

City of Lebanon, Missouri
Water Department
Cost of Service Study

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SECTION A: SUMMARY

RATE STUDY AND COST OF SERVICE ANALYSIS

I. Recommendations

Acceptance of the following proposed rates:

<u>Residential Service</u>		<u>Commercial/Industrial Service</u>	
Meter Fee	\$9.14 /Month	Meter Fee	\$9.14 /Month
First 7,000 gallons	\$2.21 /1,000 gal	First 7,000 gallons	\$2.21 /1,000 gal
Over 7,000 gallons	\$4.25 /1,000 gal	Next 93,000 gallons	\$4.25 /1,000 gal
		Over 100,000 gallons	\$1.27 /1,000 gal

In addition to the above meter fee charges, user shall pay the following monthly amount based on meter size:

5/8 to 3/4 inch meter: No additional charge

1 inch meter: \$10.35

2 inch meter and larger: \$34.50

II. Discussion of Recommendations

A. Amount of Rate Increase

Proposed rates are designed to increase Revenue from Sales \$611,313 representing an increase of 35.4% above adjusted test year revenues of \$1,725,861. The increase is designed to take effect over a 5-year period with approximately a 6% increase on rates each year. Individual consumers may realize a rate change above or below this amount depending upon the class of service and usage characteristics.

B. Income Statements

System income statements are developed in Section C and summarized below. The Test Year column represents margins for the year ending December 31, 2021. The Adjusted Year column represents projected income under existing rates for the year ending December 31, 2021. Expenses are adjusted to give effect for budgetary changes. The Forecast Year columns set forth projected income under proposed rates for the 5-year period.

Account	Test Year	Adjusted Year	Pro Forma Year 2023
Revenues	\$1,245,199	\$1,808,386	\$1,930,649
Expenses	<u>\$1,678,612</u>	<u>\$1,514,905</u>	<u>\$1,604,396</u>
Operating Margin	(\$433,413)	\$293,481	\$326,253

Account	Pro Forma Year 2024	Pro Forma Year 2025	Pro Forma Year 2026
Revenues	\$2,052,911	\$2,175,174	\$2,297,437
Expenses	<u>\$1,655,569</u>	<u>\$1,708,093</u>	<u>\$1,762,010</u>
Operating Margin	\$397,343	\$467,081	\$535,427

Account	Pro Forma Year 2027
Revenues	\$2,419,699
Expenses	<u>\$1,817,361</u>
Operating Margin	\$602,338

C. Cost Allocation

Water Department costs and revenue requirements are allocated to rate groups in Section D. Summarized below are results of the allocation as well as rate increase percentages under proposed 2023 rates. Margins have been allocated on an operating margin as a percent of revenue basis. Rate increases are recommended to bring rate classes more in line with the cost of service without excessive customer dislocation to any group.

Rate Group	Margin as % of Rev.		Rate Change	
	Adjusted	Pro Forma	Dollar	Percent
Residential Service	14.1%	20.5%	\$74,835	8.4%
Commercial Service	14.0%	18.5%	\$47,428	5.8%
City Service	6.8%	6.8%	\$0	0.0%
Total	14.0%	19.5%	\$122,263	7.1%

SECTION B: RATES

City of Lebanon, Missouri

Summary of Electric Rates

Existing Rates

Proposed 2023 Rates

Residential Service 5/8-3/4" Meter			Residential Service 5/8-3/4" Meter		
Meter Fee	@	\$4.14 / mo.	Meter Fee	@	\$5.14 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Over 7,000 gallons	@	\$3.25 / 1,000 gal	Over 7,000 gallons	@	\$3.45 / 1,000 gal
Residential Service 2" Meter			Residential Service 2" Meter		
Meter Fee	@	\$38.64 / mo.	Meter Fee	@	\$39.64 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Over 7,000 gallons	@	\$3.25 / 1,000 gal	Over 7,000 gallons	@	\$3.45 / 1,000 gal
Commercial Service 5/8-3/4" Meter			Commercial Service 5/8-3/4" Meter		
Meter Fee	@	\$4.14 / mo.	Meter Fee	@	\$5.14 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$3.25 / 1,000 gal	Next 93,000 gallons	@	\$3.45 / 1,000 gal
Over 100,000 gallons	@	\$0.97 / 1,000 gal	Over 100,000 gallons	@	\$1.03 / 1,000 gal
Commercial Service 1-2" Meter			Commercial Service 1-2" Meter		
Meter Fee	@	\$14.49 / mo.	Meter Fee	@	\$15.49 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$3.25 / 1,000 gal	Next 93,000 gallons	@	\$3.45 / 1,000 gal
Over 100,000 gallons	@	\$0.97 / 1,000 gal	Over 100,000 gallons	@	\$1.03 / 1,000 gal
Commercial Service 2" Meter and Over			Commercial Service 2" Meter and Over		
Meter Fee	@	\$38.64 / mo.	Meter Fee	@	\$39.64 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$3.25 / 1,000 gal	Next 93,000 gallons	@	\$3.45 / 1,000 gal
Over 100,000 gallons	@	\$0.97 / 1,000 gal	Over 100,000 gallons	@	\$1.03 / 1,000 gal
City Service			City Service		
All Usage	@	\$1.50 / 1,000 gal	All Usage	@	\$1.50 / 1,000 gal

City of Lebanon, Missouri

Summary of Electric Rates

Proposed 2024 Rates

Proposed 2025 Rates

Residential Service 5/8-3/4" Meter			Residential Service 5/8-3/4" Meter		
Meter Fee	@	\$6.14 / mo.	Meter Fee	@	\$7.14 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Over 7,000 gallons	@	\$3.65 / 1,000 gal	Over 7,000 gallons	@	\$3.85 / 1,000 gal
Residential Service 2" Meter			Residential Service 2" Meter		
Meter Fee	@	\$40.64 / mo.	Meter Fee	@	\$41.64 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Over 7,000 gallons	@	\$3.65 / 1,000 gal	Over 7,000 gallons	@	\$3.85 / 1,000 gal
Commercial Service 5/8-3/4" Meter			Commercial Service 5/8-3/4" Meter		
Meter Fee	@	\$6.14 / mo.	Meter Fee	@	\$7.14 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$3.65 / 1,000 gal	Next 93,000 gallons	@	\$3.85 / 1,000 gal
Over 100,000 gallons	@	\$1.09 / 1,000 gal	Over 100,000 gallons	@	\$1.15 / 1,000 gal
Commercial Service 1-2" Meter			Commercial Service 1-2" Meter		
Meter Fee	@	\$16.49 / mo.	Meter Fee	@	\$17.49 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$3.65 / 1,000 gal	Next 93,000 gallons	@	\$3.85 / 1,000 gal
Over 100,000 gallons	@	\$1.09 / 1,000 gal	Over 100,000 gallons	@	\$1.15 / 1,000 gal
Commercial Service 2" Meter and Over			Commercial Service 2" Meter and Over		
Meter Fee	@	\$40.64 / mo.	Meter Fee	@	\$41.64 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$3.65 / 1,000 gal	Next 93,000 gallons	@	\$3.85 / 1,000 gal
Over 100,000 gallons	@	\$1.09 / 1,000 gal	Over 100,000 gallons	@	\$1.15 / 1,000 gal
City Service			City Service		
All Usage	@	\$1.50 / 1,000 gal	All Usage	@	\$1.50 / 1,000 gal

City of Lebanon, Missouri

Summary of Electric Rates

Proposed 2026 Rates

Proposed 2027 Rates

Residential Service 5/8-3/4" Meter			Residential Service 5/8-3/4" Meter		
Meter Fee	@	\$8.14 / mo.	Meter Fee	@	\$9.14 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Over 7,000 gallons	@	\$4.05 / 1,000 gal	Over 7,000 gallons	@	\$4.25 / 1,000 gal
Residential Service 2" Meter			Residential Service 2" Meter		
Meter Fee	@	\$42.64 / mo.	Meter Fee	@	\$43.64 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Over 7,000 gallons	@	\$4.05 / 1,000 gal	Over 7,000 gallons	@	\$4.25 / 1,000 gal
Commercial Service 5/8-3/4" Meter			Commercial Service 5/8-3/4" Meter		
Meter Fee	@	\$8.14 / mo.	Meter Fee	@	\$9.14 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$4.05 / 1,000 gal	Next 93,000 gallons	@	\$4.25 / 1,000 gal
Over 100,000 gallons	@	\$1.21 / 1,000 gal	Over 100,000 gallons	@	\$1.27 / 1,000 gal
Commercial Service 1-2" Meter			Commercial Service 1-2" Meter		
Meter Fee	@	\$18.49 / mo.	Meter Fee	@	\$19.49 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$4.05 / 1,000 gal	Next 93,000 gallons	@	\$4.25 / 1,000 gal
Over 100,000 gallons	@	\$1.21 / 1,000 gal	Over 100,000 gallons	@	\$1.27 / 1,000 gal
Commercial Service 2" Meter and Over			Commercial Service 2" Meter and Over		
Meter Fee	@	\$42.64 / mo.	Meter Fee	@	\$43.64 / mo.
First 7,000 gallons	@	\$2.21 / 1,000 gal	First 7,000 gallons	@	\$2.21 / 1,000 gal
Next 93,000 gallons	@	\$4.05 / 1,000 gal	Next 93,000 gallons	@	\$4.25 / 1,000 gal
Over 100,000 gallons	@	\$1.21 / 1,000 gal	Over 100,000 gallons	@	\$1.27 / 1,000 gal
City Service			City Service		
All Usage	@	\$1.50 / 1,000 gal	All Usage	@	\$1.50 / 1,000 gal

City of Lebanon
Lebanon, Missouri

Billing Comparison

Residential Service 5/8-3/4" Meter

<u>Tier</u>	<u>No. of Bills</u>	<u>Gallons</u>	<u>Average Gallons</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>Rate Change</u>	
										<u>Amount</u>	<u>Percent</u>
1	6,705	1,053,153	157	\$4.49	\$5.49	\$6.49	\$7.49	\$8.49	\$9.49	\$1.00	22.29%
2	6,705	6,671,159	995	\$6.34	\$7.34	\$8.34	\$9.34	\$10.34	\$11.34	\$1.00	15.78%
3	6,705	10,568,931	1,576	\$7.62	\$8.62	\$9.62	\$10.62	\$11.62	\$12.62	\$1.00	13.12%
4	6,705	14,298,177	2,132	\$8.85	\$9.85	\$10.85	\$11.85	\$12.85	\$13.85	\$1.00	11.30%
5	6,705	17,966,679	2,680	\$10.06	\$11.06	\$12.06	\$13.06	\$14.06	\$15.06	\$1.00	9.94%
6	6,705	21,830,938	3,256	\$11.34	\$12.34	\$13.34	\$14.34	\$15.34	\$16.34	\$1.00	8.82%
7	6,705	26,370,878	3,933	\$12.83	\$13.83	\$14.83	\$15.83	\$16.83	\$17.83	\$1.00	7.79%
8	6,705	32,370,498	4,828	\$14.81	\$15.81	\$16.81	\$17.81	\$18.81	\$19.81	\$1.00	6.75%
9	6,705	41,934,780	6,254	\$17.96	\$18.96	\$19.96	\$20.96	\$21.96	\$22.96	\$1.00	5.57%
10	6,705	87,808,040	13,096	\$39.42	\$41.64	\$43.86	\$46.08	\$48.30	\$50.52	\$2.22	5.63%
	67,050	260,873,233	3,891	\$12.74	\$13.74	\$14.74	\$15.74	\$16.74	\$17.74	\$1.00	7.85%
		Meter Fee		\$4.14	\$5.14	\$6.14	\$7.14	\$8.14	\$9.14		
		First 7,000		\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21		
		Over 7,000		\$3.25	\$3.45	\$3.65	\$3.85	\$4.05	\$4.25		

