

City of Lebanon, Missouri
Electric 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 Availability Charge	\$20.00 /Month
First 1,000 kWh	\$0.1072 /kWh
Excess kWh	\$0.1072 /kWh

Commercial 1

Service Availability Charge	\$30.00 /Month
Demand kW	\$0.00 /kW
All kWh	\$0.1028 /kWh

Commercial 2

Service Availability Charge	\$40.00 /Month
Demand kW	\$8.80 /kW
All kWh	\$0.0773 /kWh

Commercial - Industrial

Service Availability Charge	\$120.00 /Month
Demand kW	\$9.20 /kW
All kWh	\$0.0746 /kWh

Industrial 1

Service Availability Charge	\$240.00 /Month
Demand kW	\$10.55 /kW
All kWh	\$0.0746 /kWh

Industrial 2

Service Availability Charge	\$480.00 /Month
Demand kW	\$11.13 /kW
First 1,400,000 kWh	\$0.0726 /kWh
Remaining kWh	\$0.0581 /kWh

City Use

All kWh	\$0.0735 /kWh
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Lighting

All Lights	\$9.84 /Month
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II. Discussion of Recommendations

A. Amount of Rate Increase

Proposed rates are designed to increase Revenue from Sales \$3,479,829 representing an increase of 14.7% above adjusted test year revenues of \$23,724,537. The increase is designed to take place over a 5-year period with approximately a 3% increase on rates each year. Individual consumers may realize a rate change above or below this amount depending upon the class of service and usage characteristics.

B. Income Statements

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

Account	Test Year	Adjusted Year	Pro Forma Year 2023
Revenues	\$25,400,811	\$26,970,343	\$26,306,149
Expenses	<u>\$24,724,913</u>	<u>\$24,611,804</u>	<u>\$24,849,488</u>
Operating Margin	\$675,898	\$2,358,540	\$1,456,661

Account	Pro Forma Year 2024	Pro Forma Year 2025	Pro Forma Year 2026
Revenues	\$27,013,333	\$27,707,286	\$28,401,238
Expenses	<u>\$24,960,165</u>	<u>\$24,323,553</u>	<u>\$24,522,340</u>
Operating Margin	\$2,053,168	\$3,383,732	\$3,878,898

Account	Pro Forma Year 2027
Revenues	\$29,095,190
Expenses	<u>\$24,728,316</u>
Operating Margin	\$4,366,875

C. Cost Allocation

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

Rate Group	Margin as % of Rev.		Rate Change	
	Adjusted	Proposed	Dollar	Percent
Residential Service	4.1%	8.1%	\$376,959	4.8%
Commercial Service	11.2%	13.1%	\$177,468	2.2%
Industrial Service	11.6%	13.3%	\$136,361	2.0%
City Use & Lighting	-10.1%	-10.1%	\$0	0.0%
Total	8.5%	11.0%	\$690,787	2.9%

SECTION B: RATES

City of Lebanon, Missouri

Summary of Electric Rates

Existing Rates

Proposed Rates - Year 2023

Residential	Residential
Service Availability Charge @ \$10.00 / mo.	Service Availability Charge @ \$12.00 / mo.
First 1,000 kWh @ \$0.0978 / kWh	First 1,000 kWh @ \$0.0978 / kWh
Excess kWh @ \$0.0803 / kWh	Excess kWh @ \$0.0889 / kWh
Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.	Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.
Service Availability Charge @ \$15.00 / mo.	Service Availability Charge @ \$18.00 / mo.
Demand kW @ \$0.00 / kW	Demand kW @ \$0.00 / kW
All kWh @ \$0.0978 / kWh	All kWh @ \$0.0988 / kWh
Commercial 2: > 25 kW and <= 150 kW	Commercial 2: > 25 kW and <= 150 kW
Service Availability Charge @ \$40.00 / mo.	Service Availability Charge @ \$40.00 / mo.
Demand kW @ \$7.30 / kW	Demand kW @ \$7.60 / kW
All kWh @ \$0.0723 / kWh	All kWh @ \$0.0733 / kWh
Commercial Industrial: > 150 kW and <= 500 kW	Commercial Industrial: > 150 kW and <= 500 kW
Service Availability Charge @ \$120.00 / mo.	Service Availability Charge @ \$120.00 / mo.
Demand kW @ \$7.70 / kW	Demand kW @ \$8.00 / kW
All kWh @ \$0.0696 / kWh	All kWh @ \$0.0706 / kWh
Industrial 1: > 500 kW and <= 1,500 kW	Industrial 1: > 500 kW and <= 1,500 kW
Service Availability Charge @ \$240.00 / mo.	Service Availability Charge @ \$240.00 / mo.
Demand kW @ \$9.05 / kW	Demand kW @ \$9.35 / kW
All kWh @ \$0.0696 / kWh	All kWh @ \$0.0706 / kWh
Industrial 2: > 1,500 kW	Industrial 2: > 1,500 kW
Service Availability Charge @ \$480.00 / mo.	Service Availability Charge @ \$480.00 / mo.
Demand kW @ \$9.63 / kW	Demand kW @ \$9.93 / kW
<u>Energy:</u>	<u>Energy:</u>
First 1,400,000 kWh @ \$0.0676 / kWh	First 1,400,000 kWh @ \$0.0686 / kWh
Remaining kWh @ \$0.0531 / kWh	Remaining kWh @ \$0.0541 / kWh
City Use	City Use
All kWh @ \$0.0735 / kWh	All kWh @ \$0.0735 / kWh
Lighting	Lighting
All Lights @ \$9.84 / mo.	Service Availability Charge @ \$9.84 / mo.

City of Lebanon, Missouri

Summary of Electric Rates

Proposed Rates - 2024

Proposed Rates - 2025

Residential	Residential
Service Availability Charge @ \$14.00 / mo.	Service Availability Charge @ \$16.00 / mo.
First 1,000 kWh @ \$0.0979 / kWh	First 1,000 kWh @ \$0.1010 / kWh
Excess kWh @ \$0.0979 / kWh	Excess kWh @ \$0.1010 / kWh
Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.	Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.
Service Availability Charge @ \$21.00 / mo.	Service Availability Charge @ \$24.00 / mo.
Demand kW @ \$0.00 / kW	Demand kW @ \$0.00 / kW
All kWh @ \$0.0998 / kWh	All kWh @ \$0.1008 / kWh
Commercial 2: > 25 kW and <= 150 kW	Commercial 2: > 25 kW and <= 150 kW
Service Availability Charge @ \$40.00 / mo.	Service Availability Charge @ \$40.00 / mo.
Demand kW @ \$7.90 / kW	Demand kW @ \$8.20 / kW
All kWh @ \$0.0743 / kWh	All kWh @ \$0.0753 / kWh
Commercial Industrial: > 150 kW and <= 500 kW	Commercial Industrial: > 150 kW and <= 500 kW
Service Availability Charge @ \$120.00 / mo.	Service Availability Charge @ \$120.00 / mo.
Demand kW @ \$8.30 / kW	Demand kW @ \$8.60 / kW
All kWh @ \$0.0716 / kWh	All kWh @ \$0.0726 / kWh
Industrial 1: > 500 kW and <= 1,500 kW	Industrial 1: > 500 kW and <= 1,500 kW
Service Availability Charge @ \$240.00 / mo.	Service Availability Charge @ \$240.00 / mo.
Demand kW @ \$9.65 / kW	Demand kW @ \$9.95 / kW
All kWh @ \$0.0716 / kWh	All kWh @ \$0.0726 / kWh
Industrial 2: > 1,500 kW	Industrial 2: > 1,500 kW
Service Availability Charge @ \$480.00 / mo.	Service Availability Charge @ \$480.00 / mo.
Demand kW @ \$10.23 / kW	Demand kW @ \$10.53 / kW
<u>Energy:</u>	<u>Energy:</u>
First 1,400,000 kWh @ \$0.0696 / kWh	First 1,400,000 kWh @ \$0.0706 / kWh
Remaining kWh @ \$0.0551 / kWh	Remaining kWh @ \$0.0561 / kWh
City Use	City Use
All kWh @ \$0.0735 / kWh	All kWh @ \$0.0735 / kWh
Lighting	Lighting
Service Availability Charge @ \$9.84 / mo.	Service Availability Charge @ \$9.84 / mo.

City of Lebanon, Missouri

Summary of Electric Rates

Proposed Rates - 2026

Proposed Rates - 2027

Residential	Residential
Service Availability Charge @ \$18.00 / mo.	Service Availability Charge @ \$20.00 / mo.
First 1,000 kWh @ \$0.1041 / kWh	First 1,000 kWh @ \$0.1072 / kWh
Excess kWh @ \$0.1041 / kWh	Excess kWh @ \$0.1072 / kWh
Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.	Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.
Service Availability Charge @ \$27.00 / mo.	Service Availability Charge @ \$30.00 / mo.
Demand kW @ \$0.00 / kW	Demand kW @ \$0.00 / kW
All kWh @ \$0.1018 / kWh	All kWh @ \$0.1028 / kWh
Commercial 2: > 25 kW and <= 150 kW	Commercial 2: > 25 kW and <= 150 kW
Service Availability Charge @ \$40.00 / mo.	Service Availability Charge @ \$40.00 / mo.
Demand kW @ \$8.50 / kW	Demand kW @ \$8.80 / kW
All kWh @ \$0.0763 / kWh	All kWh @ \$0.0773 / kWh
Commercial Industrial: > 150 kW and <= 500 kW	Commercial Industrial: > 150 kW and <= 500 kW
Service Availability Charge @ \$120.00 / mo.	Service Availability Charge @ \$120.00 / mo.
Demand kW @ \$8.90 / kW	Demand kW @ \$9.20 / kW
All kWh @ \$0.0736 / kWh	All kWh @ \$0.0746 / kWh
Industrial 1: > 500 kW and <= 1,500 kW	Industrial 1: > 500 kW and <= 1,500 kW
Service Availability Charge @ \$240.00 / mo.	Service Availability Charge @ \$240.00 / mo.
Demand kW @ \$10.25 / kW	Demand kW @ \$10.55 / kW
All kWh @ \$0.0736 / kWh	All kWh @ \$0.0746 / kWh
Industrial 2: > 1,500 kW	Industrial 2: > 1,500 kW
Service Availability Charge @ \$480.00 / mo.	Service Availability Charge @ \$480.00 / mo.
Demand kW @ \$10.83 / kW	Demand kW @ \$11.13 / kW
<u>Energy:</u>	<u>Energy:</u>
First 1,400,000 kWh @ \$0.0716 / kWh	First 1,400,000 kWh @ \$0.0726 / kWh
Remaining kWh @ \$0.0571 / kWh	Remaining kWh @ \$0.0581 / kWh
City Use	City Use
All kWh @ 0.0735 / kWh	All kWh @ \$0.0735 / kWh
Lighting	Lighting
Service Availability Charge @ \$9.84 / mo.	Service Availability Charge @ \$9.84 / mo.

City of Lebanon
Lebanon, Missouri

Billing Comparison

Residential Service

<u>Tier</u>	<u>No. of Bills</u>	<u>kWh</u>	<u>Average kWh</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>5-Year Rate Change</u>	
										<u>Amount</u>	<u>Percent</u>
1	6,713	820,678	122	\$21.93	\$23.93	\$25.94	\$28.32	\$30.70	\$33.08	\$11.15	50.83%
2	6,713	2,477,646	369	\$46.09	\$48.09	\$50.13	\$53.27	\$56.41	\$59.56	\$13.47	29.22%
3	6,713	3,656,147	545	\$63.30	\$65.30	\$67.36	\$71.05	\$74.73	\$78.42	\$15.12	23.89%
4	6,713	4,752,387	708	\$79.24	\$81.24	\$83.31	\$87.51	\$91.70	\$95.90	\$16.66	21.02%
5	6,713	5,851,427	872	\$95.28	\$97.28	\$99.37	\$104.07	\$108.78	\$113.48	\$18.20	19.10%
6	6,713	7,051,836	1,050	\$111.82	\$114.25	\$116.80	\$122.05	\$127.31	\$132.56	\$20.75	18.55%
7	6,713	8,484,739	1,264	\$129.00	\$133.27	\$137.75	\$143.66	\$149.58	\$155.50	\$26.50	20.54%
8	6,713	10,388,075	1,547	\$151.72	\$158.43	\$165.45	\$172.25	\$179.04	\$185.84	\$34.11	22.48%
9	6,713	13,461,455	2,005	\$188.50	\$199.14	\$210.29	\$218.51	\$226.72	\$234.94	\$46.43	24.63%
10	6,714	22,365,788	3,331	\$294.98	\$317.03	\$340.10	\$352.43	\$364.76	\$377.08	\$82.10	27.83%
	67,131	79,310,178	1,181	\$122.33	\$125.89	\$129.62	\$135.28	\$140.94	\$146.60	\$24.27	19.84%
Service Availability Charge				\$10.00	\$12.00	\$14.00	\$16.00	\$18.00	\$20.00		
First 1,000 kWh				\$0.0978	\$0.0978	\$0.0979	\$0.1010	\$0.1041	\$0.1072		
Remaining kWh				\$0.0803	\$0.0889	\$0.0979	\$0.1010	\$0.1041	\$0.1072		

City of Lebanon
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Billing Comparison

Commercial Service - Rate 1

<u>Tier</u>	<u>No. of Bills</u>	<u>kWh</u>	<u>Average kWh</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>5-Year Rate Change</u>	
										<u>Amount</u>	<u>Percent</u>
1	1,159	8,586	7	\$15.68	\$18.69	\$21.70	\$24.71	\$27.71	\$30.72	\$15.04	95.86%
2	1,159	116,773	101	\$24.88	\$27.98	\$31.08	\$34.18	\$37.28	\$40.38	\$15.51	62.32%
3	1,159	299,109	258	\$40.23	\$43.49	\$46.75	\$50.01	\$53.26	\$56.52	\$16.29	40.49%
4	1,159	514,448	444	\$58.42	\$61.87	\$65.31	\$68.76	\$72.20	\$75.64	\$17.22	29.47%
5	1,159	780,924	674	\$80.92	\$84.59	\$88.27	\$91.94	\$95.61	\$99.29	\$18.37	22.70%
6	1,159	1,137,225	981	\$110.94	\$114.92	\$118.90	\$122.88	\$126.87	\$130.85	\$19.91	17.94%
7	1,159	1,652,577	1,426	\$154.46	\$158.89	\$163.31	\$167.74	\$172.17	\$176.59	\$22.13	14.33%
8	1,159	2,410,263	2,080	\$218.42	\$223.50	\$228.58	\$233.66	\$238.74	\$243.82	\$25.40	11.63%
9	1,159	3,703,644	3,196	\$327.57	\$333.76	\$339.96	\$346.16	\$352.35	\$358.55	\$30.98	9.46%
10	<u>1,157</u>	<u>8,764,863</u>	<u>7,576</u>	<u>\$755.93</u>	<u>\$766.51</u>	<u>\$777.08</u>	<u>\$787.66</u>	<u>\$798.24</u>	<u>\$808.81</u>	<u>\$52.88</u>	<u>7.00%</u>
	11,588	19,388,412	1,673	\$178.62	\$183.29	\$187.97	\$192.64	\$197.31	\$201.98	\$23.37	13.08%
Service Availability Charge				\$15.00	\$18.00	\$21.00	\$24.00	\$27.00	\$30.00		
All kW				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
All kWh				\$0.0978	\$0.0988	\$0.0998	\$0.1008	\$0.1018	\$0.1028		

City of Lebanon
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Billing Comparison

Commercial Service - Rate 2

Tier	No. of Bills	kWh	kW	Average kWh	Average kW	Existing Rates	2023 Rates	2024 Rates	2025 Rates	2026 Rates	2027 Rates	5-Year Rate Change Amount	5-Year Rate Change Percent
1	201	131,880	1,323	656	7	\$138.53	\$141.28	\$144.04	\$146.80	\$149.55	\$152.31	\$13.78	9.95%
2	201	837,729	4,815	4,168	24	\$516.55	\$527.91	\$539.28	\$550.65	\$562.02	\$573.39	\$56.84	11.00%
3	201	1,320,209	5,798	6,568	29	\$726.57	\$741.83	\$757.10	\$772.37	\$787.64	\$802.91	\$76.34	10.51%
4	201	1,697,638	6,616	8,446	33	\$891.55	\$909.89	\$928.24	\$946.58	\$964.93	\$983.28	\$91.73	10.29%
5	201	2,162,695	8,637	10,760	43	\$1,131.85	\$1,155.51	\$1,179.17	\$1,202.83	\$1,226.49	\$1,250.15	\$118.30	10.45%
6	201	2,653,420	9,771	13,201	49	\$1,352.13	\$1,380.03	\$1,407.93	\$1,435.84	\$1,463.74	\$1,491.64	\$139.51	10.32%
7	201	3,257,420	10,367	16,206	52	\$1,591.29	\$1,623.10	\$1,654.91	\$1,686.71	\$1,718.52	\$1,750.32	\$159.03	9.99%
8	201	4,043,000	12,429	20,114	62	\$1,946.84	\$1,985.56	\$2,024.27	\$2,062.98	\$2,101.70	\$2,140.41	\$193.57	9.94%
9	201	5,489,142	15,913	27,309	79	\$2,591.14	\$2,642.15	\$2,693.16	\$2,744.17	\$2,795.18	\$2,846.19	\$255.05	9.84%
10	205	8,803,058	23,214	42,942	113	\$3,969.61	\$4,046.45	\$4,123.29	\$4,200.13	\$4,276.97	\$4,353.82	\$384.21	9.68%
	2,014	30,396,191	98,881	15,092	49	\$1,488.85	\$1,518.64	\$1,548.44	\$1,578.23	\$1,608.02	\$1,637.81	\$148.96	10.01%

Service Availability Charge	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
All kW	\$7.30	\$7.60	\$7.90	\$8.20	\$8.50	\$8.80
All kWh	\$0.0723	\$0.0733	\$0.0743	\$0.0753	\$0.0763	\$0.0773

