



City of Lebanon, Missouri  
Water Department  
Test Year July 2023 - June 2024  
Forecast Year 2026, 2027, 2028

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:

Residential Service less than 1" Meter

|                     |                   |
|---------------------|-------------------|
| User Fee            | \$10.50 /Month    |
| Meter Fee           | \$0.00 /Month     |
| First 7,000 gallons | \$2.21 /1,000 gal |
| Over 7,000 gallons  | \$4.40 /1,000 gal |

Residential Service greater than 1" Meter

|                     |                   |
|---------------------|-------------------|
| User Fee            | \$10.50 /Month    |
| Meter Fee           | \$19.49 /Month    |
| First 7,000 gallons | \$2.21 /1,000 gal |
| Over 7,000 gallons  | \$4.40 /1,000 gal |

Commercial Service less than 1" Meter

|                      |                   |
|----------------------|-------------------|
| User Fee             | \$10.50 /Month    |
| Meter Fee            | \$0.00 /Month     |
| First 7,000 gallons  | \$2.21 /1,000 gal |
| Next 93,000 gallons  | \$4.40 /1,000 gal |
| Over 100,000 gallons | \$1.28 /1,000 gal |

Commercial Service 1" Meter

|                      |                   |
|----------------------|-------------------|
| User Fee             | \$10.50 /Month    |
| Meter Fee            | \$19.49 /Month    |
| First 7,000 gallons  | \$2.21 /1,000 gal |
| Next 93,000 gallons  | \$4.40 /1,000 gal |
| Over 100,000 gallons | \$1.28 /1,000 gal |

Commercial Service Greater than 1" to 2" Meter

|                      |                   |
|----------------------|-------------------|
| User Fee             | \$10.50 /Month    |
| Meter Fee            | \$45.00 /Month    |
| First 7,000 gallons  | \$2.21 /1,000 gal |
| Next 93,000 gallons  | \$4.40 /1,000 gal |
| Over 100,000 gallons | \$1.28 /1,000 gal |

Commercial Service Greater than 2" Meter

|                      |                   |
|----------------------|-------------------|
| User Fee             | \$10.50 /Month    |
| Meter Fee            | \$45.00 /Month    |
| First 7,000 gallons  | \$2.21 /1,000 gal |
| Next 93,000 gallons  | \$4.40 /1,000 gal |
| Over 100,000 gallons | \$1.28 /1,000 gal |

City Service

|           |                   |
|-----------|-------------------|
| All Usage | \$1.63 /1,000 gal |
|-----------|-------------------|

No Charge Service

|           |                   |
|-----------|-------------------|
| All Usage | \$0.00 /1,000 gal |
|-----------|-------------------|

**II. Discussion of Recommendations****A. Amount of Rate Increase**

Proposed rates over the next 3 years are designed to increase Revenue from Sales by \$642,995 representing an overall increase of 29.2% from adjusted 2025 year projected revenues of \$2,199,866.

The increase is designed to take effect over a 3-year period with approximately a 8.7% increase in 2026, 9% in 2027, and 9% in 2028 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 Adjusted Year column represents 2025 with no rate increase for the year ending June 31, 2025. Expenses are adjusted to give effect for budgetary changes. The Forecast Year columns set forth projected income under proposed rates for the 3-year period.

| Account                    | Adjusted Year      | Pro Forma Year 2026 |
|----------------------------|--------------------|---------------------|
| Revenues                   | \$2,285,166        | \$2,477,128         |
| Expenses                   | <u>\$2,378,246</u> | <u>\$2,449,594</u>  |
| Operating Income (Loss)    | (\$93,080)         | \$27,535            |
| Nonoperating Income (Loss) | (\$89,052)         | (\$89,052)          |
| Net Income (Loss)          | (\$182,132)        | (\$61,517)          |

| Account                    | Pro Forma Year 2027 | Pro Forma Year 2028 |
|----------------------------|---------------------|---------------------|
| Revenues                   | \$2,692,336         | \$2,928,161         |
| Expenses                   | <u>\$2,523,081</u>  | <u>\$2,598,774</u>  |
| Operating Income (Loss)    | \$169,254           | \$329,388           |
| Nonoperating Income (Loss) | (\$89,052)          | (\$89,052)          |
| Net Income (Loss)          | \$80,202            | \$240,336           |

**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 2026 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 of Return |          | Rate Change |         |
|---------------------|---------------------|-----------|----------------|----------|-------------|---------|
|                     | Adjusted            | Pro Forma | Adjusted       | Proposed | Dollar      | Percent |
| Residential Service | -9.4%               | -1.1%     | -3.1%          | -0.4%    | \$107,582   | 8.7%    |
| Commercial Service  | -8.4%               | 0.3%      | -2.8%          | 0.1%     | \$83,245    | 8.8%    |
| City Service        | -246.1%             | -218.5%   | -25.7%         | -24.8%   | \$1,135     | 8.7%    |
| No Charge Service   | 0.0%                | 0.0%      | -36.1%         | -36.1%   | \$0         | 0.0%    |
| Total               | -11.1%              | -2.5%     | -3.6%          | -0.9%    | \$191,962   | 8.7%    |

City of Lebanon, Missouri  
Water Department

**Rate Base and Rate of Return**

**I. Rate Base**

| <u>Account</u>                      | <u>Amount</u>      |
|-------------------------------------|--------------------|
| Utility Plant in Service            | \$11,641,578       |
| Plus: Construction Work in Progress | <u>\$709,241</u>   |
| Total                               | \$12,350,819       |
| Less: Accumulated Depreciation      | <u>\$5,921,876</u> |
| Net Plant                           | \$6,428,943        |

Cash Working Capital:

|                           |          |   |               |                  |
|---------------------------|----------|---|---------------|------------------|
| 30 days of Water          |          |   |               |                  |
|                           | 30 / 365 | * | \$0 =         | \$0              |
| 90 days of Other Expenses |          |   |               |                  |
|                           | 90 / 365 | * | \$2,449,594 = | <u>\$604,009</u> |

|                 |             |
|-----------------|-------------|
| Total Rate Base | \$7,032,953 |
|-----------------|-------------|

**II. Rate of Return**

| <u>Year</u>          | <u>Net<br/>Income</u> | <u>Rate of<br/>Return</u> |
|----------------------|-----------------------|---------------------------|
| Pro Forma Year       | (\$164,428)           | -2.3%                     |
| with Rate Adjustment | \$25,000              | 0.4%                      |
| Rate Adjustment      | \$189,428             | 8.6%                      |

## **SECTION B: RATES**

Section B Sheet 1



City of Lebanon  
Lebanon, Missouri

**Billing Comparison**

**Residential Service less than 1" Meter**

| <u>Tier</u> | <u>Average Gallons</u> | <u>Existing Rates</u> | <u>2026 Rates</u> | <u>Dollar Change</u> | <u>Percent Change</u> | <u>2027 Rates</u> | <u>Dollar Change</u> | <u>Percent Change</u> | <u>2028 Rates</u> | <u>Dollar Change</u> | <u>Percent Change</u> |
|-------------|------------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| 1           | 157                    | \$9.50                | \$10.85           | \$1.35               | 14.22%                | \$11.79           | \$0.94               | 8.71%                 | \$12.83           | \$1.03               | 8.76%                 |
| 2           | 995                    | \$11.35               | \$12.70           | \$1.35               | 11.90%                | \$13.79           | \$1.10               | 8.62%                 | \$14.99           | \$1.19               | 8.65%                 |
| 3           | 1,576                  | \$12.63               | \$13.98           | \$1.35               | 10.69%                | \$15.18           | \$1.20               | 8.58%                 | \$16.49           | \$1.30               | 8.59%                 |
| 4           | 2,132                  | \$13.86               | \$15.21           | \$1.35               | 9.74%                 | \$16.51           | \$1.30               | 8.54%                 | \$17.92           | \$1.41               | 8.54%                 |
| 5           | 2,680                  | \$15.07               | \$16.42           | \$1.35               | 8.96%                 | \$17.82           | \$1.40               | 8.51%                 | \$19.33           | \$1.51               | 8.50%                 |
| 6           | 3,256                  | \$16.35               | \$17.70           | \$1.35               | 8.26%                 | \$19.20           | \$1.50               | 8.48%                 | \$20.82           | \$1.62               | 8.46%                 |
| 7           | 3,933                  | \$17.84               | \$19.19           | \$1.35               | 7.57%                 | \$20.81           | \$1.62               | 8.45%                 | \$22.57           | \$1.75               | 8.42%                 |
| 8           | 4,828                  | \$19.82               | \$21.17           | \$1.35               | 6.81%                 | \$22.95           | \$1.78               | 8.42%                 | \$24.88           | \$1.92               | 8.38%                 |
| 9           | 6,254                  | \$22.97               | \$24.32           | \$1.35               | 5.88%                 | \$26.36           | \$2.04               | 8.38%                 | \$28.56           | \$2.19               | 8.33%                 |
| 10          | 13,096                 | \$48.70               | \$52.79           | \$4.09               | 8.41%                 | \$58.26           | \$5.47               | 10.35%                | \$64.19           | \$5.93               | 10.18%                |
|             | 5,000                  | \$20.20               | \$21.55           | \$1.35               | 6.68%                 | \$23.36           | \$1.81               | 8.42%                 | \$25.32           | \$1.96               | 8.37%                 |

|                     | Existing | 2026    | 2027    | 2028    |
|---------------------|----------|---------|---------|---------|
| User Fee            | \$9.15   | \$10.50 | \$11.42 | \$12.42 |
| Meter Fee           | \$0.00   | \$0.00  | \$0.00  | \$0.00  |
| First 7,000 gallons | \$2.21   | \$2.21  | \$2.39  | \$2.58  |
| Over 7,000 gallons  | \$3.95   | \$4.40  | \$4.94  | \$5.53  |

City of Lebanon  
Lebanon, Missouri

**Billing Comparison**

**Commercial Less than 1"**

| <u>Tier</u> | <u>Average Gallons</u> | <u>Existing Rates</u> | <u>2026 Rates</u> | <u>Dollar Change</u> | <u>Percent Change</u> | <u>2027 Rates</u> | <u>Dollar Change</u> | <u>Percent Change</u> | <u>2028 Rates</u> | <u>Dollar Change</u> | <u>Percent Change</u> |
|-------------|------------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| 1           | -                      | \$9.15                | \$10.50           | \$1.35               | 14.75%                | \$11.42           | \$0.92               | 8.73%                 | \$12.42           | \$1.00               | 8.79%                 |
| 2           | 1                      | \$9.15                | \$10.50           | \$1.35               | 14.75%                | \$11.42           | \$0.92               | 8.73%                 | \$12.42           | \$1.00               | 8.79%                 |
| 3           | 119                    | \$9.41                | \$10.76           | \$1.35               | 14.34%                | \$11.70           | \$0.94               | 8.71%                 | \$12.73           | \$1.03               | 8.77%                 |
| 4           | 384                    | \$10.00               | \$11.35           | \$1.35               | 13.50%                | \$12.33           | \$0.99               | 8.68%                 | \$13.41           | \$1.08               | 8.73%                 |
| 5           | 732                    | \$10.77               | \$12.12           | \$1.35               | 12.54%                | \$13.17           | \$1.05               | 8.65%                 | \$14.31           | \$1.14               | 8.68%                 |
| 6           | 1,252                  | \$11.92               | \$13.27           | \$1.35               | 11.33%                | \$14.41           | \$1.14               | 8.60%                 | \$15.65           | \$1.24               | 8.62%                 |
| 7           | 2,273                  | \$14.17               | \$15.52           | \$1.35               | 9.52%                 | \$16.85           | \$1.32               | 8.53%                 | \$18.28           | \$1.44               | 8.53%                 |
| 8           | 4,147                  | \$18.31               | \$19.66           | \$1.35               | 7.37%                 | \$21.33           | \$1.66               | 8.45%                 | \$23.12           | \$1.79               | 8.41%                 |
| 9           | 7,876                  | \$28.08               | \$29.82           | \$1.74               | 6.21%                 | \$32.47           | \$2.65               | 8.87%                 | \$35.32           | \$2.85               | 8.79%                 |
| 10          | 40,965                 | \$158.78              | \$175.42          | \$16.63              | 10.48%                | \$195.93          | \$20.51              | 11.69%                | \$218.31          | \$22.38              | 11.42%                |
|             | 4,305                  | \$18.66               | \$20.01           | \$1.35               | 7.23%                 | \$21.70           | \$1.69               | 8.44%                 | \$23.53           | \$1.82               | 8.40%                 |

|                      | Existing | 2026    | 2027    | 2028    |
|----------------------|----------|---------|---------|---------|
| User Fee             | \$9.15   | \$10.50 | \$11.42 | \$12.42 |
| Meter Fee            | \$0.00   | \$0.00  | \$0.00  | \$0.00  |
| First 7,000 gallons  | \$2.21   | \$2.21  | \$2.39  | \$2.58  |
| Next 93,000 gallons  | \$3.95   | \$4.40  | \$4.94  | \$5.53  |
| Over 100,000 gallons | \$1.18   | \$1.28  | \$1.38  | \$1.50  |

City of Lebanon  
Lebanon, Missouri

**Billing Comparison**

**Commercial 1" Meter**

| <u>Tier</u>          | <u>Average<br/>Gallons</u> | <u>Existing<br/>Rates</u> | <u>2026<br/>Rates</u> | <u>2027<br/>Rates</u> | <u>2028<br/>Rates</u> | <u>Dollar<br/>Change</u> | <u>Percent<br/>Change</u> |
|----------------------|----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|--------------------------|---------------------------|
| 1                    | -                          | \$28.64                   | \$29.99               | \$30.91               | \$31.91               | \$1.35                   | 4.71%                     |
| 2                    | 1                          | \$28.64                   | \$29.99               | \$30.91               | \$31.91               | \$1.35                   | 4.71%                     |
| 3                    | 119                        | \$28.90                   | \$30.25               | \$31.19               | \$32.22               | \$1.35                   | 4.67%                     |
| 4                    | 384                        | \$29.49                   | \$30.84               | \$31.82               | \$32.90               | \$1.35                   | 4.58%                     |
| 5                    | 732                        | \$30.26                   | \$31.61               | \$32.66               | \$33.80               | \$1.35                   | 4.46%                     |
| 6                    | 1,252                      | \$31.41                   | \$32.76               | \$33.90               | \$35.14               | \$1.35                   | 4.30%                     |
| 7                    | 2,273                      | \$33.66                   | \$35.01               | \$36.34               | \$37.77               | \$1.35                   | 4.01%                     |
| 8                    | 4,147                      | \$37.80                   | \$39.15               | \$40.82               | \$42.61               | \$1.35                   | 3.57%                     |
| 9                    | 7,876                      | \$47.57                   | \$49.31               | \$51.96               | \$54.81               | \$1.74                   | 3.67%                     |
| 10                   | <u>40,965</u>              | <u>\$178.27</u>           | <u>\$194.91</u>       | <u>\$215.42</u>       | <u>\$237.80</u>       | <u>\$16.63</u>           | <u>9.33%</u>              |
|                      | 25,498                     | \$117.18                  | \$126.85              | \$139.01              | \$0.00                | \$9.67                   | 8.26%                     |
| User Fee             |                            |                           | \$9.15                | \$10.50               | \$11.42               | \$12.42                  |                           |
| Meter Fee            |                            |                           | \$19.49               | \$19.49               | \$19.49               | \$19.49                  |                           |
| First 7,000 gallons  |                            |                           | \$2.21                | \$2.21                | \$2.39                | \$2.58                   |                           |
| Next 93,000 gallons  |                            |                           | \$3.95                | \$4.40                | \$4.94                | \$5.53                   |                           |
| Over 100,000 gallons |                            |                           | \$1.18                | \$1.28                | \$1.38                | \$1.50                   |                           |