City of Lebanon
Lebanon, Missouri

Billing Comparison

Commercial Service 5/8-3/4" Meter

<u>Tier</u>	<u>No. of Bills</u>	<u>Gallons</u>	<u>Average Gallons</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>Rate Change</u>	
										<u>Amount</u>	<u>Percent</u>
1	763	0	-	\$4.14	\$5.14	\$6.14	\$7.14	\$8.14	\$9.14	\$5.00	120.77%
2	763	1,127	1	\$4.14	\$5.14	\$6.14	\$7.14	\$8.14	\$9.14	\$5.00	120.71%
3	763	90,649	119	\$4.40	\$5.40	\$6.40	\$7.40	\$8.40	\$9.40	\$5.00	113.56%
4	763	292,799	384	\$4.99	\$5.99	\$6.99	\$7.99	\$8.99	\$9.99	\$5.00	100.23%
5	763	558,749	732	\$5.76	\$6.76	\$7.76	\$8.76	\$9.76	\$10.76	\$5.00	86.84%
6	763	955,299	1,252	\$6.91	\$7.91	\$8.91	\$9.91	\$10.91	\$11.91	\$5.00	72.39%
7	763	1,734,542	2,273	\$9.16	\$10.16	\$11.16	\$12.16	\$13.16	\$14.16	\$5.00	54.57%
8	763	3,164,126	4,147	\$13.30	\$14.30	\$15.30	\$16.30	\$17.30	\$18.30	\$5.00	37.58%
9	763	6,009,520	7,876	\$22.46	\$23.63	\$24.81	\$25.98	\$27.16	\$28.33	\$5.88	26.17%
10	760	31,133,546	40,965	\$130.00	\$137.79	\$145.58	\$153.38	\$161.17	\$168.96	\$38.97	29.97%
	7,627	43,940,357	5,761	\$16.87	\$17.87	\$18.87	\$19.87	\$20.87	\$21.87	\$5.00	29.64%
		Meter Fee		\$4.14	\$5.14	\$6.14	\$7.14	\$8.14	\$9.14		
		First 7,000		\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21		
		Next 93,000		\$3.25	\$3.45	\$3.65	\$3.85	\$4.05	\$4.25		
		Over 100,000		\$0.97	\$1.03	\$1.09	\$1.15	\$1.21	\$1.27		

City of Lebanon
Lebanon, Missouri

Billing Comparison

Commercial Service 1-2" Meter

<u>Tier</u>	<u>No. of Bills</u>	<u>Gallons</u>	<u>Average Gallons</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>Rate Change</u>	
										<u>Amount</u>	<u>Percent</u>
1	211	15,295	72	\$14.65	\$15.65	\$16.65	\$17.65	\$18.65	\$19.65	\$1.00	6.83%
2	211	246,523	1,168	\$17.07	\$18.07	\$19.07	\$20.07	\$21.07	\$22.07	\$1.00	5.86%
3	211	477,248	2,262	\$19.49	\$20.49	\$21.49	\$22.49	\$23.49	\$24.49	\$1.00	5.13%
4	211	821,748	3,895	\$23.10	\$24.10	\$25.10	\$26.10	\$27.10	\$28.10	\$1.00	4.33%
5	211	1,305,651	6,188	\$28.17	\$29.17	\$30.17	\$31.17	\$32.17	\$33.17	\$1.00	3.55%
6	211	1,990,421	9,433	\$37.87	\$39.35	\$40.84	\$42.33	\$43.81	\$45.30	\$1.49	3.93%
7	211	3,243,171	15,370	\$57.16	\$59.84	\$62.51	\$65.18	\$67.86	\$70.53	\$2.67	4.68%
8	211	4,774,619	22,629	\$80.75	\$84.88	\$89.01	\$93.13	\$97.26	\$101.38	\$4.13	5.11%
9	211	7,453,077	35,323	\$122.01	\$128.67	\$135.34	\$142.00	\$148.67	\$155.33	\$6.66	5.46%
10	213	35,182,848	165,178	\$395.43	\$418.94	\$442.45	\$465.96	\$489.48	\$512.99	\$23.51	5.95%
	2,112	55,510,601	26,283	\$92.63	\$97.49	\$102.34	\$107.20	\$112.06	\$116.91	\$4.86	5.24%
		Meter Fee		\$14.49	\$15.49	\$16.49	\$17.49	\$18.49	\$19.49		
		First 7,000		\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21		
		Next 93,000		\$3.25	\$3.45	\$3.65	\$3.85	\$4.05	\$4.25		
		Over 100,000		\$0.97	\$1.03	\$1.09	\$1.15	\$1.21	\$1.27		

City of Lebanon
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Billing Comparison

Commercial Service Over 2" Meter

<u>Tier</u>	<u>No. of Bills</u>	<u>Gallons</u>	<u>Average Gallons</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>Rate Change</u>		
										<u>Amount</u>	<u>Percent</u>	
1	202	69,009	342	\$39.40	\$40.40	\$41.40	\$42.40	\$43.40	\$44.40	\$1.00	2.54%	
2	202	491,162	2,431	\$44.01	\$45.01	\$46.01	\$47.01	\$48.01	\$49.01	\$1.00	2.27%	
3	202	1,411,700	6,989	\$54.09	\$55.09	\$56.09	\$57.09	\$58.09	\$59.09	\$1.00	1.85%	
4	202	2,803,141	13,877	\$76.46	\$78.84	\$81.21	\$83.59	\$85.96	\$88.34	\$2.38	3.11%	
5	202	4,611,645	22,830	\$105.56	\$109.72	\$113.89	\$118.06	\$122.22	\$126.39	\$4.17	3.95%	
6	202	7,298,894	36,133	\$148.79	\$155.62	\$162.45	\$169.27	\$176.10	\$182.93	\$6.83	4.59%	
7	202	10,774,193	53,338	\$204.71	\$214.98	\$225.24	\$235.51	\$245.78	\$256.05	\$10.27	5.02%	
8	202	17,068,205	84,496	\$305.97	\$322.47	\$338.97	\$355.47	\$371.97	\$388.47	\$16.50	5.39%	
9	202	30,423,125	150,610	\$405.45	\$428.09	\$450.72	\$473.36	\$496.00	\$518.63	\$22.64	5.58%	
10	203	197,594,335	973,371	\$1,203.53	\$1,275.53	\$1,347.53	\$1,419.54	\$1,491.54	\$1,563.54	\$72.00	5.98%	
	2,021	272,545,409	134,857	\$390.17	\$411.86	\$433.55	\$455.25	\$476.94	\$498.63	\$21.69	5.56%	
				Meter Fee	\$38.64	\$39.64	\$40.64	\$41.64	\$42.64	\$43.64		
				First 7,000	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21		
				Next 93,000	\$3.25	\$3.45	\$3.65	\$3.85	\$4.05	\$4.25		
				Over 100,000	\$0.97	\$1.03	\$1.09	\$1.15	\$1.21	\$1.27		

SECTION C: INCOME STATEMENTS

City of Lebanon, Missouri
Water Department

Summary of Test Year and Pro Forma Revenues and Expenses - 6% Increase for 5 Years

2.51 Years									
Historic Inflation Rate	Model Inflation Rate	Item	6/30/2019 YTD Actual	6/30/2020 YTD Actual	6/30/2021 YTD Actual	12/31/2021 Test Year	Adjustments to Test Year	Adjusted Year (Budget)	Forecast Year 2022
Revenues									
0.00%	0.00%	Grant Revenue	\$0	\$0	\$2,374	\$0	\$0	\$0	\$0
-0.98%	0.00%	Customer Billings	\$1,747,224	\$1,639,855	\$1,694,632	\$1,704,436	\$21,425	\$1,725,861	\$1,848,124
0.00%	0.00%	Other Service Charges and Fees	\$70,687	\$65,471	\$46,115	(\$437,986)	\$489,986	\$52,000	\$52,000
0.00%	0.00%	Miscellaneous Revenue	<u>\$99,651</u>	<u>\$67,762</u>	<u>(\$13,117)</u>	<u>(\$21,251)</u>	<u>\$51,776</u>	<u>\$30,525</u>	<u>\$30,525</u>
		Total Revenue	\$1,917,563	\$1,773,088	\$1,730,003	\$1,245,199	\$563,187	\$1,808,386	\$1,930,649
O & M Expenses									
									8.25%
-10.18%	3.00%	Salaries	\$439,176	\$427,690	\$378,116	\$335,393	\$36,273	\$371,666	\$386,997
-11.14%	% of Salaries	Health, Dental, & Life Insurance	\$122,082	\$111,768	\$97,230	\$90,766	\$22,901	\$113,667	\$128,356
0.00%	% of Salaries	Retirement	\$55,426	\$55,172	(\$13,949)	(\$18,450)	\$62,503	\$44,053	\$45,870
-3.58%	% of Salaries	Payroll Taxes	\$51,862	\$50,690	\$47,945	\$47,326	\$4,606	\$51,932	\$54,074
-11.06%	3.00%	Employee	\$10,034	\$12,629	\$10,207	\$7,477	\$11,223	\$18,700	\$18,700
1.82%	0.00%	Depreciation	\$299,871	\$295,174	\$313,752	\$313,752	(\$313,752)	\$0	\$0
0.00%	0.00%	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-1.21%	3.00%	Utilities	\$226,280	\$160,466	\$217,537	\$219,466	(\$13,766)	\$205,700	\$205,700
		Professional Services - PILOT	\$87,374	\$81,993	\$84,732	\$85,222	\$1,071	\$86,293	\$92,406
7.53%	3.00%	Professional Services - Other	\$148,603	\$87,601	\$172,956	\$178,293	(\$45,243)	\$133,050	\$133,050
20.35%	3.00%	Insurance	\$22,364	\$22,053	\$28,267	\$35,602	(\$6,204)	\$29,398	\$29,398
34.37%	3.00%	Advertising	\$400	\$633	\$751	\$841	\$959	\$1,800	\$1,800
17.74%	3.00%	Software	\$18,597	\$19,622	\$29,590	\$28,019	\$20,316	\$48,335	\$48,335
-10.95%	3.00%	Office and Medical Supplies	\$46,420	\$29,847	\$32,891	\$34,696	\$1,084	\$35,780	\$35,780
2.69%	3.00%	Materials	\$98,639	\$80,852	\$106,379	\$105,442	\$10,058	\$115,500	\$115,500
10.46%	3.00%	Tools & Equipment	\$24,390	\$28,987	\$27,135	\$31,305	\$9,395	\$40,700	\$40,700
-7.17%	3.00%	Vehicle	\$24,147	\$23,831	\$18,805	\$20,035	\$4,465	\$24,500	\$24,500
-18.48%	3.00%	Contra Account-Other	(\$41,807)	(\$53,175)	(\$22,257)	(\$25,033)	\$25,033	\$0	\$0
14.62%	3.00%	Internal Service - Personnel	\$133,804	\$169,496	\$177,055	\$188,460	\$5,371	\$193,831	\$193,831
0.00%	0.00%	Interfund Transfer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		Total Expenses	\$1,767,663	\$1,605,329	\$1,707,140	\$1,678,612	(\$163,707)	\$1,514,905	\$1,554,998
		Operating Margin	\$149,900	\$167,759	\$22,863	(\$433,413)	\$726,894	\$293,481	\$375,651
								\$0	\$0

**City of Lebanon, Missouri
Water Department**

Summary of Test Year and Pro Forma Revenues and Expenses - 6% Increase for 5 Years

2.51 Years			Forecast Year	Forecast Year	Forecast Year	Forecast Year	Forecast Year
Historic Inflation Rate	Model Inflation Rate	Item	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues							
0.00%	0.00%	Grant Revenue	\$0	\$0	\$0	\$0	\$0
-0.98%	0.00%	Customer Billings	\$1,848,124	\$1,970,386	\$2,092,649	\$2,214,912	\$2,337,174
0.00%	0.00%	Other Service Charges and Fees	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000
0.00%	0.00%	Miscellaneous Revenue	\$30,525	\$30,525	\$30,525	\$30,525	\$30,525
		Total Revenue	\$1,930,649	\$2,052,911	\$2,175,174	\$2,297,437	\$2,419,699
O & M Expenses							
	0.00%						
-10.18%	3.00%	Salaries	\$402,328	\$414,398	\$426,830	\$439,635	\$452,824
-11.14%	% of Salaries	Health, Dental, & Life Insurance	\$133,045	\$136,736	\$140,538	\$144,454	\$148,488
0.00%	% of Salaries	Retirement	\$47,687	\$49,118	\$50,592	\$52,109	\$53,673
-3.58%	% of Salaries	Payroll Taxes	\$56,216	\$57,903	\$59,640	\$61,429	\$63,272
-11.06%	3.00%	Employee	\$19,261	\$19,839	\$20,434	\$21,047	\$21,678
1.82%	0.00%	Depreciation	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	Grant	\$0	\$0	\$0	\$0	\$0
-1.21%	3.00%	Utilities	\$211,871	\$218,227	\$224,774	\$231,517	\$238,463
		Professional Services - PILOT	\$92,406	\$98,519	\$104,632	\$110,746	\$116,859
7.53%	3.00%	Professional Services - Other	\$137,042	\$141,153	\$145,387	\$149,749	\$154,241
20.35%	3.00%	Insurance	\$30,280	\$31,188	\$32,124	\$33,088	\$34,080
34.37%	3.00%	Advertising	\$1,854	\$1,910	\$1,967	\$2,026	\$2,087
17.74%	3.00%	Software	\$49,785	\$51,279	\$52,817	\$54,401	\$56,034
-10.95%	3.00%	Office and Medical Supplies	\$36,853	\$37,959	\$39,098	\$40,271	\$41,479
2.69%	3.00%	Materials	\$118,965	\$122,534	\$126,210	\$129,996	\$133,896
10.46%	3.00%	Tools & Equipment	\$41,921	\$43,179	\$44,474	\$45,808	\$47,182
-7.17%	3.00%	Vehicle	\$25,235	\$25,992	\$26,772	\$27,575	\$28,402
-18.48%	3.00%	Contra Account-Other	\$0	\$0	\$0	\$0	\$0
14.62%	3.00%	Internal Service - Personnel	\$199,646	\$205,635	\$211,804	\$218,158	\$224,703
0.00%	0.00%	Interfund Transfer	\$0	\$0	\$0	\$0	\$0
		Total Expenses	\$1,604,396	\$1,655,569	\$1,708,093	\$1,762,010	\$1,817,361
		Operating Margin	\$326,253	\$397,343	\$467,081	\$535,427	\$602,338
			\$0	\$0	\$0	\$0	\$0

