

Line No.	(a) Description	(b) Company End of Year	(c) Total Restating Adjustment	(d) Restated Results	(e) Total Pro Forma Adjustment	(f) Pro Forma Results	(g) Revised Revenue (Staff)	(h) Results of Revised Rates
	Source	JL-3	Schedule 1.1	(b) + (c)	Schedule 1.2	(d) + (e)	Schedule 5	(f) + (g)
1	<b>REVENUES</b>							
2	Metered Sales	-	-	-	-	-	(82.83)	(82.83)
3	Un-Metered Sales	80,796.00	-	80,796.00	-	80,796.00	9,276.00	90,072.00
4	Ready-to-Serve	-	-	-	519.00	519.00	129.00	648.00
5	Fire Protection / Irrigation	-	-	-	-	-	-	-
6	Jobbing / Service Connections	-	-	-	-	-	-	-
7	Other Income, Ancillary Charges	20.00	-	20.00	-	20.00	-	20.00
8	OPERATING REVENUE	\$ 80,816.00	\$0	\$80,816	\$519	\$81,335	\$9,322	\$90,657
9	<b>EXPENSES</b>							
10	Salary and Wages - Employees	-	-	-	-	-	-	-
11	Salary and Wages - Officers	12,000.00	-	12,000.00	-	12,000.00	-	12,000.00
12	Employee Pensions and Benefits	-	-	-	-	-	-	-
13	Purchased Power/Water	29,659.90	(19,289.90)	10,370.00	-	10,370.00	-	10,370.00
14	Chemicals & Testing	2,284.00	-	2,284.00	-	2,284.00	-	2,284.00
15	Material & Supplies	4,637.01	-	4,637.01	-	4,637.01	-	4,637.01
16	Contractual Engineer	-	-	-	-	-	-	-
17	Contractual Accounting	7,627.00	(7,627.00)	-	-	-	-	-
18	Contractual Legal	1,500.00	-	1,500.00	-	1,500.00	-	1,500.00
19	Contractual Operations	-	-	-	-	-	-	-
20	Jobbing	-	-	-	-	-	-	-
21	Rental of Building, Property, and Equipment	6,720.00	-	6,720.00	-	6,720.00	-	6,720.00
22	Transportation	8,681.00	-	8,681.00	-	8,681.00	-	8,681.00
23	Insurance - Vehicle, General Liability	-	-	-	-	-	-	-
24	Regulatory Commission Expenses - Fees	-	-	-	162.67	162.67	37.29	199.96
25	Regulatory Commission Expenses - Amort. Rate Case	-	-	-	-	-	-	-
26	Travel, Education, CCR, and Public Relations	2,400.00	-	2,400.00	-	2,400.00	-	2,400.00
27	Office, Postage, Phone, and Bank Charges	6,130.00	-	6,130.00	-	6,130.00	-	6,130.00
28	Bad Debt	-	403.98	403.98	2.59	406.58	46.61	453.19
29	Repairs	13,481.92	-	13,481.92	(4,400.00)	9,081.92	-	9,081.92
30	Net Depreciation/Amortization	6,047.00	-	6,047.00	(509.91)	5,537.09	-	5,537.09
31	Utility Excise Tax	167.00	-	167.00	3,922.33	4,089.33	468.81	4,558.14
32	Property Tax	1,520.00	-	1,520.00	-	1,520.00	-	1,520.00
33	Payroll Tax (ESD, L&I, Workman's Comp)	1,338.00	-	1,338.00	-	1,338.00	-	1,338.00
34	Other Licenses (DOH, DOE, County or City)	1,102.00	-	1,102.00	-	1,102.00	-	1,102.00
35	Miscellaneous	2,438.00	-	2,438.00	-	2,438.00	-	2,438.00
36	OPERATING EXPENSES	107,732.83	(26,512.92)	81,219.91	(822.31)	80,397.60	552.71	80,950.31
37	Operating Income Before Interest & Taxes	(26,916.83)	26,512.92	(403.91)	1,341.31	937.40	-	9,706.86
38	Interest Expense	-	-	-	2,993.95	2,993.95	-	2,993.95
39	Fed Income Tax - 21%	-	-	-	-	-	1,409.71	1,409.71
40	TOTAL OPERATING EXPENSE	107,732.83	-	81,219.91	-	83,391.55	-	85,353.97
41	NET INCOME (LOSS)	(26,916.83)	26,512.92	(403.91)	4,335.26	(2,056.55)	1,409.71	5,303.20
42	<b>RATE BASE</b>							
43	Utility Plant in Service (UPIS)	317,052.00	-	317,052.00	-	317,052.00	-	317,052.00
44	Accumulated Depreciation	(239,748.00)	(3,602.36)	(243,350.36)	-	(243,350.36)	-	(243,350.36)
45	Acquisition Adjustment	-	-	-	-	-	-	-
46	Contributions In Aid of Construction (CIAC) Plant in Service	(600.00)	-	(600.00)	-	(600.00)	-	(600.00)
47	Accumulated Amortization	480.00	40.00	520.00	-	520.00	-	520.00
48	NET RATE BASE	77,184.00	(3,562.36)	73,621.64	-	73,621.64	-	73,621.64