City of Lebanon  
Lebanon, Missouri

**Billing Comparison**

**Commercial Service 1-2" Meter**

| <u>Tier</u>          | <u>Average<br/>Gallons</u> | <u>Existing<br/>Rates</u> | <u>2026<br/>Rates</u> | <u>2027<br/>Rates</u> | <u>2028<br/>Rates</u> | <u>Dollar<br/>Change</u> | <u>Percent<br/>Change</u> |
|----------------------|----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|--------------------------|---------------------------|
| 1                    | 72                         | \$52.95                   | \$55.66               | \$56.59               | \$57.61               | \$2.71                   | 5.12%                     |
| 2                    | 1,168                      | \$55.37                   | \$58.08               | \$59.21               | \$60.43               | \$2.71                   | 4.89%                     |
| 3                    | 2,262                      | \$57.79                   | \$60.50               | \$61.82               | \$63.26               | \$2.71                   | 4.69%                     |
| 4                    | 3,895                      | \$61.40                   | \$64.11               | \$65.72               | \$67.47               | \$2.71                   | 4.41%                     |
| 5                    | 6,188                      | \$66.47                   | \$69.18               | \$71.20               | \$73.39               | \$2.71                   | 4.08%                     |
| 6                    | 9,433                      | \$77.87                   | \$81.68               | \$85.16               | \$88.93               | \$3.80                   | 4.89%                     |
| 7                    | 15,370                     | \$101.32                  | \$107.80              | \$114.49              | \$121.77              | \$6.48                   | 6.39%                     |
| 8                    | 22,629                     | \$129.99                  | \$139.74              | \$150.35              | \$161.91              | \$9.74                   | 7.49%                     |
| 9                    | 35,323                     | \$180.14                  | \$195.59              | \$213.06              | \$232.11              | \$15.46                  | 8.58%                     |
| 10                   | <u>165,178</u>             | <u>\$512.52</u>           | <u>\$563.60</u>       | <u>\$622.51</u>       | <u>\$687.54</u>       | <u>\$51.08</u>           | <u>9.97%</u>              |
|                      | 124,119                    | \$464.07                  | \$511.04              | \$565.85              | \$625.95              | \$46.97                  | 10.12%                    |
| User Fee             |                            |                           | \$9.15                | \$10.50               | \$11.42               | \$12.42                  |                           |
| Meter Fee            |                            |                           | \$43.64               | \$45.00               | \$45.00               | \$45.00                  |                           |
| First 7,000 gallons  |                            |                           | \$2.21                | \$2.21                | \$2.39                | \$2.58                   |                           |
| Next 93,000 gallons  |                            |                           | \$3.95                | \$4.40                | \$4.94                | \$5.53                   |                           |
| Over 100,000 gallons |                            |                           | \$1.18                | \$1.28                | \$1.38                | \$1.50                   |                           |

City of Lebanon  
Lebanon, Missouri

**Billing Comparison**

**Commercial Service Over 2" Meter**

| <u>Tier</u> | <u>Average<br/>Gallons</u> | <u>Existing<br/>Rates</u> | <u>2026<br/>Rates</u> | <u>2027<br/>Rates</u> | <u>2028<br/>Rates</u> | <u>Dollar<br/>Change</u> | <u>Percent<br/>Change</u> |
|-------------|----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|--------------------------|---------------------------|
| 1           | 342                        | \$53.55                   | \$56.26               | \$57.23               | \$58.30               | \$2.71                   | 5.06%                     |
| 2           | 2,431                      | \$58.16                   | \$60.87               | \$62.23               | \$63.69               | \$2.71                   | 4.66%                     |
| 3           | 6,989                      | \$68.24                   | \$70.95               | \$73.12               | \$75.45               | \$2.71                   | 3.97%                     |
| 4           | 13,877                     | \$95.42                   | \$101.23              | \$107.12              | \$113.51              | \$5.80                   | 6.08%                     |
| 5           | 22,830                     | \$130.79                  | \$140.62              | \$151.34              | \$163.02              | \$9.83                   | 7.52%                     |
| 6           | 36,133                     | \$183.34                  | \$199.16              | \$217.06              | \$236.59              | \$15.82                  | 8.63%                     |
| 7           | 53,338                     | \$251.30                  | \$274.86              | \$302.05              | \$331.73              | \$23.56                  | 9.38%                     |
| 8           | 84,496                     | \$374.37                  | \$411.95              | \$455.97              | \$504.03              | \$37.58                  | 10.04%                    |
| 9           | 150,610                    | \$495.33                  | \$544.95              | \$602.40              | \$665.69              | \$49.62                  | 10.02%                    |
| 10          | <u>973,371</u>             | <u>\$1,466.19</u>         | <u>\$1,598.08</u>     | <u>\$1,737.82</u>     | <u>\$1,899.83</u>     | <u>\$131.90</u>          | <u>9.00%</u>              |
|             | 37,493                     | \$188.71                  | \$205.14              | \$223.78              | \$244.11              | \$16.43                  | 8.71%                     |

|                      |         |         |         |         |
|----------------------|---------|---------|---------|---------|
| User Fee             | \$9.15  | \$10.50 | \$11.42 | \$12.42 |
| Meter Fee            | \$43.64 | \$45.00 | \$45.00 | \$45.00 |
| First 7,000 gallons  | \$2.21  | \$2.21  | \$2.39  | \$2.58  |
| Next 93,000 gallons  | \$3.95  | \$4.40  | \$4.94  | \$5.53  |
| Over 100,000 gallons | \$1.18  | \$1.28  | \$1.38  | \$1.50  |

## **SECTION C: INCOME STATEMENTS**

City of Lebanon, Missouri  
Water Department

**Summary of Test Year and Pro Forma Revenues and Expenses**

| <b>Model<br/>Inflation<br/>Rate</b>           | <b>Inflation<br/>Rate</b> | <b>Item</b>                    | <b>6/30/2023<br/>Audit Year</b> | <b>6/30/2024<br/>Test Year</b> | <b>Adjustments to<br/>Test Year</b> | <b>Adjusted Year<br/>6/30/2025</b> | <b>Forecast Year<br/>2026</b> | <b>Forecast Year<br/>2027</b> | <b>Forecast Year<br/>2028</b> |
|---|---------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------------------------|------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Operating Revenues</b>                     |                           |                                |                                 |                                |                                     |                                    |                               |                               |                               |
| 0.00%   | -1.94%                    | Customer Billings              | \$1,993,278                     | \$1,954,672                    | \$245,194                           | \$2,199,866                        | \$2,199,866                   | \$2,199,866                   | \$2,199,866                   |
| 0.00%   | 0.00%                     | Other Service Charges and Fees | \$0                             | \$110,512                      | (\$26,712)                          | \$83,800                           | \$83,800                      | \$83,800                      | \$83,800                      |
| 0.00%   | 62.71%                    | Miscellaneous Revenue          | <u>\$8,592</u>                  | <u>\$13,980</u>                | <u>(\$12,480)</u>                   | <u>\$1,500</u>                     | <u>\$1,500</u>                | <u>\$1,500</u>                | <u>\$1,500</u>                |
| <b>Total Operating Revenues</b>               |                           |                                | \$2,001,870                     | \$2,079,164                    | \$206,002                           | \$2,285,166                        | \$2,285,166                   | \$2,285,166                   | \$2,285,166                   |
| <b>Operating Expenses</b>                     |                           |                                |                                 |                                |                                     |                                    |                               |                               |                               |
|   |                           |                                |                                 |                                |                                     |                                    |                               | 0.00%                         |                               |
| 3.00%   | 3.64%                     | Personnel services             | \$880,724                       | \$912,761                      | (\$253,531)                         | \$659,230                          | \$679,007                     | \$699,377                     | \$720,358                     |
| 3.00%   | 0.00%                     | Contractual services           |                                 | \$246,503                      | \$53,422                            | \$299,925                          | \$308,923                     | \$318,190                     | \$327,736                     |
| 3.00%   | 0.00%                     | Purchased services             |                                 | \$195,909                      | \$10,818                            | \$206,727                          | \$212,929                     | \$219,317                     | \$225,896                     |
| 3.00%   | -89.94%                   | Repairs and maintenance        | \$640,833                       | \$64,458                       | \$20,042                            | \$84,500                           | \$87,035                      | \$89,646                      | \$92,335                      |
| 3.00%   | 0.00%                     | Cost of power purchased        |                                 | \$0                            | \$0                                 | \$0                                | \$0                           | \$0                           | \$0                           |
| 3.00%   | 0.00%                     | Supplies                       |                                 | \$234,888                      | \$84,355                            | \$319,243                          | \$328,820                     | \$338,685                     | \$348,845                     |
| 3.00%   | 0.00%                     | Supplies - Capital Expenses    |                                 | \$50,749                       | \$599,501                           | \$650,250                          | \$669,758                     | \$689,850                     | \$710,546                     |
| 3.00%   | 0.00%                     | Insurance                      |                                 | \$46,624                       | \$1,754                             | \$48,378                           | \$49,829                      | \$51,324                      | \$52,864                      |
| 0.00%   | -100.00%                  | Payments in lieu of taxes      | \$94,171                        | \$0                            | \$0                                 | \$0                                | \$0                           | \$0                           | \$0                           |
| 3.00%   | 2.55%                     | Depreciation                   | <u>\$318,454</u>                | <u>\$326,571</u>               | <u>(\$216,578)</u>                  | <u>\$109,993</u>                   | \$113,293                     | \$116,692                     | \$120,193                     |
| <b>Total Operating Expenses</b>               |                           |                                | \$1,934,182                     | \$2,078,462                    | \$299,784                           | \$2,378,246                        | \$2,449,594                   | \$2,523,081                   | \$2,598,774                   |
| <b>Operating Income (Loss)</b>                |                           |                                | \$67,688                        | \$702                          | -\$93,783                           | -\$93,080                          | -\$164,428                    | -\$237,915                    | -\$313,608                    |
| <b>Nonoperating Revenues (Expenses)</b>       |                           |                                |                                 |                                |                                     |                                    |                               |                               |                               |
|   |                           |                                |                                 |                                |                                     |                                    |                               | \$0                           |                               |
| 0.00%   | 0.00%                     | Intergovernmental              |                                 | \$0                            | \$0                                 | \$0                                | \$0                           | \$0                           | \$0                           |
| 0.00%   | 57.48%                    | Interest income                | \$15,305                        | \$24,102                       | (\$16,102)                          | \$8,000                            | \$8,000                       | \$8,000                       | \$8,000                       |
| 0.00%   | -98.78%                   | Insurance recovery             | \$211,640                       | \$2,575                        | (\$2,575)                           | \$0                                | \$0                           | \$0                           | \$0                           |
| 0.00%   | 0.00%                     | Gain on disposal of assets     |                                 | \$0                            | \$0                                 | \$0                                | \$0                           | \$0                           | \$0                           |
| 0.00%   | -36.45%                   | Interest expense               | <u>(\$35,629)</u>               | <u>(\$22,643)</u>              | <u>(\$74,409)</u>                   | <u>(\$97,052)</u>                  | (\$97,052)                    | (\$97,052)                    | (\$97,052)                    |
| <b>Total Nonoperating Revenues (Expenses)</b> |                           |                                | \$191,316                       | \$4,034                        | (\$93,086)                          | (\$89,052)                         | (\$89,052)                    | (\$89,052)                    | (\$89,052)                    |
| <b>Income Before Operating Transfers</b>      |                           |                                | \$259,004                       | \$4,737                        | (\$186,869)                         | (\$182,132)                        | (\$253,480)                   | (\$326,967)                   | (\$402,660)                   |
| <b>Operating Transfers In (Out)</b>           |                           |                                | \$0                             | \$0                            | \$0                                 | \$0                                | \$0                           | \$0                           | \$0                           |
| <b>Net Income (Loss)</b>                      |                           |                                | \$67,688                        | \$702                          | (\$93,783)                          | (\$93,080)                         | (\$164,428)                   | (\$237,915)<br>(\$73,488)     | (\$313,608)<br>(\$75,692)     |