City of Lebanon, Missouri
Water Department

Cash Flow Projection - 6% Increase for 5 Years

<u>Description</u>	<u>Test Year 2021</u>	<u>Forecast Year 2022</u>	<u>Forecast Year 2023</u>	<u>Forecast Year 2024</u>	<u>Forecast Year 2025</u>	<u>Forecast Year 2026</u>	<u>Forecast Year 2027</u>
Operating Margin	(\$433,413)	\$375,651	\$326,253	\$397,343	\$467,081	\$535,427	\$602,338
Less:							
Capital Expenses	(\$551,509)	\$610,583	\$610,583	\$610,583	\$610,583	\$610,583	\$610,583
Debt Service	\$141,270	\$156,139	\$142,933	\$140,336	\$126,806	\$93,739	\$96,269
Beginning Cash		\$1,391,071	\$1,000,000	\$572,736	\$219,160	(\$51,148)	(\$220,044)
Change in Cash Position		(\$391,071)	(\$427,264)	(\$353,576)	(\$270,308)	(\$168,896)	(\$104,515)
Ending Cash		\$1,000,000	\$572,736	\$219,160	(\$51,148)	(\$220,044)	(\$324,559)

City of Lebanon, Missouri
Water Department

Capital Improvement Plan

Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Total Projects	\$998,000	\$624,000	\$543,000	\$538,500	\$452,500	\$507,500	\$610,583	\$610,583	\$4,884,667
		average	\$610,583						

City of Lebanon, Missouri
Water Department

Debt Service Expense

<u>Outstanding Item</u>	6/30/2019 YTD Actual	6/30/2020 YTD Actual	6/30/2021 YTD Actual	12/31/2021 Test Year	6/30/2022 Pro Forma	6/30/2023 Pro Forma	6/30/2024 Pro Forma	6/30/2025 Pro Forma	6/30/2026 Pro Forma	6/30/2027 Pro Forma	6/30/2028 Pro Forma	6/30/2029 Pro Forma
<u>Series 2020A, 2020B, 2021</u>												
Principal			\$97,400	\$97,400	\$112,400	\$118,460	\$119,520	\$109,680	\$80,000	\$85,000	\$85,000	\$90,000
Interest			\$24,041	\$28,075	\$27,944	\$24,473	\$20,816	\$17,126	\$13,739	\$11,269	\$8,645	\$6,021
Total Debt Service	\$0	\$0	\$121,441	\$125,475	\$140,344	\$142,933	\$140,336	\$126,806	\$93,739	\$96,269	\$93,645	\$96,021
<u>Loader</u>												
Principal	\$9,916	\$9,260	\$9,529	\$9,805	\$10,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$466	\$1,122	\$853,28	\$577	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$10,382	\$10,382	\$10,382	\$10,382	\$10,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Mini Excavator</u>												
Principal	\$5,170	\$4,828	\$4,968	\$5,112	\$5,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$243	\$585	\$445	\$301	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$5,413	\$5,413	\$5,413	\$5,413	\$5,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Total Payment</u>												
Principal	\$15,086	\$14,088	\$111,897	\$112,317	\$127,750	\$118,460	\$119,520	\$109,680	\$80,000	\$85,000	\$85,000	\$90,000
Interest	\$709	\$1,707	\$25,340	\$28,953	\$28,389	\$24,473	\$20,816	\$17,126	\$13,739	\$11,269	\$8,645	\$6,021
Total Debt Service	\$15,795	\$15,795	\$137,237	\$141,270	\$156,139	\$142,933	\$140,336	\$126,806	\$93,739	\$96,269	\$93,645	\$96,021

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
	Assets:							
87-00-1000	Claim on Pooled Cash	\$433,122.00	\$278,882.47	\$350,292.16	\$270,869.23	\$430,095.91	\$430,095.91	
87-00-1005	Payroll Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1009	BYN MELLON CASH ACCOUNT	\$16,283.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1013	UMB CASH ACCOUNT	\$0.00	\$95.02	\$0.00	\$7,119.12	\$0.50	\$0.50	
87-00-1015	WATER RESERVE	\$0.00	\$0.00	\$0.00	\$370,000.00	\$370,000.00	\$370,000.00	
87-00-1020	US BANK INVESTMENT	\$311,616.02	\$317,112.37	\$318,718.82	\$320,311.90	\$322,187.95	\$322,187.95	
87-00-1021	US BANK INVESTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1050	LEASE PURCHASE INVESTMENT ACCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1100	ACCOUNTS RECEIVABLE	\$0.00	\$0.00	\$2,385.00	\$0.00	\$3,900.00	\$3,900.00	
87-00-1200	Due from other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1305	LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1310	BUILDING	\$4,464,224.85	\$4,464,224.85	\$4,464,224.85	\$5,225,752.10	\$5,225,752.10	\$5,225,752.10	
87-00-1315	FURNITURE & FIXTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1320	MACHINE & EQUIPMENT	\$3,004,772.71	\$3,004,772.71	\$3,004,772.71	\$2,913,557.71	\$2,913,557.71	\$2,913,557.71	
87-00-1325	VEHICLE	\$547,793.76	\$535,493.76	\$535,493.76	\$563,089.76	\$590,328.76	\$590,328.76	
87-00-1330	INFRASTRUCTURE	\$2,359,274.34	\$2,359,274.34	\$2,359,274.34	\$2,361,507.84	\$2,361,507.84	\$2,361,507.84	
87-00-1335	CONSTRUCTION IN PROGRESS	\$143,263.74	\$638,290.56	\$638,290.56	\$424,319.77	\$437,970.90	\$437,970.90	
87-00-1380	DEFERD OUTFLOW OF RESOURCE-PEN	\$15,556.00	\$43,516.00	\$43,516.00	\$3,009.00	\$3,009.00	\$3,009.00	
87-00-1398	ASSET CONTRA ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1399	ACCUM DEPRECIATION	-\$4,433,853.45	-\$4,716,777.33	-\$4,716,777.33	-\$4,981,262.53	-\$4,981,262.53	-\$4,981,262.53	
87-00-1900	2010 COPS ISSUANCE/DISCOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1950	BOND COST AMORTIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Assets	\$6,862,053.04	\$6,924,884.75	\$7,000,190.87	\$7,478,273.90	\$7,677,048.14	\$7,677,048.14	\$0.00
	Liabilities:							
87-00-2000	Health Insurance Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2001	AFLAC Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2002	COMMUNITY CARES PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2003	Civic Center Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2004	Equipment Reimbursement Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2005	GARNISHMENTS PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2006	FED TAX PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2007	State Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2008	FICA PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2009	MEDICARE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
87-00-2010	Lebanon Golf & CC Dues Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2011	DEFERRED COMP PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2012	Wages Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2013	LAGERS Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2016	KANSAS CITY LIFE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2017	CINCINNATI LIFE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2018	GYM MEMBERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2019	FLEXIBLE SPENDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2020	PWSD #3 SETTLEMENT	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27	
87-00-2021	EMPLOYEE CRISIS DONATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2023	AFLAC GROUP PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2024	NEW YORK LIFE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2027	KCL VISION PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2028	LIBERTY NATL LIFE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2030	PWSD #3 ASSET DEPRECIATION	-\$122,947.32	-\$133,226.32	-\$133,226.32	-\$143,505.32	-\$143,505.32	-\$143,505.32	
87-00-2050	ACCOUNTS PAYABLE-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2380	DEFERD INFLOW OF RESOURCE-PEN	-\$56,998.00	-\$12,371.00	-\$12,371.00	-\$159,561.00	-\$159,561.00	-\$159,561.00	
87-00-2385	NET PENSION LIABILITY	-\$87,699.00	-\$158,225.00	-\$158,225.00	\$95,351.00	\$95,351.00	\$95,351.00	
87-00-2402	CLAYTON HOLDINGS OBLIGATION	-\$58,852.82	-\$44,764.39	-\$30,267.40	-\$30,267.40	-\$15,350.00	-\$15,350.00	
87-00-2700	2010A COPS DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2701	2010B COPS DEBT	-\$254,787.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2702	2020A COPS DEBT	\$0.00	-\$8,302.94	-\$8,302.94	-\$505,590.62	-\$505,590.62	-\$505,590.62	
87-00-2703	2020B COPS DEBT	\$0.00	-\$203,863.06	-\$203,863.06	-\$368,975.38	-\$368,975.38	-\$368,975.38	
87-00-2704	2021 COPS DEBT	\$0.00	\$0.00	\$0.00	\$384.62	\$7,504.15	\$7,504.15	
87-00-2900	Due to other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2910	Vouchers Payable-Pending	\$0.00	\$0.00	-\$1,241.93	\$0.24	-\$24,607.66	-\$24,607.66	
87-00-2925	ENCUMBRANCE ACCOUNT	\$95,546.52	\$75,388.36	\$76,040.36	\$53,469.39	\$138,316.22	\$138,316.22	
87-00-2930	PREPAID UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2935	RESERVE ENCUMBRANCE	-\$95,546.52	-\$75,388.36	-\$76,040.36	-\$53,469.39	-\$138,316.22	-\$138,316.22	
	Total Liabilites	-\$169,037.10	-\$148,505.44	-\$135,250.38	-\$699,916.59	-\$702,487.56	-\$702,487.56	\$0.00
	Fund Balance:							
87-00-3000	Fund balances	-\$6,598,157.22	-\$6,693,015.94	-\$6,776,379.31	-\$6,801,279.31	-\$6,778,357.31	-\$6,778,357.31	
87-00-3500	Reserve enc - current	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-3510	Reserve Enc - previous	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Total Fund Balance	-\$6,598,157.22	-\$6,693,015.94	-\$6,776,379.31	-\$6,801,279.31	-\$6,778,357.31	-\$6,778,357.31	\$0.00

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
Water Operating Revenues:								
87-4-200-2005.001	GRANTS-OPERATIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-4-200-2005.002	GRANT-CAPITAL	\$0	\$0	-\$2,374	-\$2,374	\$0	\$0	\$0
87-4-200-3000.004	BRUSH DROP-OFF/SCRAP	\$0	\$0	-\$94	-\$94	\$0	\$0	\$0
87-4-200-3000.011	TURN ON FEES	-\$4,312	\$0	\$0	\$0	\$0	\$0	\$0
87-4-200-3000.012	CUSTOMER BILLING	-\$1,747,224	-\$1,639,855	-\$884,897	-\$1,694,632	-\$894,702	-\$1,704,436	\$1,700,000
87-4-200-3000.013	PENALTIES	-\$21,949	-\$18,047	-\$10,529	-\$19,425	-\$10,090	-\$18,985	\$20,000
87-4-200-3000.016	FACILITY IMPACT	-\$8,250	-\$12,150	-\$4,350	-\$4,350	-\$900	-\$900	\$8,000
87-4-200-3000.017	PWSD #3 SPECIAL METER FEE	\$0	-\$212	-\$117	-\$215	-\$45	-\$143	\$0
87-4-200-3000.020	REDEVELOPMENT PROJ. REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-4-200-3000.021	LEASE AGREEMENTS - TOWERS	-\$29,125	-\$29,480	-\$3,945	-\$21,730	\$0	-\$17,785	\$24,000
87-4-200-3000.031	UTILITY ADMINISTRATION FEE	-\$2,020	-\$10	-\$11	-\$11	\$0	\$0	\$0
87-4-200-3010.001	MISC-BOND PROCEEDS	-\$5,033	-\$4,461	-\$476,088	-\$288	\$0	\$475,800	\$0
87-4-200-3010.003	MISC -INTEREST INCOME	\$0	-\$1,112	\$0	\$0	\$0	\$0	\$0
87-4-200-3010.004	MISC-INVESTMENT INCOM	-\$6,909	-\$6,853	-\$1,882	-\$4,294	-\$2,823	-\$5,236	\$3,750
87-4-200-3010.006	MISC-MISCELLANEOUS	-\$6,120	-\$1,996	-\$754	-\$3,037	-\$1,354	-\$3,637	\$1,500
87-4-200-3010.008	MISC-GAIN/LOSS-ASSET DISPO	\$0	-\$24,000	\$0	\$33,441	-\$1,688	\$31,754	\$0
87-4-200-3010.010	MISC-LEASE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-4-200-3010.012	MISC-PURCHASING CARD REBATE	-\$367	-\$247	-\$206	-\$322	-\$219	-\$335	\$275
87-4-200-3010.014	MISC-INSURANCE RECOVERIES	-\$63,805	-\$2,456	-\$1,741	-\$1,456	\$0	\$285	\$0
87-4-200-3010.015	MISC- RECOVERIES	\$0	\$0	-\$2,385	-\$285	-\$2,100	\$0	\$0
87-4-200-3999.000	CAPITAL ASSET TRANSFER	\$0	\$0	\$0	\$19,470	\$0	\$19,470	\$0
87-4-200-4005.003	PERMITS-WATER	-\$22,450	-\$32,210	-\$16,550	-\$30,400	-\$7,200	-\$21,050	\$25,000
	Total Water Operating Revenues	-\$1,917,563	-\$1,773,088	-\$1,405,924	-\$1,730,003	-\$921,120	-\$1,245,199	\$1,782,525
	Total Revenues	-\$1,917,563	-\$1,773,088	-\$1,405,924	-\$1,730,003	-\$921,120	-\$1,245,199	\$1,782,525
Operating Expenditures:								
87-5-200-1000.001	FULLTIME SALARY	\$259,205	\$242,610	\$99,823	\$185,086	\$102,799	\$188,063	\$195,835
87-5-200-1000.002	PARTTIME SALARY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1000.004	ON CALL	\$4,761	\$5,931	\$3,559	\$5,591	\$0	\$2,032	\$5,931
87-5-200-1000.005	FULLTIME OVERTIME	\$6,484	\$12,135	\$5,561	\$9,452	\$1,621	\$5,513	\$2,000
87-5-200-1000.006	PARTTIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1000.007	ON CALL OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1000.010	PREMIUM PAY	\$0	\$0	\$0	\$0	\$250	\$250	\$0