Washington Water Supply  
UW-230598  
For Test Year Ended December 31, 2023  
Schedule 1.1 Restating Adjustments

Line Description	(a) Description	(b) Total Restating Adjustment	(c) Purchase Power/Water	(d) Contractual Accounting
	Source	Schedule 1	RS-1	RS-2
1				
2	<b>REVENUES</b>			
3	Metered Sales	-		
4	Un-Metered Sales	-		
5	Ready-to-Serve	-		
6	Fire Protection / Irrigation	-		
7	Jobbing / Service Connections	-		
8	Other Income, Ancillary Charges	-		
9	OPERATING REVENUE	-		
10				
11	<b>EXPENSES</b>			
12	Salary and Wages - Employees	-		
13	Salary and Wages - Officers	-		
14	Employee Pensions and Benefits	-		
15	Purchased Power/Water	(19,289.90)	(19,289.90)	
16	Chemicals & Testing	-		
17	Material & Supplies	-		
18	Contractual Engineer	-		
19	Contractual Accounting	(7,627.00)		(7,627.00)
20	Contractual Legal	-		
21	Contractual Operations	-		
22	Jobbing	-		
23	Rental of Building, Property, and Equipment	-		
24	Transportation	-		
25	Insurance - Vehicle, General Liability	-		
26	Regulatory Commission Expenses - Fees	-		
27	Regulatory Commission Expenses - Amort. Rate Case	-		
28	Travel, Education, CCR, and Public Relations	-		
29	Office, Postage, Phone, and Bank Charges	-		
30	Bad Debt	-		
31	Repairs	-		
32	Net Depreciation/Amortization	-		
33	Utility Excise Tax	-		
34	Property Tax	-		
35	Payroll Tax (ESD, L&I, Workman's Comp)	-		
36	Other Licenses (DOH, DOE, County or City)	-		
37	Miscellaneous	-		
38	OPERATING EXPENSES	(26,916.90)	(19,289.90)	(7,627.00)
39				

(a)	(b)	(c)	(d)
Description	Total Pro-Forma Adjustment	Ready to Serve	Regulatory Fees
Source	Schedule 1	PF-1	PF-2
<b>REVENUES</b>			
Metered Sales	-		
Un-Metered Sales	-		
Ready-to-Serve	519.00	519.00	
Fire Protection / Irrigation	-		
Jobbing / Service Connections	-		
Other Income, Ancillary Charges	-		
OPERATING REVENUE	519.00	519.00	
<b>EXPENSES</b>			
Salary and Wages - Employees	-		
Salary and Wages - Officers	-		
Employee Pensions and Benefits	-		
Purchased Power/Water	-		
Chemicals & Testing	-		
Material & Supplies	-		
Contractual Engineer	-		
Contractual Accounting	-		
Contractual Legal	-		
Contractual Operations	-		
Jobbing	-		
Rental of Building, Property, and Equipment	-		
Transportation	-		
Insurance - Vehicle, General Liability	-		
Regulatory Commission Expenses - Fees	199.96		199.96
Regulatory Commission Expenses - Amort. Rate Case	-		
Travel, Education, CCR, and Public Relations	-		
Office, Postage, Phone, and Bank Charges	-		
Bad Debt	453.19		
Repairs	(4,400.00)		
Net Depreciation/Amortization	(509.91)		
Utility Excise Tax	4,391.14		
Property Tax	-		
Payroll Tax (ESD, L&I, Workman's Comp)	-		
Other Licenses (DOH, DOE, County or City)	-		
Miscellaneous	-		
OPERATING EXPENSES	134.38	-	199.96

Exh. II - 16X