City of Lebanon, Missouri  
Water Department

Analysis of Revenue By Rate Class

| Rate<br>Component<br>Description                             | Customers,<br>Consumption, or<br>Demand | Present Rates |               |                  | Proposed Rates 2026 |               |                  |                     |               | Proposed Rates 2027 |               |                  |                  |       | Proposed Rates 2028 |               |                  |                     |               |
|--|---|---------------|---------------|------------------|---------------------|---------------|------------------|---------------------|---------------|---------------------|---------------|------------------|------------------|-------|---------------------|---------------|------------------|---------------------|---------------|
|  |   | Rate<br>\$    | Revenue<br>\$ | % of<br>Revenues | Rate<br>\$          | Revenue<br>\$ | % of<br>Revenues | Revenue<br>Increase | %<br>Increase | Rate<br>\$          | Revenue<br>\$ | % of<br>Revenues | Total<br>Revenue | %     | Rate<br>\$          | Revenue<br>\$ | % of<br>Revenues | Revenue<br>Increase | %<br>Increase |
| <b><u>Residential Service less than 1" Meter</u></b>         |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| User Fee   | 64,736                                  | \$9.15        | \$592,334     | 48.33%           | \$10.50             | \$679,728     | 51.04%           | \$87,394            | 14.8%         | \$11.42             | \$739,063     | 50.91%           | \$59,335         | 8.7%  | \$12.42             | \$804,021     | 50.84%           | \$64,958            | 8.8%          |
| Meter Fee  | 64,736                                  | \$0.00        | \$0           | 0.00%            | \$0.00              | \$0           | 0.00%            | \$0                 | 0.00%         | \$0.00              | \$0           | 0.00%            | \$0              | 0.00% | \$0.00              | \$0           | 0.00%            | \$0                 | 0.00%         |
| First 7,000 gallons  | 211,812,552                             | \$2.21        | \$468,106     | 38.20%           | \$2.21              | \$468,106     | 35.15%           | \$0                 | 0.0%          | \$2.39              | \$506,129     | 34.87%           | \$38,023         | 8.1%  | \$2.58              | \$546,476     | 34.55%           | \$40,347            | 8.0%          |
| Over 7,000 gallons   | 41,781,727                              | \$3.95        | \$165,038     | 13.47%           | \$4.40              | \$183,840     | 13.81%           | \$18,802            | 11.4%         | \$4.94              | \$206,402     | 14.22%           | \$22,562         | 12.3% | \$5.53              | \$231,053     | 14.61%           | \$24,651            | 11.9%         |
| Subtotal   | 253,594,279                             |               | \$1,225,478   | 100.00%          |                     | \$1,331,673   | 100.00%          | \$106,195           | 8.7%          |                     | \$1,451,594   | 100.00%          | \$119,920        | 9.0%  |                     | \$1,581,550   | 100.00%          | \$129,957           | 9.0%          |
| Average Increase per Bill                                    |   | 5,000         |               |                  |                     | -\$604        |                  | \$1.64              |               |                     |               |                  | \$1.85           |       |                     |               |                  | \$2.01              |               |
|  |   |               |               |                  |                     | \$ (0.00000)  |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| <b><u>Residential Service greater than 1" Meter</u></b>      |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| User Fee   | 48                                      | \$9.15        | \$439         | 3.21%            | \$10.50             | \$504         | 3.34%            | \$65                | 14.8%         | \$11.42             | \$548         | 3.27%            | \$44             | 8.7%  | \$12.42             | \$596         | 3.21%            | \$48                | 8.8%          |
| Meter Fee  | 48                                      | \$19.49       | \$936         | 6.84%            | \$19.49             | \$936         | 6.21%            | \$0                 | 0.0%          | \$19.49             | \$936         | 5.58%            | \$0              | 0.0%  | \$19.49             | \$936         | 5.03%            | \$0                 | 0.00%         |
| First 7,000 gallons  | 319,364                                 | \$2.21        | \$706         | 5.16%            | \$2.21              | \$706         | 4.68%            | \$0                 | 0.0%          | \$2.39              | \$763         | 4.55%            | \$57             | 8.1%  | \$2.58              | \$824         | 4.43%            | \$61                | 8.0%          |
| Over 7,000 gallons   | 2,937,575                               | \$3.95        | \$11,603      | 84.80%           | \$4.40              | \$12,925      | 85.76%           | \$1,322             | 11.4%         | \$4.94              | \$14,512      | 86.59%           | \$1,586          | 12.3% | \$5.53              | \$16,245      | 87.34%           | \$1,733             | 11.9%         |
| Subtotal   | 3,256,939                               |               | \$13,684      | 100.00%          |                     | \$15,071      | 100.00%          | \$1,387             | 10.1%         |                     | \$16,758      | 100.00%          | \$1,688          | 11.2% |                     | \$18,600      | 100.00%          | \$1,842             | 11.0%         |
| <b><u>Commercial Service less than 1" Meter</u></b>          |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| User Fee   | 6,067                                   | \$9.15        | \$55,513      | 41.91%           | \$10.50             | \$63,704      | 43.72%           | \$8,190             | 14.8%         | \$11.42             | \$69,264      | 43.30%           | \$5,561          | 8.7%  | \$12.42             | \$75,352      | 42.94%           | \$6,088             | 8.8%          |
| Meter Fee  | 6,067                                   | \$0.00        | \$0           | 0.00%            | \$0.00              | \$0           | 0.00%            | \$0                 | 0.00%         | \$0.00              | \$0           | 0.00%            | \$0              | 0.00% | \$0.00              | \$0           | 0.00%            | \$0                 | 0.00%         |
| First 7,000 gallons  | 14,675,996                              | \$2.21        | \$32,434      | 24.49%           | \$2.21              | \$32,434      | 22.26%           | \$0                 | 0.0%          | \$2.39              | \$35,069      | 21.92%           | \$2,635          | 8.1%  | \$2.58              | \$37,864      | 21.58%           | \$2,796             | 8.0%          |
| Next 93,000 gallons  | 11,193,914                              | \$3.95        | \$44,216      | 33.38%           | \$4.40              | \$49,253      | 33.80%           | \$5,037             | 11.4%         | \$4.94              | \$55,298      | 34.57%           | \$6,045          | 12.3% | \$5.53              | \$61,902      | 35.27%           | \$6,604             | 11.9%         |
| Over 100,000 gallons   | 249,996                                 | \$1.18        | \$295         | 0.22%            | \$1.28              | \$320         | 0.22%            | \$25                | 8.5%          | \$1.38              | \$345         | 0.22%            | \$25             | 7.8%  | \$1.50              | \$375         | 0.21%            | \$30                | 8.7%          |
| Subtotal   | 26,119,906                              |               | \$132,458     | 100.00%          |                     | \$145,711     | 100.00%          | \$13,253            | 10.0%         |                     | \$159,976     | 100.00%          | \$14,265         | 9.8%  |                     | \$175,494     | 100.00%          | \$15,518            | 9.7%          |
| <b><u>Commercial Service 1" Meter</u></b>                    |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| User Fee   | 2,329                                   | \$9.15        | \$21,310      | 9.13%            | \$10.50             | \$24,455      | 9.70%            | \$3,144             | 14.8%         | \$11.42             | \$26,589      | 9.68%            | \$2,135          | 8.7%  | \$12.42             | \$28,926      | 9.66%            | \$2,337             | 8.8%          |
| Meter Fee  | 2,329                                   | \$19.49       | \$45,392      | 19.46%           | \$19.49             | \$45,392      | 18.00%           | \$0                 | 0.0%          | \$19.49             | \$45,392      | 16.53%           | \$0              | 0.0%  | \$19.49             | \$45,392      | 15.16%           | \$0                 | 0.0%          |
| First 7,000 gallons  | 10,692,387                              | \$2.21        | \$23,630      | 10.13%           | \$2.21              | \$23,630      | 9.37%            | \$0                 | 0.0%          | \$2.39              | \$25,550      | 9.30%            | \$1,919          | 8.1%  | \$2.58              | \$27,586      | 9.22%            | \$2,037             | 8.0%          |
| Next 93,000 gallons  | 30,872,548                              | \$3.95        | \$121,947     | 52.27%           | \$4.40              | \$135,839     | 53.88%           | \$13,893            | 11.4%         | \$4.94              | \$152,510     | 55.53%           | \$16,671         | 12.3% | \$5.53              | \$170,725     | 57.03%           | \$18,215            | 11.9%         |
| Over 100,000 gallons   | 17,819,377                              | \$1.18        | \$21,027      | 9.01%            | \$1.28              | \$22,809      | 9.05%            | \$1,782             | 8.5%          | \$1.38              | \$24,591      | 8.95%            | \$1,782          | 7.8%  | \$1.50              | \$26,729      | 8.93%            | \$2,138             | 8.7%          |
| Subtotal   | 59,384,312                              |               | \$233,306     | 100.00%          |                     | \$252,125     | 100.00%          | \$18,819            | 8.1%          | 1.33                | \$274,632     | 100.00%          | \$22,507         | 8.9%  |                     | \$299,359     | 100.00%          | \$24,727            | 9.0%          |
| <b><u>Commercial Service Greater than 1" to 2" Meter</u></b> |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| User Fee   | 1,948                                   | \$9.15        | \$17,824      | 3.08%            | \$10.50             | \$20,454      | 3.25%            | \$2,630             | 14.8%         | \$11.42             | \$22,239      | 3.25%            | \$1,785          | 8.7%  | \$12.42             | \$24,194      | 3.24%            | \$1,955             | 8.8%          |
| Meter Fee  | 1,948                                   | \$43.64       | \$85,010.72   | 14.70%           | \$45.00             | \$87,660      | 13.93%           | \$2,649             | 3.1%          | \$45.00             | \$87,660      | 12.81%           | \$0              | 0.0%  | \$45.00             | \$87,660      | 11.75%           | \$0                 | 0.0%          |
| First 7,000 gallons  | 11,214,015                              | \$2.21        | \$24,783      | 4.29%            | \$2.21              | \$24,783      | 3.94%            | \$0                 | 0.0%          | \$2.39              | \$26,796      | 3.92%            | \$2,013          | 8.1%  | \$2.58              | \$28,932      | 3.88%            | \$2,136             | 8.0%          |
| Next 93,000 gallons  | 64,441,471                              | \$3.95        | \$254,544     | 44.02%           | \$4.40              | \$283,542     | 45.07%           | \$28,999            | 11.4%         | \$4.94              | \$318,341     | 46.52%           | \$34,798         | 12.3% | \$5.53              | \$356,361     | 47.75%           | \$38,020            | 11.9%         |
| Over 100,000 gallons   | 166,128,920                             | \$1.18        | \$196,032     | 33.90%           | \$1.28              | \$212,645     | 33.80%           | \$16,613            | 8.5%          | \$1.38              | \$229,258     | 33.50%           | \$16,613         | 7.8%  | \$1.50              | \$249,193     | 33.39%           | \$19,935            | 8.7%          |
| Subtotal   | 241,784,406                             |               | \$578,194     | 100.00%          |                     | \$629,084     | 100.00%          | \$50,891            | 8.8%          |                     | \$684,294     | 100.00%          | \$55,210         | 8.8%  |                     | \$746,341     | 100.00%          | \$62,047            | 9.1%          |
| <b><u>Commercial Service Greater than 2" Meter</u></b>       |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| User Fee   | 24                                      | \$9.15        | \$220         | 6.02%            | \$10.50             | \$252         | 6.41%            | \$32                | 14.8%         | \$11.42             | \$274         | 6.47%            | \$22             | 8.7%  | \$12.42             | \$298         | 6.51%            | \$24                | 8.8%          |
| Meter Fee  | 24                                      | \$43.64       | \$1,047.36    | 28.72%           | \$45.00             | \$1,080       | 27.48%           | \$33                | 3.1%          | \$45.00             | \$1,080       | 25.49%           | \$0              | 0.0%  | \$45.00             | \$1,080       | 23.60%           | \$0                 | 0.0%          |
| First 7,000 gallons  | 168,000                                 | \$2.21        | \$371         | 10.18%           | \$2.21              | \$371         | 9.45%            | \$0                 | 0.0%          | \$2.39              | \$401         | 9.47%            | \$30             | 8.1%  | \$2.58              | \$433         | 9.47%            | \$32                | 8.0%          |
| Next 93,000 gallons  | 413,438                                 | \$3.95        | \$1,633       | 44.78%           | \$4.40              | \$1,819       | 46.29%           | \$186               | 11.4%         | \$4.94              | \$2,042       | 48.20%           | \$223            | 12.3% | \$5.53              | \$2,286       | 49.97%           | \$244               | 11.9%         |
| Over 100,000 gallons   | 318,388                                 | \$1.18        | \$376         | 10.30%           | \$1.28              | \$408         | 10.37%           | \$32                | 8.5%          | \$1.38              | \$439         | 10.37%           | \$32             | 7.8%  | \$1.50              | \$478         | 10.44%           | \$38                | 8.7%          |
| Subtotal   | 899,826                                 |               | \$3,647       | 100.00%          |                     | \$3,930       | 100.00%          | \$283               | 7.8%          |                     | \$4,237       | 100.00%          | \$307            | 7.8%  |                     | \$4,575       | 100.00%          | \$338               | 8.0%          |
| <b><u>City Service</u></b>                                   |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| All Usage (gallons)  | 8,732,785                               | \$1.50        | \$13,099      | 100.00%          | \$1.63              | \$14,234      | 100.00%          | \$1,135             | 8.7%          | \$1.78              | \$15,544      | 100.00%          | \$1,310          | 9.2%  | \$1.94              | \$16,942      | 100.00%          | \$1,397             | 9.0%          |
| Subtotal   | 8,732,785                               |               | \$13,099      | 100.00%          |                     | \$14,234      | 100.00%          | \$1,135             | 8.7%          |                     | \$15,544      | 100.00%          | \$1,310          | 9.2%  |                     | \$16,942      | 100.00%          | \$1,397             | 9.0%          |
| <b><u>No Charge Service</u></b>                              |   |               |               |                  |                     |               |                  |                     |               |                     |               |                  |                  |       |                     |               |                  |                     |               |
| All Usage (gallons)  | 4,902,823                               | \$0.00        | \$0           | 0.00%            | \$0.00              | \$0           | 0.00%            | \$0                 | 0.00%         | \$0.00              | \$0           | 0.00%            | \$0              | 0.00% | \$0.00              | \$0           | 0.00%            | \$0                 | 0.00%         |
| Subtotal   | 4,902,823                               |               | \$0           | 0.00%            |                     | \$0           | 0.00%            | \$0                 | 0.00%         |                     | \$0           | 0.00%            | \$0              | 0.00% |                     | \$0           | 0.00%            | \$0                 | 0.00%         |
| Totals   |   | 598,675,276   | \$2,199,866   |                  |                     | \$2,391,828   |                  | \$191,962           | 8.7%          |                     | \$2,607,036   |                  | \$215,207        | 9.0%  |                     | \$2,842,861   |                  | \$235,826           | 9.0%          |



City of Lebanon, Missouri  
Water Department

**Cash Flow Projection**

| <u>Description</u>               | Forecast<br>Year<br><u>2025</u> | Forecast<br>Year<br><u>2026</u> | Forecast<br>Year<br><u>2027</u> | Forecast<br>Year<br><u>2028</u> |
|----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Net Income                       | (\$93,080)                      | (\$164,428)                     | (\$237,915)                     | (\$313,608)                     |
| Beginning Cash                   | \$757,285                       | \$664,205                       | \$499,777                       | \$261,862                       |
| Change in Cash Position          | (\$93,080)                      | (\$164,428)                     | (\$237,915)                     | (\$313,608)                     |
| Ending Cash                      | \$664,205                       | \$499,777                       | \$261,862                       | (\$51,746)                      |
| Rate Adjustment                  |                                 | \$189,428                       |                                 |                                 |
| Ending Cash with Rate Adjustment |                                 | \$689,205                       |                                 |                                 |
| Minimum Cash Reserve             | 30%                             | 50%                             |                                 |                                 |
| Adjusted Revenues                | \$2,285,166                     | \$2,285,166                     |                                 |                                 |
| Total                            | \$685,550                       | \$1,142,583                     | \$0                             | \$0                             |

City of Lebanon, Missouri  
Water Department

**Capital Improvement Plan**

| Description    | FY 2025   | FY 2026     | FY 2027   | FY 2028   | FY 2029   | FY 2030   | Total       |
|----------------|-----------|-------------|-----------|-----------|-----------|-----------|-------------|
| Total Projects | \$355,500 | \$1,000,000 | \$579,500 | \$646,500 | \$637,500 | \$682,500 | \$3,901,500 |
|                | Average   | \$650,250   |           |           |           |           |             |

City of Lebanon, Missouri  
Water Department

**Debt Service Expense**

| <b><u>Outstanding Item</u></b> | <b><u>6/30/2024</u></b><br><b><u>Test Year</u></b> | <b><u>6/30/2025</u></b><br><b><u>Pro Forma</u></b> | <b><u>6/30/2026</u></b><br><b><u>Pro Forma</u></b> | <b><u>6/30/2027</u></b><br><b><u>Pro Forma</u></b> | <b><u>6/30/2028</u></b><br><b><u>Pro Forma</u></b> | <b><u>6/30/2029</u></b><br><b><u>Pro Forma</u></b> | <b><u>6/30/2030</u></b><br><b><u>Pro Forma</u></b> |
|--------------------------------|--|--|--|--|--|--|--|
| <b><u>2020A</u></b>            |  |  |  |  |  |  |  |
| Principal                      | \$53,820   | \$46,863   | \$32,219   | \$33,317   | \$34,049   | \$35,148   | \$19,038   |
| Interest                       | <u>\$12,355</u>                                    | <u>\$10,694</u>                                    | <u>\$9,247</u>                                     | <u>\$8,252</u>                                     | <u>\$7,223</u>                                     | <u>\$6,172</u>                                     | <u>\$5,087</u>                                     |
| Total Debt Service             | \$66,175   | \$57,557   | \$41,465   | \$41,569   | \$41,272   | \$41,320   | \$24,125   |
| <b><u>2020B</u></b>            |  |  |  |  |  |  |  |
| Principal                      | \$35,091   | \$31,276   | \$21,360   | \$22,122   | \$22,885   | \$22,885   | \$13,731   |
| Interest                       | <u>\$8,196</u>                                     | <u>\$7,113</u>                                     | <u>\$6,147.26</u>                                  | <u>\$5,488</u>                                     | <u>\$4,805</u>                                     | <u>\$4,098</u>                                     | <u>\$3,392</u>                                     |
| Total Debt Service             | \$43,287   | \$38,389   | \$27,507   | \$27,610   | \$27,690   | \$26,983   | \$17,123   |
| <b><u>2021</u></b>             |  |  |  |  |  |  |  |
| Principal                      | \$2,243  | \$2,409  | \$2,409  | \$2,492  | \$2,575  | \$2,658  | \$2,824  |
| Interest                       | <u>\$1,175</u>                                     | <u>\$1,105</u>                                     | <u>\$1,031</u>                                     | <u>\$957</u>                                       | <u>\$880</u>                                       | <u>\$800</u>                                       | <u>\$718</u>                                       |
| Total Debt Service             | \$3,417  | \$3,514  | \$3,440  | \$3,448  | \$3,454  | \$3,458  | \$3,542  |
| <b><u>Total Payment</u></b>    |  |  |  |  |  |  |  |
| Principal                      | \$91,153   | \$80,549   | \$55,987   | \$57,931   | \$59,509   | \$60,691   | \$35,593   |
| Interest                       | <u>\$21,726</u>                                    | <u>\$18,912</u>                                    | <u>\$16,425</u>                                    | <u>\$14,696</u>                                    | <u>\$12,908</u>                                    | <u>\$11,070</u>                                    | <u>\$9,196</u>                                     |
| Total Debt Service             | \$112,879  | \$99,460   | \$72,412   | \$72,627   | \$72,417   | \$71,761   | \$44,790   |

City of Lebanon, Missouri  
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**Trial Balance Detail**

| <u>Account</u> | <u>Account Description</u>     | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|----------------|--------------------------------|---|---|---|---|---|---|--|
|                | <b>Assets:</b>                 |   |   |   |   |   |   |  |
| 87-00-1000     | Claim on Pooled Cash           | \$433,122.00  | \$278,882.47  | \$350,292.16  | \$270,869.23  | \$430,095.91  | \$387,284.29  |  |
| 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  | \$38,834.14   |  |
| 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  | \$337,668.04  |  |
| 87-00-1021     | US BANK INVESTMENT             | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  |  |
| 87-00-1022     | HERITAGE BANK - CD             | \$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  | \$4,870.47  |  |
| 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  | \$5,295,002.04  |  |
| 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  | \$2,985,446.90  |  |
| 87-00-1325     | VEHICLE                        | \$547,793.76  | \$535,493.76  | \$535,493.76  | \$563,089.76  | \$590,328.76  | \$712,290.57  |  |
| 87-00-1330     | INFRASTRUCTURE                 | \$2,359,274.34  | \$2,359,274.34  | \$2,359,274.34  | \$2,361,507.84  | \$2,361,507.84  | \$2,648,838.66  |  |
| 87-00-1335     | CONSTRUCTION IN PROGRESS       | \$143,263.74  | \$638,290.56  | \$638,290.56  | \$424,319.77  | \$437,970.90  | \$709,241.21  |  |
| 87-00-1380     | DEFERD OUTFLOW OF RESOURCE-PEN | \$15,556.00   | \$43,516.00   | \$43,516.00   | \$3,009.00  | \$3,009.00  | \$1,710.00  |  |
| 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   | -\$5,921,876.05   |  |
| 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  |  |
|                | <b>Total Assets</b>            | <b>\$6,862,053.04</b>                                     | <b>\$6,924,884.75</b>                                     | <b>\$7,000,190.87</b>                                     | <b>\$7,478,273.90</b>                                     | <b>\$7,677,048.14</b>                                     | <b>\$7,569,310.27</b>   | <b>\$0.00</b>  |
|                | <b>Liabilities:</b>            |   |   |   |   |   |   |  |
| 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  |  |