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
87-5-200-1005.000	BENEFITS-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1005.001	HEALTH PREMIUM-EMPLOYEE	\$7,506	\$16,272	\$7,506	\$12,125	\$1,501	\$6,120	\$15,792
87-5-200-1005.002	HEALTH PREMIUM-FAMILY	\$58,931	\$43,201	\$15,660	\$31,320	\$28,254	\$43,914	\$55,638
87-5-200-1005.003	DENTAL PREMIUM-EMPLOYEE	\$1,686	\$1,630	\$637	\$1,159	\$608	\$1,130	\$600
87-5-200-1005.004	DENTAL PREMIUM-FAMILY	\$0	\$37	\$53	\$107	\$53	\$107	\$2,779
87-5-200-1010.001	LIFE INSURANCE	\$351	\$308	\$140	\$257	\$134	\$251	\$230
87-5-200-1015.001	LAGERS-GENERAL	\$33,354	\$29,693	\$14,261	-\$39,645	\$14,021	-\$39,886	\$20,418
87-5-200-1015.004	DEFERRED COMP-EMPLOYER	\$1,950	\$2,588	\$1,137	\$2,025	\$749	\$1,636	\$2,048
87-5-200-1020.000	PAYROLL TAXES-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1020.001	FICA-EMPLOYER	\$15,566	\$15,251	\$6,391	\$11,712	\$5,870	\$11,191	\$11,451
87-5-200-1020.002	MEDICARE-EMPLOYER	\$3,640	\$3,567	\$1,494	\$2,739	\$1,373	\$2,617	\$2,678
87-5-200-1020.003	UNEMPLOYMENT COMPENSATION	\$2,705	\$2,608	\$1,089	\$2,003	\$1,046	\$1,960	\$1,847
87-5-200-1020.004	WORKMANS COMPENSATION	\$8,157	\$7,877	\$6,246	\$8,547	\$7,821	\$10,123	\$11,318
87-5-200-1025.001	EMPLOYEE-UNIFORMS	\$1,887	\$4,566	\$1,199	\$1,733	\$1,221	\$1,755	\$4,500
87-5-200-1025.002	EMPLOYEE-DUES/LIC/MEMBERSH	\$376	\$149	\$35	\$197	\$0	\$162	\$500
87-5-200-1025.004	EMPLOYEE-TRAVEL/HOTEL	\$845	\$412	\$690	\$690	\$123	\$123	\$1,500
87-5-200-1025.005	EMPLOYEE-TRAINING	\$1,704	\$934	\$1,190	\$1,602	\$220	\$633	\$3,000
87-5-200-1025.007	EMPLOYEE-BONDS	\$175	\$175	\$0	\$175	\$0	\$175	\$200
87-5-200-2005.000	CAPITAL EXP-LAND & IMPROVE	\$91,223	\$95,522	\$3,007	\$3,007	\$9,781	\$9,781	\$176,000
87-5-200-2005.001	CONTRA ACCT - LAND	-\$87,863	-\$83,431	\$0	-\$2,234	-\$7,500	-\$9,734	\$0
87-5-200-2010.000	CAPITAL EXP-BLDG & IMPROVE	\$53,934	\$333,771	\$516,280	\$524,807	\$0	\$8,527	\$0
87-5-200-2010.001	CONTRA ACCT - BUILDING	-\$53,934	-\$311,171	\$0	-\$522,327	\$0	-\$522,327	\$0
87-5-200-2015.000	CAPITAL EXP-FURN & FIXTURE	\$243	\$0	\$0	\$0	\$1,050	\$1,050	\$31,877
87-5-200-2015.001	CONTRA ACCT - FURN & FIXTU	\$0	\$0	\$0	\$0	-\$1,050	-\$1,050	\$0
87-5-200-2020.000	CAPITAL EXP-MACHINERY & EQ	\$166,835	\$74,658	\$7,244	\$25,100	\$26,265	\$44,122	\$48,000
87-5-200-2020.001	CONTRA ACCT - MACH & EQUIP	-\$141,884	-\$63,027	\$0	-\$5,834	-\$5,101	-\$10,935	\$0
87-5-200-2025.000	CAPITAL EXP-VEHICLES	\$31,073	\$0	\$70,904	\$70,904	\$27,239	\$27,239	\$0
87-5-200-2025.001	CONTRA ACCT - VEHICLE	-\$31,073	\$50	\$0	-\$70,944	-\$27,239	-\$98,183	\$0
87-5-200-2030.000	CAPITAL EXP-INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-2030.001	CONTRA ACCT - INFRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-2999.000	DEPRECIATION EXP	\$299,871	\$295,174	\$0	\$313,752	\$0	\$313,752	\$0
87-5-200-3000.001	AMORTTIZATION OF SETTLEMEN	\$10,279	\$10,279	\$0	\$10,279	\$0	\$10,279	\$0
87-5-200-3000.002	DEBT-ISSUANCE COSTS	\$0	\$10,830	\$95	\$2,593	\$0	\$2,498	\$0
87-5-200-3005.000	DEBT-COPS	\$53,265	\$54,038	\$2,674	\$111,948	\$13,261	\$122,535	\$142,436
87-5-200-3005.001	CONTRA-DEBT COPS	-\$37,766	-\$38,830	\$0	-\$97,400	\$0	-\$97,400	\$0
87-5-200-3020.000	DEBT-LEASE PURCHASE	\$15,795	\$15,795	\$10,382	\$10,382	\$10,382	\$10,382	\$15,795

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
87-5-200-3020.001	CONTRA-DEBT LEASE OBLIGATION	-\$15,086	-\$14,088	-\$14,497	-\$14,497	-\$14,917	-\$14,917	\$0
87-5-200-5000.001	UTILITIES-ELECTRIC	\$222,752	\$156,366	\$101,441	\$212,538	\$103,554	\$214,652	\$200,000
87-5-200-5015.001	UTILITIES-CELL PHONES	\$1,052	\$1,382	\$669	\$2,183	\$1,015	\$2,529	\$2,350
87-5-200-5020.002	UTILITIES-INTERNET MOBILE	\$1,560	\$1,320	\$840	\$1,560	\$600	\$1,320	\$1,600
87-5-200-6000.001	PROF SERVICES-LEGAL	\$1,454	\$2,456	\$506	\$1,211	\$2,809	\$3,514	\$5,000
87-5-200-6000.002	PROF SERVICES-ENGINEERING	\$38,726	\$0	\$0	\$0	\$62	\$62	\$0
87-5-200-6000.003	PROF SERVICES-SURVEYING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-6000.007	PROF SERVICES-TOXICOLIGY T	\$142	\$182.78	\$90	\$90	\$121	\$121	\$150
87-5-200-6000.008	PROF SERVICE-MSHP BACKGRD	\$0	\$15	\$0	\$0	\$0	\$0	\$150
87-5-200-6000.009	PROF SERVICES-COLLECTION A	\$501	\$887	\$291	\$1,817	\$548	\$2,074	\$1,500
87-5-200-6000.011	PROF SERVICES-DUES & LICE	\$3,352	\$2,556	\$613	\$898	\$298	\$582	\$8,500
87-5-200-6000.013	PROF SERVICES-STUDIES	\$60,853	\$24,633	\$4,640	\$69,800	\$0	\$65,160	\$45,000
87-5-200-6000.014	EVENTS AND F	\$0	\$0	\$0	\$0	\$167	\$167	\$0
87-5-200-6000.015	PROF SERVICES-SERVICES CONT	\$12,683	\$29,456	\$31,119	\$69,018	\$37,798	\$75,697	\$45,000
87-5-200-6000.016	PROF SERVICES-TAXES AND FE	\$25,229	\$19,402	\$19,751	\$19,751	\$19,438	\$19,438	\$20,000
87-5-200-6000.017	PROF SERVICES-PILOT	\$87,374	\$81,993	\$44,245	\$84,732	\$44,735	\$85,222	\$85,000
87-5-200-6000.018	PROF SERVICES-DAMAGE CLAIM	\$228	\$2,115	\$0	\$0	\$650	\$650	\$500
87-5-200-6000.019	PROF SERVICES-CC FEES	\$5,226	\$5,809	\$3,703	\$10,250	\$4,235	\$10,782	\$7,000
87-5-200-6000.020	PROF SERVICES-LEGAL SETTLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-6005.001	INSURANCE-VEHICLE	\$2,793	\$1,248	\$2,074	\$2,469	\$1,487	\$1,882	\$2,568
87-5-200-6005.002	INSURANCE-EQUIPMENT	\$31	\$0	\$0	\$0	\$284	\$284	\$0
87-5-200-6005.003	INSURANCE-BLDG & PROPERTY	\$8,916	\$11,224	\$10,605	\$14,140	\$13,257	\$16,792	\$14,706
87-5-200-6005.005	INSURANCE-EARTHQUAKE	\$0	\$0	\$0	\$0	\$4,358	\$4,358	\$0
87-5-200-6005.007	INSURANCE-CITY GOVERNMENT	\$4,866	\$4,866	\$5,554	\$6,942	\$5,922	\$7,311	\$7,220
87-5-200-6010.001	ADVERTISING-PUBLIC NOTICES	\$121	\$386	\$196	\$261	\$286	\$351	\$600
87-5-200-6010.002	ADV-EMPLOYEE RECRUITMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$250
87-5-200-6010.003	ADVERTISING-PRINT	\$159	\$11	\$0	\$240	\$0	\$240	\$700
87-5-200-6010.006	ADVERTISING-RADIO	\$120	\$235	\$125	\$250	\$125	\$250	\$250
87-5-200-6020.000	SOFTWARE-RENEWAL/MAINT	\$10,138	\$3,010	\$4,049	\$6,484	\$0	\$2,435	\$0
87-5-200-6020.001	SOFTWARE-PURCHASE	\$8,059	\$4,684	\$3,749	\$6,560	\$2,811	\$5,622	\$10,160
87-5-200-6020.002	SOFTWARE-UPGRADE	\$0	\$0	\$0	\$0	\$0	\$0	\$4,050
87-5-200-6020.003	SOFTWARE-AGREEMENT	\$400	\$11,928	\$2,013	\$16,546	\$5,429	\$19,962	\$33,045
87-5-200-7000.001	SUPPLIES-OPERATIONAL	\$3,503	\$5,098	\$1,963	\$6,317	\$1,791	\$6,145	\$5,200
87-5-200-7000.002	SUPPLIES-COMPUTER ACCESSOR	\$0	\$0	\$400	\$2,031	\$414	\$2,045	\$1,500
87-5-200-7000.003	SUPPLIES-DESK ACC-SMALL OF	\$1,380	\$2,221	\$301	\$301	\$406	\$406	\$1,000
87-5-200-7000.004	SUPPLIES-SMALL TOOLS	\$0	\$1,110	-\$164	-\$75	\$0	\$88	\$0