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Billing Comparison

Commercial Service - Industrial

Tier	No. of Bills	kWh	kW	Average kWh	Average kW	Existing Rates	2023 Rates	2024 Rates	2025 Rates	2026 Rates	2027 Rates	5-Year Rate Change		
												Amount	Percent	
1	39	411,680	2,786	10,556	71	\$1,401.40	\$1,433.25	\$1,465.11	\$1,496.97	\$1,528.82	\$1,560.68	\$159.28	11.37%	
2	39	912,700	5,234	23,403	134	\$2,780.65	\$2,844.25	\$2,907.85	\$2,971.46	\$3,035.06	\$3,098.66	\$318.02	11.44%	
3	39	1,328,200	5,102	34,056	131	\$3,499.00	\$3,572.35	\$3,645.71	\$3,719.07	\$3,792.42	\$3,865.78	\$366.78	10.48%	
4	39	1,643,200	5,622	42,133	144	\$4,161.26	\$4,246.59	\$4,331.92	\$4,417.26	\$4,502.59	\$4,587.92	\$426.67	10.25%	
5	39	2,031,520	7,560	52,090	194	\$5,239.26	\$5,349.55	\$5,459.84	\$5,570.13	\$5,680.42	\$5,790.71	\$551.45	10.53%	
6	39	2,631,340	8,506	67,470	218	\$6,494.51	\$6,627.38	\$6,760.25	\$6,893.12	\$7,025.99	\$7,158.86	\$664.35	10.23%	
7	39	3,237,360	8,959	83,009	230	\$7,668.43	\$7,820.44	\$7,972.44	\$8,124.45	\$8,276.46	\$8,428.47	\$760.05	9.91%	
8	39	5,235,520	13,106	134,244	336	\$12,050.58	\$12,285.63	\$12,520.67	\$12,755.71	\$12,990.76	\$13,225.80	\$1,175.22	9.75%	
9	39	7,100,840	18,885	182,073	484	\$16,519.08	\$16,846.35	\$17,173.63	\$17,500.90	\$17,828.17	\$18,155.45	\$1,636.37	9.91%	
10	34	8,562,720	24,772	251,845	729	\$23,261.71	\$23,732.26	\$24,202.80	\$24,673.35	\$25,143.89	\$25,614.44	\$2,352.73	10.11%	
	385	33,095,080	100,532	85,961	261	\$8,112.59	\$8,276.85	\$8,441.11	\$8,605.37	\$8,769.63	\$8,933.89	\$821.31	10.12%	
						Service Availability Charge	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00		
						All kW	\$7.70	\$8.00	\$8.30	\$8.60	\$8.90	\$9.20		
						All kWh	\$0.0696	\$0.0706	\$0.0716	\$0.0726	\$0.0736	\$0.0746		

City of Lebanon
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Billing Comparison

Industrial 2 Service

<u>Account</u>	<u>Annual kWh</u>	<u>Annual kW</u>	<u>Existing Rates</u>	<u>2023 Rates</u>	<u>2024 Rates</u>	<u>2025 Rates</u>	<u>2026 Rates</u>	<u>2027 Rates</u>	<u>Rate Change</u>	
									<u>Amount</u>	<u>Percent</u>
16-0220-00	3,891,600	8,532	\$289,287.12	\$295,738.32	\$302,189.52	\$308,640.72	\$315,091.92	\$321,543.12	\$32,256.00	11.15%
11-1010-00	16,899,600	37,120	\$1,255,310.51	\$1,283,345.99	\$1,311,381.47	\$1,339,416.95	\$1,367,452.43	\$1,395,487.91	\$140,177.40	11.17%
28-1770-00	42,069,600	82,735	\$3,031,115.74	\$3,098,005.90	\$3,164,896.06	\$3,231,786.22	\$3,298,676.38	\$3,365,566.54	\$334,450.80	11.03%
Service Availability Charge			\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00		
All kW			\$9.63	\$9.93	\$10.23	\$10.53	\$10.83	\$11.13		
First 1,400,000 kWh			\$0.0676	\$0.0686	\$0.0696	\$0.0706	\$0.0716	\$0.0726		
Excess kWh			\$0.0531	\$0.0541	\$0.0551	\$0.0561	\$0.0571	\$0.0581		

SECTION C: INCOME STATEMENTS

City of Lebanon, Missouri
Electric Department

Summary of Test Year and Pro Forma Revenues and Expenses - No Rate Change

2.51 Years									
Historic Inflation Rate	Model Inflation Rate	Item	6/30/2019 YTD Actual	6/30/2020 YTD Actual	6/30/2021 YTD Actual	12/31/2021 Test Year	Adjustments to Test Year	Adjusted Year (Budget)	Forecast Year 2022
Revenues									
0.00%	0.00%	Grant Revenue	\$0	\$10,000	\$87,601	\$0	\$0	\$1,354,982	\$1,354,982
-2.64%	0.00%	Customer Billings	\$25,440,174	\$23,370,975	\$23,444,478	\$23,784,821	-\$60,284	\$23,724,537	\$23,724,537
81.40%	0.00%	Other Service Charges and Fees	\$300,437	\$1,270,577	\$1,349,202	\$1,339,494	-\$61,044	\$1,278,450	\$1,278,450
-4.03%	0.00%	Miscellaneous Revenue	\$306,541	\$315,849	\$209,650	\$276,495	\$335,879	\$612,374	\$612,374
		Total Revenue	\$26,047,152	\$24,967,401	\$25,090,931	\$25,400,811	\$214,551	\$26,970,343	\$26,970,343
O & M Expenses									
									8.25%
7.17%	5.00%	Salaries	\$1,017,095	\$1,168,286	\$1,218,533	\$1,210,090	\$68,089	\$1,278,179	\$1,330,904
4.08%	% of Salarie	Health, Dental, & Life Insurance	\$255,003	\$283,644	\$290,507	\$281,902	\$35,166	\$317,068	\$330,147
-64.20%	% of Salarie	Retirement	\$154,498	\$225,986	\$5,917	\$11,723	\$156,719	\$168,442	\$175,390
8.38%	% of Salarie	Payroll Taxes	\$107,767	\$119,621	\$124,768	\$131,891	\$3,982	\$135,873	\$141,478
-10.92%	3.00%	Employee	\$64,008	\$70,046	\$51,131	\$47,884	\$16,366	\$64,250	\$64,250
0.00%	0.00%	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.89%		Debt	\$1,366	\$3,289	\$2,501	\$1,691	\$28,749	\$30,440	\$30,440
0.00%	0.00%	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-5.36%	3.00%	Utilities	\$52,857	\$45,015	\$46,995	\$46,027	\$1,843	\$47,870	\$47,870
		Professional Services - PILOT	\$1,274,274	\$1,168,549	\$1,172,224	\$1,189,241	-\$3,014	\$1,186,227	\$1,186,227
22.74%	3.00%	Professional Services - Other	\$168,611	\$188,387	\$447,988	\$282,006	\$211,154	\$493,160	\$493,160
24.25%	3.00%	Insurance	\$57,930	\$63,063	\$83,126	\$99,905	-\$14,111	\$85,794	\$85,794
-12.53%	3.00%	Advertising	\$1,797	\$2,199	\$1,751	\$1,284	\$1,366	\$2,650	\$2,650
24.60%	3.00%	Software	\$19,232	\$15,923	\$35,675	\$33,398	\$34,957	\$68,355	\$68,355
-31.69%	3.00%	Office and Medical Supplies	\$85,767	\$64,469	\$46,271	\$32,957	\$36,853	\$69,810	\$69,810
0.52%	0.00%	Wholesale Power	\$20,419,976	\$19,812,385	\$21,066,687	\$20,686,720	-\$738,843	\$19,947,877	\$19,947,877
41.36%	3.00%	Materials	\$175,702	\$996,016	\$490,685	\$418,911	-\$29,936	\$388,975	\$388,975
-34.74%	3.00%	Tools & Equipment	\$48,878	\$57,099	\$26,662	\$16,744	\$33,806	\$50,550	\$50,550
-9.13%	3.00%	Vehicle	\$76,347	\$49,555	\$50,887	\$60,043	-\$2,043	\$58,000	\$58,000
-2.53%	3.00%	Contra Account-Other	-\$42,886	-\$99,514	-\$34,749	-\$40,210	\$40,210	\$0	\$0
15.60%	3.00%	Internal Service - Personnel	\$147,814	\$184,648	\$204,379	\$212,705	\$5,579	\$218,284	\$218,284
0.00%	0.00%	Interfund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total Expenses	\$24,086,035	\$24,418,666	\$25,331,938	\$24,724,913	-\$113,109	\$24,611,804	\$24,690,161
		Operating Margin	\$1,961,116	\$548,735	-\$241,007	\$675,898	\$327,660	\$2,358,540	\$2,280,183

**City of Lebanon, Missouri
Electric Department**

Summary of Test Year and Pro Forma Revenues and Expenses - No Rate Change

2.51 Years			Forecast Year	Forecast Year	Forecast Year	Forecast Year	Forecast Year
Historic Inflation Rate	Model Inflation Rate	Item	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues							
0.00%	0.00%	Grant Revenue	\$0	\$0	\$0	\$0	\$0
-2.64%	0.00%	Customer Billings	\$24,415,325	\$25,122,509	\$25,816,462	\$26,510,414	\$27,204,366
81.40%	0.00%	Other Service Charges and Fees	\$1,278,450	\$1,278,450	\$1,278,450	\$1,278,450	\$1,278,450
-4.03%	0.00%	Miscellaneous Revenue	\$612,374	\$612,374	\$612,374	\$612,374	\$612,374
		Total Revenue	\$26,306,149	\$27,013,333	\$27,707,286	\$28,401,238	\$29,095,190
O & M Expenses							
			0.00%	5%	5%		
7.17%	5.00%	Salaries	\$1,383,629	\$1,452,810	\$1,525,451	\$1,601,723	\$1,681,809
4.08%	% of Salarie	Health, Dental, & Life Insurance	\$343,226	\$360,387	\$378,407	\$397,327	\$417,193
-64.20%	% of Salarie	Retirement	\$182,338	\$191,455	\$201,028	\$211,080	\$221,634
8.38%	% of Salarie	Payroll Taxes	\$147,083	\$154,437	\$162,158	\$170,266	\$178,780
-10.92%	3.00%	Employee	\$66,178	\$68,163	\$70,208	\$72,314	\$74,483
0.00%	0.00%	Depreciation	\$0	\$0	\$0	\$0	\$0
8.89%		Debt	\$30,440	\$30,440	\$30,440	\$30,440	\$30,440
0.00%	0.00%	Grant	\$0	\$0	\$0	\$0	\$0
-5.36%	3.00%	Utilities	\$49,306	\$50,785	\$52,309	\$53,878	\$55,494
		Professional Services - PILOT	\$1,220,766	\$1,256,125	\$1,290,823	\$1,325,521	\$1,360,218
22.74%	3.00%	Professional Services - Other	\$507,955	\$523,193	\$538,889	\$555,056	\$571,708
24.25%	3.00%	Insurance	\$88,368	\$91,019	\$93,749	\$96,562	\$99,459
-12.53%	3.00%	Advertising	\$2,730	\$2,811	\$2,896	\$2,983	\$3,072
24.60%	3.00%	Software	\$70,406	\$72,518	\$74,693	\$76,934	\$79,242
-31.69%	3.00%	Office and Medical Supplies	\$71,904	\$74,061	\$76,283	\$78,572	\$80,929
0.52%	0.00%	Wholesale Power	\$19,947,877	\$19,872,557	\$19,044,035	\$19,044,035	\$19,044,035
41.36%	3.00%	Materials	\$400,644	\$412,664	\$425,043	\$437,795	\$450,929
-34.74%	3.00%	Tools & Equipment	\$52,067	\$53,628	\$55,237	\$56,894	\$58,601
-9.13%	3.00%	Vehicle	\$59,740	\$61,532	\$63,378	\$65,280	\$67,238
-2.53%	3.00%	Contra Account-Other	\$0	\$0	\$0	\$0	\$0
15.60%	3.00%	Internal Service - Personnel	\$224,833	\$231,577	\$238,525	\$245,681	\$253,051
0.00%	0.00%	Interfund Transfer	\$0	\$0	\$0	\$0	\$0
		Total Expenses	\$24,849,488	\$24,960,165	\$24,323,553	\$24,522,340	\$24,728,316
		Operating Margin	\$1,456,661	\$2,053,168	\$3,383,732	\$3,878,898	\$4,366,875

City of Lebanon, Missouri
Electric Department

Cash Flow Projection

<u>Description</u>	<u>Test Year 2021</u>	<u>Forecast Year 2022</u>	<u>Forecast Year 2023</u>	<u>Forecast Year 2024</u>	<u>Forecast Year 2025</u>	<u>Forecast Year 2026</u>	<u>Forecast Year 2027</u>
Operating Margin	\$1,865,139	\$2,280,183	\$1,456,661	\$2,053,168	\$3,383,732	\$3,878,898	\$4,366,875
Less:							
Capital Expenses	(\$1,079,307)	\$3,163,071	\$3,163,071	\$3,163,071	\$3,163,071	\$3,163,071	\$3,163,071
Debt Service	\$521,701	\$514,402	\$514,402	\$483,966	\$251,472	\$85,406	\$85,406
Beginning Cash and Short-Term Investments		\$10,823,783	\$9,426,493	\$7,205,681	\$5,611,812	\$5,581,001	\$6,211,422
Change in Cash Position		(\$1,397,290)	(\$2,220,812)	(\$1,593,868)	(\$30,811)	\$630,421	\$1,118,398
Ending Cash and Short-Term Investments		\$9,426,493	\$7,205,681	\$5,611,812	\$5,581,001	\$6,211,422	\$7,329,820

City of Lebanon, Missouri
Electric Department

Capital Improvement Plan

Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Distribution Projects	\$4,314,480	\$1,870,708	\$1,693,680	\$2,242,960	\$5,084,000	\$12,890,960
General Transmission Projects	<u>\$1,078,620</u>	<u>\$467,677</u>	<u>\$423,420</u>	<u>\$560,740</u>	<u>\$1,271,000</u>	<u>\$3,222,740</u>
Total Projects	\$5,393,100	\$2,338,385	\$2,117,100	\$2,803,700	\$6,355,000	\$16,113,700

average '22 - '25 \$3,163,071 used for cash flow

City of Lebanon, Missouri
Electric Department

Debt Service Expense

<u>Outstanding Item</u>	<u>6/30/2019 YTD Actual</u>	<u>6/30/2020 YTD Actual</u>	<u>6/30/2021 YTD Actual</u>
<u>DTMP #1</u>			
Principal	\$296,090	\$311,238	\$327,162
Interest	<u>\$102,470</u>	<u>\$87,322</u>	<u>\$71,398</u>
Total Debt Service	\$398,560	\$398,560	\$398,560
<u>DTMP #2</u>			
Principal	\$53,060	\$55,775	\$58,628
Interest	<u>\$32,346</u>	<u>\$29,631</u>	<u>\$26,777</u>
Total Debt Service	\$85,406	\$85,406	\$85,406
<u>Airport</u>			
Principal	\$11,192	\$11,764	\$13,291
Interest	<u>\$1,558</u>	<u>\$986</u>	<u>\$384</u>
Total Debt Service	\$12,750	\$12,750	\$13,674
<u>Mini Digger</u>			
Principal	\$29,070	\$27,147	\$27,935
Interest	<u>\$1,366</u>	<u>\$3,289</u>	<u>\$2,501</u>
Total Debt Service	\$30,436	\$30,436	\$30,436
<u>Total Payment</u>			
Principal	\$389,412	\$405,925	\$427,015
Interest	<u>\$137,740</u>	<u>\$121,227</u>	<u>\$101,061</u>
Total Debt Service	\$527,152	\$527,152	\$528,076

City of Lebanon, Missouri
Electric Department

Debt Service Expense

<u>Outstanding Item</u>	<u>12/31/2021 Test Year</u>	<u>6/30/2022 Pro Forma</u>	<u>6/30/2023 Pro Forma</u>
<u>DTMP #1</u>			
Principal	\$335,427	\$343,900	\$361,495
Interest	<u>\$63,133</u>	<u>\$54,660</u>	<u>\$37,065</u>
Total Debt Service	\$398,560	\$398,560	\$398,560
<u>DTMP #2</u>			
Principal	\$60,109	\$61,628	\$64,781
Interest	<u>\$25,296</u>	<u>\$23,778</u>	<u>\$20,625</u>
Total Debt Service	\$85,406	\$85,406	\$85,406
<u>Airport</u>			
Principal	\$7,185	\$0	\$0
Interest	<u>\$115</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$7,299	\$0	\$0
<u>Mini Digger</u>			
Principal	\$28,745	\$28,745	\$29,578
Interest	<u>\$1,691</u>	<u>\$1,691</u>	<u>\$858</u>
Total Debt Service	\$30,436	\$30,436	\$30,436
<u>Total Payment</u>			
Principal	\$431,465	\$434,273	\$455,854
Interest	<u>\$90,236</u>	<u>\$80,129</u>	<u>\$58,548</u>
Total Debt Service	\$521,701	\$514,402	\$514,402

City of Lebanon, Missouri
Electric Department

Debt Service Expense

<u>Outstanding Item</u>	<u>6/30/2024</u> Pro Forma	<u>6/30/2025</u> Pro Forma	<u>6/30/2026</u> Pro Forma
<u>DTMP #1</u>			
Principal	\$379,990	\$164,011	\$0
Interest	<u>\$18,570</u>	<u>\$2,055</u>	<u>\$0</u>
Total Debt Service	\$398,560	\$166,067	\$0
<u>DTMP #2</u>			
Principal	\$68,095	\$71,579	\$75,241
Interest	<u>\$17,311</u>	<u>\$13,827</u>	<u>\$10,165</u>
Total Debt Service	\$85,406	\$85,406	\$85,406
<u>Airport</u>			
Principal	\$0	\$0	\$0
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$0	\$0	\$0
<u>Mini Digger</u>			
Principal	\$0	\$0	\$0
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$0	\$0	\$0
<u>Total Payment</u>			
Principal	\$448,085	\$235,590	\$75,241
Interest	<u>\$35,881</u>	<u>\$15,882</u>	<u>\$10,165</u>
Total Debt Service	\$483,966	\$251,472	\$85,406

City of Lebanon, Missouri
Electric Department

Debt Service Expense

<u>Outstanding Item</u>	<u>6/30/2027</u> Pro Forma	<u>6/30/2028</u> Pro Forma	<u>6/30/2029</u> Pro Forma
<u>DTMP #1</u>			
Principal	\$0	\$0	\$0
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$0	\$0	\$0
<u>DTMP #2</u>			
Principal	\$79,091	\$83,137	\$0
Interest	<u>\$6,315</u>	<u>\$2,239</u>	<u>\$0</u>
Total Debt Service	\$85,406	\$85,376	\$0
<u>Airport</u>			
Principal	\$0	\$0	\$0
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$0	\$0	\$0
<u>Mini Digger</u>			
Principal	\$0	\$0	\$0
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$0	\$0	\$0
<u>Total Payment</u>			
Principal	\$79,091	\$83,137	\$0
Interest	<u>\$6,315</u>	<u>\$2,239</u>	<u>\$0</u>
Total Debt Service	\$85,406	\$85,376	\$0