City of Lebanon, Missouri  
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**Trial Balance Detail**

| <u>Account</u> | <u>Account Description</u>    | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|----------------|-------------------------------|---|---|---|---|---|---|--|
| 87-00-2009     | MEDICARE PAYABLE              | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  |  |
| 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   | -\$164,063.32   |  |
| 87-00-2031     | KCL VOLUNTARY PAYABLE         | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  |  |
| 87-00-2050     | ACCOUNTS PAYABLE-GENERAL      | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | -\$15.59  |  |
| 87-00-2380     | DEFERD INFLOW OF RESOURCE-PEN | -\$56,998.00  | -\$12,371.00  | -\$12,371.00  | -\$159,561.00   | -\$159,561.00   | -\$42,574.00  |  |
| 87-00-2385     | NET PENSION LIABILITY         | -\$87,699.00  | -\$158,225.00   | -\$158,225.00   | \$95,351.00   | \$95,351.00   | \$27,126.00   |  |
| 87-00-2402     | CLAYTON HOLDINGS OBLIGATION   | -\$58,852.82  | -\$44,764.39  | -\$30,267.40  | -\$30,267.40  | -\$15,350.00  | \$0.00  |  |
| 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   | -\$346,349.95   |  |
| 87-00-2703     | 2020B COPS DEBT               | \$0.00  | -\$203,863.06   | -\$203,863.06   | -\$368,975.38   | -\$368,975.38   | -\$230,378.07   |  |
| 87-00-2704     | 2021 COPS DEBT                | \$0.00  | \$0.00  | \$0.00  | \$384.62  | \$7,504.15  | -\$35,798.73  |  |
| 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  | \$0.00  |  |
| 87-00-2925     | ENCUMBRANCE ACCOUNT           | \$95,546.52   | \$75,388.36   | \$76,040.36   | \$53,469.39   | \$138,316.22  | \$47,598.96   |  |
| 87-00-2930     | PREPAID UTILITIES             | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  |  |
| 87-00-2935     | RESERVE ENCUMBRANCE           | <u>-\$95,546.52</u>                                       | <u>-\$75,388.36</u>                                       | <u>-\$76,040.36</u>                                       | <u>-\$53,469.39</u>                                       | <u>-\$138,316.22</u>                                      | <u>-\$47,598.96</u>   |  |
|                | <b>Total Liabilites</b>       | <b>-\$169,037.10</b>                                      | <b>-\$148,505.44</b>                                      | <b>-\$135,250.38</b>                                      | <b>-\$699,916.59</b>                                      | <b>-\$702,487.56</b>                                      | <b>-\$379,806.39</b>  | <b>\$0.00</b>  |

City of Lebanon, Missouri  
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**Trial Balance Detail**

| <u>Account</u>    | <u>Account Description</u>            | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|-------------------|---------------------------------------|---|---|---|---|---|---|--|
|                   | <b>Fund Balance:</b>                  |   |   |   |   |   |   |  |
| 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   | -\$7,184,767.15   |  |
| 87-00-3500        | Reserve enc - current                 | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  |  |
| 87-00-3510        | Reserve Enc - previous                | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  | \$0.00  |  |
|                   | <b>Total Fund Balance</b>             | <b>-\$6,598,157.22</b>                                    | <b>-\$6,693,015.94</b>                                    | <b>-\$6,776,379.31</b>                                    | <b>-\$6,801,279.31</b>                                    | <b>-\$6,778,357.31</b>                                    | <b>-\$7,184,767.15</b>  | <b>\$0.00</b>  |
|                   | <b>Water Operating Revenues:</b>      |   |   |   |   |   |   |  |
| 87-4-200-2005.001 | GRANTS-OPERATIVE                      | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-4-200-2005.002 | GRANT-CAPITAL                         | \$0   | \$0   | -\$2,374  | -\$2,374  | \$0   | \$0   |  |
| 87-4-200-3000.004 | BRUSH DROP-OFF/SCRAP                  | \$0   | \$0   | -\$94   | -\$94   | \$0   | \$0   |  |
| 87-4-200-3000.011 | TURN ON FEES                          | -\$4,312  | \$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  | -\$1,954,672  | -\$2,325,000   |
| 87-4-200-3000.013 | PENALTIES                             | -\$21,949   | -\$18,047   | -\$10,529   | -\$19,425   | -\$10,090   | -\$23,809   | -\$20,000  |
| 87-4-200-3000.016 | FACILITY IMPACT                       | -\$8,250  | -\$12,150   | -\$4,350  | -\$4,350  | -\$900  | -\$8,650  | -\$15,000  |
| 87-4-200-3000.017 | PWSD #3 SPECIAL METER FEE             | \$0   | -\$212  | -\$117  | -\$215  | -\$45   | -\$161  | \$0  |
| 87-4-200-3000.020 | REDEVELOPMENT PROJ. REVENUE           | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-4-200-3000.021 | LEASE AGREEMENTS - TOWERS             | -\$29,125   | -\$29,480   | -\$3,945  | -\$21,730   | \$0   | -\$33,927   | -\$18,000  |
| 87-4-200-3000.031 | UTILITY ADMINISTRATION FEE            | -\$2,020  | -\$10   | -\$11   | -\$11   | \$0   | \$0   |  |
| 87-4-200-3010.001 | MISC-BOND PROCEEDS                    | -\$5,033  | -\$4,461  | -\$476,088  | -\$288  | \$0   | \$0   |  |
| 87-4-200-3010.003 | MISC -INTEREST INCOME                 | \$0   | -\$1,112  | \$0   | \$0   | \$0   | -\$11,840   | -\$3,000   |
| 87-4-200-3010.004 | MISC-INVESTMENT INCOM                 | -\$6,909  | -\$6,853  | -\$1,882  | -\$4,294  | -\$2,823  | -\$12,262   | -\$5,000   |
| 87-4-200-3010.006 | MISC-MISCELLANEOUS                    | -\$6,120  | -\$1,996  | -\$754  | -\$3,037  | -\$1,354  | -\$10,128   | -\$1,500   |
| 87-4-200-3010.008 | MISC-GAIN/LOSS-ASSET DISPO            | \$0   | -\$24,000   | \$0   | \$33,441  | -\$1,688  | \$0   |  |
| 87-4-200-3010.010 | MISC-LEASE PROCEEDS                   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-4-200-3010.012 | MISC-PURCHASING CARD REBATE           | -\$367  | -\$247  | -\$206  | -\$322  | -\$219  | -\$973  | -\$800   |
| 87-4-200-3010.014 | MISC-INSURANCE RECOVERIES             | -\$63,805   | -\$2,456  | -\$1,741  | -\$1,456  | \$0   | -\$2,575  | \$0  |
| 87-4-200-3010.015 | MISC- RECOVERIES                      | \$0   | \$0   | -\$2,385  | -\$285  | -\$2,100  | -\$3,852  | \$0  |
| 87-4-200-3999.000 | CAPITAL ASSET TRANSFER                | \$0   | \$0   | \$0   | \$19,470  | \$0   | \$0   |  |
| 87-4-200-4005.003 | PERMITS-WATER                         | -\$22,450   | -\$32,210   | -\$16,550   | -\$30,400   | -\$7,200  | -\$42,993   | -\$30,000  |
|                   | <b>Total Water Operating Revenues</b> | <b>-\$1,917,563</b>                                       | <b>-\$1,773,088</b>                                       | <b>-\$1,405,924</b>                                       | <b>-\$1,730,003</b>                                       | <b>-\$921,120</b>   | <b>-\$2,105,842</b>   | <b>-\$2,418,300</b>  |
|                   | <b>Total Revenues</b>                 | <b>-\$1,917,563</b>                                       | <b>-\$1,773,088</b>                                       | <b>-\$1,405,924</b>                                       | <b>-\$1,730,003</b>                                       | <b>-\$921,120</b>   | <b>-\$2,105,842</b>   | <b>-\$2,418,300</b>  |

City of Lebanon, Missouri  
Water Department

**Trial Balance Detail**

| <u>Account</u>                 | <u>Account Description</u> | <u>6/30/2019<br/>12 Months<br/>YTD Actual</u> | <u>6/30/2020<br/>12 Months<br/>YTD Actual</u> | <u>12/31/2020<br/>6 Months<br/>YTD Actual</u> | <u>6/30/2021<br/>12 Months<br/>YTD Actual</u> | <u>12/31/2021<br/>6 Months<br/>YTD Actual</u> | <u>Test Year<br/>6/30/2024<br/>12 Months<br/>YTD Actual</u> | <u>Budget<br/>6/30/2025<br/>12 Months<br/>Budget</u> |
|--------------------------------|----------------------------|---|---|---|---|---|---|--|
| <b>Operating Expenditures:</b> |                            |   |   |   |   |   |   |  |
| 87-5-200-1000.001              | FULLTIME SALARY            | \$259,205                                     | \$242,610                                     | \$99,823                                      | \$185,086                                     | \$102,799                                     | \$253,420   | \$204,021  |
| 87-5-200-1000.002              | PARTTIME SALARY            | \$0   | \$0   | \$0   | \$0   | \$0   | \$2,400   | \$2,478  |
| 87-5-200-1000.004              | ON CALL                    | \$4,761                                       | \$5,931                                       | \$3,559                                       | \$5,591                                       | \$0   | \$695   | \$1,302  |
| 87-5-200-1000.005              | FULLTIME OVERTIME          | \$6,484                                       | \$12,135                                      | \$5,561                                       | \$9,452                                       | \$1,621                                       | \$3,941   | \$1,354  |
| 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   |  |
| 87-5-200-1000.010              | PREMIUM PAY                | \$0   | \$0   | \$0   | \$0   | \$250   | \$0   |  |
| 87-5-200-1005.000              | BENEFITS-GENERAL           | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-1005.001              | HEALTH PREMIUM-EMPLOYEE    | \$7,506                                       | \$16,272                                      | \$7,506                                       | \$12,125                                      | \$1,501                                       | \$6,544   | \$10,776   |
| 87-5-200-1005.002              | HEALTH PREMIUM-FAMILY      | \$58,931                                      | \$43,201                                      | \$15,660                                      | \$31,320                                      | \$28,254                                      | \$44,799  | \$72,818   |
| 87-5-200-1005.003              | DENTAL PREMIUM-EMPLOYEE    | \$1,686                                       | \$1,630                                       | \$637   | \$1,159                                       | \$608   | \$1,135   | \$300  |
| 87-5-200-1005.004              | DENTAL PREMIUM-FAMILY      | \$0   | \$37  | \$53  | \$107   | \$53  | \$107   | \$2,353  |
| 87-5-200-1010.001              | LIFE INSURANCE             | \$351   | \$308   | \$140   | \$257   | \$134   | \$252   | \$197  |
| 87-5-200-1015.001              | LAGERS-GENERAL             | \$33,354                                      | \$29,693                                      | \$14,261                                      | -\$39,645                                     | \$14,021                                      | \$33,117  | \$20,479   |
| 87-5-200-1015.004              | DEFERRED COMP-EMPLOYER     | \$1,950                                       | \$2,588                                       | \$1,137                                       | \$2,025                                       | \$749   | \$6,110   | \$4,810  |
| 87-5-200-1020.000              | PAYROLL TAXES-GENERAL      | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-1020.001              | FICA-EMPLOYER              | \$15,566                                      | \$15,251                                      | \$6,391                                       | \$11,712                                      | \$5,870                                       | \$15,450  | \$12,237   |
| 87-5-200-1020.002              | MEDICARE-EMPLOYER          | \$3,640                                       | \$3,567                                       | \$1,494                                       | \$2,739                                       | \$1,373                                       | \$3,614   | \$2,862  |
| 87-5-200-1020.003              | UNEMPLOYMENT COMPENSATION  | \$2,705                                       | \$2,608                                       | \$1,089                                       | \$2,003                                       | \$1,046                                       | \$2,600   | \$1,974  |
| 87-5-200-1020.004              | WORKMANS COMPENSATION      | \$8,157                                       | \$7,877                                       | \$6,246                                       | \$8,547                                       | \$7,821                                       | \$8,800   | \$10,725   |
| 87-5-200-1025.001              | EMPLOYEE-UNIFORMS          | \$1,887                                       | \$4,566                                       | \$1,199                                       | \$1,733                                       | \$1,221                                       | \$1,705   | \$3,500  |
| 87-5-200-1025.002              | EMPLOYEE-DUES/LIC/MEMBERSH | \$376   | \$149   | \$35  | \$197   | \$0   | \$193   | \$250  |
| 87-5-200-1025.004              | EMPLOYEE-TRAVEL/HOTEL      | \$845   | \$412   | \$690   | \$690   | \$123   | \$649   | \$1,500  |
| 87-5-200-1025.005              | EMPLOYEE-TRAINING          | \$1,704                                       | \$934   | \$1,190                                       | \$1,602                                       | \$220   | \$2,354   | \$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                                       | \$101,709   | \$50,000   |
| 87-5-200-2005.001              | CONTRA ACCT - LAND         | -\$87,863                                     | -\$83,431                                     | \$0   | -\$2,234                                      | -\$7,500                                      | -\$101,709  |  |
| 87-5-200-2010.000              | CAPITAL EXP-BLDG & IMPROVE | \$53,934                                      | \$333,771                                     | \$516,280                                     | \$524,807                                     | \$0   | \$23,850  | \$58,675   |
| 87-5-200-2010.001              | CONTRA ACCT - BUILDING     | -\$53,934                                     | -\$311,171                                    | \$0   | -\$522,327                                    | \$0   | -\$23,850   |  |
| 87-5-200-2015.000              | CAPITAL EXP-FURN & FIXTURE | \$243   | \$0   | \$0   | \$0   | \$1,050                                       | \$0   | \$7,500  |

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**Trial Balance Detail**

| <u>Account</u>    | <u>Account Description</u>   | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|-------------------|------------------------------|---|---|---|---|---|---|--|
| 87-5-200-2015.001 | CONTRA ACCT - FURN & FIXTU   | \$0   | \$0   | \$0   | \$0   | -\$1,050  | \$0   |  |
| 87-5-200-2020.000 | CAPITAL EXP-MACHINERY & EQ   | \$166,835   | \$74,658  | \$7,244   | \$25,100  | \$26,265  | \$187,289   | \$54,750   |
| 87-5-200-2020.001 | CONTRA ACCT - MACH & EQUIP   | -\$141,884  | -\$63,027   | \$0   | -\$5,834  | -\$5,101  | -\$136,540  |  |
| 87-5-200-2025.000 | CAPITAL EXP-VEHICLES         | \$31,073  | \$0   | \$70,904  | \$70,904  | \$27,239  | \$99,442  | \$70,000   |
| 87-5-200-2025.001 | CONTRA ACCT - VEHICLE        | -\$31,073   | \$50  | \$0   | -\$70,944   | -\$27,239   | -\$99,442   |  |
| 87-5-200-2030.000 | CAPITAL EXP-INFRASTRUCTURE   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$160,000  |
| 87-5-200-2030.001 | CONTRA ACCT - INFRA          | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-2999.000 | DEPRECIATION EXP             | \$299,871   | \$295,174   | \$0   | \$313,752   | \$0   | \$326,571   |  |
| 87-5-200-3000.001 | AMORTTIZATION OF SETTLEMEN   | \$10,279  | \$10,279  | \$0   | \$10,279  | \$0   | \$0   |  |
| 87-5-200-3000.002 | DEBT-ISSUANCE COSTS          | \$0   | \$10,830  | \$95  | \$2,593   | \$0   | \$0   |  |
| 87-5-200-3005.000 | DEBT-COPS                    | \$53,265  | \$54,038  | \$2,674   | \$111,948   | \$13,261  | \$113,796   | \$97,052   |
| 87-5-200-3005.001 | CONTRA-DEBT COPS             | -\$37,766   | -\$38,830   | \$0   | -\$97,400   | \$0   | -\$91,153   |  |
| 87-5-200-3020.000 | DEBT-LEASE PURCHASE          | \$15,795  | \$15,795  | \$10,382  | \$10,382  | \$10,382  | \$0   | \$0  |
| 87-5-200-3020.001 | CONTRA-DEBT LEASE OBLIGATION | -\$15,086   | -\$14,088   | -\$14,497   | -\$14,497   | -\$14,917   | \$0   |  |
| 87-5-200-5000.001 | UTILITIES-ELECTRIC           | \$222,752   | \$156,366   | \$101,441   | \$212,538   | \$103,554   | \$189,853   | \$200,000  |
| 87-5-200-5015.001 | UTILITIES-CELL PHONES        | \$1,052   | \$1,382   | \$669   | \$2,183   | \$1,015   | \$2,349   | \$2,415  |
| 87-5-200-5020.002 | UTILITIES-INTERNET MOBILE    | \$1,560   | \$1,320   | \$840   | \$1,560   | \$600   | \$2,062   | \$2,062  |
| 87-5-200-6000.001 | PROF SERVICES-LEGAL          | \$1,454   | \$2,456   | \$506   | \$1,211   | \$2,809   | \$1,245   | \$5,000  |
| 87-5-200-6000.002 | PROF SERVICES-ENGINEERING    | \$38,726  | \$0   | \$0   | \$0   | \$62  | \$0   |  |
| 87-5-200-6000.003 | PROF SERVICES-SURVEYING      | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-6000.007 | PROF SERVICES-TOXICOLIGY T   | \$142   | \$182.78  | \$90  | \$90  | \$121   | \$57  | \$50   |
| 87-5-200-6000.008 | PROF SERVICE-MSHP BACKGRD    | \$0   | \$15  | \$0   | \$0   | \$0   | \$16  | \$50   |
| 87-5-200-6000.009 | PROF SERVICES-COLLECTION A   | \$501   | \$887   | \$291   | \$1,817   | \$548   | \$998   | \$1,100  |
| 87-5-200-6000.011 | PROF SERVICES-DUES & LICE    | \$3,352   | \$2,556   | \$613   | \$898   | \$298   | \$1,452   | \$6,500  |
| 87-5-200-6000.013 | PROF SERVICES-STUDIES        | \$60,853  | \$24,633  | \$4,640   | \$69,800  | \$0   | \$454   | \$10,000   |
| 87-5-200-6000.014 | EVENTS AND F                 | \$0   | \$0   | \$0   | \$0   | \$167   | \$0   |  |
| 87-5-200-6000.015 | PROF SERVICES-SERVICES CONT  | \$12,683  | \$29,456  | \$31,119  | \$69,018  | \$37,798  | \$66,319  | \$55,000   |
| 87-5-200-6000.016 | PROF SERVICES-TAXES AND FE   | \$25,229  | \$19,402  | \$19,751  | \$19,751  | \$19,438  | \$40,659  | \$41,000   |
| 87-5-200-6000.017 | PROF SERVICES-PILOT          | \$87,374  | \$81,993  | \$44,245  | \$84,732  | \$44,735  | \$97,734  | \$116,250  |
| 87-5-200-6000.018 | PROF SERVICES-DAMAGE CLAIM   | \$228   | \$2,115   | \$0   | \$0   | \$650   | -\$1,394  | \$2,000  |
| 87-5-200-6000.019 | PROF SERVICES-CC FEES        | \$5,226   | \$5,809   | \$3,703   | \$10,250  | \$4,235   | \$13,415  | \$12,775   |
| 87-5-200-6000.020 | PROF SERVICES-LEGAL SETTLE   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-6005.001 | INSURANCE-VEHICLE            | \$2,793   | \$1,248   | \$2,074   | \$2,469   | \$1,487   | \$3,044   | \$3,056  |