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
87-5-200-7005.001	SUPPLIES-PRINTING	\$4,231	\$3,944	\$235	\$692	\$437	\$895	\$500
87-5-200-7005.002	SUPPLIES-MAILING	\$1,473	\$736	\$397	\$850	\$2,220	\$2,674	\$750
87-5-200-7005.003	SUPPLIES-POSTAGE	\$8,686	\$304	-\$1,902	-\$1,380	\$91	\$614	\$150
87-5-200-7005.004	SUPPLIES-PAPER	\$776	\$715	\$577	\$1,117	\$484	\$1,024	\$880
87-5-200-7005.005	SUPPLIES-FORMS	\$1,307	\$0	\$0	\$0	\$0	\$0	\$100
87-5-200-7005.006	SUPPLIES-PROMOTIONAL	\$562	\$66	\$0	\$0	\$0	\$0	\$0
87-5-200-7010.003	SUPPLIES-BREAK ROOM	\$3,212	\$2,755	\$2,877	\$4,151	\$1,029	\$2,303	\$3,000
87-5-200-7010.004	SUPPLIES-CHEMICALS	\$14,802	\$9,220	\$6,969	\$13,152	\$7,403	\$13,586	\$16,000
87-5-200-7015.004	SUPPLIES-SAFETY	\$2,456	\$282	\$759	\$3,014	\$260	\$2,515	\$2,700
87-5-200-7500.001	MATERIALS-ASPHALT	\$0	\$0	\$0	\$0	\$3,145	\$3,145	\$0
87-5-200-7525.001	MATERIALS-INFRASTRUCTURE M	\$0	\$0	\$16	-\$1,683	\$0	-\$1,699	\$0
87-5-200-8000.003	TOOLS-SUPPLIES	\$2,137	\$1,524	\$705	\$3,636	\$434	\$3,366	\$3,000
87-5-200-8300.001	EQUIPMENT-REPAIR	\$5,880	\$8,687	\$131	\$2,607	\$460	\$2,936	\$5,500
87-5-200-8300.002	EQUIPMENT-MAINTENANCE	\$1,824	\$3,172	\$1,980	\$4,206	\$3,055	\$5,281	\$3,200
87-5-200-8300.006	EQUIPMENT-RENTAL	\$0	\$0	\$1,299	\$1,299	\$0	\$0	\$10,000
87-5-200-8600.001	VEHICLE-REPAIR	\$786	\$659	\$1,101	\$1,657	\$727	\$1,283	\$2,000
87-5-200-8600.002	VEHICLE-MAINTENANCE	\$2,823	\$1,357	\$461	\$709	\$984	\$1,232	\$2,000
87-5-200-8600.005	VEHICLE-FUEL	\$8,750	\$7,844	\$3,027	\$6,243	\$5,031	\$8,247	\$7,500
87-5-200-9900.001	CONTRA ACCT - OTHER	-\$8,607	-\$12,744	\$0	-\$3,100	\$0	-\$3,100	\$0
87-5-200-9910.000	INTERNAL SERVICE-PERSONNEL	\$133,804	\$169,496	\$89,899	\$177,055	\$101,303	\$188,460	\$193,831
87-5-200-9960.000	INTERNAL SERVICE-PROF SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-9999.000	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenditures	\$1,450,717	\$1,342,123	\$1,110,066	\$1,346,951	\$579,504	\$816,389	\$1,506,483
	Maintenance Expenditures:							
87-5-205-1000.001	FULLTIME SALARY	\$125,802	\$141,438	\$85,533	\$166,024	\$52,591	\$133,082	\$142,222
87-5-205-1000.002	PARTTIME SALARY	\$31,106	\$8,047	\$0	\$0	\$0	\$0	\$15,194
87-5-205-1000.004	ON CALL	\$4,672	\$5,725	\$2,860	\$4,390	\$409	\$1,938	\$5,725
87-5-205-1000.005	FULLTIME OVERTIME	\$6,915	\$11,716	\$3,958	\$7,573	\$902	\$4,517	\$4,322
87-5-205-1000.006	PARTTIME OVERTIME	\$230	\$89	\$0	\$0	\$0	\$0	\$437
87-5-205-1000.007	ON CALL OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-1005.000	BENEFITS-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-1005.001	HEALTH PREMIUM-EMPLOYEE	\$16,463	\$11,072	\$7,124	\$14,825	\$3,326	\$11,027	\$15,792
87-5-205-1005.002	HEALTH PREMIUM-FAMILY	\$35,474	\$37,492	\$19,352	\$35,297	\$10,494	\$26,439	\$20,988
87-5-205-1005.003	DENTAL PREMIUM-EMPLOYEE	\$1,443	\$1,292	\$727	\$1,419	\$427	\$1,119	\$600
87-5-205-1005.004	DENTAL PREMIUM-FAMILY	\$0	\$213	\$213	\$426	\$213	\$426	\$1,026

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
87-5-205-1010.001	LIFE INSURANCE	\$228	\$250	\$151	\$295	\$89	\$233	\$222
87-5-205-1015.001	LAGERS-GENERAL	\$18,273	\$20,942	\$10,307	\$21,246	\$7,085	\$18,024	\$19,637
87-5-205-1015.004	DEFERRED COMP-EMPLOYER	\$1,850	\$1,950	\$1,250	\$2,425	\$600	\$1,775	\$1,950
87-5-205-1020.000	PAYROLL TAXES-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-1020.001	FICA-EMPLOYER	\$9,684	\$9,588	\$5,290	\$10,219	\$3,102	\$8,032	\$9,547
87-5-205-1020.002	MEDICARE-EMPLOYER	\$2,265	\$2,242	\$1,237	\$2,390	\$726	\$1,878	\$2,233
87-5-205-1020.003	UNEMPLOYMENT COMPENSATIONS	\$1,687	\$1,680	\$928	\$1,787	\$541	\$1,401	\$1,540
87-5-205-1020.004	WORKMANS COMPENSATION	\$8,158	\$7,877	\$6,246	\$8,548	\$7,821	\$10,123	\$11,318
87-5-205-1025.001	EMPLOYEE-UNIFORMS	\$3,436	\$5,080	\$2,462	\$4,266	\$2,684	\$4,489	\$6,000
87-5-205-1025.002	EMPLOYEE-DUES/LIC/MEMBERSH	\$46	\$92	\$0	\$42	\$77	\$120	\$250
87-5-205-1025.004	EMPLOYEE-TRAVEL/HOTEL	\$365	\$412	\$690	\$690	\$0	\$0	\$750
87-5-205-1025.005	EMPLOYEE TRAINING	\$1,200	\$810	\$791	\$812	\$0	\$21	\$2,000
87-5-205-2005.001	CONTRA ACCT - LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2010.001	CONTRA ACCT - BUILDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2015.001	CONTRA ACCT - FURN & FIXTU	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2020.000	CAPITAL EXP-MACHINERY & EQ	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2020.001	CONTRA ACCT - MACH & EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2025.001	CONTRA ACCT - VEHICLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2030.001	CONTRA ACCT - INFRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-2999.000	DEPRECIATION EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-5015.001	UTILITIES-CELL PHONES	\$395	\$957	\$420	\$735	\$210	\$525	\$1,000
87-5-205-5020.002	UTILITIES-INTERNET MOBILE	\$520	\$440	\$280	\$520	\$200	\$440	\$750
87-5-205-6000.007	PROF SERVICES-TOXICOLOGY T	\$152	\$89	\$60	\$106	\$0	\$46	\$150
87-5-205-6000.008	PRO SERVICES-MSHP BACKGRD	\$57	\$0	\$15	\$15	\$0	\$0	\$100
87-5-205-6000.020	PROF SERVICES-LEGAL SETTLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-6005.001	INSURANCE-VEHICLES	\$4,993	\$4,006	\$3,205	\$4,006	\$3,586	\$4,388	\$4,166
87-5-205-6005.002	INSURANCE-EQUIPMENT	\$765	\$709	\$524	\$709	\$403	\$588	\$738
87-5-205-6020.003	SOFTWARE-AGREEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080
87-5-205-7000.001	SUPPLIES-OPERATIONAL	\$88	\$864	\$404	\$793	\$31	\$421	\$1,000
87-5-205-7000.002	SUPPLIES-COMPUTER ACCESSOR	\$0	\$0	\$0	\$0	\$55	\$55	\$500
87-5-205-7000.004	SUPPLIES-SMALL TOOLS	\$2,948	\$2,452	\$0	\$156	\$0	\$156	\$0
87-5-205-7015.004	SUPPLIES-SAFETY	\$996	\$82	\$767	\$1,771	\$766	\$1,770	\$2,500
87-5-205-7500.001	MATERIALS-ASPHALT	\$30,957	\$0	\$6,477	\$29,595	\$831	\$23,949	\$20,000
87-5-205-7500.002	MATERIALS-ROCK	\$7,261	\$7,187	\$3,546	\$7,301	\$3,943	\$7,697	\$7,000
87-5-205-7500.003	MATERIALS-CONCRETE	\$4,725	\$2,912	\$700	\$2,463	\$129	\$1,892	\$5,000
87-5-205-7500.004	MATERIALS-LANDSCAPING	\$3,150	\$593	\$676	\$1,072	\$320	\$716	\$5,000

City of Lebanon, Missouri
Water Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>12/31/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2022</u> <u>12 Months</u> <u>Budget</u>
87-5-205-7505.001	MATERIALS-PIPE-HDPE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-205-7505.002	MATERIALS-PIPE-PVC	\$4,662	\$2,509	\$1,504	\$1,521	\$1,315	\$1,332	\$2,500
87-5-205-7505.003	MATERIALS-PIPE-MISC	\$170	\$1,324	\$42	\$86	\$747	\$791	\$1,000
87-5-205-7510.003	MATERIALS-FITTINGS	\$11,078	\$18,123	\$6,697	\$18,344	\$8,108	\$19,755	\$20,000
87-5-205-7510.004	MATERIALS-HARDWARE	\$0	\$0	\$1,755	\$3,976	\$5,000	\$7,221	\$7,500
87-5-205-7510.005	MATERIALS-FIXTURES	\$20,000	\$24,936	\$13,620	\$20,574	\$9,576	\$16,530	\$21,000
87-5-205-7520.001	MATERIALS-METERS	\$9,951	\$5,746	\$4,154	\$8,602	\$4,725	\$9,173	\$20,000
87-5-205-7525.001	MATERIALS-INFRASTRUCTURE M	\$6,514	\$16,832	\$1,546	\$14,054	\$2,334	\$14,843	\$5,000
87-5-205-7530.001	MATERIALS-SCADA	\$171	\$690	\$474	\$474	\$98	\$98	\$1,500
87-5-205-8000.003	TOOLS-SUPPLIES	\$0	\$0	\$716	\$939	\$809	\$1,032	\$2,500
87-5-205-8300.001	EQUIPMENT-REPAIR	\$5,965	\$5,207	\$1,255	\$5,661	\$1,457	\$5,863	\$5,000
87-5-205-8300.002	EQUIPMENT-MAINTENANCE	\$5,578	\$6,788	\$2,916	\$5,648	\$5,029	\$7,761	\$6,000
87-5-205-8300.005	EQUIPMENT-FUEL	\$1,539	\$1,689	\$1,681	\$2,674	\$3,273	\$4,266	\$3,500
87-5-205-8300.006	EQUIPMENT-RENTAL	\$1,466	\$1,920	\$215	\$465	\$550	\$800	\$2,000
87-5-205-8600.001	VEHICLE-REPAIR	\$2,085	\$4,099	\$288	\$2,094	\$118	\$1,924	\$3,000
87-5-205-8600.002	VEHICLE-MAINTENANCE	\$7,372	\$6,056	\$2,937	\$5,014	\$1,221	\$3,298	\$6,000
87-5-205-8600.005	VEHICLE-FUEL	\$2,332	\$3,816	\$1,304	\$3,088	\$2,267	\$4,050	\$4,000
87-5-205-9900.001	CONTRA ACCT - OTHER	<u>-\$33,200</u>	<u>-\$40,431</u>	<u>\$0</u>	<u>-\$19,156</u>	<u>-\$2,777</u>	<u>-\$21,933</u>	<u>\$0</u>
	Total Maintenance Expenditures	\$371,987	\$347,601	\$207,298	\$405,975	\$145,413	\$344,090	\$421,237

SECTION D: COST OF SERVICE STUDY

City of Lebanon, Missouri
Water Department

Summary of Cost of Service - Existing Rates and Pro Forma Operating Expenses

<u>Margins at Current Rates</u>	<u>Residential Service</u>	<u>Commercial Service</u>	<u>City Service</u>	<u>Total</u>
Water Sales (gallons)	261,048,739	371,995,787	9,713,488	642,758,014
Total Revenue	\$939,067	\$854,749	\$14,570	\$1,808,386
Total Expenses	\$806,630	\$734,782	\$13,585	\$1,554,998
Operating Margin	\$132,437	\$119,967	\$985	\$253,389
Margin as % of Revenue	14.10%	14.04%	6.76%	14.01%
Relative Margin as % of Revenue	1.01	1.00	0.48	1.00

<u>Margins at Proposed 2023 Rates</u>	<u>Residential Service</u>	<u>Commercial Service</u>	<u>City Service</u>	<u>Total</u>
Water Sales (gallons)	261,048,739	371,995,787	9,713,488	642,758,014
Total Revenue	\$1,014,390	\$901,689	\$14,570	\$1,930,649
Total Distribution Expenses	\$806,630	\$734,782	\$13,585	\$1,554,998
Operating Margin	\$207,759	\$166,907	\$985	\$375,651
Margin as % of Revenue	20.48%	18.51%	6.76%	19.46%
Relative Margin as % of Revenue	1.05	0.95	0.35	1.00
Increase in Sales Revenue	\$74,835	\$47,428	\$0	\$122,263
% Increase	8.4%	5.8%	0.0%	7.1%

City of Lebanon, Missouri
Water Department

ALLOCATION OF EXPENSES TO RATE CLASSES

Rate Schedule	Revenue	Number of Customers	Variable (1)	Fixed (2)	Revenue Related (3)	Total
Residential Service 5/8-3/4" Meter	\$893,554	5,562	\$343,887	\$413,894	\$47,897	\$805,678
Residential Service 2" Meter	\$948	1	\$231	\$670	\$51	\$952
Commercial Service 5/8-3/4" Meter	\$134,749	566	\$57,922	\$42,119	\$7,223	\$107,264
Commercial Service 1-2" Meter	\$156,282	177	\$73,175	\$46,100	\$8,377	\$127,652
Commercial Service 2" Meter and Over	\$523,806	168	\$359,274	\$112,515	\$28,077	\$499,866
City Service	<u>\$14,570</u>	<u>37</u>	<u>\$12,804</u>	<u>\$0</u>	<u>\$781</u>	<u>\$13,585</u>
Total	\$1,723,910	6,511	\$847,294	\$615,297	\$92,406	\$1,554,998

- (1) Variable expenses are allocated based on consumption.
- (2) Fixed expenses are allocated based on weighted number of customers.
- (3) Revenue-related expenses are allocated based on revenues from sales.