City of Lebanon, Missouri
Electric Department

Test Year Revenue & Expenses

Account	Account Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Test Year
Electric Operating Revenues:														
80-4-200-2005.002	GRANT-CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-4-200-3000.004	BRUSH DROPOFF/SCRAP/O	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,932	\$0	\$0	\$0	\$0	\$0	\$-2,932
80-4-200-3000.011	TURN ON FEES	-\$25	\$0	-\$25	-\$80	-\$25	-\$75	-\$90	-\$65	-\$175	-\$75	-\$100	-\$150	-\$885
80-4-200-3000.012	CUSTOMER BILLING	-\$1,985,925	-\$2,027,788	-\$2,737,287	-\$1,920,337	-\$1,608,069	-\$1,876,279	-\$1,832,891	-\$2,135,920	-\$2,126,615	-\$1,991,062	-\$1,762,201	-\$1,780,449	-\$23,784,821
80-4-200-3000.013	PENALTIES	-\$65,644	\$29,782	-\$23,723	-\$14,776	-\$9,731	-\$13,490	-\$11,211	-\$22,053	-\$9,130	-\$18,615	-\$12,144	-\$11,980	-\$182,716
80-4-200-3000.014	METER BASE SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-4-200-3000.015	METER BASE INSTALLATI	-\$450	-\$1,400	-\$2,200	-\$3,850	-\$5,250	-\$2,150	-\$1,700	-\$800	-\$7,200	-\$2,450	-\$2,000	-\$1,550	-\$31,000
80-4-200-3000.018	TELEPHONE POLE AGREEM	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,065	\$0	\$0	\$0	\$0	\$0	-\$10,065
80-4-200-3000.019	CABLE POLE AGREEMENT	\$0	\$0	\$0	\$0	\$0	\$0	-\$18,054	\$0	\$0	\$0	\$0	\$0	-\$18,054
80-4-200-3000.020	REDEVELOPMENT PROJ. R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-4-200-3000.030	SERVICE AVAILABILITY	-\$77,985	-\$77,753	-\$105,249	-\$84,643	-\$80,964	-\$93,607	-\$86,298	-\$93,442	-\$83,448	-\$85,925	-\$90,111	-\$91,799	-\$1,051,225
80-4-200-3000.031	UTILITY ADMINISTRATIO	-\$2,503	-\$2,416	-\$3,210	-\$4,461	-\$3,865	-\$2,694	-\$2,423	-\$3,316	-\$5,098	-\$4,161	-\$3,695	-\$3,276	-\$41,118
80-4-200-3005.001	RENTAL-BUILDING/LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,000	-\$500	\$0	-\$1,500
80-4-200-3010.003	MISC -INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-4-200-3010.004	MISC-INVESTMENT INCOM	-\$12,137	-\$12,276	-\$8,589	-\$11,900	-\$2,670	-\$8,763	-\$12,477	-\$8,897	-\$16,638	-\$7,460	-\$8,048	-\$12,368	-\$122,224
80-4-200-3010.006	MISC-MISCELLANEOUS	-\$1,947	-\$1,207	-\$2,769	-\$2,686	-\$2,342	-\$832	-\$1,113	-\$2,985	-\$1,213	-\$1,565	-\$1,076	-\$1,802	-\$21,539
80-4-200-3010.007	MISC-TRANSFER FROM RE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-4-200-3010.008	MISC-GAIN/LOSS-ASSET	\$0	\$0	\$0	\$0	\$0	\$33,118	\$0	\$0	\$0	\$0	-\$36,528	\$0	-\$3,410
80-4-200-3010.010	MISC-LEASE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-4-200-3010.012	MISC-PURCHASING CARD	-\$32	-\$30	-\$22	-\$34	-\$272	-\$70	-\$154	-\$25	-\$42	-\$83	-\$72	-\$51	-\$888
80-4-200-3010.014	MISC - INSURANCE RECO	\$0	-\$3,583	-\$11,034	\$0	-\$10,595	\$9,954	-\$13,208	-\$1,206	-\$3,672	-\$2,501	\$0	\$0	-\$35,844
80-4-200-3010.015	MISC -RECOVERIES	\$0	\$0	-\$408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$408
80-4-200-3999.000	CAPITAL ASSET TRANSFE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Electrical Operating Revenues	-\$2,146,649	-\$2,096,671	-\$2,894,517	-\$2,042,767	-\$1,723,784	-\$1,954,887	-\$1,992,616	-\$2,268,707	-\$2,253,232	-\$2,114,897	-\$1,916,476	-\$1,903,425	-\$25,308,627
Electric Income Reserve:														
80-4-215-3010.000	MISC-GENERAL	-\$41,393	-\$41,393	-\$41,393	-\$41,393	-\$41,393	-\$41,393	-\$40,330	-\$40,330	-\$40,330	-\$40,330	-\$40,330	-\$40,330	-\$490,341
80-4-215-3010.011	CONTRA-MISC GENERAL	\$0	\$0	\$0	\$0	\$0	\$398,157	\$0	\$0	\$0	\$0	\$0	\$0	\$398,157
80-4-215-9999.000	INTERNAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Electric Income Reserve	-\$41,393	-\$41,393	-\$41,393	-\$41,393	-\$41,393	\$356,764	-\$40,330	-\$40,330	-\$40,330	-\$40,330	-\$40,330	-\$40,330	-\$92,184
	Total Revenues	-\$2,188,042	-\$2,138,064	-\$2,935,910	-\$2,084,160	-\$1,765,177	-\$1,598,124	-\$2,032,946	-\$2,309,038	-\$2,293,562	-\$2,155,227	-\$1,956,806	-\$1,943,756	-\$25,400,811
Operating Expenditures:														
80-5-200-1000.001	FULLTIME SALARY	\$77,816	\$80,659	\$80,659	\$121,321	\$81,290	\$82,602	\$88,379	\$80,981	\$74,941	\$118,848	\$82,190	\$84,006	\$1,053,691
80-5-200-1000.002	PARTTIME SALARY	\$1,434	\$1,289	\$1,766	\$2,014	\$1,243	\$3,504	\$3,493	\$2,969	\$1,907	\$1,907	\$1,281	\$931	\$23,738
80-5-200-1000.004	ON CALL	\$2,092	\$2,054	\$2,086	\$2,077	\$2,086	\$2,086	\$2,416	\$2,621	\$3,568	\$3,670	\$2,466	\$2,427	\$30,647
80-5-200-1000.005	FULLTIME OVERTIME	\$11,790	\$2,434	\$6,857	\$3,743	\$2,020	\$3,281	\$2,335	\$1,940	-\$1,558	\$2,961	\$1,942	\$3,145	\$40,890
80-5-200-1000.006	PART TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-1000.007	ON CALL OVERTIME	\$0	\$0	\$0	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342
80-5-200-1000.010	PREMIUM PAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$250
80-5-200-1005.000	BENEFITS-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-1005.001	HEALTH PREMIUM-EMPLOY	\$2,658	\$2,947	\$2,947	\$4,478	\$2,485	\$2,485	\$2,485	\$2,485	\$1,878	\$2,816	\$1,878	\$1,878	\$31,419
80-5-200-1005.002	HEALTH PREMIUM-FAMILY	\$17,200	\$17,200	\$17,200	\$25,801	\$18,105	\$18,105	\$17,424	\$16,743	\$17,677	\$26,202	\$17,468	\$16,135	\$225,263
80-5-200-1005.003	DENTAL PREMIUM-EMPLOY	\$410	\$421	\$421	\$634	\$426	\$426	\$414	\$403	\$403	\$595	\$397	\$374	\$5,324
80-5-200-1005.004	DENTAL PREMIUM-FAMILY	\$41	\$41	\$41	\$61	\$41	\$41	\$41	\$41	\$41	\$62	\$41	\$41	\$533
80-5-200-1010.001	LIFE INSURANCE	\$91	\$94	\$94	\$141	\$95	\$95	\$92	\$90	\$90	\$133	\$89	\$84	\$1,185
80-5-200-1015.001	LAGERS-GENERAL	\$11,956	\$10,859	\$11,442	\$16,377	\$10,891	-\$140,922	\$12,168	\$11,318	\$13,237	\$16,838	\$11,628	\$12,027	-\$2,182
80-5-200-1015.004	DEFERRED COMP-EMPLOYE	\$625	\$675	\$675	\$1,018	\$685	\$685	\$660	\$635	\$635	\$934	\$623	\$622	\$8,471
80-5-200-1020.000	PAYROLL TAXES-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-1020.001	FICA-EMPLOYER	\$5,415	\$4,995	\$5,304	\$7,544	\$4,996	\$5,296	\$5,629	\$5,140	\$6,024	\$7,354	\$5,089	\$5,281	\$68,068
80-5-200-1020.002	MEDICARE-EMPLOYER	\$1,266	\$1,168	\$1,240	\$1,764	\$1,169	\$1,239	\$1,316	\$1,202	\$1,409	\$1,720	\$1,190	\$1,235	\$15,919
80-5-200-1020.003	UNEMPLOYMENT COMPENSA	\$933	\$866	\$912	\$1,287	\$856	\$881	\$933	\$857	\$988	\$1,272	\$881	\$907	\$11,573
80-5-200-1020.004	WORKMANS COMPENSATION	\$1,534	\$1,534	\$1,534	\$0	\$0	\$0	\$3,368	\$1,753	\$0	\$0	\$7,842	\$3,367	\$20,932
80-5-200-1025.001	EMPLOYEE-UNIFORMS	\$3,389	\$2,014	\$2,001	\$2,374	\$1,418	\$1,187	\$2,005	\$1,742	\$1,596	\$1,279	\$1,459	\$1,653	\$22,118
80-5-200-1025.002	EMPLOYEE-DUES/LIC/MEM	\$0	\$15,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$175	\$15,883
80-5-200-1025.003	EMPLOYEE-BOOKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-1025.004	EMPLOYEE-TRAVEL/HOTEL	\$0	\$1,013	\$141	\$0	\$0	\$115	\$42	\$105	-\$501	\$2,301	\$928	\$120	\$4,263
80-5-200-1025.005	EMPLOYEE-TRAINING	\$0	\$0	\$0	\$825	\$0	\$0	\$123	\$100	\$0	\$573	\$901	\$0	\$2,522
80-5-200-2005.000	CAPITAL EXP-LAND & IM	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
80-5-200-2005.001	CONTRA ACCT - LAND	\$0	\$0	\$0	\$0	\$0	-\$2,234	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,234
80-5-200-2010.000	CAPITAL EXP-BLDG & IM	\$5,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,143	\$7,420
80-5-200-2010.001	CONTRA ACCT - BUILDIN	\$0	\$0	\$0	\$0	\$0	-\$5,277	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,277
80-5-200-2015.000	CAPITAL EXP - FURN AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-2015.001	CONTRA ACCT - FURN &	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Lebanon, Missouri
Electric Department

Test Year Revenue & Expenses

Account	Account Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Test Year
80-5-200-2020.000	CAPITAL EXP-MACHINERY	\$11,384	\$28,716	\$533	\$175,395	\$2,307	\$58	\$612	\$0	\$0	\$2,096	\$0	\$7,328	\$228,431
80-5-200-2020.001	CONTRA ACCT - MACH &	\$0	\$0	-\$104,700	\$0	\$0	-\$647,491	\$0	\$0	\$0	\$0	\$0	\$0	-\$752,191
80-5-200-2025.000	CAPITAL EXP-VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-2025.001	CONTRA ACCT - VEHICLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-2999.000	DEPRECIATION EXP	\$0	\$0	\$0	\$0	\$0	\$679,643	\$0	\$0	\$0	\$0	\$0	\$0	\$679,643
80-5-200-3000.002	DEBT-ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-3020.000	DEBT-LEASE PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$30,436	\$0	\$0	\$0	\$0	\$0	\$30,436
80-5-200-3020.001	CONTRA-DEBT LEASE OBL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$28,745	\$0	\$0	\$0	-\$28,745
80-5-200-4005.002	GRANTS-CAPITAL IMPROV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-4999.001	CONTRA ACCOUNT GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-5000.001	UTILITIES-ELECTRIC	\$3,430	\$3,653	\$3,539	\$3,388	\$2,104	\$2,916	\$2,545	\$2,888	\$2,887	\$2,455	\$2,509	\$3,625	\$35,940
80-5-200-5000.002	UTILITIES-WATER	\$9	\$11	\$14	\$18	\$12	\$17	\$13	\$13	\$12	\$10	\$11	\$15	\$155
80-5-200-5000.003	UTILITIES-SEWER	\$13	\$14	\$18	\$24	\$16	\$17	\$17	\$17	\$16	\$14	\$15	\$20	\$207
80-5-200-5015.001	UTILITIES-CELL PHONES	\$456	\$416	\$416	\$787	\$502	\$542	\$542	\$175	\$783	\$542	\$302	\$542	\$6,004
80-5-200-5020.002	UTILITIES-INTERNET MO	\$280	\$280	\$280	\$280	\$280	\$280	\$280	\$0	\$560	\$280	\$0	\$440	\$3,241
80-5-200-6000.001	PROF SERVICES-LEGAL	\$0	\$0	\$0	\$0	\$67	\$638	\$2,809	\$5,825	\$0	\$2,875	\$0	\$50	\$12,264
80-5-200-6000.002	PROF SERVICES-ENGINEE	\$31	\$0	\$599	\$0	\$0	\$0	\$0	\$321	\$0	\$0	\$0	\$5,672	\$6,624
80-5-200-6000.003	PROF SERVICES-SURVEYI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-6000.007	PROF SERVICES-TOXICOL	\$0	\$31	\$111	\$0	\$92	\$266	\$0	\$0	\$0	\$90	\$0	\$0	\$590
80-5-200-6000.008	PROF SERVICE-MSPH BCK	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$29
80-5-200-6000.009	PROF SERVICES-COLLECT	\$0	\$340	\$9	\$450	\$465	\$262	\$88	\$98	\$60	\$180	\$0	\$122	\$2,074
80-5-200-6000.011	PROF SERVICES-DUES &	\$0	\$6,401	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$275	\$8	\$0	\$6,698
80-5-200-6000.013	PROF SERVICES-STUDIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,198	\$1,198
80-5-200-6000.014	PROF SERVICES-EVENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$167
80-5-200-6000.015	PROF SERVICES-SERVICE	\$10,846	\$3,061	\$1,395	\$1,604	\$32,800	\$1,611	\$3,265	\$1,003	\$1,407	\$11,154	\$4,698	\$41,356	\$114,199
80-5-200-6000.016	PROF SERVICES-TAXES/F	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-6000.017	PROF SERVICES-PILOT	\$99,296	\$101,389	\$136,864	\$96,017	\$80,403	\$93,814	\$91,645	\$106,796	\$106,331	\$99,553	\$88,110	\$89,022	\$1,189,241
80-5-200-6000.018	PROF SERVICES-DAMAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-6000.019	PROF SERVICES-CC FEES	\$7,810	\$6,667	\$7,810	\$14,193	\$7,268	\$6,415	\$15,089	\$6,793	\$7,918	\$15,718	\$7,470	\$6,783	\$109,933
80-5-200-6000.020	PROF SERVICES-LEGAL S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-6005.001	INSURANCE-VEHICLE	\$0	\$0	\$5,109	\$0	\$633	\$0	\$0	\$12,138	\$0	\$6,069	\$6,069	\$0	\$30,018
80-5-200-6005.002	INSURANCE EQUIPMENT	\$0	\$0	\$767	\$0	\$0	\$0	\$0	\$1,459	\$0	\$1,042	\$1,096	\$0	\$4,364
80-5-200-6005.003	INSURANCE-BLDG & PROP	\$0	\$0	\$3,360	\$0	\$0	\$0	\$0	\$4,673	\$0	\$4,338	\$4,338	\$0	\$16,708
80-5-200-6005.007	INSURANCE-CITY GOVERN	\$0	\$0	\$7,293	\$0	\$0	\$0	\$0	\$19,901	\$0	\$9,950	\$9,950	\$0	\$47,095
80-5-200-6005.023	INSURANCE-DRONE LIAB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,720	\$0	\$0	\$0	\$0	\$1,720
80-5-200-6010.001	ADVERTISING-PUBLIC NO	\$0	\$0	\$42	\$0	\$0	\$84	\$0	\$126	\$9	\$196	\$18	\$121	\$595
80-5-200-6010.002	ADVERTISING-EMPLOYEE	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
80-5-200-6010.003	ADVERTISING-PRINT	\$0	\$240	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290
80-5-200-6010.006	ADVERTISING-RADIO	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125	\$0	\$0	\$250
80-5-200-6020.000	SOFTWARE-RENEWAL/MAIN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120	\$120
80-5-200-6020.001	SOFTWARE-PURCHASE	\$469	\$0	\$937	\$469	\$469	\$469	\$0	\$469	\$0	\$5,190	\$937	\$469	\$9,875
80-5-200-6020.002	SOFTWARE-UPGRADE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-6020.003	SOFTWARE-AGREEMENT	\$12,875	\$1,949	\$1,678	\$282	\$63	\$1,706	\$1,185	\$0	\$360	\$388	\$2,917	\$0	\$23,404
80-5-200-7000.000	SUPPLIES-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-7000.001	SUPPLIES-OPERATIONAL	\$520	\$418	\$707	\$642	\$332	\$1,061	\$203	\$97	\$558	\$69	\$954	\$638	\$6,200
80-5-200-7000.002	SUPPLIES-COMPUTER ACC	\$840	\$830	\$0	\$0	\$0	\$0	\$0	\$109	\$0	\$568	\$25	\$0	\$2,372
80-5-200-7000.003	SUPPLIES-DESK ACC-SMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-7000.004	SUPPLIES-SMALL TOOLS	\$687	\$1,261	\$1,047	\$319	\$0	\$0	\$0	\$78	\$1,409	\$157	\$0	\$211	\$5,169
80-5-200-7005.001	SUPPLIES-PRINTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$265
80-5-200-7005.002	SUPPLIES-MAILING	\$174	\$168	\$0	\$0	\$0	\$8	\$159	\$59	\$0	\$0	\$1,707	\$0	\$2,273
80-5-200-7005.003	SUPPLIES-POSTAGE	\$11	\$381	\$25	\$25	\$0	\$3	\$7	\$17	\$16	\$4	\$31	\$0	\$521
80-5-200-7005.004	SUPPLIES-PAPER	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0	\$0	\$0	\$114	\$0	\$213
80-5-200-7005.005	SUPPLIES-FORMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-7005.006	SUPPLIES-PROMO-EDUCAT	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$315	\$0	\$123	\$350	\$1,388
80-5-200-7010.005	SUPPLIES-PCB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-7015.004	SUPPLIES-SAFETY	\$696	\$1,819	\$2,364	\$1,280	\$0	\$492	\$1,329	\$291	\$113	\$285	\$385	\$785	\$9,838
80-5-200-7025.000	SUPPLIES-WHOLESALE PW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-7025.001	SUPPLIES-WHOLESALE PW	\$478,687	\$478,687	\$478,687	\$478,687	\$395,031	\$478,687	\$600,354	\$319,946	\$334,349	\$546,754	\$191,858	\$447,395	\$5,229,119
80-5-200-7025.002	SUPPLIES-WHOLESALE PW	\$1,169,286	\$1,123,827	\$1,738,117	\$1,222,583	\$1,252,405	\$1,080,269	\$926,402	\$1,207,691	\$1,253,468	\$1,084,465	\$1,072,679	\$1,146,461	\$14,277,652
80-5-200-7025.003	WHOLESALE PWR-TRANSMI	\$97,896	\$98,587	\$130,710	\$88,788	\$92,574	\$83,747	\$105,040	\$109,232	\$109,074	\$99,190	\$77,470	\$87,641	\$1,179,949
80-5-200-7500.000	MATERIALS-GENERAL	\$0	\$14,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,378
80-5-200-7500.001	MATERIALS-ASPHALT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-7500.002	MATERIALS-ROCK	\$0	\$0	\$0	\$0	\$0	\$362	\$1,583	\$0	\$0	\$152	\$0	\$263	\$2,361
80-5-200-7500.003	MATERIALS-CONCRETE	\$0	\$0	\$0	\$0	\$0	\$823	\$287	\$0	\$0	\$0	\$0	\$0	\$1,110
80-5-200-7505.004	MATERIALS-PIPE-CONDUI	\$38	\$3,278	\$0	\$0	\$59	\$0	\$0	\$199	\$608	\$247	\$0	\$468	\$4,897
80-5-200-7505.005	MATERIALS-POLES	\$19,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,457	\$0	\$480	\$22,280