City of Lebanon, Missouri  
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**Trial Balance Detail**

| <u>Account</u>    | <u>Account Description</u> | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|-------------------|----------------------------|---|---|---|---|---|---|--|
| 87-5-200-6005.002 | INSURANCE-EQUIPMENT        | \$31  | \$0   | \$0   | \$0   | \$284   | \$399   | \$415  |
| 87-5-200-6005.003 | INSURANCE-BLDG & PROPERTY  | \$8,916   | \$11,224  | \$10,605  | \$14,140  | \$13,257  | \$22,442  | \$23,340   |
| 87-5-200-6005.005 | INSURANCE-EARTHQUAKE       | \$0   | \$0   | \$0   | \$0   | \$4,358   | \$9,918   | \$10,314   |
| 87-5-200-6005.007 | INSURANCE-CITY GOVERNMENT  | \$4,866   | \$4,866   | \$5,554   | \$6,942   | \$5,922   | \$6,937   | \$7,214  |
| 87-5-200-6010.001 | ADVERTISING-PUBLIC NOTICES | \$121   | \$386   | \$196   | \$261   | \$286   | \$382   | \$500  |
| 87-5-200-6010.002 | ADV-EMPLOYEE RECRUITMENT   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$200  |
| 87-5-200-6010.003 | ADVERTISING-PRINT          | \$159   | \$11  | \$0   | \$240   | \$0   | \$0   | \$200  |
| 87-5-200-6010.006 | ADVERTISING-RADIO          | \$120   | \$235   | \$125   | \$250   | \$125   | \$782   | \$400  |
| 87-5-200-6020.000 | SOFTWARE-RENEWAL/MAINT     | \$10,138  | \$3,010   | \$4,049   | \$6,484   | \$0   | \$0   |  |
| 87-5-200-6020.001 | SOFTWARE-PURCHASE          | \$8,059   | \$4,684   | \$3,749   | \$6,560   | \$2,811   | \$0   | \$0  |
| 87-5-200-6020.002 | SOFTWARE-UPGRADE           | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-6020.003 | SOFTWARE-AGREEMENT         | \$400   | \$11,928  | \$2,013   | \$16,546  | \$5,429   | \$25,466  | \$50,000   |
| 87-5-200-7000.001 | SUPPLIES-OPERATIONAL       | \$3,503   | \$5,098   | \$1,963   | \$6,317   | \$1,791   | \$5,791   | \$6,500  |
| 87-5-200-7000.002 | SUPPLIES-COMPUTER ACCESSOR | \$0   | \$0   | \$400   | \$2,031   | \$414   | \$5,894   | \$5,000  |
| 87-5-200-7000.003 | SUPPLIES-DESK ACC-SMALL OF | \$1,380   | \$2,221   | \$301   | \$301   | \$406   | \$323   | \$500  |
| 87-5-200-7000.004 | SUPPLIES-SMALL TOOLS       | \$0   | \$1,110   | -\$164  | -\$75   | \$0   | \$0   |  |
| 87-5-200-7005.001 | SUPPLIES-PRINTING          | \$4,231   | \$3,944   | \$235   | \$692   | \$437   | \$1,327   | \$1,025  |
| 87-5-200-7005.002 | SUPPLIES-MAILING           | \$1,473   | \$736   | \$397   | \$850   | \$2,220   | \$791   | \$1,200  |
| 87-5-200-7005.003 | SUPPLIES-POSTAGE           | \$8,686   | \$304   | -\$1,902  | -\$1,380  | \$91  | \$94  | \$100  |
| 87-5-200-7005.004 | SUPPLIES-PAPER             | \$776   | \$715   | \$577   | \$1,117   | \$484   | \$868   | \$1,000  |
| 87-5-200-7005.005 | SUPPLIES-FORMS             | \$1,307   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-7005.006 | SUPPLIES-PROMOTIONAL       | \$562   | \$66  | \$0   | \$0   | \$0   | \$408   |  |
| 87-5-200-7010.003 | SUPPLIES-BREAK ROOM        | \$3,212   | \$2,755   | \$2,877   | \$4,151   | \$1,029   | \$3,943   | \$3,500  |
| 87-5-200-7010.004 | SUPPLIES-CHEMICALS         | \$14,802  | \$9,220   | \$6,969   | \$13,152  | \$7,403   | \$18,226  | \$18,000   |
| 87-5-200-7015.004 | SUPPLIES-SAFETY            | \$2,456   | \$282   | \$759   | \$3,014   | \$260   | \$2,257   | \$2,700  |
| 87-5-200-7500.001 | MATERIALS-ASPHALT          | \$0   | \$0   | \$0   | \$0   | \$3,145   | \$0   |  |
| 87-5-200-7500.002 | MATERIALS-ROCK             | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$500  |
| 87-5-200-7500.003 | MATERIALS-CONCRETE         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$30,000   |
| 87-5-200-7510.003 | MATERIALS-FITTINGS         | \$0   | \$0   | \$0   | \$0   | \$0   | \$127   | \$1,000  |
| 87-5-200-7510.004 | MATERIALS-HARDWARE         | \$0   | \$0   | \$0   | \$0   | \$0   | \$820   | \$2,000  |
| 87-5-200-7510.005 | MATERIALS-FIXTURES         | \$0   | \$0   | \$0   | \$0   | \$0   | \$5,570   | \$8,000  |
| 87-5-200-7510.006 | MATERIALS - WIRE           | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$3,000  |
| 87-5-200-7525.001 | MATERIALS-INFRASTRUCTURE M | \$0   | \$0   | \$16  | -\$1,683  | \$0   | \$68  | \$100  |
| 87-5-200-7530.001 | MATERIALS-SCADA            | \$0   | \$0   | \$0   | \$0   | \$0   | \$857   | \$5,000  |
| 87-5-200-8000.003 | TOOLS-SUPPLIES             | \$2,137   | \$1,524   | \$705   | \$3,636   | \$434   | \$1,760   | \$3,000  |

City of Lebanon, Missouri  
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**Trial Balance Detail**

| <u>Account</u>                   | <u>Account Description</u>          | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|----------------------------------|-------------------------------------|---|---|---|---|---|---|--|
| 87-5-200-8300.001                | EQUIPMENT-REPAIR                    | \$5,880   | \$8,687   | \$131   | \$2,607   | \$460   | \$4,136   | \$7,500  |
| 87-5-200-8300.002                | EQUIPMENT-MAINTENANCE               | \$1,824   | \$3,172   | \$1,980   | \$4,206   | \$3,055   | \$4,907   | \$5,000  |
| 87-5-200-8300.006                | EQUIPMENT-RENTAL                    | \$0   | \$0   | \$1,299   | \$1,299   | \$0   | \$0   | \$3,500  |
| 87-5-200-8600.001                | VEHICLE-REPAIR                      | \$786   | \$659   | \$1,101   | \$1,657   | \$727   | \$179   | \$2,000  |
| 87-5-200-8600.002                | VEHICLE-MAINTENANCE                 | \$2,823   | \$1,357   | \$461   | \$709   | \$984   | -\$63   | \$3,000  |
| 87-5-200-8600.005                | VEHICLE-FUEL                        | \$8,750   | \$7,844   | \$3,027   | \$6,243   | \$5,031   | \$8,750   | \$9,500  |
| 87-5-200-9900.001                | CONTRA ACCT - OTHER                 | -\$8,607  | -\$12,744   | \$0   | -\$3,100  | \$0   | \$0   |  |
| 87-5-200-9910.000                | INTERNAL SERVICE-PERSONNEL          | \$133,804   | \$169,496   | \$89,899  | \$177,055   | \$101,303   | \$240,599   | \$0  |
| 87-5-200-9960.000                | INTERNAL SERVICE-PROF SERV          | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-200-9999.000                | INTERFUND TRANSFER                  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0  |
|                                  | <b>Total Operating Expenditures</b> | <b>\$1,450,717</b>  | <b>\$1,342,123</b>  | <b>\$1,110,066</b>  | <b>\$1,346,951</b>  | <b>\$579,504</b>  | <b>\$1,580,242</b>  | <b>\$1,527,579</b>   |
| <b>Maintenance Expenditures:</b> |                                     |   |   |   |   |   |   |  |
| 87-5-205-1000.001                | FULLTIME SALARY                     | \$125,802   | \$141,438   | \$85,533  | \$166,024   | \$52,591  | \$172,732   | \$171,337  |
| 87-5-205-1000.002                | PARTTIME SALARY                     | \$31,106  | \$8,047   | \$0   | \$0   | \$0   | \$0   | \$0  |
| 87-5-205-1000.004                | ON CALL                             | \$4,672   | \$5,725   | \$2,860   | \$4,390   | \$409   | \$5,223   | \$4,128  |
| 87-5-205-1000.005                | FULLTIME OVERTIME                   | \$6,915   | \$11,716  | \$3,958   | \$7,573   | \$902   | \$7,444   | \$6,290  |
| 87-5-205-1000.006                | PARTTIME OVERTIME                   | \$230   | \$89  | \$0   | \$0   | \$0   | \$0   | \$0  |
| 87-5-205-1000.007                | ON CALL OVERTIME                    | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-1005.000                | BENEFITS-GENERAL                    | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-1005.001                | HEALTH PREMIUM-EMPLOYEE             | \$16,463  | \$11,072  | \$7,124   | \$14,825  | \$3,326   | \$4,715   | \$0  |
| 87-5-205-1005.002                | HEALTH PREMIUM-FAMILY               | \$35,474  | \$37,492  | \$19,352  | \$35,297  | \$10,494  | \$31,226  | \$51,552   |
| 87-5-205-1005.003                | DENTAL PREMIUM-EMPLOYEE             | \$1,443   | \$1,292   | \$727   | \$1,419   | \$427   | \$946   | \$0  |
| 87-5-205-1005.004                | DENTAL PREMIUM-FAMILY               | \$0   | \$213   | \$213   | \$426   | \$213   | \$197   | \$900  |
| 87-5-205-1010.001                | LIFE INSURANCE                      | \$228   | \$250   | \$151   | \$295   | \$89  | \$254   | \$391  |
| 87-5-205-1015.001                | LAGERS-GENERAL                      | \$18,273  | \$20,942  | \$10,307  | \$21,246  | \$7,085   | \$21,139  | \$24,690   |
| 87-5-205-1015.004                | DEFERRED COMP-EMPLOYER              | \$1,850   | \$1,950   | \$1,250   | \$2,425   | \$600   | \$7,600   | \$7,800  |
| 87-5-205-1020.000                | PAYROLL TAXES-GENERAL               | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-1020.001                | FICA-EMPLOYER                       | \$9,684   | \$9,588   | \$5,290   | \$10,219  | \$3,102   | \$10,919  | \$10,218   |
| 87-5-205-1020.002                | MEDICARE-EMPLOYER                   | \$2,265   | \$2,242   | \$1,237   | \$2,390   | \$726   | \$2,554   | \$2,390  |
| 87-5-205-1020.003                | UNEMPLOYMENT COMPENSATIONS          | \$1,687   | \$1,680   | \$928   | \$1,787   | \$541   | \$1,853   | \$1,648  |

City of Lebanon, Missouri  
Water Department

**Trial Balance Detail**

| <u>Account</u>    | <u>Account Description</u> | <u>6/30/2019</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>6/30/2020</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2020</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>6/30/2021</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>12/31/2021</u><br><u>6 Months</u><br><u>YTD Actual</u> | <u>Test Year</u><br><u>6/30/2024</u><br><u>12 Months</u><br><u>YTD Actual</u> | <u>Budget</u><br><u>6/30/2025</u><br><u>12 Months</u><br><u>Budget</u> |
|-------------------|----------------------------|---|---|---|---|---|---|--|
| 87-5-205-1020.004 | WORKMANS COMPENSATION      | \$8,158   | \$7,877   | \$6,246   | \$8,548   | \$7,821   | \$8,800   | \$10,725   |
| 87-5-205-1025.001 | EMPLOYEE-UNIFORMS          | \$3,436   | \$5,080   | \$2,462   | \$4,266   | \$2,684   | \$5,876   | \$6,000  |
| 87-5-205-1025.002 | EMPLOYEE-DUES/LIC/MEMBERSH | \$46  | \$92  | \$0   | \$42  | \$77  | \$628   | \$600  |
| 87-5-205-1025.004 | EMPLOYEE-TRAVEL/HOTEL      | \$365   | \$412   | \$690   | \$690   | \$0   | \$138   | \$1,000  |
| 87-5-205-1025.005 | EMPLOYEE TRAINING          | \$1,200   | \$810   | \$791   | \$812   | \$0   | \$1,858   | \$2,425  |
| 87-5-205-2005.001 | CONTRA ACCT - LAND         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2010.001 | CONTRA ACCT - BUILDING     | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2015.001 | CONTRA ACCT - FURN & FIXTU | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2020.000 | CAPITAL EXP-MACHINERY & EQ | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2020.001 | CONTRA ACCT - MACH & EQUIP | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2025.001 | CONTRA ACCT - VEHICLE      | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2030.001 | CONTRA ACCT - INFRA        | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-2999.000 | DEPRECIATION EXP           | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-5015.001 | UTILITIES-CELL PHONES      | \$395   | \$957   | \$420   | \$735   | \$210   | \$0   | \$450  |
| 87-5-205-5020.002 | UTILITIES-INTERNET MOBILE  | \$520   | \$440   | \$280   | \$520   | \$200   | \$480   | \$500  |
| 87-5-205-6000.007 | PROF SERVICES-TOXICOLOGY T | \$152   | \$89  | \$60  | \$106   | \$0   | \$83  | \$100  |
| 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   |  |
| 87-5-205-6005.001 | INSURANCE-VEHICLES         | \$4,993   | \$4,006   | \$3,205   | \$4,006   | \$3,586   | \$3,477   | \$3,615  |
| 87-5-205-6005.002 | INSURANCE-EQUIPMENT        | \$765   | \$709   | \$524   | \$709   | \$403   | \$408   | \$424  |
| 87-5-205-6020.003 | SOFTWARE-AGREEMENT         | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |
| 87-5-205-7000.001 | SUPPLIES-OPERATIONAL       | \$88  | \$864   | \$404   | \$793   | \$31  | \$1,218   | \$1,200  |
| 87-5-205-7000.002 | SUPPLIES-COMPUTER ACCESSOR | \$0   | \$0   | \$0   | \$0   | \$55  | \$0   | \$500  |
| 87-5-205-7000.004 | SUPPLIES-SMALL TOOLS       | \$2,948   | \$2,452   | \$0   | \$156   | \$0   | \$0   |  |
| 87-5-205-7005.006 | SUPPLIES-PROMO-EDUCATION   | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   | \$500  |
| 87-5-205-7015.004 | SUPPLIES-SAFETY            | \$996   | \$82  | \$767   | \$1,771   | \$766   | \$1,543   | \$1,500  |
| 87-5-205-7500.001 | MATERIALS-ASPHALT          | \$30,957  | \$0   | \$6,477   | \$29,595  | \$831   | \$9,261   | \$30,000   |
| 87-5-205-7500.002 | MATERIALS-ROCK             | \$7,261   | \$7,187   | \$3,546   | \$7,301   | \$3,943   | \$11,978  | \$11,000   |
| 87-5-205-7500.003 | MATERIALS-CONCRETE         | \$4,725   | \$2,912   | \$700   | \$2,463   | \$129   | \$3,953   | \$6,000  |
| 87-5-205-7500.004 | MATERIALS-LANDSCAPING      | \$3,150   | \$593   | \$676   | \$1,072   | \$320   | \$869   | \$3,500  |
| 87-5-205-7505.001 | MATERIALS-PIPE-HDPE        | \$0   | \$0   | \$0   | \$0   | \$0   | \$0   |  |