City of Lebanon, Missouri
Water Department

Allocation of Operating Expenses by Rate Class

<u>Rate Class</u>	<u>Number of Bills</u>	<u>Water Sales</u>	<u>Variable Exp Requirement</u>	<u>Fixed Exp Requirement</u>	<u>Other Rev Requirement</u>	<u>Total Revenue Requirement</u>	<u>Variable Unit Costs</u>	<u>Fixed Unit Costs</u>	<u>Current Volumetric Charge (per 1000 gal)</u>	<u>Current Meter Charge</u>
Residential Service 5/8-3/4" Meter	66,599	260,873,233	\$343,887	\$413,894	\$43,156	\$714,625	\$1.32	\$5.57	\$2.37	\$4.14
Residential Service 2" Meter	12	175,506	\$231	\$670	\$46	\$855	\$1.32	\$52.00	\$2.76	\$38.64
Commercial Service 5/8-3/4" Meter	6,806	43,939,777	\$57,922	\$42,119	\$6,502	\$93,538	\$1.32	\$5.23	\$2.43	\$4.14
Commercial Service 1-2" Meter	2,130	55,510,601	\$73,175	\$46,100	\$7,555	\$111,720	\$1.32	\$18.10	\$2.27	\$14.49
Commercial Service 2" Meter and Over	2,021	272,545,409	\$359,274	\$112,515	\$25,266	\$446,523	\$1.32	\$43.17	\$1.64	\$38.64
City Service	431	9,713,488	\$12,804	\$0	\$0	\$12,804	\$1.32	\$0.00	\$1.50	\$0.00
Total	77,999	642,758,014	\$847,294	\$615,297	\$82,525	\$1,380,066	\$1.32	\$6.83		

City of Lebanon, Missouri
Water Department

ALLOCATION FACTOR FOR FIXED COSTS

Rate Schedule	Number of Customers	Weighing Factor	Weighted Customers	Allocation %	Dollar Allocation
Residential Service 5/8-3/4" Meter	5,562	1.00	5,562	67.3%	\$413,894
Residential Service 2" Meter	1	9.00	9	0.1%	\$670
Commercial Service 5/8-3/4" Meter	566	1.00	566	6.8%	\$42,119
Commercial Service 1-2" Meter	177	3.50	620	7.5%	\$46,100
Commercial Service 2" Meter and Over	168	9.00	1,512	18.3%	\$112,515
City Service	<u>37</u>	-	<u>-</u>	<u>0.0%</u>	<u>\$0</u>
Total	6,511		8,269	100.0%	\$615,297

City of Lebanon, Missouri
Water Department

ALLOCATION FACTOR FOR VARIABLE COSTS

Rate Schedule	Water Sales (Gallons)	Allocation %	Dollar Allocation
Residential Service 5/8-3/4" Meter	260,873,233	40.6%	\$343,887
Residential Service 2" Meter	175,506	0.0%	\$231
Commercial Service 5/8-3/4" Meter	43,939,777	6.8%	\$57,922
Commercial Service 1-2" Meter	55,510,601	8.6%	\$73,175
Commercial Service 2" Meter and Over	272,545,409	42.4%	\$359,274
City Service	<u>9,713,488</u>	<u>1.5%</u>	<u>\$12,804</u>
Total	642,758,014	100.0%	\$847,294

City of Lebanon, Missouri
Water Department

Expense Account Classification

<u>Description</u>	<u>Pro Forma Expenses</u>	<u>Variable</u>	<u>Fixed</u>	<u>Revenue Related</u>
Salaries	\$386,997	\$0	\$386,997	\$0
Health, Dental, & Life Insurance	\$128,356	\$0	\$128,356	\$0
Retirement	\$45,870	\$0	\$45,870	\$0
Payroll Taxes	\$54,074	\$0	\$54,074	\$0
Employee	\$18,700	\$18,700	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0
Grant	\$0	\$0	\$0	\$0
Utilities	\$205,700	\$205,700	\$0	\$0
Professional Services - PILOT	\$92,406	\$0	\$0	\$92,406
Professional Services - Other	\$133,050	\$133,050	\$0	\$0
Insurance	\$29,398	\$29,398	\$0	\$0
Advertising	\$1,800	\$1,800	\$0	\$0
Software	\$48,335	\$48,335	\$0	\$0
Office and Medical Supplies	\$35,780	\$35,780	\$0	\$0
Materials	\$115,500	\$115,500	\$0	\$0
Tools & Equipment	\$40,700	\$40,700	\$0	\$0
Vehicle	\$24,500	\$24,500	\$0	\$0
Contra Account-Other	\$0	\$0	\$0	\$0
Internal Service - Personnel	\$193,831	\$193,831	\$0	\$0
Interfund Transfer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenses	\$1,554,998	\$847,294	\$615,297	\$92,406

SECTION E: LOAD DATA

City of Lebanon, Missouri
Water Department

Analysis of Revenue By Rate Class

Rate Component Description	Customers, Consumption, or Demand	Present Rates			Proposed Rates 2023				
		Rate \$	Revenue \$	% of Revenues	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase
<u>Residential Service 5/8-3/4" Meter</u>									
Meter Fee	66,599	\$4.14	\$275,720	30.81%	\$5.14	\$342,319	35.30%	\$66,599	24.2%
First 7,000 gallons	219,847,047	\$2.21	\$485,862	54.29%	\$2.21	\$485,862	50.10%	\$0	0.0%
Over 7,000 gallons	41,026,186	\$3.25	\$133,335	14.90%	\$3.45	\$141,540	14.60%	\$8,205	6.2%
Subtotal	260,873,233		\$894,917	100.00%		\$969,721	100.00%	\$74,804	8.4%
Average Increase per Bill								\$1.12	
<u>Residential Service 2" Meter</u>									
Meter Fee	12	\$38.64	\$464	48.89%	\$39.64	\$476	48.59%	\$12	2.6%
First 7,000 gallons	82,415	\$2.21	\$182	19.21%	\$2.21	\$182	18.60%	\$0	0.0%
Over 7,000 gallons	93,091	\$3.25	\$303	31.90%	\$3.45	\$321	32.81%	\$19	6.2%
Subtotal	93,091		\$948	100.00%		\$979	100.00%	\$31	3.2%
<u>Commercial Service 5/8-3/4" Meter</u>									
Meter Fee	6,806	\$4.14	\$28,177	20.90%	\$5.14	\$34,983	23.98%	\$6,806	24.2%
First 7,000 gallons	17,239,739	\$2.21	\$38,100	28.26%	\$2.21	\$38,100	26.12%	\$0	0.0%
Next 93,000 gallons	18,711,365	\$3.25	\$60,812	45.10%	\$3.45	\$64,554	44.26%	\$3,742	6.2%
Over 100,000 gallons	7,988,673	\$0.97	\$7,749	5.75%	\$1.03	\$8,228	5.64%	\$479	6.2%
Subtotal	43,939,777		\$134,838	100.00%		\$145,865	100.00%	\$11,028	8.2%
<u>Commercial Service 1-2" Meter</u>									
Meter Fee	2,130	\$14.49	\$30,864	19.70%	\$15.49	\$32,994	19.98%	\$2,130	6.9%
First 7,000 gallons	10,257,320	\$2.21	\$22,669	14.47%	\$2.21	\$22,669	13.73%	\$0	0.0%
Next 93,000 gallons	25,981,820	\$3.25	\$84,441	53.90%	\$3.45	\$89,637	54.28%	\$5,196	6.2%
Over 100,000 gallons	19,271,461	\$0.97	\$18,693	11.93%	\$1.03	\$19,850	12.02%	\$1,156	6.2%
Subtotal	19,271,461		\$156,667	100.00%		\$165,149	100.00%	\$8,483	5.4%
<u>Commercial Service 2" Meter and Over</u>									
Meter Fee	2,021	\$38.64	\$78,091.44	14.91%	\$39.64	\$80,112	14.52%	\$2,021	2.6%
First 7,000 gallons	11,742,379	\$2.21	\$25,951	4.95%	\$2.21	\$25,951	4.70%	\$0	0.0%
Next 93,000 gallons	73,202,008	\$3.25	\$237,907	45.41%	\$3.45	\$252,547	45.76%	\$14,640	6.2%
Over 100,000 gallons	187,601,022	\$0.97	\$181,973	34.73%	\$1.03	\$193,229	35.02%	\$11,256	6.2%
Subtotal	187,601,022		\$523,922	100.00%		\$551,839	100.00%	\$27,917	5.3%
<u>City Service</u>									
All Usage	9,713,488	\$1.50	\$14,570	100.00%	\$1.50	\$14,570	100.00%	\$0	0.0%
Subtotal	9,713,488		\$14,570	100.00%		\$14,570	100.00%	\$0	0.0%
Totals	521,492,072		\$1,725,861			\$1,848,124		\$122,263	7.1%

City of Lebanon, Missouri
Water Department

Analysis of Revenue By Rate Class

Rate Component Description	Proposed Rates 2024					Proposed Rates 2025				
	Rate \$	Revenue \$	% of Revenues	Total Revenue	%	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase
<u>Residential Service 5/8-3/4" Meter</u>										
Meter Fee	\$6.14	\$408,918	39.15%	\$66,599	19.5%	\$7.14	\$475,517	42.48%	\$66,599	16.3%
First 7,000 gallons	\$2.21	\$485,862	46.52%	\$0	0.0%	\$2.21	\$485,862	43.41%	\$0	0.0%
Over 7,000 gallons	\$3.65	\$149,746	14.34%	\$8,205	5.8%	\$3.85	\$157,951	14.11%	\$8,205	5.5%
Subtotal		\$1,044,525	100.00%	\$74,804	7.7%		\$1,119,330	100.00%	\$74,804	7.2%
Average Increase per Bill				\$1.12					\$1.12	
<u>Residential Service 2" Meter</u>										
Meter Fee	\$40.64	\$488	48.30%	\$12	2.5%	\$41.64	\$500	48.04%	\$12	2.5%
First 7,000 gallons	\$2.21	\$182	18.04%	\$0	0.0%	\$2.21	\$182	17.51%	\$0	0.0%
Over 7,000 gallons	\$3.65	\$340	33.66%	\$19	5.8%	\$3.85	\$358	34.45%	\$19	5.5%
Subtotal		\$1,010	100.00%	\$31	3.1%		\$1,040	100.00%	\$31	3.0%
<u>Commercial Service 5/8-3/4" Meter</u>										
Meter Fee	\$6.14	\$41,789	26.64%	\$6,806	19.5%	\$7.14	\$48,595	28.94%	\$6,806	16.3%
First 7,000 gallons	\$2.21	\$38,100	24.28%	\$0	0.0%	\$2.21	\$38,100	22.69%	\$0	0.0%
Next 93,000 gallons	\$3.65	\$68,296	43.53%	\$3,742	5.8%	\$3.85	\$72,039	42.90%	\$3,742	5.5%
Over 100,000 gallons	\$1.09	\$8,708	5.55%	\$479	5.8%	\$1.15	\$9,187	5.47%	\$479	5.5%
Subtotal		\$156,893	100.00%	\$11,028	7.6%		\$167,920	100.00%	\$11,028	7.0%
<u>Commercial Service 1-2" Meter</u>										
Meter Fee	\$16.49	\$35,124	20.23%	\$2,130	6.5%	\$17.49	\$37,254	20.46%	\$2,130	6.1%
First 7,000 gallons	\$2.21	\$22,669	13.06%	\$0	0.0%	\$2.21	\$22,669	12.45%	\$0	0.0%
Next 93,000 gallons	\$3.65	\$94,834	54.62%	\$5,196	5.8%	\$3.85	\$100,030	54.93%	\$5,196	5.5%
Over 100,000 gallons	\$1.09	\$21,006	12.10%	\$1,156	5.8%	\$1.15	\$22,162	12.17%	\$1,156	5.5%
Subtotal		\$173,632	100.00%	\$8,483	5.1%		\$182,115	100.00%	\$8,483	4.9%
<u>Commercial Service 2" Meter and Over</u>										
Meter Fee	\$40.64	\$82,133	14.17%	\$2,021	2.5%	\$41.64	\$84,154	13.85%	\$2,021	2.5%
First 7,000 gallons	\$2.21	\$25,951	4.48%	\$0	0.0%	\$2.21	\$25,951	4.27%	\$0	0.0%
Next 93,000 gallons	\$3.65	\$267,187	46.09%	\$14,640	5.8%	\$3.85	\$281,828	46.38%	\$14,640	5.5%
Over 100,000 gallons	\$1.09	\$204,485	35.27%	\$11,256	5.8%	\$1.15	\$215,741	35.50%	\$11,256	5.5%
Subtotal		\$579,757	100.00%	\$27,917	5.1%		\$607,674	100.00%	\$27,917	4.8%
<u>City Service</u>										
All Usage	\$1.50	\$14,570	100.00%	\$0	0.0%	\$1.50	\$14,570	100.00%	\$0	0.0%
Subtotal		\$14,570	100.00%	\$0	0.0%		\$14,570	100.00%	\$0	0.0%
Totals		\$1,970,386		\$122,263	6.6%		\$2,092,649		\$122,263	6.2%

