



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

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 for 2026:

<u>Residential</u>		<u>Commercial 1</u>	
Service Availability Charge	\$23.00 /Month	Service Availability Charge	\$28.50 /Month
All kWh	\$0.1057 /kWh	Demand kW	\$0.00 /kW
		All kWh	\$0.1057 /kWh
<u>Commercial 2</u>		<u>Commercial - Industrial</u>	
Service Availability Charge	\$61.00 /Month	Service Availability Charge	\$61.00 /Month
Demand kW	\$9.35 /kW	Demand kW	\$9.35 /kW
All kWh	\$0.0794 /kWh	All kWh	\$0.0794 /kWh
<u>Industrial 1</u>		<u>Industrial 2</u>	
Service Availability Charge	\$300.00 /Month	Service Availability Charge	\$590.00 /Month
Demand kW	\$11.10 /kW	Demand kW	\$11.68 /kW
All kWh	\$0.0756 /kWh	First 1,400,000 kWh	\$0.0759 /kWh
		Remaining kWh	\$0.0579 /kWh
<u>City Use</u>			
All kWh	\$0.0880 /kWh		
<u>Lighting</u>			
All Lights	\$9.84 /Month		

II. Discussion of Recommendations

A. Amount of Rate Increase

Proposed rates over the next 3 years are designed to increase Revenue from Sales by \$2,536,650 representing an overall increase of 10.0% from adjusted 2025 year projected revenues of \$25,387,211.

The increase is designed to take place over a 3-year period with approximately a 7.1% increase in 2026, 1.7% increase in 2027, and 1% in 2028 year. Individual consumers may realize a rate change above or below this amount depending upon the class of service and usage characteristics."

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B. Income Statements

System income statements are developed in Section C and summarized below. The Adjusted Year column represents 2025 with no rate increase for the year ending June 31, 2025. Expenses are adjusted to give effect for budgetary changes. The Forecast Year columns set forth projected income under proposed rates for the 3-year period.

Account	Adjusted Year	Pro Forma Year 2026
Revenues	\$25,944,858	\$27,747,046
Expenses	<u>\$27,760,104</u>	<u>\$27,941,746</u>
Operating Income (Loss)	(\$1,815,246)	(\$194,701)
Nonoperating Income	\$193,613	\$193,613
Net Income (Loss)	(\$1,621,633)	(\$1,088)

Account	Pro Forma Year 2027	Pro Forma Year 2028
Revenues	\$28,202,076	\$28,481,508
Expenses	<u>\$28,128,838</u>	<u>\$28,321,542</u>
Operating Income (Loss)	\$73,238	\$159,966
Nonoperating Income	\$193,613	\$193,613
Net Income (Loss)	\$266,851	\$353,579

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 2026 rates. Margins have been allocated on an operating margin as a percent of revenue basis. Rate increases are recommended to bring rate classes more in line with the cost of service without excessive customer dislocation to any group.

Rate Group	Margin as % of Rev.		Rate of Return		Rate Change	
	Adjusted	Proposed	Adjusted	Proposed	Dollar	Percent
Residential Service	-9.5%	-1.5%	-9.5%	-1.8%	\$651,310	7.2%
Commercial Service	-10.0%	-1.8%	-17.1%	-3.5%	\$656,207	7.5%
Industrial Service	-1.4%	4.3%	-2.8%	13.2%	\$386,286	5.6%
City Use & Lighting	-19.8%	1.4%	0.0%	0.0%	\$108,385	19.7%
Total	-7.7%	0.0%	-11.5%	0.1%	\$1,802,188	7.1%

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Rate Base and Rate of Return

I. Rate Base

<u>Account</u>	<u>Amount</u>
Utility Plant in Service	\$23,675,380
Plus: Construction Work in Progress	<u>\$2,553,744</u>
Total	\$26,229,124
Less: Accumulated Depreciation	<u>\$14,018,484</u>
Net Plant	\$12,210,640
 <u>Cash Working Capital:</u>	
30 days of Wholesale Power	
30 / 365 *	\$20,441,107 =
45 days of Other Expenses	
90 / 365 *	<u>\$7,318,997</u> =
 Total Rate Base	 \$15,695,415

II. Rate of Return

<u>Year</u>	Net Income <u>(Loss)</u>	Rate of <u>Return</u>
2026 Adjusted Net Income	(\$1,803,275)	-11.5%
2026 Pro Forma Net Income	\$0	0.0%
Rate Adjustment	\$1,802,188	7.1%