City of Lebanon, Missouri  
Water Department

**Trial Balance Detail**

| <u>Account</u>    | <u>Account Description</u>            | <u>6/30/2019<br/>12 Months<br/>YTD Actual</u> | <u>6/30/2020<br/>12 Months<br/>YTD Actual</u> | <u>12/31/2020<br/>6 Months<br/>YTD Actual</u> | <u>6/30/2021<br/>12 Months<br/>YTD Actual</u> | <u>12/31/2021<br/>6 Months<br/>YTD Actual</u> | <u>Test Year<br/>6/30/2024<br/>12 Months<br/>YTD Actual</u> | <u>Budget<br/>6/30/2025<br/>12 Months<br/>Budget</u> |
|-------------------|---------------------------------------|---|---|---|---|---|---|--|
| 87-5-205-7505.002 | MATERIALS-PIPE-PVC                    | \$4,662                                       | \$2,509                                       | \$1,504                                       | \$1,521                                       | \$1,315                                       | \$10,370  | \$12,500   |
| 87-5-205-7505.003 | MATERIALS-PIPE-MISC                   | \$170   | \$1,324                                       | \$42  | \$86  | \$747   | \$3,277   | \$3,000  |
| 87-5-205-7510.003 | MATERIALS-FITTINGS                    | \$11,078                                      | \$18,123                                      | \$6,697                                       | \$18,344                                      | \$8,108                                       | \$25,715  | \$25,000   |
| 87-5-205-7510.004 | MATERIALS-HARDWARE                    | \$0   | \$0   | \$1,755                                       | \$3,976                                       | \$5,000                                       | \$5,421   | \$7,500  |
| 87-5-205-7510.005 | MATERIALS-FIXTURES                    | \$20,000                                      | \$24,936                                      | \$13,620                                      | \$20,574                                      | \$9,576                                       | \$71,792  | \$26,000   |
| 87-5-205-7520.001 | MATERIALS-METERS                      | \$9,951                                       | \$5,746                                       | \$4,154                                       | \$8,602                                       | \$4,725                                       | \$86,270  | \$89,418   |
| 87-5-205-7525.001 | MATERIALS-INFRASTRUCTURE M            | \$6,514                                       | \$16,832                                      | \$1,546                                       | \$14,054                                      | \$2,334                                       | \$5,989   | \$6,000  |
| 87-5-205-7530.001 | MATERIALS-SCADA                       | \$171   | \$690   | \$474   | \$474   | \$98  | \$118   | \$0  |
| 87-5-205-8000.003 | TOOLS-SUPPLIES                        | \$0   | \$0   | \$716   | \$939   | \$809   | \$4,004   | \$3,500  |
| 87-5-205-8300.001 | EQUIPMENT-REPAIR                      | \$5,965                                       | \$5,207                                       | \$1,255                                       | \$5,661                                       | \$1,457                                       | \$3,705   | \$5,000  |
| 87-5-205-8300.002 | EQUIPMENT-MAINTENANCE                 | \$5,578                                       | \$6,788                                       | \$2,916                                       | \$5,648                                       | \$5,029                                       | \$12,434  | \$12,000   |
| 87-5-205-8300.005 | EQUIPMENT-FUEL                        | \$1,539                                       | \$1,689                                       | \$1,681                                       | \$2,674                                       | \$3,273                                       | \$12,485  | \$12,500   |
| 87-5-205-8300.006 | EQUIPMENT-RENTAL                      | \$1,466                                       | \$1,920                                       | \$215   | \$465   | \$550   | \$75  | \$1,500  |
| 87-5-205-8600.001 | VEHICLE-REPAIR                        | \$2,085                                       | \$4,099                                       | \$288   | \$2,094                                       | \$118   | \$1,416   | \$5,500  |
| 87-5-205-8600.002 | VEHICLE-MAINTENANCE                   | \$7,372                                       | \$6,056                                       | \$2,937                                       | \$5,014                                       | \$1,221                                       | \$5,468   | \$6,000  |
| 87-5-205-8600.005 | VEHICLE-FUEL                          | \$2,332                                       | \$3,816                                       | \$1,304                                       | \$3,088                                       | \$2,267                                       | \$10,966  | \$11,500   |
| 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>-\$56,014</u>  | <u>\$0</u>   |
|                   | <b>Total Maintenance Expenditures</b> | <b>\$371,987</b>                              | <b>\$347,601</b>                              | <b>\$207,298</b>                              | <b>\$405,975</b>                              | <b>\$145,413</b>                              | <b>\$520,863</b>  | <b>\$588,401</b>                                     |
|                   | <b>Total Expenditures</b>             | <b>\$1,822,704</b>                            | <b>\$1,689,725</b>                            | <b>\$1,317,363</b>                            | <b>\$1,752,925</b>                            | <b>\$724,917</b>                              | <b>\$2,101,105</b>  | <b>\$2,115,980</b>                                   |
|                   | <b>Revenue Over/(Under)</b>           | <b>-\$94,859</b>                              | <b>-\$83,363</b>                              | <b>-\$88,561</b>                              | <b>\$22,922</b>                               | <b>-\$196,203</b>                             | <b>-\$4,737</b>   | <b>-\$4,534,280</b>                                  |

## **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>   | Residential     | Commercial      | City Service | No Charge<br>Service | Total           |
|-----------------------------------|-----------------|-----------------|--------------|----------------------|-----------------|
| Water Sales (gallons)             | 256,851,218     | 328,188,450     | 8,732,785    | 4,902,823            | 598,675,276     |
| Customers                         | 5,425           | 871             | 0            | 0                    | 6,296           |
| Revenue - Adjusted Sales          | \$1,239,162     | \$947,605       | \$13,099     | \$0                  | \$2,199,866     |
| Revenue - Other                   | <u>\$73,499</u> | <u>\$11,801</u> | <u>\$0</u>   | <u>\$0</u>           | <u>\$85,300</u> |
| Total Revenue                     | \$1,312,661     | \$959,406       | \$13,099     | \$0                  | \$2,285,166     |
| Expenses                          |                 |                 |              |                      |                 |
| Demand                            | \$501,334       | \$664,070       | \$42,863     | \$16,530             | \$1,224,797     |
| Customer                          | \$884,628       | \$339,288       | \$881        | \$0                  | \$1,224,797     |
| Revenue-Related                   | <u>\$0</u>      | <u>\$0</u>      | <u>\$0</u>   | <u>\$0</u>           | <u>\$0</u>      |
| Total Expenses                    | \$1,385,962     | \$1,003,358     | \$43,744     | \$16,530             | \$2,449,594     |
| Operating Income (Loss)           | (\$73,300)      | (\$43,953)      | (\$30,645)   | (\$16,530)           | (\$164,428)     |
| Nonoperating Revenues (Expenses)  | (\$50,385)      | (\$36,476)      | (\$1,590)    | (\$601)              | (\$89,052)      |
| Income Before Operating Transfers | (\$123,685)     | (\$80,429)      | (\$32,235)   | (\$17,131)           | (\$253,480)     |
| Operating Transfers In (Out)      | \$0             | \$0             | \$0          | \$0                  | \$0             |
| Net Income (Loss)                 | (\$123,685)     | (\$80,429)      | (\$32,235)   | (\$17,131)           | (\$253,480)     |
| Rate Base                         | \$3,979,192     | \$2,880,711     | \$125,592    | \$47,458             | \$7,032,953     |
| Margin as % of Revenue            | -9.4%           | -8.4%           | -246.1%      | 0.0%                 | -11.1%          |
| Relative Margin as % of Revenue   | 0.85            | 0.76            | 22.18        | -                    | 1.00            |
| Rate of Return                    | -3.1%           | -2.8%           | -25.7%       | -36.1%               | -3.6%           |

| <u>Margins at Proposed 2026 Rates</u> | <u>Residential</u> | <u>Commercial</u> | <u>City Service</u> | <u>No Charge<br/>Service</u> | <u>Total</u>    |
|---------------------------------------|--------------------|-------------------|---------------------|------------------------------|-----------------|
| Water Sales (gallons)                 | 256,851,218        | 328,188,450       | 8,732,785           | 4,902,823                    | 598,675,276     |
| Revenue - Adjusted Sales              | \$1,346,744        | \$1,030,850       | \$14,234            | \$0                          | \$2,391,828     |
| Revenue - Other                       | <u>\$73,499</u>    | <u>\$11,801</u>   | <u>\$0</u>          | <u>\$0</u>                   | <u>\$85,300</u> |
| Total Revenue                         | \$1,420,243        | \$1,042,651       | \$14,234            | \$0                          | \$2,477,128     |
| Distribution Expenses:                |                    |                   |                     |                              |                 |
| Demand                                | \$501,334          | \$664,070         | \$42,863            | \$16,530                     | \$1,224,797     |
| Customer                              | \$884,628          | \$339,288         | \$881               | \$0                          | \$1,224,797     |
| Revenue-Related                       | <u>\$0</u>         | <u>\$0</u>        | <u>\$0</u>          | <u>\$0</u>                   | <u>\$0</u>      |
| Total Distribution Expenses           | \$1,385,962        | \$1,003,358       | \$43,744            | \$16,530                     | \$2,449,594     |
| Operating Income (Loss)               | \$34,282           | \$39,292          | (\$29,509)          | (\$16,530)                   | \$27,535        |
| Nonoperating Revenues (Expenses)      | (\$50,385)         | (\$36,476)        | (\$1,590)           | (\$601)                      | (\$89,052)      |
| Income Before Operating Transfers     | (\$16,103)         | \$2,816           | (\$31,100)          | (\$17,131)                   | (\$61,517)      |
| Operating Transfers In (Out)          | \$0                | \$0               | \$0                 | \$0                          | \$0             |
| Net Income (Loss)                     | (\$16,103)         | \$2,816           | (\$31,100)          | (\$17,131)                   | (\$61,517)      |
| Rate Base                             | \$3,979,192        | \$2,880,711       | \$125,592           | \$47,458                     | \$7,032,953     |
| Margin as % of Revenue                | -1.1%              | 0.3%              | -218.5%             | 0.0%                         | -2.5%           |
| Relative Margin as % of Revenue       | 0.10               | (0.11)            | 87.98               | -                            | 1.00            |
| Rate of Return                        | -0.4%              | 0.1%              | -24.8%              | -36.1%                       | -0.9%           |
| Increase in Sales Revenue             | \$107,582          | \$83,245          | \$1,135             | \$0                          | \$191,962       |
| % Increase                            | 8.7%               | 8.8%              | 8.7%                | 0.0%                         | 8.7%            |

City of Lebanon, Missouri  
Water Department

**ALLOCATION OF RATE BASE TO RATE CLASSES**

| Rate Schedule                   | Revenue     | Number of<br>Bills | Demand<br>(1) | Customer<br>(2) | Revenue<br>Related<br>(3) | Total           |
|---------------------------------|-------------|--------------------|---------------|-----------------|---------------------------|-----------------|
| Residential Less Than 1"        | \$1,017,722 | 64,736             | \$1,417,457   | \$2,533,975     | \$0                       | \$3,951,432     |
| Residential Greater than 1"     | \$13,673    | 48                 | \$21,908      | \$5,852         | \$0                       | \$27,760        |
| Commercial Less than 1"         | \$110,394   | 6,067              | \$142,656     | \$236,523       | \$0                       | \$379,179       |
| Commercial 1"                   | \$228,145   | 2,329              | \$428,087     | \$292,621       | \$0                       | \$720,707       |
| Commercial Greater than 1" - 2" | \$531,988   | 1,948              | \$1,315,861   | \$439,583       | \$0                       | \$1,755,444     |
| Commercial Greater than 2"      | \$3,350     | 24                 | \$19,987      | \$5,394         | \$0                       | \$25,381        |
| City Service                    | \$13,099    | 331                | \$123,063     | \$2,529         | \$0                       | \$125,592       |
| No Charge Service               | <u>\$0</u>  | <u>45</u>          | \$47,458      | \$0             | <u>\$0</u>                | <u>\$47,458</u> |
| Total                           | \$1,918,372 | 75,528             | \$3,516,476   | \$3,516,476     | \$0                       | \$7,032,953     |
|                                 |             |                    |               |                 |                           | \$7,032,953     |

(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 EXPENSES TO RATE CLASSES**

| Rate Schedule                   | Revenue     | Number of<br>Bills | Demand<br>(1)   | Customer<br>(2) | Revenue<br>Related<br>(3) | Total           |
|---------------------------------|-------------|--------------------|-----------------|-----------------|---------------------------|-----------------|
| Residential Less Than 1"        | \$1,017,722 | 64,736             | \$493,703       | \$882,589       | \$0                       | \$1,376,293     |
| Residential Greater than 1"     | \$13,673    | 48                 | \$7,631         | \$2,038         | \$0                       | \$9,669         |
| Commercial Less than 1"         | \$110,394   | 6,067              | \$49,687        | \$82,382        | \$0                       | \$132,069       |
| Commercial 1"                   | \$228,145   | 2,329              | \$149,104       | \$101,920       | \$0                       | \$251,024       |
| Commercial Greater than 1" - 2" | \$531,988   | 1,948              | \$458,318       | \$153,108       | \$0                       | \$611,425       |
| Commercial Greater than 2"      | \$3,350     | 24                 | \$6,961         | \$1,879         | \$0                       | \$8,840         |
| City Service                    | \$13,099    | 331                | \$42,863        | \$881           | \$0                       | \$43,744        |
| No Charge Service               | <u>\$0</u>  | <u>45</u>          | <u>\$16,530</u> | <u>\$0</u>      | <u>\$0</u>                | <u>\$16,530</u> |
| Total                           | \$1,918,372 | 75,528             | \$1,224,797     | \$1,224,797     | \$0                       | \$2,449,594     |
|                                 |             |                    |                 |                 |                           | \$2,449,594     |

(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>Demand Exp Requirement</u> | <u>Customer Exp Requirement</u> | <u>50.00% Demand Non-Operating Expenses</u> | <u>50.00% Customer Non-Operating Expenses</u> | <u>Other Rev Requirement</u> | <u>Total Revenue Requirement</u> | <u>Demand Unit Costs</u> | <u>Customer Unit Costs</u> |
|---------------------------------|------------------------|--------------------|-------------------------------|---------------------------------|---|---|------------------------------|----------------------------------|--------------------------|----------------------------|
| Residential Less Than 1"        | 64,736                 | 253,594,279        | \$493,703                     | \$882,589                       | \$17,948                                    | \$32,085                                      | \$73,445                     | \$1,352,881                      | \$2.02                   | \$12.99                    |
| Residential Greater than 1"     | 48                     | 3,256,939          | \$7,631                       | \$2,038                         | \$277                                       | \$74  | \$54                         | \$9,966                          | \$2.43                   | \$42.88                    |
| Commercial Less than 1"         | 6,067                  | 26,119,906         | \$49,687                      | \$82,382                        | \$1,806                                     | \$2,995                                       | \$6,855                      | \$130,015                        | \$1.97                   | \$12.94                    |
| Commercial 1"                   | 2,329                  | 59,384,312         | \$149,104                     | \$101,920                       | \$5,420                                     | \$3,705                                       | \$2,710                      | \$257,440                        | \$2.60                   | \$44.19                    |
| Commercial Greater than 1" - 2" | 1,948                  | 241,784,406        | \$458,318                     | \$153,108                       | \$16,662                                    | \$5,566                                       | \$2,208                      | \$631,445                        | \$1.96                   | \$80.32                    |
| Commercial Greater than 2"      | 24                     | 899,826            | \$6,961                       | \$1,879                         | \$253                                       | \$68  | \$27                         | \$9,134                          | \$8.02                   | \$79.99                    |
| City Service                    | 331                    | 8,732,785          | \$42,863                      | \$881                           | \$1,558                                     | \$32  | \$0                          | \$45,334                         | \$5.09                   | \$2.76                     |
| No Charge Service               | <u>45</u>              | <u>4,902,823</u>   | <u>\$16,530</u>               | <u>\$0</u>                      | \$601                                       | \$0   | <u>\$0</u>                   | <u>\$17,131</u>                  | \$3.49                   | \$0.00                     |
| Total                           | 75,528                 | 598,675,276        | \$1,224,797                   | \$1,224,797                     | \$44,526                                    | \$44,526                                      | \$85,300                     | \$2,453,346                      | \$2.12                   | \$15.68                    |