City of Lebanon, Missouri
Water Department

Analysis of Revenue By Rate Class

Rate Component Description	Proposed Rates 2026					Proposed Rates 2027				
	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase
<u>Residential Service 5/8-3/4" Meter</u>										
Meter Fee	\$8.14	\$542,116	45.40%	\$66,599	14.0%	\$9.14	\$608,715	47.97%	\$66,599	12.3%
First 7,000 gallons	\$2.21	\$485,862	40.69%	\$0	0.0%	\$2.21	\$485,862	38.29%	\$0	0.0%
Over 7,000 gallons	\$4.05	\$166,156	13.91%	\$8,205	5.2%	\$4.25	\$174,361	13.74%	\$8,205	4.9%
Subtotal		\$1,194,134	100.00%	\$74,804	6.7%		\$1,268,938	100.00%	\$74,804	6.3%
Average Increase per Bill				\$1.12		\$1.12				
<u>Residential Service 2" Meter</u>										
Meter Fee	\$42.64	\$512	47.78%	\$12	2.4%	\$43.64	\$524	47.54%	\$12	2.3%
First 7,000 gallons	\$2.21	\$182	17.01%	\$0	0.0%	\$2.21	\$182	16.54%	\$0	0.0%
Over 7,000 gallons	\$4.05	\$377	35.21%	\$19	5.2%	\$4.25	\$396	35.92%	\$19	4.9%
Subtotal		\$1,071	100.00%	\$31	2.9%		\$1,101	100.00%	\$31	2.9%
<u>Commercial Service 5/8-3/4" Meter</u>										
Meter Fee	\$8.14	\$55,401	30.96%	\$6,806	14.0%	\$9.14	\$62,207	32.74%	\$6,806	12.3%
First 7,000 gallons	\$2.21	\$38,100	21.29%	\$0	0.0%	\$2.21	\$38,100	20.06%	\$0	0.0%
Next 93,000 gallons	\$4.05	\$75,781	42.35%	\$3,742	5.2%	\$4.25	\$79,523	41.86%	\$3,742	4.9%
Over 100,000 gallons	\$1.21	\$9,666	5.40%	\$479	5.2%	\$1.27	\$10,146	5.34%	\$479	5.0%
Subtotal		\$178,948	100.00%	\$11,028	6.6%		\$189,976	100.00%	\$11,028	6.2%
<u>Commercial Service 1-2" Meter</u>										
Meter Fee	\$18.49	\$39,384	20.66%	\$2,130	5.7%	\$19.49	\$41,514	20.85%	\$2,130	5.4%
First 7,000 gallons	\$2.21	\$22,669	11.89%	\$0	0.0%	\$2.21	\$22,669	11.39%	\$0	0.0%
Next 93,000 gallons	\$4.05	\$105,226	55.21%	\$5,196	5.2%	\$4.25	\$110,423	55.47%	\$5,196	4.9%
Over 100,000 gallons	\$1.21	\$23,318	12.23%	\$1,156	5.2%	\$1.27	\$24,475	12.29%	\$1,156	5.0%
Subtotal		\$190,597	100.00%	\$8,483	4.7%		\$199,080	100.00%	\$8,483	4.5%
<u>Commercial Service 2" Meter and Over</u>										
Meter Fee	\$42.64	\$86,175	13.56%	\$2,021	2.4%	\$43.64	\$88,196	13.29%	\$2,021	2.3%
First 7,000 gallons	\$2.21	\$25,951	4.08%	\$0	0.0%	\$2.21	\$25,951	3.91%	\$0	0.0%
Next 93,000 gallons	\$4.05	\$296,468	46.64%	\$14,640	5.2%	\$4.25	\$311,109	46.89%	\$14,640	4.9%
Over 100,000 gallons	\$1.21	\$226,997	35.71%	\$11,256	5.2%	\$1.27	\$238,253	35.91%	\$11,256	5.0%
Subtotal		\$635,591	100.00%	\$27,917	4.6%		\$663,509	100.00%	\$27,917	4.4%
<u>City Service</u>										
All Usage	\$1.50	\$14,570	100.00%	\$0	0.0%	\$1.50	\$14,570	100.00%	\$0	0.0%
Subtotal		\$14,570	100.00%	\$0	0.0%		\$14,570	100.00%	\$0	0.0%
Totals		\$2,214,912		\$122,263	5.8%		\$2,337,174		\$122,263	5.5%

City of Lebanon, Missouri
Water Department

Analysis of Revenue By Rate Class

Rate Component Description	<u>5-Year Increase</u>	<u>5-Year %</u>
<u>Residential Service 5/8-3/4" Meter</u>		
Meter Fee	\$332,995	120.8%
First 7,000 gallons	\$0	0.0%
Over 7,000 gallons	<u>\$41,026</u>	<u>30.8%</u>
Subtotal	\$374,021	41.8%
Average Increase per Bill	\$5.62	
<u>Residential Service 2" Meter</u>		
Meter Fee	\$60	12.9%
First 7,000 gallons	\$0	0.0%
Over 7,000 gallons	<u>\$93</u>	<u>30.8%</u>
Subtotal	\$153	16.1%
<u>Commercial Service 5/8-3/4" Meter</u>		
Meter Fee	\$34,030	120.8%
First 7,000 gallons	\$0	0.0%
Next 93,000 gallons	\$18,711	30.8%
Over 100,000 gallons	<u>\$2,397</u>	<u>30.9%</u>
Subtotal	\$55,138	40.9%
<u>Commercial Service 1-2" Meter</u>		
Meter Fee	\$10,650	34.5%
First 7,000 gallons	\$0	0.0%
Next 93,000 gallons	\$25,982	30.8%
Over 100,000 gallons	<u>\$5,781</u>	<u>30.9%</u>
Subtotal	\$42,413	27.1%
<u>Commercial Service 2" Meter and Over</u>		
Meter Fee	\$10,105	12.9%
First 7,000 gallons	\$0	0.0%
Next 93,000 gallons	\$73,202	30.8%
Over 100,000 gallons	<u>\$56,280</u>	<u>30.9%</u>
Subtotal	\$139,587	26.6%
<u>City Service</u>		
All Usage	<u>\$0</u>	<u>0.0%</u>
Subtotal	\$0	0.0%
Totals	<u>\$611,313</u>	35.4%

City of Lebanon, Missouri
Water Department

Summary of Test Year Load Data By Rate Class

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
<u>No. of Customers</u>													
Residential Service 5/8-3/4" Meter	5,531	5,526	5,518	5,515	5,556	5,556	5,567	5,554	5,571	5,582	5,561	5,562	66,599
Residential Service 2" Meter	1	1	1	1	1	1	1	1	1	1	1	1	12
Commercial Service 5/8-3/4" Meter	567	568	568	568	572	560	563	573	565	568	568	566	6,806
Commercial Service 1-2" Meter	179	179	177	177	178	178	178	177	177	177	176	177	2,130
Commercial Service 2" Meter and Over	168	167	167	167	168	168	169	168	169	170	172	168	2,021
City Service	35	35	35	35	35	35	36	37	37	37	37	37	431
No Charge Service	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>5</u>	<u>5</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>4</u>	<u>57</u>
Total No. of Customers	6,485	6,481	6,471	6,468	6,515	6,504	6,519	6,515	6,524	6,539	6,520	6,515	78,056
<u>Gallons Sold</u>													
Residential Service 5/8-3/4" Meter	20,791,645	20,559,039	23,499,750	19,440,500	19,810,204	20,675,260	23,833,632	25,354,866	25,158,413	22,570,767	20,037,017	19,142,140	260,873,233
Residential Service 2" Meter	9,814	14,992	13,757	6,313	7,147	6,102	14,887	44,160	15,103	16,668	7,470	19,093	175,506
Commercial Service 5/8-3/4" Meter	2,388,597	2,471,518	3,966,670	3,152,323	2,609,896	2,687,079	4,465,900	5,266,933	5,238,975	4,604,202	4,337,027	2,750,657	43,939,777
Commercial Service 1-2" Meter	3,930,990	4,324,237	4,536,641	4,722,709	5,148,636	5,066,110	4,624,341	5,068,235	5,132,841	4,539,237	4,396,610	4,020,014	55,510,601
Commercial Service 2" Meter and Over	18,836,896	19,686,307	24,044,840	23,604,572	23,650,116	24,059,306	25,829,032	26,564,841	23,622,612	21,697,257	20,998,465	19,951,165	272,545,409
City Service	103,628	355,972	192,078	368,682	933,649	1,222,395	1,410,923	2,125,624	1,678,421	847,771	260,682	213,663	9,713,488
No Charge Service	<u>163,610</u>	<u>206,830</u>	<u>176,277</u>	<u>182,518</u>	<u>280,203</u>	<u>401,250</u>	<u>510,878</u>	<u>639,774</u>	<u>573,470</u>	<u>355,935</u>	<u>99,393</u>	<u>103,297</u>	<u>3,693,435</u>
Total kWh Sold	46,225,180	47,618,895	56,430,013	51,477,617	52,439,851	54,117,502	60,689,593	65,064,433	61,419,835	54,631,837	50,136,664	46,200,029	646,451,449
<u>Revenues (Consumption Report)</u>													
Residential Service 5/8-3/4" Meter	\$71,488	\$70,635	\$79,623	\$67,890	\$68,766	\$71,167	\$80,486	\$84,492	\$84,431	\$77,230	\$69,746	\$67,600	\$893,554
Residential Service 2" Meter	\$63	\$80	\$76	\$53	\$55	\$52	\$80	\$175	\$80	\$86	\$56	\$93	\$948
Commercial Service 5/8-3/4" Meter	\$8,517	\$8,613	\$12,159	\$10,282	\$9,105	\$9,232	\$12,871	\$14,893	\$14,833	\$13,493	\$11,611	\$9,140	\$134,749
Commercial Service 1-2" Meter	\$11,578	\$12,182	\$12,766	\$12,941	\$13,701	\$13,577	\$12,886	\$13,903	\$13,917	\$13,142	\$13,056	\$12,633	\$156,282
Commercial Service 2" Meter and Over	\$39,569	\$41,101	\$45,527	\$44,918	\$44,765	\$44,604	\$46,195	\$47,310	\$44,643	\$42,918	\$42,064	\$40,191	\$523,806
City Service	\$155	\$534	\$288	\$553	\$1,400	\$1,834	\$2,116	\$3,188	\$2,518	\$1,272	\$391	\$320	\$14,570
No Charge Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	\$131,371	\$133,146	\$150,439	\$136,637	\$137,792	\$140,466	\$154,635	\$163,960	\$160,421	\$148,141	\$136,924	\$129,979	\$1,723,910