City of Lebanon, Missouri
Electric Department

Test Year Revenue & Expenses

Account	Account Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Test Year
80-5-200-7505.007	MATERIALS-PUPI ARMS	\$9,000	\$14,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,154
80-5-200-7505.008	MATERIALS-CUTOUTS	\$3,298	\$2,240	\$0	\$4,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,121
80-5-200-7510.003	MATERIALS-FITTINGS	\$176	\$557	\$0	\$1,012	\$163	\$38	\$987	\$0	\$0	\$198	\$338	\$0	\$3,469
80-5-200-7510.004	MATERIALS-HARDWARE	\$387	\$26,245	\$3,689	\$14,522	\$573	\$0	\$0	\$483	\$1,162	\$403	\$914	\$1,918	\$50,296
80-5-200-7510.006	MATERIALS-WIRE	\$8,838	\$15,027	-\$216	\$0	\$0	-\$1,829	\$188	\$2,509	\$2,244	\$22,659	\$1,207	\$5,219	\$55,845
80-5-200-7510.010	MATERIALS-STREET LIGH	\$11,913	\$24,048	\$3,210	\$3,061	\$0	\$0	\$0	\$600	\$14	\$287	\$0	\$0	\$43,133
80-5-200-7510.011	MATERIALS-WILDLIFE PR	\$0	\$14	\$0	\$0	\$3,934	\$13,976	\$0	\$0	\$0	\$0	\$0	\$0	\$17,924
80-5-200-7515.001	MATERIALS-TRANSFORMER	\$31,578	\$0	\$0	\$11,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,342	\$86,570
80-5-200-7515.002	MATERIALS-SUBSTATION	\$0	\$5,621	\$1,979	\$0	\$0	\$184	\$0	\$1,328	\$9,296	\$662	\$1,380	\$96	\$20,547
80-5-200-7520.001	MATERIALS-METERS	\$0	\$0	\$4,070	\$6,120	\$0	\$1,350	\$0	\$0	\$0	\$0	\$1,560	\$0	\$13,100
80-5-200-7525.001	MATERIALS-INFRASTRUCT	\$191	\$2,137	\$13,147	\$1,121	\$1,284	\$2,855	\$1,178	\$2,414	\$1,812	\$3,649	\$6,356	\$7,768	\$43,911
80-5-200-7530.001	MATERIALS-SCADA	\$0	\$0	\$0	\$0	\$1,516	\$3,222	\$0	\$0	\$0	\$0	-\$912	\$320	\$5,816
80-5-200-8000.001	TOOLS-REPAIRS	\$0	\$0	\$16	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
80-5-200-8000.002	TOOLS-MAINTENANCE	\$0	\$0	\$0	\$965	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$979
80-5-200-8000.003	TOOLS-SUPPLIES	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$330	-\$11	\$219	\$0	\$679
80-5-200-8300.001	EQUIPMENT - REPAIR	\$0	\$0	\$433	\$0	\$807	\$0	\$0	\$0	\$0	\$6	\$1,403	\$470	\$4,875
80-5-200-8300.002	EQUIPMENT-MAINTENANCE	\$59	\$90	\$1,058	\$537	\$669	\$777	\$0	\$203	\$458	\$2,143	\$260	\$607	\$6,861
80-5-200-8300.003	EQUIPMENT-SUPPLIES	\$0	\$25	\$0	\$63	\$0	\$169	\$2,391	\$0	\$0	\$0	\$0	\$0	\$3,204
80-5-200-8300.005	EQUIPMENT-FUEL	\$8	\$11	\$0	\$20	\$23	\$24	\$0	\$194	\$0	\$0	\$0	\$0	\$223
80-5-200-8300.006	EQUIPMENT-RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$451	\$0	-\$13,749	\$0	\$0	-\$13,298
80-5-200-8600.001	VEHICLE-REPAIR	\$0	\$1,001	\$1,013	\$577	\$134	\$1,423	\$391	\$433	\$234	\$2,380	\$278	\$0	\$7,865
80-5-200-8600.002	VEHICLE-MAINTENANCE	\$145	\$847	\$674	\$1,586	\$398	\$862	\$209	\$686	\$3,923	\$1,196	\$2,224	\$13,814	\$23,814
80-5-200-8600.004	VEHICLE-EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$250
80-5-200-8600.005	VEHICLE-FUEL	\$1,678	\$2,560	\$2,039	\$2,564	\$2,741	\$2,898	\$2,150	\$2,999	\$3,391	\$3,233	\$2,592	\$1,575	\$30,422
80-5-200-9900.001	CONTRA ACCT - OTHER	\$0	\$0	\$0	\$0	\$0	-\$34,749	\$0	\$0	\$0	\$0	\$0	\$0	-\$34,749
80-5-200-9910.000	INTERNAL SERVICE-PERS	\$14,451	\$10,194	\$15,322	\$21,229	\$14,796	\$21,377	\$14,721	\$14,413	\$17,570	\$26,133	\$20,132	\$22,368	\$212,705
80-5-200-9960.000	INTERNAL SERVICE-PROF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-9975.000	INTERNAL SERVICE-MATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-9983.002	INTERNAL SERVICE-VEHI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-9999.000	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenditures	\$2,140,827	\$2,127,753	\$2,600,105	\$2,347,685	\$2,023,544	\$1,773,110	\$1,949,431	\$1,960,233	\$1,953,142	\$2,139,926	\$1,648,127	\$2,068,826	\$24,732,710
	Maintenance Expenditures:													
80-5-205-1000.001	FULLTIME SALARY	\$5,250	\$5,116	\$5,116	\$7,674	\$5,116	\$5,116	\$5,350	\$5,350	\$5,225	\$5,522	\$2,847	\$2,847	\$60,531
80-5-205-1000.002	PART TIME SALARY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1000.005	FULLTIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1000.006	PART TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1005.001	HEALTH PREMIUM-EMPLOY	\$577	\$577	\$577	\$866	\$577	\$577	\$577	\$577	\$577	\$289	\$0	\$0	\$5,774
80-5-205-1005.002	HEALTH PREMIUM-FAMILY	\$905	\$905	\$905	\$1,357	\$905	\$905	\$905	\$905	\$905	\$1,357	\$905	\$905	\$11,763
80-5-205-1005.003	DENTAL PREMIUM-EMPLOY	\$46	\$46	\$46	\$69	\$46	\$46	\$46	\$46	\$46	\$46	\$23	\$23	\$531
80-5-205-1005.004	DENTAL PREMIUM-FAMILY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1010.001	LIFE INSURANCE	\$10	\$10	\$10	\$14	\$10	\$10	\$10	\$10	\$10	\$10	\$5	\$5	\$110
80-5-205-1015.001	LAGERS-GENERAL	\$369	\$352	\$352	\$528	\$352	\$352	\$381	\$381	\$381	\$572	\$381	\$381	\$4,784
80-5-205-1015.004	DEFERRED COMP-EMPLOYE	\$50	\$50	\$50	\$75	\$50	\$50	\$50	\$50	\$50	\$75	\$50	\$50	\$650
80-5-205-1020.001	FICA-EMPLOYER	\$303	\$295	\$295	\$442	\$295	\$295	\$309	\$309	\$301	\$312	\$158	\$158	\$3,470
80-5-205-1020.002	MEDICARE-EMPLOYER	\$71	\$69	\$69	\$103	\$69	\$69	\$72	\$72	\$70	\$73	\$37	\$37	\$812
80-5-205-1020.003	UNEMPLOYMENT COMPENSA	\$53	\$51	\$51	\$77	\$51	\$51	\$54	\$54	\$52	\$55	\$28	\$28	\$605
80-5-205-1020.004	WORKMANS COMPENSATION	\$777	\$777	\$777	\$0	\$0	\$0	\$1,688	\$878	\$0	\$0	\$3,930	\$1,687	\$10,513
80-5-205-1025.001	EMPLOYEE-UNIFORMS	\$383	\$312	\$312	\$366	\$218	\$489	\$0	\$217	\$272	\$218	\$103	\$129	\$3,019
80-5-205-1025.002	EMPLOYEE-DUES/LICS/ME	\$0	\$0	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$79
80-5-205-1025.003	EMPLOYEE-BOOKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1025.005	EMPLOYEE-TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-5015.001	UTILITIES-CELL PHONES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-5020.002	UTILITIES-INTERNET MO	\$40	\$40	\$40	\$40	\$80	\$40	\$40	\$40	\$80	\$40	\$40	\$40	\$480
80-5-205-6000.007	PROF SERVICES-TOXICOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-6000.008	PROF SERVICE - MSHP B	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-6000.011	PROF SERVICES,DUES/LI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-6000.015	PROF SERVICE-SERVICE	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,248	\$0	\$7,983	\$28,231
80-5-205-6000.020	PROF SERVICES-LEGAL S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-7000.001	SUPPLIES-OPERATIONAL	\$0	\$0	\$0	\$0	\$150	\$0	\$0	\$186	\$0	\$0	\$45	\$0	\$381
80-5-205-7000.002	SUPPLIES-COMPUTER ACC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-7000.004	SUPPLIES-SMALL TOOLS	\$0	\$548	\$537	\$404	\$0	\$105	\$278	\$145	\$80	\$315	\$0	\$0	\$2,411
80-5-205-7010.004	SUPPLIES-CHEMICALS	\$0	\$0	\$0	\$0	\$404	\$0	\$131	\$256	\$0	\$84	\$0	\$0	\$875
80-5-205-7015.004	SUPPLIES-SAFETY	\$230	\$11	\$71	\$0	\$342	\$40	\$33	\$70	\$20	\$233	\$0	\$0	\$1,050
80-5-205-8000.001	TOOLS-REPAIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$15
80-5-205-8000.002	TOOLS-MAINTENANCE	\$0	\$0	\$0	\$0	\$74	\$135	\$0	\$0	\$13	\$0	\$0	\$0	\$222

City of Lebanon, Missouri
Electric Department

Test Year Revenue & Expenses

Account	Account Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Test Year
80-5-205-8000.003	TOOLS-SUPPLIES	\$185	\$298	\$20	\$124	\$22	\$0	\$0	\$0	\$0	\$206	\$0	\$218	\$1,073
80-5-205-8300.001	EQUIPMENT-REPAIR	\$0	\$0	\$0	\$0	\$0	\$269	\$0	\$2,623	\$0	\$0	\$0	\$2,940	\$5,831
80-5-205-8300.002	EQUIPMENT-MAINTENANCE	\$552	\$17	\$13	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0	\$0	\$648
80-5-205-8300.005	EQUIPMENT-FUEL	\$231	\$73	\$136	\$88	\$107	\$105	\$150	\$181	\$285	\$200	\$180	\$271	\$2,005
80-5-205-8300.006	EQUIPMENT-RENTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-8600.001	VEHICLE-REPAIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315	\$0	\$315
80-5-205-8600.002	VEHICLE-MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480	\$0	\$0	\$480
80-5-205-8600.004	VEHICLE-EQUIPMENT	\$0	\$0	\$13	\$0	\$0	\$263	\$0	\$0	\$0	\$0	\$0	\$98	\$375
80-5-205-8600.005	VEHICLE-FUEL	\$228	\$420	\$429	\$393	\$752	\$805	\$640	\$752	\$789	\$612	\$311	\$390	\$6,522
80-5-205-9900.001	CONTR ACCT-OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Maintenance Expenditures	\$10,260	\$9,965	\$9,818	\$12,621	\$19,619	\$9,801	\$10,714	\$13,145	\$9,156	\$20,948	\$9,318	\$18,190	\$153,555
	Electric Operating Reserve:													
80-5-215-2005.000	CAPITAL-LAND & IMPROV	\$4,122	\$26,235	\$12,696	\$191,898	\$28,948	\$559,425	\$1,760	\$5,931	\$4,400	\$62,665	\$0	\$338	\$898,417
80-5-215-2005.001	CONTRA ACCT-BUILDING	\$0	\$0	\$0	\$0	\$0	-\$855,656	\$0	\$0	\$0	\$0	-\$72,756	\$0	-\$928,412
80-5-215-2010.000	CAPITAL EXP-BUILDING	\$2,573	\$316	\$110	\$1,485	\$893	\$0	\$23,178	\$0	\$0	\$0	\$452	\$61,187	\$90,195
80-5-215-2010.001	CONTRA ACCT-BUILDING	\$0	\$0	\$0	\$0	\$0	-\$790,908	\$0	\$0	\$0	\$0	\$0	-\$452	-\$791,360
80-5-215-2020.000	CAPITAL EXP-MACHINERY	\$18,912	\$341,439	\$1,250	\$57,883	\$0	\$4,785	\$0	\$3,600	\$85	\$4,144	\$643	\$2,331	\$435,074
80-5-215-2020.001	CONTRA ACCT-MACHINERY	\$0	\$0	\$0	\$0	\$0	-\$251,082	\$0	\$0	\$0	\$0	-\$7,745	-\$643	-\$259,470
80-5-215-2025.000	CAPITAL EXP-VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-215-2025.001	CONTRA ACCT-VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-215-6000.020	PROF SERVICES-LEGAL S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-215-9900.001	CONTRA ACCT - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,461	\$0	-\$5,461
80-5-215-9920.000	INTERNAL SERVICE-CAPI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-215-9999.000	INTERNAL SERVICE-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Electric Operating Reserve	\$25,608	\$367,990	\$14,056	\$251,265	\$29,841	-\$1,333,434	\$24,938	\$9,531	\$4,484	\$66,810	-\$84,867	\$62,761	-\$561,017
	Total Expenditures	\$2,176,695	\$2,505,708	\$2,623,980	\$2,611,572	\$2,073,004	\$449,477	\$1,985,083	\$1,982,909	\$1,966,783	\$2,227,684	\$1,572,578	\$2,149,777	\$24,325,249
	Revenue Over/(Under)	-\$11,347	\$367,644	-\$311,930	\$527,412	\$307,828	-\$1,148,646	-\$47,863	-\$326,129	-\$326,779	\$72,456	-\$384,228	\$206,021	-\$1,075,562

SECTION D: COST OF SERVICE STUDY

City of Lebanon, Missouri
Electric Department

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

<u>Margins at Present Rates</u>	Residential Service	Commercial Service	Industrial Service	City Use & Lighting	Total
kWh	79,310,178	82,879,683	82,965,060	8,286,403	253,441,324
Revenue - Adjusted Sales	\$7,933,986	\$8,192,797	\$6,985,930	\$611,824	\$23,724,537
Revenue - Other	<u>\$1,112,550</u>	<u>\$1,148,842</u>	<u>\$979,608</u>	<u>\$4,807</u>	<u>\$3,245,806</u>
Total Revenue	\$9,046,536	\$9,341,639	\$7,965,538	\$616,632	\$26,970,343
Distribution Expenses:					
Customer-Related	\$1,104,151	\$407,313	\$37,707	\$16,560	\$1,565,732
Demand-Related	<u>\$1,210,462</u>	<u>\$1,064,966</u>	<u>\$894,853</u>	<u>\$6,271</u>	<u>\$3,176,552</u>
Total Distribution Expenses	\$2,314,613	\$1,472,279	\$932,560	\$22,831	\$4,742,284
Wholesale Power Expenses:					
Demand-Related	\$2,265,258	\$2,543,863	\$1,829,248	\$228,615	\$6,866,984
Energy-Related	<u>\$4,093,444</u>	<u>\$4,277,678</u>	<u>\$4,282,084</u>	<u>\$427,687</u>	<u>\$13,080,893</u>
Total Wholesale Power Expenses	\$6,358,702	\$6,821,540	\$6,111,332	\$656,302	\$19,947,877
Operating Margin	\$373,220	\$1,047,819	\$921,645	(\$62,502)	\$2,280,183
Sales Revenue Per kWh	\$0.1000	\$0.0989	\$0.0842	\$0.0738	\$0.0936
Margin as % of Revenue	4.1%	11.2%	11.6%	-10.1%	8.5%
Relative Margin as % of Revenue	0.49	1.33	1.37	(1.20)	1.00

City of Lebanon, Missouri
Electric Department

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

<u>Margins at Proposed 2023 Rates</u>	Residential Service	Commercial Service	Industrial Service	City Use & Lighting	Total
kWh	79,310,178	82,879,683	82,965,060	8,286,403	253,441,324
Revenue - Pro Forma Sales	\$8,310,945	\$8,370,265	7,122,291	\$611,824	\$24,415,325
Revenue - Other	<u>\$1,131,637</u>	<u>\$1,173,727</u>	<u>998,729</u>	<u>\$4,807</u>	<u>\$3,245,806</u>
Total Revenue	\$9,442,582	\$9,543,992	\$8,121,020	\$616,632	\$27,661,131
Distribution Expenses:					
Customer-Related	\$1,104,151	\$407,313	\$37,707	\$16,560	\$1,565,732
Demand-Related	<u>\$1,210,462</u>	<u>\$1,064,966</u>	<u>\$894,853</u>	<u>\$6,271</u>	<u>\$3,176,552</u>
Total Dist Expenses	\$2,314,613	\$1,472,279	\$932,560	\$22,831	\$4,742,284
Wholesale Power Expenses:					
Demand-Related	\$2,265,258	\$2,543,863	\$1,829,248	\$228,615	\$6,866,984
Energy-Related	<u>\$4,093,444</u>	<u>\$4,277,678</u>	<u>\$4,282,084</u>	<u>\$427,687</u>	<u>\$13,080,893</u>
Total WP Expenses	\$6,358,702	\$6,821,540	\$6,111,332	\$656,302	\$19,947,877
Operating Margin	\$769,266	\$1,250,173	\$1,077,128	(\$62,502)	\$3,034,064
Sales Revenue Per kWh	\$0.1048	\$0.1010	\$0.0858	\$0.0738	\$0.0963
Margin as % of Revenue	8.1%	13.1%	13.3%	-10.1%	11.0%
Margin as % of Revenue	0.74	1.19	1.21	(0.92)	1.00
Increase in Sales Revenue	\$376,959	\$177,468	\$136,361	\$0	\$690,787
% Increase	4.8%	2.2%	2.0%	0.0%	2.9%

City of Lebanon, Missouri
Electric Department

Allocation of Operating Expenses by Rate Class

<u>Rate Class</u>	<u>kWh Sales</u>	<u>Allocated Operating Expenses</u>				<u>Total</u>
		<u>Customer Related</u>	<u>Demand Related</u>	<u>Wholesale Power</u>		
				<u>Demand</u>	<u>Energy</u>	
Residential Service	79,310,178	\$1,104,151	\$1,210,462	\$2,265,258	\$4,093,444	\$8,673,316
Commercial Service - Rate 1	19,388,412	\$293,939	\$258,965	\$544,924	\$1,000,696	\$2,098,524
Commercial Service - Rate 2	30,396,191	\$73,882	\$392,612	\$1,002,064	\$1,568,842	\$3,037,399
Commercial Service - Industrial	33,095,080	\$39,493	\$413,389	\$996,874	\$1,708,140	\$3,157,896
Industrial Service - Rate 1	20,104,260	\$20,792	\$234,821	\$523,898	\$1,037,643	\$1,817,155
Industrial Service - Rate 2	62,860,800	\$16,915	\$660,032	\$1,305,350	\$3,244,441	\$5,226,737
City Use	7,857,710	\$0	\$0	\$219,501	\$405,561	\$625,061
Lighting	<u>428,693</u>	<u>\$16,560</u>	<u>\$6,271</u>	<u>\$9,115</u>	<u>\$22,126</u>	<u>\$54,072</u>
Total	253,441,324	\$1,565,732	\$3,176,552	\$6,866,984	\$13,080,893	\$24,690,161