City of Lebanon, Missouri  
Water Department

**ALLOCATION FACTOR FOR CUSTOMER COSTS**

| Rate Schedule                   | Number of<br>Customers | Weighing<br>Factor | Weighted<br>Customers | Allocation % | Expense<br>Allocation | Plant<br>Allocation |
|---------------------------------|------------------------|--------------------|-----------------------|--------------|-----------------------|---------------------|
| Residential Less Than 1"        | 5,421                  | 1.00               | 5,421                 | 72.1%        | \$882,589             | \$2,533,975         |
| Residential Greater than 1"     | 4                      | 3.13               | 13                    | 0.2%         | \$2,038               | \$5,852             |
| Commercial Less than 1"         | 506                    | 1.00               | 506                   | 6.7%         | \$82,382              | \$236,523           |
| Commercial 1"                   | 200                    | 3.13               | 626                   | 8.3%         | \$101,920             | \$292,621           |
| Commercial Greater than 1" - 2" | 163                    | 5.77               | 940                   | 12.5%        | \$153,108             | \$439,583           |
| Commercial Greater than 2"      | 2                      | 5.77               | 12                    | 0.2%         | \$1,879               | \$5,394             |
| City Service                    | 33                     | 0.16               | 5                     | 0.1%         | \$881                 | \$2,529             |
| No Charge Service               | 4                      | -                  | -                     | 0.0%         | \$0                   | \$0                 |
| Total                           | 6,333                  |                    | 7,523                 | 100.0%       | \$1,224,797           | \$3,516,476         |

City of Lebanon, Missouri  
Water Department

**ALLOCATION FACTOR FOR DEMAND COSTS**

| Rate Schedule                   | Max Gallons    | Allocation % | Expense<br>Allocation | Plant<br>Allocation |
|---------------------------------|----------------|--------------|-----------------------|---------------------|
| Residential Less Than 1"        | 25,833,806     | 40.3%        | \$493,703             | \$1,417,457         |
| Residential Greater than 1"     | 399,284        | 0.6%         | \$7,631               | \$21,908            |
| Commercial Less than 1"         | 2,599,967      | 4.1%         | \$49,687              | \$142,656           |
| Commercial 1"                   | 7,802,076      | 12.2%        | \$149,104             | \$428,087           |
| Commercial Greater than 1" - 2" | 23,982,182     | 37.4%        | \$458,318             | \$1,315,861         |
| Commercial Greater than 2"      | 364,270        | 0.6%         | \$6,961               | \$19,987            |
| City Service                    | 2,242,878      | 3.5%         | \$42,863              | \$123,063           |
| No Charge Service               | <u>864,951</u> | <u>1.3%</u>  | <u>\$16,530</u>       | <u>\$47,458</u>     |
| Total                           | 64,089,414     | 100.0%       | \$1,224,797           | \$3,516,476         |

City of Lebanon, Missouri  
Water Department

Rate Base Classification

| <u>Description</u>  | <u>Rate Base</u> | 50.00%<br><u>Demand</u> | 50.00%<br><u>Customer</u> | <u>Revenue Related</u> |
|---------------------|------------------|-------------------------|---------------------------|------------------------|
| Total Rate Expenses | \$7,032,953      | \$3,516,476             | \$3,516,476               | \$0                    |

City of Lebanon, Missouri  
Water Department

**Expense Account Classification**

| <u>Description</u>          | <u>Pro Forma Expenses</u> | <u>50.00%<br/>Demand</u> | <u>50.00%<br/>Customer</u> | <u>Revenue Related</u> |
|-----------------------------|---------------------------|--------------------------|----------------------------|------------------------|
| Personnel services          | \$679,007                 | \$339,503                | \$339,503                  | \$0                    |
| Contractual services        | \$308,923                 | \$154,461                | \$154,461                  | \$0                    |
| Purchased services          | \$212,929                 | \$106,464                | \$106,464                  | \$0                    |
| Repairs and maintenance     | \$87,035                  | \$43,518                 | \$43,518                   | \$0                    |
| Cost of power purchased     | \$0                       | \$0                      | \$0                        | \$0                    |
| Supplies                    | \$328,820                 | \$164,410                | \$164,410                  | \$0                    |
| Supplies - Capital Expenses | \$669,758                 | \$334,879                | \$334,879                  | \$0                    |
| Insurance                   | \$49,829                  | \$24,915                 | \$24,915                   | \$0                    |
| Payments in lieu of taxes   | \$0                       | \$0                      | \$0                        | \$0                    |
| Depreciation                | <u>\$113,293</u>          | <u>\$56,647</u>          | \$56,647                   | <u>\$0</u>             |
| Total Operating Expenses    | \$2,449,594               | \$1,224,797              | \$1,224,797                | \$0                    |

## **SECTION E: LOAD DATA**

City of Lebanon, Missouri  
Water Department

**Summary of Test Year Load Data By Rate Class**

|  | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| <b>No. of Bills</b>                            |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Residential Service less than 1" Meter         | 5,350         | 5,386         | 5,379         | 5,385         | 5,380         | 5,410         | 5,393         | 5,385         | 5,424         | 5,423         | 5,400         | 5,421         | 64,736       |
| Residential Service greater than 1" Meter      | 4             | 3             | 4             | 4             | 4             | 5             | 4             | 4             | 4             | 4             | 4             | 4             | 48           |
| Commercial Service less than 1" Meter          | 505           | 513           | 510           | 508           | 506           | 506           | 507           | 501           | 496           | 504           | 505           | 506           | 6,067        |
| Commercial Service 1" Meter                    | 195           | 199           | 191           | 197           | 192           | 193           | 185           | 196           | 191           | 192           | 198           | 200           | 2,329        |
| Commercial Service Greater than 1" to 2" Meter | 163           | 166           | 164           | 156           | 164           | 157           | 164           | 164           | 163           | 162           | 162           | 163           | 1,948        |
| Commercial Service Greater than 2" Meter       | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 24           |
| City Service                                   | 31            | 31            | 31            | 31            | 29            | 23            | 22            | 21            | 25            | 25            | 29            | 33            | 331          |
| No Charge Service                              | 3             | 3             | 4             | 5             | 3             | 4             | 4             | 4             | 3             | 4             | 4             | 4             | 45           |
| Total No. of Customers                         | 6,253         | 6,303         | 6,285         | 6,288         | 6,280         | 6,300         | 6,281         | 6,277         | 6,308         | 6,316         | 6,304         | 6,333         | 75,528       |
| <b>Gallons Sold</b>                            |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Residential Service less than 1" Meter         | 25,833,806    | 25,679,548    | 24,151,116    | 21,383,202    | 19,474,243    | 18,768,944    | 19,092,820    | 22,713,173    | 17,844,146    | 18,395,047    | 19,483,997    | 20,774,237    | 253,594,279  |
| Residential Service greater than 1" Meter      | 183,362       | 137,004       | 193,453       | 227,190       | 223,960       | 267,837       | 283,276       | 399,284       | 328,091       | 314,271       | 373,697       | 325,514       | 3,256,939    |
| Commercial Service less than 1" Meter          | 2,296,197     | 2,460,026     | 2,410,394     | 2,327,789     | 2,102,206     | 1,950,591     | 1,874,613     | 2,599,967     | 1,949,924     | 2,004,823     | 2,026,961     | 2,116,415     | 26,119,906   |
| Commercial Service 1" Meter                    | 6,929,418     | 7,802,076     | 6,923,144     | 6,298,362     | 5,071,220     | 4,045,519     | 3,259,061     | 3,607,076     | 3,235,267     | 3,758,516     | 3,767,209     | 4,687,444     | 59,384,312   |
| Commercial Service Greater than 1" to 2" Meter | 18,092,142    | 21,136,755    | 19,785,626    | 21,128,875    | 19,660,349    | 17,459,274    | 19,322,997    | 20,495,998    | 17,141,164    | 23,982,182    | 22,807,069    | 20,771,975    | 241,784,406  |
| Commercial Service Greater than 2" Meter       | 204,975       | 364,270       | 45,845        | 34,741        | 36,993        | 32,869        | 25,291        | 33,252        | 30,071        | 29,740        | 31,312        | 30,467        | 899,826      |
| City Service                                   | 2,242,878     | 1,599,568     | 1,023,664     | 753,848       | 816,701       | 245,420       | 325,182       | 165,135       | 162,281       | 239,957       | 339,213       | 818,938       | 8,732,785    |
| No Charge Service                              | 501,279       | 607,564       | 606,743       | 436,143       | 93,690        | 149,057       | 127,709       | 196,355       | 280,049       | 429,073       | 610,210       | 864,951       | 4,902,823    |
| Total kWh Sold                                 | 56,284,057    | 59,786,811    | 55,139,985    | 52,590,150    | 47,479,362    | 42,919,511    | 44,310,949    | 50,210,240    | 40,970,993    | 49,153,609    | 49,439,668    | 50,389,941    | 598,675,276  |
| <b>Revenues (Consumption Report)</b>           |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Residential Service less than 1" Meter         | \$99,267      | \$98,936      | \$94,118      | \$85,943      | \$79,525      | \$77,436      | \$78,061      | \$89,181      | \$75,240      | \$76,572      | \$79,743      | \$83,701      | \$1,017,722  |
| Residential Service greater than 1" Meter      | \$826         | \$621         | \$857         | \$976         | \$964         | \$1,161       | \$1,181       | \$1,604       | \$1,344       | \$1,294       | \$1,511       | \$1,335       | \$13,673     |
| Commercial Service less than 1" Meter          | \$9,758       | \$10,242      | \$9,991       | \$9,345       | \$8,904       | \$8,577       | \$8,287       | \$10,442      | \$8,507       | \$8,729       | \$8,471       | \$9,141       | \$110,394    |
| Commercial Service 1" Meter                    | \$25,555      | \$27,965      | \$26,083      | \$25,128      | \$20,958      | \$15,025      | \$13,521      | \$14,344      | \$13,396      | \$14,699      | \$15,093      | \$16,378      | \$228,145    |
| Commercial Service Greater than 1" to 2" Meter | \$41,185      | \$46,086      | \$44,897      | \$45,045      | \$44,093      | \$40,266      | \$42,416      | \$45,325      | \$40,659      | \$49,138      | \$47,305      | \$45,572      | \$531,988    |
| Commercial Service Greater than 2" Meter       | \$616         | \$793         | \$241         | \$200         | \$208         | \$193         | \$166         | \$195         | \$183         | \$182         | \$188         | \$185         | \$3,350      |
| City Service                                   | \$3,364       | \$2,399       | \$1,535       | \$1,131       | \$1,225       | \$368         | \$488         | \$248         | \$243         | \$360         | \$509         | \$1,228       | \$13,099     |
| No Charge Service                              | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0          |
| Total Revenues                                 | \$180,571     | \$187,044     | \$177,721     | \$167,768     | \$155,877     | \$143,027     | \$144,119     | \$161,339     | \$139,572     | \$150,975     | \$152,819     | \$157,540     | \$1,918,372  |



City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

Residential Service less than 1" Meter  
100-RES, 100-IRR

|                                     | <u>Jul-23</u> | <u>Aug-23</u>  | <u>Sep-23</u>  | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u>  | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u>     |
|-------------------------------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|------------------|
| No. of Bills                        | 5,350         | 5,386          | 5,379          | 5,385         | 5,380         | 5,410         | 5,393         | 5,385          | 5,424         | 5,423         | 5,400         | 5,421         | 64,736           |
| <u>Consumption (gals):</u>          |               |                |                |               |               |               |               |                |               |               |               |               |                  |
| First 7,000 gallons                 | 19,353,688    | 19,354,759     | 18,762,168     | 17,475,874    | 16,832,007    | 16,870,744    | 17,185,846    | 18,605,818     | 16,103,333    | 16,578,358    | 17,043,270    | 17,646,687    | 211,812,552      |
| Next 93,000 gallons                 | 6,405,344     | 6,133,551      | 5,095,274      | 3,853,020     | 2,586,111     | 1,898,200     | 1,906,974     | 3,754,877      | 1,719,300     | 1,811,598     | 2,440,727     | 3,079,904     | 40,684,880       |
| Over 100,000 gallons                | <u>74,774</u> | <u>191,238</u> | <u>293,674</u> | <u>54,308</u> | <u>56,125</u> | <u>0</u>      | <u>0</u>      | <u>352,478</u> | <u>21,513</u> | <u>5,091</u>  | <u>0</u>      | <u>47,646</u> | <u>1,096,847</u> |
| Total                               | 25,833,806    | 25,679,548     | 24,151,116     | 21,383,202    | 19,474,243    | 18,768,944    | 19,092,820    | 22,713,173     | 17,844,146    | 18,395,047    | 19,483,997    | 20,774,237    | 253,594,279      |
| Average Usage                       | 4,829         | 4,768          | 4,490          | 3,971         | 3,620         | 3,469         | 3,540         | 4,218          | 3,290         | 3,392         | 3,608         | 3,832         | 3,917            |
| <u>Revenue:</u>                     |               |                |                |               |               |               |               |                |               |               |               |               |                  |
| Energy Revenue                      | \$99,267      | \$98,936       | \$94,118       | \$85,943      | \$79,525      | \$77,436      | \$78,061      | \$89,181       | \$75,240      | \$76,572      | \$79,743      | \$83,701      | \$1,017,722      |
| <u>Rates</u>                        |               |                |                |               |               |               |               |                |               |               |               |               |                  |
| User Fee                            | \$6.14        | \$6.14         | \$6.14         | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14         | \$6.14        | \$6.14        | \$6.14        | \$6.14        |                  |
| 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        |                  |
| First 7,000 gallons (per 1000 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        |                  |
| Next 93,000 gallons (per 1000 gal)  | \$3.65        | \$3.65         | \$3.65         | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65         | \$3.65        | \$3.65        | \$3.65        | \$3.65        |                  |
| Over 100,000 gallons (per 1000 gal) | \$3.65        | \$3.65         | \$3.65         | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65         | \$3.65        | \$3.65        | \$3.65        | \$3.65        |                  |
| <u>Revenue Verification</u>         |               |                |                |               |               |               |               |                |               |               |               |               |                  |
| User Fee                            | \$32,849      | \$33,070       | \$33,027       | \$33,064      | \$33,033      | \$33,217      | \$33,113      | \$33,064       | \$33,303      | \$33,297      | \$33,156      | \$33,285      | \$397,479        |
| Meter Fee                           | \$0           | \$0            | \$0            | \$0           | \$0           | \$0           | \$0           | \$0            | \$0           | \$0           | \$0           | \$0           | \$0              |
| First 7,000 gallons (per 1000 gal)  | \$42,772      | \$42,774       | \$41,464       | \$38,622      | \$37,199      | \$37,284      | \$37,981      | \$41,119       | \$35,588      | \$36,638      | \$37,666      | \$38,999      | \$468,106        |
| Next 93,000 gallons (per 1000 gal)  | \$23,380      | \$22,387       | \$18,598       | \$14,064      | \$9,439       | \$6,928       | \$6,960       | \$13,705       | \$6,275       | \$6,612       | \$8,909       | \$11,242      | \$148,500        |
| Over 100,000 gallons (per 1000 gal) | <u>\$273</u>  | <u>\$698</u>   | <u>\$1,072</u> | <u>\$198</u>  | <u>\$205</u>  | <u>\$0</u>    | <u>\$0</u>    | <u>\$1,287</u> | <u>\$79</u>   | <u>\$19</u>   | <u>\$0</u>    | <u>\$174</u>  | <u>\$4,003</u>   |
| Total Revenue                       | \$99,273      | \$98,930       | \$94,161       | \$85,947      | \$79,876      | \$77,430      | \$78,054      | \$89,175       | \$75,246      | \$76,566      | \$79,730      | \$83,700      | \$1,018,088      |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

Residential Service greater than 1" Meter  
100-2"R

|                                    | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills                       | 4             | 3             | 4             | 4             | 4             | 5             | 4             | 4             | 4             | 4             | 4             | 4             | 48           |
| <u>Consumption (gals):</u>         |               |               |               |               |               |               |               |               |               |               |               |               |              |
| First 7,000 gallons (/1,000 gals)  | 21,274        | 13,646        | 25,444        | 28,000        | 28,000        | 35,000        | 28,000        | 28,000        | 28,000        | 28,000        | 28,000        | 28,000        | 319,364      |
| Next 93,000 gallons (/1,000 gals)  | 134,852       | 93,000        | 136,143       | 157,532       | 193,281       | 220,463       | 231,572       | 251,632       | 233,830       | 237,408       | 236,927       | 236,815       | 2,363,455    |
| Over 100,000 gallons (/1,000 gals) | 27,236        | 30,358        | 31,866        | 41,658        | 2,679         | 12,374        | 23,704        | 119,652       | 66,261        | 48,863        | 108,770       | 60,699        | 574,120      |
| Total                              | 183,362       | 137,004       | 193,453       | 227,190       | 223,960       | 267,837       | 283,276       | 399,284       | 328,091       | 314,271       | 373,697       | 325,514       | 3,256,939    |
| Average Usage                      | 45,841        | 45,668        | 48,363        | 56,798        | 55,990        | 53,567        | 70,819        | 99,821        | 82,023        | 78,568        | 93,424        | 81,379        | 67,853       |
| <u>Revenue:</u>                    |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total Revenue                      | \$826         | \$621         | \$857         | \$976         | \$964         | \$1,161       | \$1,181       | \$1,604       | \$1,344       | \$1,294       | \$1,511       | \$1,335       | \$13,673.38  |
| <u>Rates</u>                       |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                           | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        |              |
| Meter Fee                          | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       |              |
| First 7,000 gallons (/1,000 gals)  | \$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 gals)  | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        |              |
| Over 100,000 gallons (/1,000 gals) | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        |              |
| <u>Revenue Verification</u>        |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                           | \$25          | \$18          | \$25          | \$25          | \$25          | \$31          | \$25          | \$25          | \$25          | \$25          | \$25          | \$25          | \$295        |
| Meter Fee                          | \$163         | \$122         | \$163         | \$163         | \$163         | \$203         | \$163         | \$163         | \$163         | \$163         | \$163         | \$163         | \$1,951      |
| First 7,000 gallons (/1,000 gals)  | \$47          | \$30          | \$56          | \$62          | \$62          | \$77          | \$62          | \$62          | \$62          | \$62          | \$62          | \$62          | \$706        |
| Next 93,000 gallons (/1,000 gals)  | \$492         | \$339         | \$497         | \$575         | \$705         | \$805         | \$845         | \$918         | \$853         | \$867         | \$865         | \$864         | \$8,627      |
| Over 100,000 gallons (/1,000 gals) | \$99          | \$111         | \$116         | \$152         | \$10          | \$45          | \$87          | \$437         | \$242         | \$178         | \$397         | \$222         | \$2,096      |
| Total Revenue                      | \$826         | \$621         | \$857         | \$976         | \$964         | \$1,161       | \$1,181       | \$1,604       | \$1,344       | \$1,294       | \$1,511       | \$1,335       | \$13,673     |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