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

Residential Service 5/8-3/4" Meter
100-RES, 100-IRR

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	5,531	5,526	5,518	5,515	5,556	5,556	5,567	5,554	5,571	5,582	5,561	5,562	66,599
<u>Consumption (gals):</u>													
First 7,000 gallons	18,207,983	18,239,101	18,735,844	17,368,694	17,763,968	18,186,118	19,134,908	19,973,301	19,423,881	18,387,134	17,570,647	16,855,468	219,847,047
Over 7,000 gallons	2,583,662	2,319,938	4,763,906	2,071,806	2,046,236	2,489,142	4,698,724	5,381,565	5,734,532	4,183,633	2,466,370	2,286,672	41,026,186
Total	20,791,645	20,559,039	23,499,750	19,440,500	19,810,204	20,675,260	23,833,632	25,354,866	25,158,413	22,570,767	20,037,017	19,142,140	260,873,233
Average Usage	3,759	3,720	4,259	3,525	3,566	3,721	4,281	4,565	4,516	4,043	3,603	3,442	3,917
<u>Revenue:</u>													
Total Revenue	\$71,488	\$70,635	\$79,623	\$67,890	\$68,766	\$71,167	\$80,486	\$84,492	\$84,431	\$77,230	\$69,746	\$67,600	\$893,554.39
<u>Rates</u>													
Meter Fee	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14
First 7,000 gallons (/1,000 g)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Over 7,000 gallons (/1,000 g)	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
<u>Revenue Verification</u>													
Meter Fee	\$22,898	\$22,878	\$22,845	\$22,832	\$23,002	\$23,002	\$23,047	\$22,994	\$23,064	\$23,109	\$23,023	\$23,027	\$275,720
First 7,000 gallons	\$40,240	\$40,308	\$41,406	\$38,385	\$39,258	\$40,191	\$42,288	\$44,141	\$42,927	\$40,636	\$38,831	\$37,251	\$485,862
Over 7,000 gallons	\$8,397	\$7,540	\$15,483	\$6,733	\$6,650	\$8,090	\$15,271	\$17,490	\$18,637	\$13,597	\$8,016	\$7,432	\$133,335
Total Revenue	\$71,535	\$70,726	\$79,733	\$67,950	\$68,910	\$71,283	\$80,606	\$84,625	\$84,628	\$77,342	\$69,869	\$67,709	\$894,917

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

Residential Service 2" Meter
100-2"R

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Consumption (gals):</u>													
First 7,000 gallons	7,000	7,000	7,000	6,313	7,000	6,102	7,000	7,000	7,000	7,000	7,000	7,000	82,415
Over 7,000 gallons	2,814	7,992	6,757	0	147	0	7,887	37,160	8,103	9,668	470	12,093	93,091
Total	9,814	14,992	13,757	6,313	7,147	6,102	14,887	44,160	15,103	16,668	7,470	19,093	175,506
Average Usage	9,814	14,992	13,757	6,313	7,147	6,102	14,887	44,160	15,103	16,668	7,470	19,093	14,626
<u>Revenue:</u>													
Total Revenue	\$63	\$80	\$76	\$53	\$55	\$52	\$80	\$175	\$80	\$86	\$56	\$93	\$948.36
<u>Rates</u>													
Meter Fee	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64
First 7,000 gallons (/1,000 g)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Over 7,000 gallons (/1,000 g)	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
<u>Revenue Verification</u>													
Meter Fee	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$39	\$464
First 7,000 gallons	\$15	\$15	\$15	\$14	\$15	\$13	\$15	\$15	\$15	\$15	\$15	\$15	\$182
Over 7,000 gallons	\$9	\$26	\$22	\$0	\$0	\$0	\$26	\$121	\$26	\$31	\$2	\$39	\$303
Total Revenue	\$63	\$80	\$76	\$53	\$55	\$52	\$80	\$175	\$80	\$86	\$56	\$93	\$948

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

Commercial Service 5/8-3/4" Meter
100-COM, 100-C2, 100-CIR

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	567	568	568	568	572	560	563	573	565	568	568	566	6,806
<u>Consumption (gals):</u>													
First 7,000 gallons	1,308,422	1,371,208	1,530,631	1,434,645	1,409,761	1,411,227	1,432,282	1,567,360	1,541,619	1,479,850	1,446,359	1,306,375	17,239,739
Next 93,000 gallons	978,323	953,250	1,790,049	1,360,157	1,078,127	1,122,270	1,948,353	2,402,545	2,420,352	2,127,076	1,429,453	1,101,410	18,711,365
Over 100,000 gallons	101,852	147,060	645,990	357,521	122,008	153,582	1,085,265	1,297,028	1,277,004	997,276	1,461,215	342,872	7,988,673
Total	2,388,597	2,471,518	3,966,670	3,152,323	2,609,896	2,687,079	4,465,900	5,266,933	5,238,975	4,604,202	4,337,027	2,750,657	43,939,777
Average Usage	4,213	4,351	6,984	5,550	4,563	4,798	7,932	9,192	9,273	8,106	7,636	4,860	6,456
<u>Revenue:</u>													
Total Revenue	\$8,517	\$8,613	\$12,159	\$10,282	\$9,105	\$9,232	\$12,871	\$14,893	\$14,833	\$13,493	\$11,611	\$9,140	\$134,748.83
<u>Rates</u>													
Meter Fee	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14	\$4.14
First 7,000 gallons (/1,000 gal)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 gal)	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
Over 100,000 gallons (/1,000 gal)	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97
<u>Revenue Verification</u>													
Meter Fee	\$2,347	\$2,352	\$2,352	\$2,352	\$2,368	\$2,318	\$2,331	\$2,372	\$2,339	\$2,352	\$2,352	\$2,343	\$28,177
First 7,000 gallons	\$2,892	\$3,030	\$3,383	\$3,171	\$3,116	\$3,119	\$3,165	\$3,464	\$3,407	\$3,270	\$3,196	\$2,887	\$38,100
Next 93,000 gallons	\$3,180	\$3,098	\$5,818	\$4,421	\$3,504	\$3,647	\$6,332	\$7,808	\$7,866	\$6,913	\$4,646	\$3,580	\$60,812
Over 100,000 gallons	\$99	\$143	\$627	\$347	\$118	\$149	\$1,053	\$1,258	\$1,239	\$967	\$1,417	\$333	\$7,749
Total Revenue	\$8,517	\$8,623	\$12,178	\$10,289	\$9,106	\$9,234	\$12,881	\$14,902	\$14,851	\$13,502	\$11,611	\$9,143	\$134,838

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

Commercial Service 1-2" Meter
100-CM1, 100-CM2, 100-TCM, 100-T2C

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	179	179	177	177	178	178	178	177	177	177	176	177	2,130
<u>Consumption (gals):</u>													
First 7,000 gallons	827,883	850,804	877,116	864,850	845,875	867,850	858,242	876,233	870,582	848,079	857,160	812,646	10,257,320
Next 93,000 gallons	1,836,177	1,914,684	2,079,247	2,083,167	2,239,794	2,208,853	2,102,617	2,351,708	2,333,795	2,258,218	2,282,822	2,290,738	25,981,820
Over 100,000 gallons	1,266,930	1,558,749	1,580,278	1,774,692	2,062,967	1,989,407	1,663,482	1,840,294	1,928,464	1,432,940	1,256,628	916,630	19,271,461
Total	3,930,990	4,324,237	4,536,641	4,722,709	5,148,636	5,066,110	4,624,341	5,068,235	5,132,841	4,539,237	4,396,610	4,020,014	55,510,601
Average Usage	21,961	24,158	25,631	26,682	28,925	28,461	25,979	28,634	28,999	25,645	24,981	22,712	26,061
<u>Revenue:</u>													
Total Revenue	\$11,578	\$12,182	\$12,766	\$12,941	\$13,701	\$13,577	\$12,886	\$13,903	\$13,917	\$13,142	\$13,056	\$12,633	\$156,281.98
<u>Rates</u>													
Meter Fee	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49	\$14.49
First 7,000 gallons (/1,000 gal)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 gal)	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
Over 100,000 gallons (/1,000 gal)	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97
<u>Revenue Verification</u>													
Meter Fee	\$2,594	\$2,594	\$2,565	\$2,565	\$2,579	\$2,579	\$2,579	\$2,565	\$2,565	\$2,565	\$2,550	\$2,565	\$30,864
First 7,000 gallons	\$1,830	\$1,880	\$1,938	\$1,911	\$1,869	\$1,918	\$1,897	\$1,936	\$1,924	\$1,874	\$1,894	\$1,796	\$22,669
Next 93,000 gallons	\$5,968	\$6,223	\$6,758	\$6,770	\$7,279	\$7,179	\$6,834	\$7,643	\$7,585	\$7,339	\$7,419	\$7,445	\$84,441
Over 100,000 gallons	\$1,229	\$1,512	\$1,533	\$1,721	\$2,001	\$1,930	\$1,614	\$1,785	\$1,871	\$1,390	\$1,219	\$889	\$18,693
Total Revenue	\$11,620	\$12,209	\$12,794	\$12,968	\$13,729	\$13,606	\$12,923	\$13,929	\$13,944	\$13,168	\$13,083	\$12,695	\$156,667

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

Commercial Service 2" Meter and Over
100-2DW, 100-2IN, 100-IR2, 100-T2I, 100-T3C

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	168	167	167	167	168	168	169	168	169	170	172	168	2,021
<u>Consumption (gals):</u>													
First 7,000 gallons	953,968	961,163	976,681	984,717	984,255	988,933	968,742	960,910	983,385	997,930	1,006,522	975,173	11,742,379
Next 93,000 gallons	5,975,087	6,298,506	6,376,797	6,293,018	6,189,572	5,942,478	5,898,284	6,078,434	6,148,249	6,169,200	6,070,069	5,762,314	73,202,008
Over 100,000 gallons	11,907,841	12,426,638	16,691,362	16,326,837	16,476,289	17,127,895	18,962,006	19,525,497	16,490,978	14,530,127	13,921,874	13,213,678	187,601,022
Total	18,836,896	19,686,307	24,044,840	23,604,572	23,650,116	24,059,306	25,829,032	26,564,841	23,622,612	21,697,257	20,998,465	19,951,165	272,545,409
Average Usage	112,124	117,882	143,981	141,345	140,775	143,210	152,835	158,124	139,779	127,631	122,084	118,757	134,857
<u>Revenue:</u>													
Total Revenue	\$39,569	\$41,101	\$45,527	\$44,918	\$44,765	\$44,604	\$46,195	\$47,310	\$44,643	\$42,918	\$42,064	\$40,191	\$523,805.90
<u>Rates</u>													
Meter Fee	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64	\$38.64
First 7,000 gallons (/1,000 gal)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 gal)	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
Over 100,000 gallons (/1,000 gal)	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97	\$0.97
<u>Revenue Verification</u>													
Meter Fee	\$6,492	\$6,453	\$6,453	\$6,453	\$6,492	\$6,492	\$6,530	\$6,492	\$6,530	\$6,569	\$6,646	\$6,492	\$78,091
First 7,000 gallons	\$2,108	\$2,124	\$2,158	\$2,176	\$2,175	\$2,186	\$2,141	\$2,124	\$2,173	\$2,205	\$2,224	\$2,155	\$25,951
Next 93,000 gallons	\$19,419	\$20,470	\$20,725	\$20,452	\$20,116	\$19,313	\$19,169	\$19,755	\$19,982	\$20,050	\$19,728	\$18,728	\$237,907
Over 100,000 gallons	\$11,551	\$12,054	\$16,191	\$15,837	\$15,982	\$16,614	\$18,393	\$18,940	\$15,996	\$14,094	\$13,504	\$12,817	\$181,973
Total Revenue	\$39,569	\$41,101	\$45,527	\$44,918	\$44,765	\$44,604	\$46,234	\$47,310	\$44,682	\$42,918	\$42,102	\$40,191	\$523,922

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

City Service
100-COL, 100-LEB

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	35	35	35	35	35	35	36	37	37	37	37	37	431
<u>Consumption (gals):</u>													
Total	103,628	355,972	192,078	368,682	933,649	1,222,395	1,410,923	2,125,624	1,678,421	847,771	260,682	213,663	9,713,488
Revenue	\$155.46	\$534	\$288	\$553	\$1,400	\$1,834	\$2,116	\$3,188	\$2,518	\$1,272	\$391	\$320	\$14,570
Rates													
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Water Usage (/1,000 gal)	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Revenue Verification													
Meter Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Usage	\$155	\$534	\$288	\$553	\$1,400	\$1,834	\$2,116	\$3,188	\$2,518	\$1,272	\$391	\$320	\$14,570
Total Revenue	\$155	\$534	\$288	\$553	\$1,400	\$1,834	\$2,116	\$3,188	\$2,518	\$1,272	\$391	\$320	\$14,570

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

No Charge Service
100-NC, 100-HOS

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	4	5	5	5	5	6	5	5	4	4	5	4	57
<u>Consumption (gals):</u>													
Total	163,610	206,830	176,277	182,518	280,203	401,250	510,878	639,774	573,470	355,935	99,393	103,297	3,693,435
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0