City of Lebanon, Missouri
Electric Department

Allocation of Operating Expenses by Rate Class

<u>Rate Class</u>	<u>kWh Sales</u>	<u>Distribution Exp.</u>		<u>Wholesale Power Exp.</u>		<u>Total</u>
		<u>Customer Related</u>	<u>Demand Related</u>	<u>Demand</u>	<u>Energy</u>	
Residential Service	79,310,178	\$0.0139	\$0.0153	\$0.0286	\$0.0516	\$0.1094
Commercial Service - Rate 1	19,388,412	\$0.0152	\$0.0134	\$0.0281	\$0.0516	\$0.1082
Commercial Service - Rate 2	30,396,191	\$0.0024	\$0.0129	\$0.0330	\$0.0516	\$0.0999
Commercial Service - Industrial	33,095,080	\$0.0012	\$0.0125	\$0.0301	\$0.0516	\$0.0954
Industrial Service - Rate 1	20,104,260	\$0.0010	\$0.0117	\$0.0261	\$0.0516	\$0.0904
Industrial Service - Rate 2	62,860,800	\$0.0003	\$0.0105	\$0.0208	\$0.0516	\$0.0831
City Use	428,693	\$0.0000	\$0.0000	\$0.5120	\$0.9460	\$1.4581
Lighting	<u>7,857,710</u>	\$0.0021	\$0.0008	\$0.0012	\$0.0028	\$0.0069
Total	253,441,324					

City of Lebanon, Missouri
Electric Department

DERIVATION OF CUSTOMER-RELATED EXPENSES

Total Projected Operating Expenses	\$24,690,161
Less:	
Wholesale Power	\$19,947,877
Franchise or Fee in Lieu of Taxes	<u>\$1,186,227</u>
Net Expenses	\$3,556,057
Customer-related Ratio	<u>44.03%</u>
Customer-Related Expense	\$1,565,732

CUSTOMER-RELATED EXPENSES BY RATE CLASS

	Allocated Consumers	Allocation Percent	Allocated Amount
Residential Service	5,869	71.274%	\$1,104,151
Commercial Service - Rate 1	1,562	18.974%	\$293,939
Commercial Service - Rate 2	393	4.769%	\$73,882
Commercial Service - Industrial	210	2.549%	\$39,493
Industrial Service - Rate 1	111	1.342%	\$20,792
Industrial Service - Rate 2	90	1.092%	\$16,915
City Use	<u>-</u>	<u>0.000%</u>	<u>\$0</u>
Subtotal	8,234	100.00%	\$1,549,172
Lighting			<u>\$16,560</u>
Total			\$1,565,732

City of Lebanon, Missouri
Electric Department

CUSTOMER ALLOCATION FACTOR

Rate	Year-End No. of Consumers	Weighing Factor	Weighted Customers	Allocation %
Residential Service	5,869	1.00	5869	71.3%
Commercial Service - Rate 1	1,008	1.55	1562	19.0%
Commercial Service - Rate 2	173	2.27	393	4.8%
Commercial Service - Industrial	32	6.56	210	2.5%
Industrial Service - Rate 1	9	12.28	111	1.3%
Industrial Service - Rate 2	3	29.97	90	1.1%
City Use	<u>135</u>	0.00	<u>0</u>	<u>0.0%</u>
Total	7,229		8234	100.0%
Lighting	414			
	\$ 40.00			
	\$ 16,560.00			

Lebanon, Missouri Electric Department Cost of Service Study 2022 final
Allocation Factor Based on Average-Excess Demand

Rate Class	Annual kWh Sales	Annual kWh Purchases	Coin Peak kW	Average Demand	Excess Demand	Ave-Excess Demand	% of Total
Residential Service	79,310,178	92,561,691	29,447	10,566	15,195	25,762	38.1%
Commercial Service - Rate 1	19,388,412	22,627,918	5,675	2,583	2,928	5,511	8.2%
Commercial Service - Rate 2	30,396,191	35,474,928	8,345	4,050	4,306	8,356	12.4%
Commercial Service - Industrial	33,095,080	38,624,760	8,505	4,409	4,389	8,798	13.0%
Industrial Service - Rate 1	20,104,260	23,463,373	4,494	2,678	2,319	4,998	7.4%
Industrial Service - Rate 2	62,860,800	73,363,875	10,992	8,375	5,672	14,047	20.8%
Lighting	428,693	500,320	148	57	76	133	0.2%
City Use	7,857,710	9,170,613	-	-	-	-	0.0%
Total	253,441,324	295,787,479	67,606	32,719	34,887	67,606	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
295,787,479 Total kWh Purchased
1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final
Summary of Monthly Coincident Demands

Rate Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	% of Total	Season Avg	% of Total
Residential Service	17,210	29,447	13,324	11,864	11,330	14,763	16,273	16,401	12,356	6,226	10,593	12,622	172,410	29.43%	17,786	32.99%
Commercial Service - Rate 1	3,351	5,675	2,554	3,083	3,171	4,629	4,563	4,524	3,441	1,899	2,926	2,930	42,745	7.30%	4,279	7.94%
Commercial Service - Rate 2	7,852	7,885	7,960	7,019	7,449	7,587	7,916	8,345	8,295	7,489	6,903	7,622	92,322	15.76%	7,868	14.59%
Commercial Service - Industrial	7,359	7,525	7,487	7,490	7,766	8,063	8,232	7,964	8,505	8,108	7,545	7,820	93,863	16.02%	7,827	14.52%
Industrial Service - Rate 1	3,824	3,978	3,760	3,286	3,879	4,396	4,393	4,212	4,494	3,324	2,886	3,879	46,310	7.90%	4,113	7.63%
Industrial Service - Rate 2	9,592	9,391	9,631	9,916	6,986	10,608	10,972	10,992	10,964	10,636	10,244	9,939	119,871	20.46%	10,249	19.01%
Lighting	134	139	112	28	29	3	3	3	29	114	112	148	852	0.15%	72	0.13%
City Use	1,178	1,861	971	1,813	1,290	2,351	1,749	1,660	1,116	704	1,292	1,541	17,526	2.99%	1,723	3.20%
Total	50,500	65,900	45,800	44,500	41,900	52,400	54,100	54,100	49,200	38,500	42,500	46,500	585,900	100.00%	53,917	100.00%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Jan-21 Demand	Jan-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,410	2,543,095	41%	80%	1.17	7,852	15.5%
Commercial Service - Industrial	7,882	2,388,080	41%	80%	1.17	7,359	14.6%
Industrial Service - Rate 1	4,095	1,620,440	53%	80%	1.17	3,824	7.6%
Industrial Service - Rate 2	10,273	4,365,600	57%	80%	1.17	9,592	19.0%
Lighting	117	34,219	39%	98%	1.17	134	0.3%
Subtotal	30,778	10,951,434				28,761	
Residential Service		9,410,261				17,210	34.1%
Commercial Service - Rate 1	6,739	1,831,999				3,351	6.6%
City Use		<u>644,360</u>				<u>1,178</u>	<u>2.3%</u>
Total		22,838,054				50,500	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation

Rate Class	Feb-21 Demand	Feb-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,445	2,825,544	45%	80%	1.17	7,885	12.0%
Commercial Service - Industrial	8,060	2,847,260	47%	80%	1.17	7,525	11.4%
Industrial Service - Rate 1	4,260	1,770,400	56%	80%	1.17	3,978	6.0%
Industrial Service - Rate 2	10,058	4,456,800	60%	80%	1.17	9,391	14.3%
Lighting	121	35,405	39%	98%	1.17	139	0.2%
Subtotal	30,945	11,935,409				28,918	
Residential Service		10,974,187				29,447	44.7%
Commercial Service - Rate 1	6,963	2,114,873				5,675	8.6%
City Use		<u>693,517</u>				<u>1,861</u>	<u>2.8%</u>
Total		25,717,986				65,900	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Mar-21 Demand	Mar-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,526	2,706,752	43%	80%	1.17	7,960	17.4%
Commercial Service - Industrial	8,019	2,557,440	43%	80%	1.17	7,487	16.3%
Industrial Service - Rate 1	4,027	1,610,000	54%	80%	1.17	3,760	8.2%
Industrial Service - Rate 2	10,315	5,379,600	70%	80%	1.17	9,631	21.0%
Lighting	120	34,949	39%	80%	1.17	112	0.2%
Subtotal	31,007	12,288,741				28,950	
Residential Service		9,873,979				13,324	29.1%
Commercial Service - Rate 1	6,951	1,892,921				2,554	5.6%
City Use		<u>719,422</u>				<u>971</u>	<u>2.1%</u>
Total		24,775,063				45,800	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Apr-21 Demand	Apr-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	7,518	2,178,206	39%	80%	1.17	7,019	15.8%
Commercial Service - Industrial	8,022	2,588,620	43%	80%	1.17	7,490	16.8%
Industrial Service - Rate 1	3,520	1,449,400	55%	80%	1.17	3,286	7.4%
Industrial Service - Rate 2	10,620	5,226,000	66%	80%	1.17	9,916	22.3%
Lighting	121	35,223	39%	20%	1.17	28	0.1%
Subtotal	29,800	11,477,449				27,739	
Residential Service		5,321,990				11,864	26.7%
Commercial Service - Rate 1	6,966	1,383,017				3,083	6.9%
City Use		<u>813,456</u>				<u>1,813</u>	<u>4.1%</u>
Total		18,995,912				44,500	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	May-21 Demand	May-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	7,978	2,202,925	37%	80%	1.17	7,449	17.8%
Commercial Service - Industrial	8,318	2,667,380	43%	80%	1.17	7,766	18.5%
Industrial Service - Rate 1	4,155	1,600,780	52%	80%	1.17	3,879	9.3%
Industrial Service - Rate 2	7,482	4,171,200	75%	80%	1.17	6,986	16.7%
Lighting	123	35,770	39%	20%	1.17	29	0.1%
Subtotal	28,055	10,678,055				26,109	
Residential Service		4,695,193				11,330	27.0%
Commercial Service - Rate 1	6,974	1,314,184				3,171	7.6%
City Use		<u>534,562</u>				<u>1,290</u>	<u>3.1%</u>
Total		17,221,994				41,900	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Jun-21 Demand	Jun-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,127	2,385,480	39%	80%	1.17	7,587	14.5%
Commercial Service - Industrial	8,636	2,812,200	44%	80%	1.17	8,063	15.4%
Industrial Service - Rate 1	4,708	1,798,360	51%	80%	1.17	4,396	8.4%
Industrial Service - Rate 2	11,362	5,800,800	69%	80%	1.17	10,608	20.2%
Lighting	124	36,318	39%	2%	1.17	3	0.0%
Subtotal	32,956	12,833,158				30,657	
Residential Service		4,435,681				14,763	28.2%
Commercial Service - Rate 1	7,152	1,390,881				4,629	8.8%
City Use		<u>706,536</u>				<u>2,351</u>	<u>4.5%</u>
Total		19,366,256				52,400	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Jul-21 Demand	Jul-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,478	2,714,226	43%	80%	1.17	7,916	14.6%
Commercial Service - Industrial	8,816	2,949,840	45%	80%	1.17	8,232	15.2%
Industrial Service - Rate 1	4,705	1,905,060	54%	80%	1.17	4,393	8.1%
Industrial Service - Rate 2	11,752	5,562,000	64%	80%	1.17	10,972	20.3%
Lighting	124	36,318	39%	2%	1.17	3	0.0%
Subtotal	33,875	13,167,444				31,515	
Residential Service		5,818,626				16,273	30.1%
Commercial Service - Rate 1	6,786	1,631,683				4,563	8.4%
City Use		<u>625,365</u>				<u>1,749</u>	<u>3.2%</u>
Total		21,243,118				54,100	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Aug-21 Demand	Aug-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,938	3,076,309	46%	80%	1.17	8,345	15.4%
Commercial Service - Industrial	8,529	3,119,760	49%	80%	1.17	7,964	14.7%
Industrial Service - Rate 1	4,511	2,005,280	60%	80%	1.17	4,212	7.8%
Industrial Service - Rate 2	11,773	6,214,800	71%	80%	1.17	10,992	20.3%
Lighting	124	36,318	39%	2%	1.17	3	0.0%
Subtotal	33,875	14,452,467				31,515	
Residential Service		6,790,857				16,401	30.3%
Commercial Service - Rate 1	6,712	1,873,059				4,524	8.4%
City Use		<u>687,422</u>				<u>1,660</u>	<u>3.1%</u>
Total		23,803,805				54,100	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Sep-21 Demand	Sep-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,884	2,993,652	45%	80%	1.17	8,295	16.9%
Commercial Service - Industrial	9,109	3,183,620	47%	80%	1.17	8,505	17.3%
Industrial Service - Rate 1	4,813	2,031,680	57%	80%	1.17	4,494	9.1%
Industrial Service - Rate 2	11,743	6,318,000	72%	80%	1.17	10,964	22.3%
Lighting	123	35,770	39%	20%	1.17	29	0.1%
Subtotal	34,673	14,562,722				32,287	
Residential Service		6,533,032				12,356	25.1%
Commercial Service - Rate 1	6,995	1,819,363				3,441	7.0%
City Use		<u>589,801</u>				<u>1,116</u>	<u>2.3%</u>
Total		23,504,918				49,200	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation							
Rate Class	Oct-21 Demand	Oct-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,021	2,470,160	41%	80%	1.17	7,489	19.5%
Commercial Service - Industrial	8,684	2,846,600	44%	80%	1.17	8,108	21.1%
Industrial Service - Rate 1	3,561	1,477,500	56%	80%	1.17	3,324	8.6%
Industrial Service - Rate 2	11,392	5,221,200	62%	80%	1.17	10,636	27.6%
Lighting	122	35,588	39%	80%	1.17	114	0.3%
Subtotal	31,779	12,051,048				29,671	
Residential Service		4,786,841				6,226	16.2%
Commercial Service - Rate 1	6,848	1,459,837				1,899	4.9%
City Use		<u>541,442</u>				<u>704</u>	<u>1.8%</u>
Total		18,839,168				38,500	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation

Rate Class	Nov-21 Demand	Nov-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	7,393	2,087,026	38%	80%	1.17	6,903	16.2%
Commercial Service - Industrial	8,081	2,658,520	44%	80%	1.17	7,545	17.8%
Industrial Service - Rate 1	3,091	1,332,900	58%	80%	1.17	2,886	6.8%
Industrial Service - Rate 2	10,972	5,362,800	66%	80%	1.17	10,244	24.1%
Lighting	120	35,040	39%	80%	1.17	112	0.3%
Subtotal	29,657	11,476,286				27,689	
Residential Service		4,540,382				10,593	24.9%
Commercial Service - Rate 1	6,894	1,253,903				2,926	6.9%
City Use		<u>553,719</u>				<u>1,292</u>	<u>3.0%</u>
Total		17,824,290				42,500	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2022 final

Coincident Demand Calculation

Rate Class	Dec-21 Demand	Dec-21 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,164	2,212,816	36%	80%	1.17	7,622	16.4%
Commercial Service - Industrial	8,375	2,475,760	40%	80%	1.17	7,820	16.8%
Industrial Service - Rate 1	4,155	1,502,460	49%	80%	1.17	3,879	8.3%
Industrial Service - Rate 2	10,645	4,782,000	60%	80%	1.17	9,939	21.4%
Lighting	129	37,778	39%	98%	1.17	148	0.3%
Subtotal	31,468	11,010,814				29,408	
Residential Service		6,129,149				12,622	27.1%
Commercial Service - Rate 1	7,257	1,422,692				2,930	6.3%
City Use		<u>748,108</u>				<u>1,541</u>	<u>3.3%</u>
Total		19,310,763				46,500	100.0%

Loss Factor Calculation

253,441,324 Total kWh Sold
 295,787,479 Total kWh Purchased
 1.17 Loss Factor

SECTION E: LOAD DATA

City of Lebanon, Missouri
Electric Department

Analysis of Revenue By Rate Class

Rate Component Description	Customers, Consumption, or Demand	Present Rates			Proposed Rates - 2023				
		Rate \$	Revenue \$	% of Revenues	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase
Residential Service									
Service Availability Charge	67,131	\$10.00	\$671,310	8.46%	\$12.00	\$805,572	9.69%	\$134,262	20.0%
First 1000	51,089,650	\$0.0978	\$4,996,568	62.98%	\$0.0978	\$4,996,568	60.12%	\$0	0.0%
Excess kWh	<u>28,220,528</u>	\$0.0803	<u>\$2,266,108</u>	<u>28.56%</u>	\$0.0889	<u>\$2,508,805</u>	<u>30.19%</u>	<u>\$242,697</u>	<u>10.7%</u>
Subtotal Residential Service	79,310,178		\$7,933,986	100.00%		\$8,310,945	100.00%	\$376,959	4.8%
Commercial Service - Rate 1									
Service Availability Charge	11,588	\$15.00	\$173,820	8.40%	\$18.00	\$208,584	9.82%	\$34,764	20.0%
All kW	83,237	\$0.00	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.0%
All kWh	<u>19,388,412</u>	\$0.0978	<u>\$1,896,187</u>	<u>91.60%</u>	\$0.0988	<u>\$1,915,575</u>	<u>90.18%</u>	\$19,388	1.0%
Subtotal Commercial Service - Rate 1	19,388,412		\$2,070,007	100.00%		\$2,124,159	100.00%	\$54,152	2.6%
Commercial Service - Rate 2									
Service Availability Charge	2,014	\$40.00	\$80,560	2.69%	\$40.00	\$80,560	2.63%	\$0	0.0%
All kW	98,881	\$7.30	\$721,832	24.06%	\$7.60	\$751,496	24.56%	\$29,664	4.1%
All kWh	<u>30,396,191</u>	\$0.0723	<u>\$2,197,645</u>	<u>73.25%</u>	\$0.0733	<u>\$2,228,041</u>	<u>72.81%</u>	\$30,396	1.4%
Subtotal Commercial Service - Rate 2	30,396,191		\$3,000,036	100.00%		\$3,060,097	100.00%	\$60,061	2.0%
Commercial Service - Industrial									
Service Availability Charge	377	\$120.00	\$45,240	1.45%	\$120.00	\$45,240	1.42%	\$0	0.0%
All kW	100,532.00	\$7.70	\$774,096	24.79%	\$8.00	\$804,256	25.24%	\$30,160	3.9%
All kWh	<u>33,095,080</u>	\$0.0696	<u>\$2,303,418</u>	<u>73.76%</u>	\$0.0706	<u>\$2,336,513</u>	<u>73.34%</u>	\$33,095	1.4%
Subtotal Commercial Service - Industr	33,095,080		\$3,122,754	100.00%		\$3,186,009	100.00%	\$63,255	2.0%
Industrial Service - Rate 1									
Service Availability Charge	102	\$240.00	\$24,480	1.31%	\$240.00	\$24,480	1.28%	\$0	0.0%
All kW	49,600.26	\$9.05	\$448,882	23.97%	\$9.35	\$463,762	24.31%	\$14,880	3.3%
All kWh	<u>20,104,260</u>	\$0.0696	<u>\$1,399,256</u>	<u>74.72%</u>	\$0.0706	<u>\$1,419,361</u>	<u>74.41%</u>	<u>\$20,104</u>	<u>1.4%</u>
Subtotal Industrial Service - Rate 1	20,104,260		\$1,872,619	100.00%		\$1,907,603	100.00%	\$34,984	1.9%
Industrial Service - Rate 2									
Service Availability Charge	35	\$480.00	\$16,800	0.33%	\$480.00	\$16,800	0.32%	\$0	0.0%
All kW	128,386.80	\$9.63	\$1,236,365	24.18%	\$9.93	\$1,274,881	24.45%	\$38,516	3.1%
First 1,400,000 kWh	36,016,400	\$0.0676	\$2,434,709	47.62%	\$0.0686	\$2,470,725	47.38%	\$36,016	1.5%
Excess kWh	<u>26,844,400</u>	\$0.0531	<u>\$1,425,438</u>	<u>27.88%</u>	\$0.0541	<u>\$1,452,282</u>	<u>27.85%</u>	<u>\$26,844</u>	<u>1.9%</u>
Subtotal Industrial Service - Rate 2	62,860,800		\$5,113,311	100.00%		\$5,214,688	100.00%	\$101,377	2.0%
City Use									
All kWh	7,857,710	\$0.0735	\$577,542	100.00%	\$0.0735	\$577,542	100.00%	\$0	0.0%
Subtotal City Use	7,857,710		\$577,542	100.00%		\$577,542	100.00%	\$0	0.0%
Lighting									
No. of Lights	3,484	\$9.84	\$34,283	100.00%	\$9.84	\$34,283	100.00%	\$0	0.0%
Subtotal Lighting	3,484		\$34,283	100.00%		\$34,283	100.00%	\$0	0.0%
Totals	<u>253,012,631</u>		<u>\$23,724,537</u>			<u>\$24,415,325</u>		<u>\$690,787</u>	<u>2.9%</u>
	<u>253,012,631</u>		<u>\$23,724,537</u>			<u>\$24,417,489</u>		<u>\$692,952</u>	<u>2.9%</u>