Commercial Service less than 1" Meter  
100-COM, 100-C2, 100-T2C

|                                   | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills                      | 505           | 513           | 510           | 508           | 506           | 506           | 507           | 501           | 496           | 504           | 505           | 506           | 6,067        |
| <u>Consumption (gals):</u>        |               |               |               |               |               |               |               |               |               |               |               |               |              |
| First 7,000 gallons               | 1,217,117     | 1,315,325     | 1,308,721     | 1,233,473     | 1,258,098     | 1,165,278     | 1,174,220     | 1,300,078     | 1,149,477     | 1,186,606     | 1,173,213     | 1,194,390     | 14,675,996   |
| Next 93,000 gallons               | 1,079,080     | 1,136,602     | 1,071,705     | 1,030,979     | 810,059       | 785,313       | 700,393       | 1,196,519     | 789,274       | 818,217       | 853,748       | 922,025       | 11,193,914   |
| Over 100,000 gallons              | 0             | 8,099         | 29,968        | 63,337        | 34,049        | 0             | 0             | 103,370       | 11,173        | 0             | 0             | 0             | 249,996      |
| Total                             | 2,296,197     | 2,460,026     | 2,410,394     | 2,327,789     | 2,102,206     | 1,950,591     | 1,874,613     | 2,599,967     | 1,949,924     | 2,004,823     | 2,026,961     | 2,116,415     | 26,119,906   |
| Average Usage                     | 4,547         | 4,795         | 4,726         | 4,582         | 4,155         | 3,855         | 3,697         | 5,190         | 3,931         | 3,978         | 4,014         | 4,183         | 4,305        |
| <u>Revenue:</u>                   |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total Revenue                     | \$9,758       | \$10,242      | \$9,991       | \$9,345       | \$8,904       | \$8,577       | \$8,287       | \$10,442      | \$8,507       | \$8,729       | \$8,471       | \$9,141       | \$110,393.87 |
| <u>Rates</u>                      |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                          | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        |              |
| 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        |              |
| 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        |              |
| Next 93,000 gallons (/1,000 gal)  | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        |              |
| Over 100,000 gallons (/1,000 gal) | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        |              |
| <u>Revenue Verification</u>       |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                          | \$3,101       | \$3,150       | \$3,131       | \$3,119       | \$3,107       | \$3,107       | \$3,113       | \$3,076       | \$3,045       | \$3,095       | \$3,101       | \$3,107       | \$37,251     |
| Meter Fee                         | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0          |
| First 7,000 gallons               | \$2,690       | \$2,907       | \$2,892       | \$2,726       | \$2,780       | \$2,575       | \$2,595       | \$2,873       | \$2,540       | \$2,622       | \$2,593       | \$2,640       | \$32,434     |
| Next 93,000 gallons               | \$3,939       | \$4,149       | \$3,912       | \$3,763       | \$2,957       | \$2,866       | \$2,556       | \$4,367       | \$2,881       | \$2,986       | \$3,116       | \$3,365       | \$40,858     |
| Over 100,000 gallons              | \$0           | \$9           | \$33          | \$69          | \$37          | \$0           | \$0           | \$113         | \$12          | \$0           | \$0           | \$0           | \$273        |
| Total Revenue                     | \$9,729       | \$10,214      | \$9,968       | \$9,677       | \$8,881       | \$8,548       | \$8,264       | \$10,429      | \$8,479       | \$8,703       | \$8,810       | \$9,112       | \$110,816    |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

Commercial Service 1" Meter  
100-CIR, 100-TCM, 100-CM1, 100-CM2

|                                   | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills                      | 195           | 199           | 191           | 197           | 192           | 193           | 185           | 196           | 191           | 192           | 198           | 200           | 2,329        |
| <u>Consumption (gals):</u>        |               |               |               |               |               |               |               |               |               |               |               |               |              |
| First 7,000 gallons               | 958,192       | 987,157       | 945,757       | 979,663       | 926,376       | 825,393       | 787,451       | 836,958       | 803,409       | 861,190       | 886,290       | 894,551       | 10,692,387   |
| Next 93,000 gallons               | 3,444,512     | 3,918,551     | 3,674,745     | 3,490,181     | 2,499,090     | 2,021,564     | 1,866,412     | 1,910,367     | 1,756,128     | 2,009,487     | 2,095,819     | 2,185,692     | 30,872,548   |
| Over 100,000 gallons              | 2,526,714     | 2,896,368     | 2,302,642     | 1,828,518     | 1,645,754     | 1,198,562     | 605,198       | 859,751       | 675,730       | 887,839       | 785,100       | 1,607,201     | 17,819,377   |
| Total                             | 6,929,418     | 7,802,076     | 6,923,144     | 6,298,362     | 5,071,220     | 4,045,519     | 3,259,061     | 3,607,076     | 3,235,267     | 3,758,516     | 3,767,209     | 4,687,444     | 59,384,312   |
| Average Usage                     | 35,535        | 39,206        | 36,247        | 31,971        | 26,413        | 20,961        | 17,617        | 18,403        | 16,939        | 19,576        | 19,026        | 23,437        | 25,498       |
| <u>Revenue:</u>                   |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total Revenue                     | \$25,555      | \$27,965      | \$26,083      | \$25,128      | \$20,958      | \$15,025      | \$13,521      | \$14,344      | \$13,396      | \$14,699      | \$15,093      | \$16,378      | \$228,145.25 |
| <u>Rates</u>                      |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                          | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        |              |
| Meter Fee                         | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       | \$16.49       |              |
| 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        |              |
| Next 93,000 gallons (/1,000 gal)  | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        |              |
| Over 100,000 gallons (/1,000 gal) | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        |              |
| <u>Revenue Verification</u>       |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                          | \$1,197       | \$1,222       | \$1,173       | \$1,210       | \$1,179       | \$1,185       | \$1,136       | \$1,203       | \$1,173       | \$1,179       | \$1,216       | \$1,228       | \$14,300     |
| Meter Fee                         | \$3,216       | \$3,282       | \$3,150       | \$3,249       | \$3,166       | \$3,183       | \$3,051       | \$3,232       | \$3,150       | \$3,166       | \$3,265       | \$3,298       | \$38,405     |
| First 7,000 gallons               | \$2,118       | \$2,182       | \$2,090       | \$2,165       | \$2,047       | \$1,824       | \$1,740       | \$1,850       | \$1,776       | \$1,903       | \$1,959       | \$1,977       | \$23,630     |
| Next 93,000 gallons               | \$12,572      | \$14,303      | \$13,413      | \$12,739      | \$9,122       | \$7,379       | \$6,812       | \$6,973       | \$6,410       | \$7,335       | \$7,650       | \$7,978       | \$112,685    |
| Over 100,000 gallons              | \$2,754       | \$3,157       | \$2,510       | \$1,993       | \$1,794       | \$1,306       | \$660         | \$937         | \$737         | \$968         | \$856         | \$1,752       | \$19,423     |
| Total Revenue                     | \$21,857      | \$24,145      | \$22,335      | \$21,355      | \$17,308      | \$14,877      | \$13,399      | \$14,195      | \$13,244      | \$14,551      | \$14,945      | \$16,233      | \$208,443    |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

Commercial Service Greater than 1 to 2" Meter  
100-2DW, 100-2IN, 100-IR2, 100-T2I, 100-22I

|                                | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills                   | 163           | 166           | 164           | 156           | 164           | 157           | 164           | 164           | 163           | 162           | 162           | 163           | 1,948        |
| <u>Consumption (gals):</u>     |               |               |               |               |               |               |               |               |               |               |               |               |              |
| First 7,000 gallons            | 936,009       | 960,660       | 963,915       | 909,372       | 950,811       | 894,927       | 918,976       | 925,415       | 926,621       | 934,889       | 942,404       | 950,016       | 11,214,015   |
| Next 93,000 gallons            | 4,996,534     | 5,549,226     | 5,695,046     | 5,350,773     | 5,440,038     | 5,034,824     | 4,942,478     | 5,558,271     | 5,181,588     | 5,595,895     | 5,533,563     | 5,563,235     | 64,441,471   |
| Over 100,000 gallons           | 12,159,599    | 14,626,869    | 13,126,665    | 14,868,730    | 13,269,500    | 11,529,523    | 13,461,543    | 14,012,312    | 11,032,955    | 17,451,398    | 16,331,102    | 14,258,724    | 166,128,920  |
| Total                          | 18,092,142    | 21,136,755    | 19,785,626    | 21,128,875    | 19,660,349    | 17,459,274    | 19,322,997    | 20,495,998    | 17,141,164    | 23,982,182    | 22,807,069    | 20,771,975    | 241,784,406  |
| Average Usage                  | 110,995       | 127,330       | 120,644       | 135,442       | 119,880       | 111,206       | 117,823       | 124,976       | 105,161       | 148,038       | 140,784       | 127,435       | 124,119      |
| <u>Revenue:</u>                |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total Revenue                  | \$41,185      | \$46,086      | \$44,897      | \$45,045      | \$44,093      | \$40,266      | \$42,416      | \$45,325      | \$40,659      | \$49,138      | \$47,305      | \$45,572      | \$531,987.76 |
| <u>Rates</u>                   |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                       | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        |              |
| Meter Fee                      | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       |              |
| First 7,000 gallons (/1,000 ga | \$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 c  | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        |              |
| Over 100,000 gallons (/1,000   | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        |              |
| <u>Revenue Verification</u>    |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                       | \$1,001       | \$1,019       | \$1,007       | \$958         | \$1,007       | \$964         | \$1,007       | \$1,007       | \$1,001       | \$995         | \$995         | \$1,001       | \$11,961     |
| Meter Fee                      | \$6,624       | \$6,746       | \$6,665       | \$6,340       | \$6,665       | \$6,380       | \$6,665       | \$6,665       | \$6,624       | \$6,584       | \$6,584       | \$6,624       | \$79,167     |
| First 7,000 gallons            | \$2,069       | \$2,123       | \$2,130       | \$2,010       | \$2,101       | \$1,978       | \$2,031       | \$2,045       | \$2,048       | \$2,066       | \$2,083       | \$2,100       | \$24,783     |
| Next 93,000 gallons            | \$18,237      | \$20,255      | \$20,787      | \$19,530      | \$19,856      | \$18,377      | \$18,040      | \$20,288      | \$18,913      | \$20,425      | \$20,198      | \$20,306      | \$235,211    |
| Over 100,000 gallons           | \$13,254      | \$15,943      | \$14,308      | \$16,207      | \$14,464      | \$12,567      | \$14,673      | \$15,273      | \$12,026      | \$19,022      | \$17,801      | \$15,542      | \$181,081    |
| Total Revenue                  | \$41,185      | \$46,087      | \$44,897      | \$45,045      | \$44,093      | \$40,267      | \$42,416      | \$45,278      | \$40,612      | \$49,092      | \$47,659      | \$45,573      | \$532,202    |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

Commercial Service Greater 2" Meter  
100-T3C

|                                    | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills                       | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 2             | 24           |
| <u>Consumption (gals):</u>         |               |               |               |               |               |               |               |               |               |               |               |               |              |
| First 7,000 gallons                | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 14,000        | 168,000      |
| Next 93,000 gallons                | 110,694       | 112,163       | 31,845        | 20,741        | 22,993        | 18,869        | 11,291        | 19,252        | 16,071        | 15,740        | 17,312        | 16,467        | 413,438      |
| Over 100,000 gallons               | 80,281        | 238,107       | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 318,388      |
| Total                              | 204,975       | 364,270       | 45,845        | 34,741        | 36,993        | 32,869        | 25,291        | 33,252        | 30,071        | 29,740        | 31,312        | 30,467        | 899,826      |
| Average Usage                      | 102,488       | 182,135       | 22,923        | 17,371        | 18,497        | 16,435        | 12,646        | 16,626        | 15,036        | 14,870        | 15,656        | 15,234        | 37,493       |
| <u>Revenue:</u>                    |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total Revenue                      | \$616         | \$793         | \$241         | \$200         | \$208         | \$193         | \$166         | \$195         | \$183         | \$182         | \$188         | \$185         | \$3,350.09   |
| <u>Rates</u>                       |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                           | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        | \$6.14        |              |
| Meter Fee                          | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       | \$40.64       |              |
| First 7,000 gallons (/1,000 gals)  | \$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 gals)  | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        | \$3.65        |              |
| Over 100,000 gallons (/1,000 gals) | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        | \$1.09        |              |
| <u>Revenue Verification</u>        |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                           | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$12          | \$147        |
| Meter Fee                          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$81          | \$975        |
| First 7,000 gallons                | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$31          | \$371        |
| Next 93,000 gallons                | \$404         | \$409         | \$116         | \$76          | \$84          | \$69          | \$41          | \$70          | \$59          | \$57          | \$63          | \$60          | \$1,509      |
| Over 100,000 gallons               | \$88          | \$260         | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$347        |
| Total Revenue                      | \$616         | \$793         | \$241         | \$200         | \$208         | \$193         | \$166         | \$195         | \$183         | \$182         | \$188         | \$185         | \$3,350      |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

City Service  
100-COL, 100-LEB

|                            | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills               | 31            | 31            | 31            | 31            | 29            | 23            | 22            | 21            | 25            | 25            | 29            | 33            | 331          |
| <u>Consumption (gals):</u> |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total                      | 2,242,878     | 1,599,568     | 1,023,664     | 753,848       | 816,701       | 245,420       | 325,182       | 165,135       | 162,281       | 239,957       | 339,213       | 818,938       | 8,732,785    |
| Revenue                    | \$3,364       | \$2,399       | \$1,535       | \$1,131       | \$1,225       | \$368         | \$488         | \$248         | \$243         | \$360         | \$509         | \$1,228       | \$13,099     |
| Rates                      |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User 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        |              |
| 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        |              |
| 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        |              |
| Revenue Verification       |               |               |               |               |               |               |               |               |               |               |               |               |              |
| User Fee                   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0          |
| Meter Fee                  | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0          |
| Water Usage                | \$3,364       | \$2,399       | \$1,536       | \$1,131       | \$1,225       | \$368         | \$488         | \$248         | \$243         | \$360         | \$509         | \$1,228       | \$13,099     |
| Total Revenue              | \$3,364       | \$2,399       | \$1,536       | \$1,131       | \$1,225       | \$368         | \$488         | \$248         | \$243         | \$360         | \$509         | \$1,228       | \$13,099     |

City of Lebanon, Missouri  
Water Department

Detail of Load Data By Rate Code

No Charge Service  
100-NC, 100-HOS

|                            | <u>Jul-23</u> | <u>Aug-23</u> | <u>Sep-23</u> | <u>Oct-23</u> | <u>Nov-23</u> | <u>Dec-23</u> | <u>Jan-24</u> | <u>Feb-24</u> | <u>Mar-24</u> | <u>Apr-24</u> | <u>May-24</u> | <u>Jun-24</u> | <u>Total</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| No. of Bills               | 3             | 3             | 4             | 5             | 3             | 4             | 4             | 4             | 3             | 4             | 4             | 4             | 45           |
| <u>Consumption (gals):</u> |               |               |               |               |               |               |               |               |               |               |               |               |              |
| Total                      | 501,279       | 607,564       | 606,743       | 436,143       | 93,690        | 149,057       | 127,709       | 196,355       | 280,049       | 429,073       | 610,210       | 864,951       | 4,902,823    |
| Revenue                    | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$0          |





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