
Rents				0.00
Transportation Expenses	11,290.00			11,290.00
Insurance	31,428.00			31,428.00
Regulatory Commission Expenses				0.00
Bad Debt Expense				0.00

Miscellaneous Expenses				0.00
Total Operation and Maintenance Expenses	485,342.00	6,600.00		491,942.00
Depreciation Expense	82,896.00	-29,469.00	B	53,427.00
Amortization Expense				0.00
Taxes Other Than Income	12,517.00	505.00	A	13,022.00
Income Tax Expense				0.00
Total Operating Expenses	580,755.00	-22,364.00		558,391.00
Utility Operating Income	-82,756.00	15,164.00		-67,592.00

References

- A. To adjust for number of Commissioners pay and taxes.
- B. To adjust depreciation lives to commonly applied PSC rates.