City of Lebanon, Missouri
Electric Department

Analysis of Revenue By Rate Class

Rate Component Description	Proposed Rates - 2024					Proposed Rates - 2025				
	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase
Residential Service										
Service Availability Charge	\$14.00	\$939,834	10.80%	\$134,262	16.7%	\$16.00	\$1,074,096	11.82%	\$134,262	14.3%
First 1000	\$0.0979	\$5,001,677	57.46%	\$5,109	0.1%	\$0.1010	\$5,160,055	56.80%	\$158,378	3.2%
Excess kWh	\$0.0979	<u>\$2,762,790</u>	<u>31.74%</u>	<u>\$253,985</u>	<u>10.1%</u>	\$0.1010	<u>\$2,850,273</u>	<u>31.38%</u>	<u>\$87,484</u>	3.2%
Subtotal Residential Service		\$8,704,300	100.00%	\$393,356	4.7%		\$9,084,424	100.00%	\$380,124	4.4%
Commercial Service - Rate 1										
Service Availability Charge	\$21.00	\$243,348	11.17%	\$34,764	16.7%	\$24.00	\$278,112	12.46%	\$34,764	14.3%
All kW	\$0.00	\$0	0.00%	\$0		\$0.00	\$0	0.00%	\$0	
All kWh	\$0.0998	<u>\$1,934,964</u>	<u>88.83%</u>	<u>\$19,388</u>	<u>1.0%</u>	\$0.1008	<u>\$1,954,352</u>	<u>87.54%</u>	<u>\$19,388</u>	<u>1.0%</u>
Subtotal Commercial Service - Rate 1		\$2,178,312	100.00%	\$54,152	2.5%		\$2,232,464	100.00%	\$54,152	2.5%
Commercial Service - Rate 2										
Service Availability Charge	\$40.00	\$80,560	2.58%	\$0	0.0%	\$40.00	\$80,560	2.53%	\$0	0.0%
All kW	\$7.90	\$781,160	25.04%	\$29,664	3.9%	\$8.20	\$810,825	25.50%	\$29,664	3.8%
All kWh	\$0.0743	<u>\$2,258,437</u>	<u>72.38%</u>	<u>\$30,396</u>	<u>1.4%</u>	\$0.0753	<u>\$2,288,833</u>	<u>71.97%</u>	<u>\$30,396</u>	<u>1.3%</u>
Subtotal Commercial Service - Rate 2		\$3,120,157	100.00%	\$60,061	2.0%		\$3,180,218	100.00%	\$60,061	1.9%
Commercial Service - Industrial										
Service Availability Charge	\$120.00	\$45,240	1.39%	\$0	0.0%	\$120.00	\$45,240	1.37%	\$0	0.0%
All kW	\$8.30	\$834,416	25.68%	\$30,160	3.8%	\$8.60	\$864,575	26.10%	\$30,160	3.6%
All kWh	\$0.0716	<u>\$2,369,608</u>	<u>72.93%</u>	<u>\$33,095</u>	<u>1.4%</u>	\$0.0726	<u>\$2,402,703</u>	<u>72.53%</u>	<u>\$33,095</u>	<u>1.4%</u>
Subtotal Commercial Service - Industrial		\$3,249,263	100.00%	\$63,255	2.0%		\$3,312,518	100.00%	\$63,255	1.9%
Industrial Service - Rate 1										
Service Availability Charge	\$240.00	\$24,480	1.26%	\$0	0.0%	\$240.00	\$24,480	1.24%	\$0	0.0%
All kW	\$9.65	\$478,643	24.64%	\$14,880	3.2%	\$9.95	\$493,523	24.96%	\$14,880	3.1%
All kWh	\$0.0716	<u>\$1,439,465</u>	<u>74.10%</u>	<u>\$20,104</u>	<u>1.4%</u>	\$0.0726	<u>\$1,459,569</u>	<u>73.81%</u>	<u>\$20,104</u>	<u>1.4%</u>
Subtotal Industrial Service - Rate 1		\$1,942,588	100.00%	\$34,984	1.8%		\$1,977,572	100.00%	\$34,984	1.8%
Industrial Service - Rate 2										
Service Availability Charge	\$480.00	\$16,800	0.32%	\$0	0.0%	\$480.00	\$16,800	0.31%	\$0	0.0%
All kW	\$10.23	\$1,313,397	24.71%	\$38,516	3.0%	\$10.53	\$1,351,913	24.95%	\$38,516	2.9%
First 1,400,000 kWh	\$0.0696	\$2,506,741	47.15%	\$36,016	1.5%	\$0.0706	\$2,542,758	46.94%	\$36,016	1.4%
Excess kWh	\$0.0551	<u>\$1,479,126</u>	<u>27.82%</u>	<u>\$26,844</u>	<u>1.8%</u>	\$0.0561	<u>\$1,505,971</u>	<u>27.80%</u>	<u>\$26,844</u>	<u>1.8%</u>
Subtotal Industrial Service - Rate 2		\$5,316,065	100.00%	\$101,377	1.9%		\$5,417,442	100.00%	\$101,377	1.9%
City Use										
All kWh	\$0.0735	<u>\$577,542</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>	\$0.0735	<u>\$577,542</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>
Subtotal City Use		\$577,542	100.00%	\$0	0.0%		\$577,542	100.00%	\$0	0.0%
Lighting										
No. of Lights	\$9.84	<u>\$34,283</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>	\$9.84	<u>\$34,283</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>
Subtotal Lighting		\$34,283	100.00%	\$0	0.0%		\$34,283	100.00%	\$0	0.0%
Totals		\$25,122,509		\$707,184	2.9%		\$25,816,462		\$693,952	2.8%
		\$25,110,441		\$692,952	2.8%		\$25,805,144		\$694,703	2.8%

City of Lebanon, Missouri
Electric Department

Analysis of Revenue By Rate Class

Rate Component Description	Proposed Rates - 2026					Proposed Rates - 2027				
	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase
Residential Service										
Service Availability Charge	\$18.00	\$1,208,358	12.77%	\$134,262	12.5%	\$20.00	\$1,342,620	13.64%	\$134,262	11.1%
First 1000	\$0.1041	\$5,318,433	56.19%	\$158,378	3.1%	\$0.1072	\$5,476,810	55.63%	\$158,378	3.0%
Excess kWh	\$0.1041	<u>\$2,937,757</u>	<u>31.04%</u>	<u>\$87,484</u>	<u>3.1%</u>	\$0.1072	<u>\$3,025,241</u>	<u>30.73%</u>	<u>\$87,484</u>	<u>3.0%</u>
Subtotal Residential Service		\$9,464,548	100.00%	\$380,124	4.2%		\$9,844,671	100.00%	\$380,124	4.0%
Commercial Service - Rate 1										
Service Availability Charge	\$27.00	\$312,876	13.68%	\$34,764	12.5%	\$30.00	\$347,640	14.85%	\$34,764	11.1%
All kW	\$0.00	\$0	0.00%	\$0		\$0.00	\$0	0.00%	\$0	
All kWh	\$0.1018	<u>\$1,973,740</u>	<u>86.32%</u>	<u>\$19,388</u>	<u>1.0%</u>	\$0.1028	<u>\$1,993,129</u>	<u>85.15%</u>	<u>\$19,388</u>	<u>1.0%</u>
Subtotal Commercial Service - Rate 1		\$2,286,616	100.00%	\$54,152	2.4%		\$2,340,769	100.00%	\$54,152	2.4%
Commercial Service - Rate 2										
Service Availability Charge	\$40.00	\$80,560	2.49%	\$0	0.0%	\$40.00	\$80,560	2.44%	\$0	0.0%
All kW	\$8.50	\$840,489	25.94%	\$29,664	3.7%	\$8.80	\$870,153	26.37%	\$29,664	3.5%
All kWh	\$0.0763	<u>\$2,319,229</u>	<u>71.58%</u>	<u>\$30,396</u>	<u>1.3%</u>	\$0.0773	<u>\$2,349,626</u>	<u>71.19%</u>	<u>\$30,396</u>	<u>1.3%</u>
Subtotal Commercial Service - Rate 2		\$3,240,278	100.00%	\$60,061	1.9%		\$3,300,339	100.00%	\$60,061	1.9%
Commercial Service - Industrial										
Service Availability Charge	\$120.00	\$45,240	1.34%	\$0	0.0%	\$120.00	\$45,240	1.32%	\$0	0.0%
All kW	\$8.90	\$894,735	26.50%	\$30,160	3.5%	\$9.20	\$924,894	26.89%	\$30,160	3.4%
All kWh	\$0.0736	<u>\$2,435,798</u>	<u>72.16%</u>	<u>\$33,095</u>	<u>1.4%</u>	\$0.0746	<u>\$2,468,893</u>	<u>71.79%</u>	<u>\$33,095</u>	<u>1.4%</u>
Subtotal Commercial Service - Industrial		\$3,375,773	100.00%	\$63,255	1.9%		\$3,439,027	100.00%	\$63,255	1.9%
Industrial Service - Rate 1										
Service Availability Charge	\$240.00	\$24,480	1.22%	\$0	0.0%	\$240.00	\$24,480	1.20%	\$0	0.0%
All kW	\$10.25	\$508,403	25.26%	\$14,880	3.0%	\$10.55	\$523,283	25.56%	\$14,880	2.9%
All kWh	\$0.0736	<u>\$1,479,674</u>	<u>73.52%</u>	<u>\$20,104</u>	<u>1.4%</u>	\$0.0746	<u>\$1,499,778</u>	<u>73.25%</u>	<u>\$20,104</u>	<u>1.4%</u>
Subtotal Industrial Service - Rate 1		\$2,012,556	100.00%	\$34,984	1.8%		\$2,047,541	100.00%	\$34,984	1.7%
Industrial Service - Rate 2										
Service Availability Charge	\$480.00	\$16,800	0.30%	\$0	0.0%	\$480.00	\$16,800	0.30%	\$0	0.0%
All kW	\$10.83	\$1,390,429	25.19%	\$38,516	2.8%	\$11.13	\$1,428,945	25.43%	\$38,516	2.8%
First 1,400,000 kWh	\$0.0716	\$2,578,774	46.73%	\$36,016	1.4%	\$0.0726	\$2,614,791	46.52%	\$36,016	1.4%
Excess kWh	\$0.0571	<u>\$1,532,815</u>	<u>27.77%</u>	<u>\$26,844</u>	<u>1.8%</u>	\$0.0581	<u>\$1,559,660</u>	<u>27.75%</u>	<u>\$26,844</u>	<u>1.8%</u>
Subtotal Industrial Service - Rate 2		\$5,518,819	100.00%	\$101,377	1.9%		\$5,620,195	100.00%	\$101,377	1.8%
City Use										
All kWh	\$0.0735	<u>\$577,542</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>	\$0.0735	<u>\$577,542</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>
Subtotal City Use		\$577,542	100.00%	\$0	0.0%		\$577,542	100.00%	\$0	0.0%
Lighting										
No. of Lights	\$9.84	<u>\$34,283</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>	\$9.84	<u>\$34,283</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.0%</u>
Subtotal Lighting		\$34,283	100.00%	\$0	0.0%		\$34,283	100.00%	\$0	0.0%
Totals		\$26,510,414		\$693,952	2.7%		\$27,204,366		\$693,952	2.6%
		\$26,495,324		\$690,180	2.7%		\$27,185,504		\$690,180	2.6%

City of Lebanon, Missouri
Electric Department

Analysis of Revenue By Rate Class

Rate Component Description	<u>5-Year Increase</u>	<u>5-Year %</u>
<u>Residential Service</u>		
Service Availability Charge	\$671,310	100.0%
First 1000	\$480,243	9.6%
Excess kWh	<u>\$759,132</u>	33.5%
Subtotal Residential Service	\$1,910,685	24.1%
<u>Commercial Service - Rate 1</u>		
Service Availability Charge	\$173,820	100.0%
All kW	\$0	
All kWh	<u>\$96,942</u>	5.1%
Subtotal Commercial Service - Rate 1	\$270,762	13.1%
<u>Commercial Service - Rate 2</u>		
Service Availability Charge	\$0	0.0%
All kW	\$148,322	20.5%
All kWh	<u>\$151,981</u>	6.9%
Subtotal Commercial Service - Rate 2	\$300,303	10.0%
<u>Commercial Service - Industrial</u>		
Service Availability Charge	\$0	0.0%
All kW	\$150,798	19.5%
All kWh	<u>\$165,475</u>	7.2%
Subtotal Commercial Service - Industr	\$316,273	10.1%
<u>Industrial Service - Rate 1</u>		
Service Availability Charge	\$0	0.0%
All kW	\$74,400	16.6%
All kWh	<u>\$100,521</u>	7.2%
Subtotal Industrial Service - Rate 1	\$174,922	9.3%
<u>Industrial Service - Rate 2</u>		
Service Availability Charge	\$0	0.0%
All kW	\$192,580	15.6%
First 1,400,000 kWh	\$180,082	7.4%
Excess kWh	<u>\$134,222</u>	9.4%
Subtotal Industrial Service - Rate 2	\$506,884	9.9%
<u>City Use</u>		
All kWh	<u>\$0</u>	0.0%
Subtotal City Use	\$0	0.0%
<u>Lighting</u>		
No. of Lights	<u>\$0</u>	0.0%
Subtotal Lighting	\$0	0.0%
Totals	<u>\$3,479,829</u>	14.7%
	<u>\$3,460,967</u>	14.6%

City of Lebanon, Missouri
Electric Department

Summary of Test Year Load Data By Rate Class

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
No. of Customers													
Residential Service	5,547	5,552	5,549	5,564	5,570	5,580	5,597	5,556	5,582	5,577	5,588	5,869	67,131
Commercial Service - Rate 1	958	964	954	967	973	966	960	965	959	953	961	1,008	11,588
Commercial Service - Rate 2	168	167	165	167	168	167	169	168	168	164	170	173	2,014
Commercial Service - Industrial	32	32	32	32	31	31	32	30	31	31	31	32	377
Industrial Service - Rate 1	9	9	9	8	9	9	9	8	9	7	7	9	102
Industrial Service - Rate 2	3	3	3	3	2	3	3	3	3	3	3	3	35
City Use	<u>132</u>	<u>131</u>	<u>130</u>	<u>131</u>	<u>130</u>	<u>130</u>	<u>130</u>	<u>130</u>	<u>136</u>	<u>136</u>	<u>128</u>	<u>135</u>	<u>1,579</u>
Total No. of Customers	6,849	6,858	6,842	6,872	6,883	6,886	6,900	6,860	6,888	6,871	6,888	7,229	82,826
No. of Devices													
Residential Lights	103	102	99	97	99	102	101	102	105	100	98	106	1,214
Commercial Lights	<u>272</u>	<u>286</u>	<u>284</u>	<u>289</u>	<u>293</u>	<u>296</u>	<u>297</u>	<u>296</u>	<u>287</u>	<u>290</u>	<u>286</u>	<u>308</u>	<u>3,484</u>
Total No. of Devices	375	388	383	386	392	398	398	398	392	390	384	414	4,698
kWh Sold													
Residential Service	9,410,261	10,974,187	9,873,979	5,321,990	4,695,193	4,435,681	5,818,626	6,790,857	6,533,032	4,786,841	4,540,382	6,129,149	79,310,178
Commercial Service - Rate 1	1,831,999	2,114,873	1,892,921	1,383,017	1,314,184	1,390,881	1,631,683	1,873,059	1,819,363	1,459,837	1,253,903	1,422,692	19,388,412
Commercial Service - Rate 2	2,543,095	2,825,544	2,706,752	2,178,206	2,202,925	2,385,480	2,714,226	3,076,309	2,993,652	2,470,160	2,087,026	2,212,816	30,396,191
Commercial Service - Industrial	2,388,080	2,847,260	2,557,440	2,588,620	2,667,380	2,812,200	2,949,840	3,119,760	3,183,620	2,846,600	2,658,520	2,475,760	33,095,080
Industrial Service - Rate 1	1,620,440	1,770,400	1,610,000	1,449,400	1,600,780	1,798,360	1,905,060	2,005,280	2,031,680	1,477,500	1,332,900	1,502,460	20,104,260
Industrial Service - Rate 2	4,365,600	4,456,800	5,379,600	5,226,000	4,171,200	5,800,800	5,562,000	6,214,800	6,318,000	5,221,200	5,362,800	4,782,000	62,860,800
Lighting	34,219	35,405	34,949	35,223	35,770	36,318	36,318	36,318	35,770	35,588	35,040	37,778	428,693
City Use	<u>644,360</u>	<u>693,517</u>	<u>719,422</u>	<u>813,456</u>	<u>534,562</u>	<u>706,536</u>	<u>625,365</u>	<u>687,422</u>	<u>589,801</u>	<u>541,442</u>	<u>553,719</u>	<u>748,108</u>	<u>7,857,710</u>
Total kWh Sold	22,838,054	25,717,986	24,775,063	18,995,912	17,221,994	19,366,256	21,243,118	23,803,805	23,504,918	18,839,168	17,824,290	19,310,763	253,441,324
kW Sold													
Commercial Service - Rate 1	6,739	6,963	6,951	6,966	6,974	7,152	6,786	6,712	6,995	6,848	6,894	7,257	83,237
Commercial Service - Rate 2	8,410	8,445	8,526	7,518	7,978	8,127	8,478	8,938	8,884	8,021	7,393	8,164	98,881
Commercial Service - Industrial	7,882	8,060	8,019	8,022	8,318	8,636	8,816	8,529	9,109	8,684	8,081	8,375	100,532
Industrial Service - Rate 1	4,095	4,260	4,027	3,520	4,155	4,708	4,705	4,511	4,813	3,561	3,091	4,155	49,600
Industrial Service - Rate 2	10,273	10,058	10,315	10,620	7,482	11,362	11,752	11,773	11,743	11,392	10,972	10,645	128,387
Lighting	<u>117</u>	<u>121</u>	<u>120</u>	<u>121</u>	<u>123</u>	<u>124</u>	<u>124</u>	<u>124</u>	<u>123</u>	<u>122</u>	<u>120</u>	<u>129</u>	<u>1,468</u>
Total kW Sold	37,517	37,908	37,958	36,766	35,029	40,108	40,662	40,587	41,668	38,627	36,550	38,725	462,105
Revenues													
Residential Service	\$892,161	\$1,019,219	\$927,222	\$553,470	\$499,007	\$475,733	\$597,206	\$679,979	\$658,976	\$507,605	\$485,129	\$627,451	\$7,923,157
Commercial Service - Rate 1	\$193,449	\$220,691	\$199,648	\$149,779	\$143,332	\$150,578	\$174,144	\$198,020	\$192,364	\$157,427	\$137,392	\$154,439	\$2,071,264
Commercial Service - Rate 2	\$251,937	\$271,212	\$264,697	\$218,965	\$224,232	\$238,354	\$264,808	\$294,382	\$287,898	\$243,786	\$211,661	\$226,661	\$2,998,595
Commercial Service - Industrial	\$230,984	\$264,431	\$238,217	\$246,139	\$253,779	\$266,423	\$277,275	\$287,011	\$295,800	\$269,067	\$251,457	\$241,121	\$3,121,704
Industrial Service - Rate 1	\$151,765	\$163,456	\$150,422	\$134,892	\$150,934	\$169,695	\$177,091	\$182,550	\$186,887	\$137,217	\$122,901	\$144,329	\$1,872,139
Industrial Service - Rate 2	\$377,053	\$379,646	\$434,896	\$427,656	\$321,122	\$468,225	\$458,031	\$494,956	\$498,344	\$436,850	\$439,246	\$405,401	\$5,141,426
Lighting	\$3,690	\$3,818	\$3,769	\$3,798	\$3,857	\$3,916	\$3,916	\$3,916	\$3,857	\$3,838	\$3,779	\$4,074	\$46,228
City Use	<u>\$51,549</u>	<u>\$55,481</u>	<u>\$57,554</u>	<u>\$65,076</u>	<u>\$42,035</u>	<u>\$56,523</u>	<u>\$49,099</u>	<u>\$53,840</u>	<u>\$46,098</u>	<u>\$42,526</u>	<u>\$44,298</u>	<u>\$58,826</u>	<u>\$622,905</u>
Total Revenues	\$2,152,589	\$2,377,956	\$2,276,423	\$1,799,776	\$1,638,297	\$1,829,448	\$2,001,570	\$2,194,654	\$2,170,224	\$1,798,316	\$1,695,862	\$1,862,303	\$23,797,418

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Residential Service Schedule
200-RES, 200-NMS, 202-RES

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	5,547	5,552	5,549	5,564	5,570	5,580	5,597	5,556	5,582	5,577	5,588	5,869	67,131
Kilowatt-Hours (kWh):													
First 1,000 kWh	4,645,585	4,764,938	4,627,232	4,076,007	3,855,502	3,712,570	4,283,043	4,530,417	4,501,749	3,854,888	3,810,440	4,427,279	51,089,650
Excess kWh	4,764,676	6,209,249	5,246,747	1,245,983	839,691	723,111	1,535,583	2,260,440	2,031,283	931,953	729,942	1,701,870	28,220,528
Total kWh	9,410,261	10,974,187	9,873,979	5,321,990	4,695,193	4,435,681	5,818,626	6,790,857	6,533,032	4,786,841	4,540,382	6,129,149	79,310,178
Average kWh Usage	1,696	1,977	1,779	957	843	795	1,040	1,222	1,170	858	813	1,044	1,181
Revenue:													
Service Availability Revenue	\$55,270	\$55,290	\$55,040	\$55,180	\$54,940	\$54,950	\$55,310	\$55,690	\$56,020	\$56,080	\$55,670	\$58,090	\$667,530.00
Energy Revenue	\$836,891	\$963,929	\$872,182	\$498,290	\$444,067	\$420,783	\$541,896	\$624,289	\$602,956	\$451,525	\$429,459	\$569,361	\$7,255,627.33
Billing Adjustments													\$0.00
Total Revenue	\$892,161	\$1,019,219	\$927,222	\$553,470	\$499,007	\$475,733	\$597,206	\$679,979	\$658,976	\$507,605	\$485,129	\$627,451	\$7,923,157.33
Rates													
Service Availability	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
First 1,000 kWh	\$0.0978	\$0.0978	\$0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978
Excess kWh	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803	\$0.0803
Revenue Verification													
Service Availability	\$55,470	\$55,520	\$55,490	\$55,640	\$55,700	\$55,800	\$55,970	\$55,560	\$55,820	\$55,770	\$55,880	\$58,690	\$671,310
First 1,000 Energy	\$454,338	\$466,011	\$452,543	\$398,633	\$377,068	\$363,089	\$418,882	\$443,075	\$440,271	\$377,008	\$372,661	\$432,988	\$4,996,568
Excess Energy	\$382,603	\$498,603	\$421,314	\$100,052	\$67,427	\$58,066	\$123,307	\$181,513	\$163,112	\$74,836	\$58,614	\$136,660	\$2,266,108
Total Revenue	\$892,412	\$1,020,134	\$929,347	\$554,326	\$500,195	\$476,955	\$598,159	\$680,148	\$659,203	\$507,614	\$487,155	\$628,338	\$7,933,986

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Commercial Service Schedule
200-SD, 200-SE, 200-TSE, 202-SD, 202-SE, 202-TSE

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	958	964	954	967	973	966	960	965	959	953	961	1,008	11,588
Demand kW	6,739	6,963	6,951	6,966	6,974	7,152	6,786	6,712	6,995	6,848	6,894	7,257	83,237
Kilowatt-Hours (kWh)	1,831,999	2,114,873	1,892,921	1,383,017	1,314,184	1,390,881	1,631,683	1,873,059	1,819,363	1,459,837	1,253,903	1,422,692	19,388,412
Average kWh Usage	1,912	2,194	1,984	1,430	1,351	1,440	1,700	1,941	1,897	1,532	1,305	1,411	1,673
<u>Revenue:</u>													
Service Availability Revenue	\$14,280	\$14,175	\$14,520	\$14,520	\$14,805	\$14,550	\$14,565	\$14,835	\$14,430	\$14,655	\$14,760	\$15,300	\$175,395
Energy Revenue	\$179,169	\$206,516	\$185,128	\$135,259	\$128,527	\$136,028	\$159,579	\$183,185	\$177,934	\$142,772	\$122,632	\$139,139	\$1,895,869
Billing Adjustments													\$0.00
Total Revenue	\$193,449	\$220,691	\$199,648	\$149,779	\$143,332	\$150,578	\$174,144	\$198,020	\$192,364	\$157,427	\$137,392	\$154,439	\$2,071,264
<u>Rates</u>													
Service Availability	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00
All kWh	\$0.0978	\$0.0978	\$0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978	0.0978
<u>Revenue Verification</u>													
Service Availability	\$14,370	\$14,460	\$14,310	\$14,505	\$14,595	\$14,490	\$14,400	\$14,475	\$14,385	\$14,295	\$14,415	\$15,120	\$173,820
Energy	\$179,170	\$206,835	\$185,128	\$135,259	\$128,527	\$136,028	\$159,579	\$183,185	\$177,934	\$142,772	\$122,632	\$139,139	\$1,896,187
Total Revenue	\$193,540	\$221,295	\$199,438	\$149,764	\$143,122	\$150,518	\$173,979	\$197,660	\$192,319	\$157,067	\$137,047	\$154,259	\$2,070,007

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Commercial Service Schedule
200-LE, 200-TLE, 202-LE, 202-TLE

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	168	167	165	167	168	167	169	168	168	164	170	173	2,014
Demand kW	8,410	8,445	8,526	7,518	7,978	8,127	8,478	8,938	8,884	8,021	7,393	8,164	98,881
Kilowatt-Hours (kWh)	2,543,095	2,825,544	2,706,752	2,178,206	2,202,925	2,385,480	2,714,226	3,076,309	2,993,652	2,470,160	2,087,026	2,212,816	30,396,191
Average kWh Usage	15,137	16,919	16,405	13,043	13,113	14,284	16,061	18,311	17,819	15,062	12,277	12,791	15,092
<u>Revenue:</u>													
Service Availability Revenue	\$6,680	\$6,560	\$6,760	\$6,600	\$6,720	\$6,560	\$6,680	\$6,720	\$6,600	\$6,640	\$6,800	\$7,080.00	\$80,400
Energy + Demand Revenue	\$245,257	\$264,652	\$257,937	\$212,365	\$217,512	\$231,794	\$258,128	\$287,662	\$281,298	\$237,146	\$204,861	\$219,581	\$2,918,195
Billing Adjustments													\$0.00
Total Revenue	\$251,937	\$271,212	\$264,697	\$218,965	\$224,232	\$238,354	\$264,808	\$294,382	\$287,898	\$243,786	\$211,661	\$226,661	\$2,998,595
<u>Rates</u>													
Service Availability	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
All kW	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30	\$7.30
All kWh	\$0.0723	\$0.0723	\$0.0723	0.0723	0.0723	0.0723	0.0723	0.0723	0.0723	0.0723	0.0723	0.0723	0.0723
<u>Revenue Verification</u>													
Service Availability	\$6,720	\$6,680	\$6,600	\$6,680	\$6,720	\$6,680	\$6,760	\$6,720	\$6,720	\$6,560	\$6,800	\$6,920	\$80,560
Demand	\$61,392	\$61,647	\$62,239	\$54,881	\$58,240	\$59,324	\$61,890	\$65,245	\$64,857	\$58,554	\$53,969	\$59,595	\$721,832
Energy	\$183,866	\$204,287	\$195,698	\$157,484	\$159,271	\$172,470	\$196,239	\$222,417	\$216,441	\$178,593	\$150,892	\$159,987	\$2,197,645
Total Revenue	\$251,977	\$272,614	\$264,537	\$219,045	\$224,232	\$238,474	\$264,888	\$294,382	\$288,018	\$243,706	\$211,661	\$226,501	\$3,000,036

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Commercial-Industrial Service Schedule
200-IE, 200-TIE, 202-IE, 202-TIE

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	32	32	32	32	31	31	32	30	31	31	31	32	377
Demand kW	7,882	8,060	8,019	8,022	8,318	8,636	8,816	8,529	9,109	8,684	8,081	8,375	100,532
Kilowatt-Hours (kWh)	2,388,080	2,847,260	2,557,440	2,588,620	2,667,380	2,812,200	2,949,840	3,119,760	3,183,620	2,846,600	2,658,520	2,475,760	33,095,080
Average kWh Usage	74,628	88,977	79,920	80,894	86,045	90,716	92,183	103,992	102,697	91,826	85,759	77,368	87,785
<u>Revenue:</u>													
Service Availability Revenue	\$4,080	\$4,200	\$4,200	\$4,200	\$4,080	\$4,200	\$4,080	\$4,200	\$4,080	\$4,080	\$4,200	\$4,320.00	\$49,920
Energy + Demand Revenue	\$226,904	\$260,231	\$234,017	\$241,939	\$249,699	\$262,223	\$273,195	\$282,811	\$291,720	\$264,987	\$247,257	\$236,801	\$3,071,784
Billing Adjustments													\$0.00
Total Revenue	\$230,984	\$264,431	\$238,217	\$246,139	\$253,779	\$266,423	\$277,275	\$287,011	\$295,800	\$269,067	\$251,457	\$241,121	\$3,121,704
<u>Rates</u>													
Service Availability	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00	\$120.00
All kW	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70
All kWh	\$0.0696	\$0.0696	\$0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696
<u>Revenue Verification</u>													
Service Availability	\$3,840	\$3,840	\$3,840	\$3,840	\$3,720	\$3,720	\$3,840	\$3,600	\$3,720	\$3,720	\$3,720	\$3,840	\$45,240
Demand	\$60,694	\$62,062	\$61,749	\$61,771	\$64,049	\$66,494	\$67,886	\$65,676	\$70,140	\$66,864	\$62,224	\$64,488	\$774,096
Energy	\$166,210	\$198,169	\$177,998	\$180,168	\$185,650	\$195,729	\$205,309	\$217,135	\$221,580	\$198,123	\$185,033	\$172,313	\$2,303,418
Total Revenue	\$230,744	\$264,071	\$243,587	\$245,779	\$253,419	\$265,943	\$277,035	\$286,411	\$295,440	\$268,707	\$250,977	\$240,641	\$3,122,754

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Industrial Service Schedule
200-IEC, 200-TEC, 202-IEC, 202-TEC

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	9	9	9	8	9	9	9	8	9	7	7	9	102
Demand kW	4,095	4,260	4,027	3,520	4,155	4,708	4,705	4,511	4,813	3,561	3,091	4,155	49,600
Kilowatt-Hours (kWh)	1,620,440	1,770,400	1,610,000	1,449,400	1,600,780	1,798,360	1,905,060	2,005,280	2,031,680	1,477,500	1,332,900	1,502,460	20,104,260
Average kWh Usage	180,049	196,711	178,889	181,175	177,864	199,818	211,673	250,660	225,742	211,071	190,414	166,940	197,101
<u>Revenue:</u>													
Service Availability Revenue	\$1,920	\$1,680	\$1,920	\$2,160	\$1,920	\$1,920	\$1,920	\$2,160	\$1,920	\$2,160	\$2,160	\$2,160.00	\$24,000
Energy + Demand Revenue	\$149,845	\$161,776	\$148,502	\$132,732	\$149,014	\$167,775	\$175,171	\$180,390	\$184,967	\$135,057	\$120,741	\$142,169	\$1,848,139
Billing Adjustments													\$0.00
Total Revenue	\$151,765	\$163,456	\$150,422	\$134,892	\$150,934	\$169,695	\$177,091	\$182,550	\$186,887	\$137,217	\$122,901	\$144,329	\$1,872,139
<u>Rates</u>													
Service Availability	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00
All kW	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05	\$9.05
All kWh	\$0.0696	\$0.0696	\$0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696	0.0696
<u>Revenue Verification</u>													
Service Availability	\$2,160	\$2,160	\$2,160	\$1,920	\$2,160	\$2,160	\$2,160	\$1,920	\$2,160	\$1,680	\$1,680	\$2,160	\$24,480
Demand	\$37,062	\$38,557	\$36,446	\$31,853	\$37,599	\$42,609	\$42,579	\$40,823	\$43,562	\$32,223	\$27,972	\$37,598	\$448,882
Energy	\$112,783	\$123,220	\$112,056	\$100,878	\$111,414	\$125,166	\$132,592	\$139,567	\$141,405	\$102,834	\$92,770	\$104,571	\$1,399,257
Total Revenue	\$152,005	\$163,936	\$150,662	\$134,652	\$151,174	\$169,935	\$177,331	\$182,310	\$187,127	\$136,737	\$122,421	\$144,329	\$1,872,619

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Industrial Service Schedule
200-TCP, 202-TCP

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	3	3	3	3	2	3	3	3	3	3	3	3	35
Demand kW	10,273	10,058	10,315	10,620	7,482	11,362	11,752	11,773	11,743	11,392	10,972	10,645	128,387
<u>Kilowatt-Hours (kWh):</u>													
First 1,400,000 kWh	3,082,000	3,048,800	3,131,200	3,122,800	1,769,600	3,138,400	3,157,600	3,166,000	3,140,800	3,088,000	3,082,000	3,089,200	36,016,400
Excess kWh	1,283,600	1,408,000	2,248,400	2,103,200	2,401,600	2,662,400	2,404,400	3,048,800	3,177,200	2,133,200	2,280,800	1,692,800	26,844,400
Total kWh	4,365,600	4,456,800	5,379,600	5,226,000	4,171,200	5,800,800	5,562,000	6,214,800	6,318,000	5,221,200	5,362,800	4,782,000	62,860,800
Average kWh Usage	1,455,200	1,485,600	1,793,200	1,742,000	2,085,600	1,933,600	1,854,000	2,071,600	2,106,000	1,740,400	1,787,600	1,594,000	1,796,023
<u>Revenue:</u>													
Service Availability Revenue	\$1,440	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,440	\$1,920	\$1,920	\$1,920	\$22,080
Energy + Demand Revenue	\$375,613	\$377,726	\$432,976	\$425,736	\$319,202	\$466,305	\$456,111	\$493,036	\$496,904	\$434,930	\$437,326	\$403,481	\$5,119,346
Billing Adjustments													\$0.00
Total Revenue	\$377,053	\$379,646	\$434,896	\$427,656	\$321,122	\$468,225	\$458,031	\$494,956	\$498,344	\$436,850	\$439,246	\$405,401	\$5,141,426
<u>Rates</u>													
Service Availability	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00	\$480.00
All kW	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63	\$9.63
First 1,400,000 kWh	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676	\$0.0676
Excess kWh	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531	\$0.0531
<u>Revenue Verification</u>													
Service Availability	\$1,440	\$1,440	\$1,440	\$1,440	\$960	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$16,800
Demand	\$98,931	\$96,862	\$99,335	\$102,271	\$72,052	\$109,412	\$113,168	\$113,376	\$113,087	\$109,701	\$105,657	\$102,513	\$1,236,365
First 1,400,000 Energy	\$208,343	\$206,099	\$211,669	\$211,101	\$119,625	\$212,156	\$213,454	\$214,022	\$212,318	\$208,749	\$208,343	\$208,830	\$2,434,709
Excess Energy	\$68,159	\$74,765	\$119,390	\$111,680	\$127,525	\$141,373	\$127,674	\$161,891	\$168,709	\$113,273	\$121,110	\$89,888	\$1,425,438
Total Revenue	\$376,873	\$379,166	\$431,835	\$426,492	\$320,162	\$464,381	\$455,735	\$490,729	\$495,554	\$433,163	\$436,550	\$402,671	\$5,113,311

City of Lebanon, Missouri
Electric Department

Detail of Billing Data By Rate Code

Vapor Lights - Commercial and Residential
250-VLC, 250-VLR

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
<u>No. of Lights</u>													
250 Watt Commercial	272	286	284	289	293	296	297	296	287	290	286	308	3,484
250 Watt Residential	<u>103</u>	<u>102</u>	<u>99</u>	<u>97</u>	<u>99</u>	<u>102</u>	<u>101</u>	<u>102</u>	<u>105</u>	<u>100</u>	<u>98</u>	<u>106</u>	<u>1,214</u>
Total No. of Lights	375	388	383	386	392	398	398	398	392	390	384	414	4,698
<u>Calculated kW</u>													
250 Watt Commercial	85	89	89	90	92	93	93	93	90	91	89	96	1,089
250 Watt Residential	<u>32</u>	<u>32</u>	<u>31</u>	<u>30</u>	<u>31</u>	<u>32</u>	<u>32</u>	<u>32</u>	<u>33</u>	<u>31</u>	<u>31</u>	<u>33</u>	<u>379</u>
Total kW	117	121	120	121	123	124	124	124	123	122	120	129	1,468
<u>Calculated kWh</u>													
250 Watt Commercial	24,820	26,098	25,915	26,371	26,736	27,010	27,101	27,010	26,189	26,463	26,098	28,105	317,915
250 Watt Residential	<u>9,399</u>	<u>9,308</u>	<u>9,034</u>	<u>8,851</u>	<u>9,034</u>	<u>9,308</u>	<u>9,216</u>	<u>9,308</u>	<u>9,581</u>	<u>9,125</u>	<u>8,943</u>	<u>9,673</u>	<u>110,778</u>
Total kWh	34,219	35,405	34,949	35,223	35,770	36,318	36,318	36,318	35,770	35,588	35,040	37,778	428,693
<u>Revenue</u>													
250 Watt Commercial	\$2,676	\$2,814	\$2,795	\$2,844	\$2,883	\$2,913	\$2,922	\$2,913	\$2,824	\$2,854	\$2,814	\$3,031	\$34,283
250 Watt Residential	<u>\$1,014</u>	<u>\$1,004</u>	<u>\$974</u>	<u>\$954</u>	<u>\$974</u>	<u>\$1,004</u>	<u>\$994</u>	<u>\$1,004</u>	<u>\$1,033</u>	<u>\$984</u>	<u>\$964</u>	<u>\$1,043</u>	<u>\$11,946</u>
Total Revenue	\$3,690	\$3,818	\$3,769	\$3,798	\$3,857	\$3,916	\$3,916	\$3,916	\$3,857	\$3,838	\$3,779	\$4,074	\$46,228
<u>Rates</u>													
250 Watt Commercial	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84
250 Watt Residential	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84	\$9.84

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

City Service Schedule
200-COL

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Total</u>
No. of Consumers	132	131	130	131	130	130	130	130	136	136	128	135	1,579
Demand kW	3,239	3,215	3,272	3,163	3,263	3,191	3,255	3,258	3,129	3,216	3,337	3,509	39,046
Kilowatt-Hours (kWh)	644,360	693,517	719,422	813,456	534,562	706,536	625,365	687,422	589,801	541,442	553,719	748,108	7,857,710
Average kWh Usage	4,882	5,294	5,534	6,210	4,112	5,435	4,811	5,288	4,337	3,981	4,326	5,542	4,976
<u>Revenue:</u>													
Service Availability Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
Energy Revenue	\$51,549	\$55,481	\$57,554	\$65,076	\$42,035	\$56,523	\$49,099	\$53,840	\$46,098	\$42,526	\$44,298	\$58,826	\$622,905
Billing Adjustments													\$0.00
Total Revenue	\$51,549	\$55,481	\$57,554	\$65,076	\$42,035	\$56,523	\$49,099	\$53,840	\$46,098	\$42,526	\$44,298	\$58,826	\$622,905
<u>Rates</u>													
Service Availability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All kWh	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735	\$0.0735
<u>Revenue Verification</u>													
Service Availability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy	\$47,360	\$50,974	\$52,878	\$59,789	\$39,290	\$51,930	\$45,964	\$50,526	\$43,350	\$39,796	\$40,698	\$54,986	\$577,542
Total Revenue	\$47,360	\$50,974	\$52,878	\$59,789	\$39,290	\$51,930	\$45,964	\$50,526	\$43,350	\$39,796	\$40,698	\$54,986	\$577,542

SECTION F: WHOLESALE POWER COSTS

City of Lebanon, Missouri
Electric Department

Summary of Historic and Forecast Wholesale Power Costs

Item	Classification	Test Year	Forecast Year 2022	Forecast Year 2023	Forecast Year 2024	Forecast Years 2025-2029	Change
<u>MPUA Billing Determinants</u>							
Demand (kW)		646,200	667,200	667,200	667,200	667,200	21,000
Energy (kWh)		276,704,616	276,704,616	276,704,616	276,704,616	276,704,616	0
Losses (kWh)		19,082,863	19,082,863	19,082,863	19,082,863	19,082,863	0
Transmission (kWh)		573,628	573,628	573,628	573,628	573,628	0
<u>MPUA Rates</u>							
Demand (per kW)		\$8.31	\$8.50	\$8.50	\$8.50	\$8.50	\$0.19
Energy (per kWh)		\$0.05477	\$0.04070	\$0.04070	\$0.04070	\$0.04070	(\$0.01407)
Losses (per kWh)		\$0.04123	\$0.04070	\$0.04070	\$0.04070	\$0.04070	(\$0.00053)
<u>Sho-Me Rates</u>							
Transmission (per kWh)		\$2.05	\$2.08	\$2.08	\$2.08	\$2.08	\$0.03
<u>MPUA Charges</u>							
Demand	demand	\$5,457,248	\$5,669,006	\$5,669,006	\$5,669,006	\$5,669,006	\$211,758
Other Demand Charges	demand	(\$87,330)	\$0	\$0	\$0	\$0	\$87,330
Energy	energy	\$15,153,972	\$11,262,898	\$11,262,898	\$11,262,898	\$11,262,898	(\$3,891,074)
Other Energy Charges	energy	\$84,390	\$0	\$0	\$0	\$0	(\$84,390)
Energy Losses	energy	\$786,765	\$776,609	\$776,609	\$776,609	\$776,609	(\$10,155)
Other Losses Charges	energy	<u>\$2,156</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,156)</u>
Total		\$21,397,201	\$17,708,513	\$17,708,513	\$17,708,513	\$17,708,513	(\$3,688,688)
<u>Sho-Me Charges</u>							
Transmission	demand	\$1,173,797	\$1,193,147	\$1,193,147	\$1,193,147	\$1,193,147	\$19,350
Other Transmission Charges	demand	<u>\$4,832</u>	<u>\$4,832</u>	<u>\$4,832</u>	<u>\$4,832</u>	<u>\$4,832</u>	<u>\$0</u>
Total		\$1,178,629	\$1,197,978	\$1,197,978	\$1,197,978	\$1,197,978	\$19,350

City of Lebanon, Missouri
Electric Department

Summary of Historic and Forecast Wholesale Power Costs

<u>Item</u>	<u>Classification</u>	<u>Test Year</u>	<u>Forecast Year 2022</u>	<u>Forecast Year 2023</u>	<u>Forecast Year 2024</u>	<u>Forecast Years 2025-2029</u>	<u>Change</u>
<u>Total Charges</u>							
Demand		\$6,548,546	\$6,866,984	\$6,866,984	\$6,866,984	\$6,866,984	\$318,438
Energy		<u>\$16,027,283</u>	<u>\$12,039,507</u>	<u>\$12,039,507</u>	<u>\$12,039,507</u>	<u>\$12,039,507</u>	<u>(\$3,987,776)</u>
Total		\$22,575,829	\$18,906,491	\$18,906,491	\$18,906,491	\$18,906,491	(\$3,669,338)
Solar RECs		\$137,544	\$137,544	\$137,544	\$137,544	\$137,544	\$0
February Event		(\$2,174,759)	\$903,842	\$903,842	\$828,522	\$0	\$2,174,759
<u>Gross Charges</u>		<u>\$20,538,614</u>	<u>\$19,947,877</u>	<u>\$19,947,877</u>	<u>\$19,872,557</u>	<u>\$19,044,035</u>	<u>(\$1,494,580)</u>
Total kWh Purchased		295,787,479	295,787,479	295,787,479	295,787,479	295,787,479	0
Total kWh Sold		253,441,324	253,441,324	253,441,324	253,441,324	253,441,324	0
		\$0.06944	\$0.06744	\$0.06744	\$0.06719	\$0.06438	-0.00505
		\$0.08104	\$0.07871	\$0.07871	\$0.07841	\$0.07514	-0.00590

City of Lebanon, Missouri
Electric Department

Detailed Summary of Calendar Year 2021 Power Bills from Missouri Public Utility Alliance (MPUA)

Bill Month Service Month	Feb-21 Jan-21	Mar-21 Feb-21	Apr-21 Mar-21	May-21 Apr-21	Jun-21 May-21	Jul-21 Jun-21	Aug-21 Jul-21	Sep-21 Aug-21	Oct-21 Sep-21	Nov-21 Oct-21	Dec-21 Nov-21	Jan-22 Dec-21	Total
Peak kW	50,500	65,900	45,800	44,500	41,900	52,400	54,100	54,100	49,200	38,500	42,500	46,500	585,900
Peak Day	1/20/2021	2/15/2021	3/1/2021	4/21/2021	5/26/2021	6/17/2021	7/28/2021	8/26/2021	9/20/2021	10/4/2021	11/19/2021	12/20/2021	
Peak Hour	8	11	8	8	15	15	14	15	15	14	8	8	
Demand/Asset Charges:													
Current Month's Estimate:													
Rate Per kW	\$9.30	\$9.30	\$9.30	\$9.30	\$9.30	\$10.80	\$7.44	\$6.12	\$8.57	\$5.40	\$8.99	\$12.16	
Billed kW	51,400	51,400	51,400	51,400	51,400	55,600	55,600	55,600	55,600	55,600	55,600	55,600	646,200
Charge	\$478,020.00	\$478,020.00	\$478,020.00	\$478,020.00	\$478,020.00	\$600,354.34	\$413,566.14	\$339,994.00	\$476,658.80	\$300,240.00	\$500,010.80	\$676,096.00	\$5,697,020.09
Previous Month's Actual:													
Rate Per kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.30	\$9.11	\$7.42	\$7.35	\$6.50	\$4.61	\$8.01	
Billed kW	0	0	0	0	0	51,400	55,600	55,600	55,600	55,600	55,600	55,600	385,000
Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478,020.00	\$506,733.95	\$412,437.46	\$408,778.98	\$361,309.93	\$256,494.48	\$445,297.06	\$2,869,071.87
Previous Month's Estimate:													
Rate Per kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$9.30	-\$10.80	-\$7.44	-\$6.12	-\$8.57	-\$5.40	-\$8.99	
Billed kW	0	0	0	0	0	51,400	55,600	55,600	55,600	55,600	55,600	55,600	385,000
Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$478,020.00	-\$600,354.34	-\$413,566.14	-\$339,994.00	-\$476,658.80	-\$300,240.00	-\$500,010.80	-\$3,108,844.09
Hydro Credit Adjustment	\$666.60	\$666.60	\$666.60	\$666.60	\$666.60	\$666.60	\$666.60	\$666.60	\$164.45	\$164.45	\$164.45	\$164.45	\$5,990.60
True-Up Charges	\$0.00	\$0.00	\$0.00	(\$83,656.01)	\$0.00	\$0.00	\$0.00	(\$4,516.44)	\$1,310.27	\$6,966.74	(\$8,870.54)	(\$4,555.09)	(\$93,321.07)
Total Demand Charges	\$478,686.60	\$478,686.60	\$478,686.60	\$395,030.59	\$478,686.60	\$601,020.94	\$320,612.35	\$335,015.48	\$546,918.50	\$192,022.32	\$447,559.19	\$616,991.62	\$5,369,917.40
Energy/Load Charges:													
Current Month's Estimate:													
Rate Per kWh	\$0.04356	\$0.16440	\$0.05461	\$0.05458	\$0.04881	\$0.03606	\$0.03981	\$0.04188	\$0.04178	\$0.04700	\$0.04728	\$0.03233	
kWh	26,872,891	28,708,319	22,173,492	20,142,943	19,814,161	23,876,200	25,190,400	25,991,800	22,303,100	19,563,210	20,581,500	21,486,600	276,704,616
Charges	\$1,170,583.13	\$4,719,647.64	\$1,210,894.40	\$1,099,401.83	\$967,129.20	\$860,975.77	\$1,002,870.13	\$1,088,622.36	\$931,790.06	\$919,396.53	\$973,173.59	\$694,764.91	\$15,639,249.55
Previous Month's Actual:													
Rate Per kWh	\$0.044322070	\$0.041033890	\$0.159589774	\$0.051764316	\$0.051836170	\$0.042570000	\$0.036071800	\$0.039770500	\$0.041833700	\$0.041787900	\$0.047550700	\$0.047358200	
kWh	24,726,318	26,872,891	28,708,319	22,173,492	20,142,943	21,176,000	25,522,200	26,921,300	27,779,100	23,831,500	20,912,100	22,000,000	290,766,163
Charges	\$1,095,921.60	\$1,102,699.25	\$4,581,554.14	\$1,147,795.65	\$1,044,133.02	\$901,462.32	\$920,631.69	\$1,070,673.56	\$1,162,102.54	\$995,868.34	\$994,384.99	\$1,041,880.40	\$16,059,107.50
Previous Month's Estimate:													
Rate Per kWh	(\$0.04788)	(\$0.04356)	(\$0.16440)	(\$0.05461)	(\$0.05458)	(\$0.04655)	(\$0.03606)	(\$0.03981)	(\$0.04188)	(\$0.04178)	(\$0.04700)	(\$0.04728)	
kWh	24,726,318	26,872,891	28,708,319	22,173,492	20,142,943	21,176,000	25,522,200	26,921,300	27,779,100	23,831,500	20,912,100	22,000,000	290,766,163
Charges	(\$1,183,896.11)	(\$1,170,583.13)	(\$4,719,647.64)	(\$1,210,894.40)	(\$1,099,401.83)	(\$985,742.80)	(\$920,279.49)	(\$1,071,780.03)	(\$1,163,480.38)	(\$995,644.32)	(\$982,789.23)	(\$1,040,245.80)	(\$16,544,385.16)
True-Up Charges	\$6,820.17	(\$92,079.96)	(\$7,350.90)	\$60,323.90	\$7,585.91	(\$60,231)	\$45,671.00	\$0.00	\$0.00	\$0.00	\$9,511.15	\$53,969.16	\$84,390.20
Total Energy Charges	\$1,089,428.79	\$4,559,683.80	\$1,065,450.00	\$1,096,626.98	\$919,446.30	\$776,635.06	\$1,048,893.34	\$1,087,515.89	\$930,412.22	\$919,620.55	\$994,280.50	\$750,368.87	\$15,238,362.09
Losses/Load Charges:													
Current Month's Estimate:													
Rate Per kWh	\$0.01688	\$0.13828	\$0.01911	\$0.01461	\$0.01368	\$0.03606	\$0.03981	\$0.04188	\$0.04178	\$0.04700	\$0.04728	\$0.03233	
kWh	1,869,497	1,997,121	1,524,117	1,381,143	1,361,885	1,646,000	1,730,900	1,787,300	1,528,400	1,348,900	1,418,500	1,489,100	19,082,863
Charges	\$31,557.11	\$276,161.89	\$29,125.88	\$20,178.49	\$18,630.59	\$59,354.76	\$68,909.90	\$74,858.02	\$63,854.26	\$63,393.17	\$67,072.21	\$48,149.75	\$821,246.04
Previous Month's Actual:													
Rate Per kWh	\$0.015080460	\$0.014651460	\$0.133496730	\$0.011239250	\$0.012168080	\$0.000000000	\$0.000000000	\$0.000000000	\$0.000000000	\$0.000000000	\$0.000000000	\$0.000000000	
kWh	1,712,550	1,869,497	1,997,121	1,524,117	1,381,143	0	0	0	0	0	0	0	8,484,428
Charges	\$25,826.04	\$27,390.86	\$266,609.12	\$17,129.93	\$16,805.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$353,761.81
Previous Month's Estimate:													
Rate Per kWh	(\$0.01823)	(\$0.01688)	(\$0.13828)	(\$0.01911)	(\$0.01461)	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
kWh	1,712,550	1,869,497	1,997,121	1,524,117	1,381,143	0	0	0	0	0	0	0	8,484,428
Charges	(\$31,219.79)	(\$31,557.11)	(\$276,161.89)	(\$29,125.88)	(\$20,178.49)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$388,243.16)
True-Up Charges	-\$341.94	-\$157.93	-\$190.38	\$2,754.58	\$92.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,156.33
Total Loss Charges	\$25,821.42	\$27,183.71	\$19,382.73	\$10,937.13	\$15,349.95	\$59,354.76	\$68,909.90	\$74,858.02	\$63,854.26	\$63,393.17	\$67,072.21	\$48,149.75	\$788,921.02
Total Energy & Loss Charges	\$1,115,250.22	\$4,831,521.52	\$1,084,832.72	\$1,107,564.11	\$934,796.24	\$835,989.82	\$1,117,803.23	\$1,162,373.91	\$994,266.48	\$983,013.72	\$1,061,352.71	\$798,518.42	\$16,027,283.11
Transmission Charges:													
Rate Per kW	\$1.96	\$1.96	\$1.96	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	\$2.08	
kW	50,299.40	65,646.90	45,299.90	44,506.80	40,262.80	50,499.90	52,203.60	51,760.50	47,337.70	37,245.00	42,135.10	46,430.60	573,628.2
Sho-Me Power Factor Penalty	\$0.00	\$2,042.32	\$0.00	\$0.00	\$0.00	\$0.00	\$648.96	\$1,412.32	\$728.00	\$0.00	\$0.00	\$0.00	\$4,831.60
Total Transmission Charges	\$98,586.82	\$130,710.24	\$88,787.80	\$92,574.14	\$83,746.62	\$105,039.79	\$109,232.45	\$109,074.16	\$99,190.42	\$77,469.60	\$87,641.01	\$96,575.65	\$1,178,628.71
Solar RECS	\$1.96	\$1.99	\$1.96	\$2.08	\$2.08	\$2.08	\$2.08	\$2.11	\$2.10	\$2.08	\$2.08	\$2.08	\$2.05
	\$8,576.77	\$5,482.52	\$6,231.30	\$12,870.30	\$14,286.15	\$12,289.86	\$13,901.38	\$15,107.07	\$14,713.99	\$14,180.67	\$9,623.85	\$10,279.94	\$137,543.80
February Relief Payments	\$0.00	(\$3,098,887.28)	\$131,519.24	\$131,970.40	\$131,186.44	\$77,531.56	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	(\$2,174,758.56)
Total Charges	\$1,701,100.41	\$2,347,513.60	\$1,790,057.67	\$1,740,009.54	\$1,642,702.06	\$1,631,871.98	\$1,636,869.59	\$1,696,890.80	\$1,730,409.57	\$1,342,006.49	\$1,681,496.93	\$1,597,685.82	\$20,538,614.46