SECTION B: RATES

City of Lebanon, Missouri

Summary of Electric Rates

Existing Rates	Proposed Rates - Year 2026	Proposed Rates - 2027	Proposed Rates - 2028
Residential	Residential	Residential	Residential
Service Availability Charge @ \$17.00 / mo. All kWh @ \$0.1026 / kWh	Service Availability Charge @ \$23.00 / mo. All kWh @ \$0.1057 / kWh	Service Availability Charge @ \$24.00 / mo. All kWh @ \$0.1072 / kWh	Service Availability Charge @ \$25.00 / mo. All kWh @ \$0.1076 / kWh
Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.	Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.	Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.	Commercial 1: <= 25 kW and <= 10,000 kWh /Mo.
Service Availability Charge @ \$21.00 / mo. Demand kW @ \$0.00 / kW All kWh @ \$0.1013 / kWh	Service Availability Charge @ \$28.50 / mo. Demand kW @ \$0.00 / kW All kWh @ \$0.1057 / kWh	Service Availability Charge @ \$30.00 / mo. Demand kW @ \$0.00 / kW All kWh @ \$0.1072 / kWh	Service Availability Charge @ \$31.50 / mo. Demand kW @ \$0.00 / kW All kWh @ \$0.1076 / kWh
Commercial 2: > 25 kW and <= 150 kW	Commercial 2: > 25 kW and <= 150 kW	Commercial 2: > 25 kW and <= 150 kW	Commercial 2: > 25 kW and <= 150 kW
Service Availability Charge @ \$45.00 / mo. Demand kW @ \$8.35 / kW All kWh @ \$0.0758 / kWh	Service Availability Charge @ \$61.00 / mo. Demand kW @ \$9.35 / kW All kWh @ \$0.0794 / kWh	Service Availability Charge @ \$64.00 / mo. Demand kW @ \$9.70 / kW All kWh @ \$0.0809 / kWh	Service Availability Charge @ \$66.00 / mo. Demand kW @ \$10.05 / kW All kWh @ \$0.0809 / kWh
Commercial Industrial: > 150 kW and <= 500 kW	Commercial Industrial: > 150 kW and <= 500 kW	Commercial Industrial: > 150 kW and <= 500 kW	Commercial Industrial: > 150 kW and <= 500 kW
Service Availability Charge @ \$125.00 / mo. Demand kW @ \$8.75 / kW All kWh @ \$0.0731 / kWh	Service Availability Charge @ \$61.00 / mo. Demand kW @ \$9.35 / kW All kWh @ \$0.0794 / kWh	Service Availability Charge @ \$64.00 / mo. Demand kW @ \$9.70 / kW All kWh @ \$0.0809 / kWh	Service Availability Charge @ \$66.00 / mo. Demand kW @ \$10.05 / kW All kWh @ \$0.0809 / kWh
Industrial 1: > 500 kW and <= 1,500 kW	Industrial 1: > 500 kW and <= 1,500 kW	Industrial 1: > 500 kW and <= 1,500 kW	Industrial 1: > 500 kW and <= 1,500 kW
Service Availability Charge @ \$250.00 / mo. Demand kW @ \$10.10 / kW All kWh @ \$0.0731 / kWh	Service Availability Charge @ \$300.00 / mo. Demand kW @ \$11.10 / kW All kWh @ \$0.0756 / kWh	Service Availability Charge @ \$315.00 / mo. Demand kW @ \$11.30 / kW All kWh @ \$0.0756 / kWh	Service Availability Charge @ \$325.00 / mo. Demand kW @ \$11.65 / kW All kWh @ \$0.0756 / kWh
Industrial 2: > 1,500 kW	Industrial 2: > 1,500 kW	Industrial 2: > 1,500 kW	Industrial 2: > 1,500 kW
Service Availability Charge @ \$490.00 / mo. Demand kW @ \$10.68 / kW <u>Energy:</u> First 1,400,000 kWh @ \$0.0731 / kWh Remaining kWh @ \$0.0551 / kWh	Service Availability Charge @ \$590.00 / mo. Demand kW @ \$11.68 / kW <u>Energy:</u> First 1,400,000 kWh @ \$0.0759 / kWh Remaining kWh @ \$0.0579 / kWh	Service Availability Charge @ \$620.00 / mo. Demand kW @ \$11.88 / kW <u>Energy:</u> First 1,400,000 kWh @ \$0.0759 / kWh Remaining kWh @ \$0.0579 / kWh	Service Availability Charge @ \$640.00 / mo. Demand kW @ \$12.30 / kW <u>Energy:</u> First 1,400,000 kWh @ \$0.0759 / kWh Remaining kWh @ \$0.0579 / kWh
City Use	City Use	City Use	City Use
All kWh @ \$0.0735 / kWh	All kWh @ \$0.0880 / kWh	All kWh @ \$0.0898 / kWh	All kWh @ \$0.0907 / kWh
Lighting	Lighting	Lighting	Lighting
All Lights @ \$9.84 / mo.	Service Availability Charge @ \$9.84 / mo.	Service Availability Charge @ \$9.84 / mo.	Service Availability Charge @ \$9.84 / mo.

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Billing Comparison

Residential Service

<u>Tier</u>	<u>Average kWh</u>	<u>Existing Rates</u>	<u>2026 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2027 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2028 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>
1	122	\$29.52	\$35.90	\$6.38	21.61%	\$37.08	\$1.18	3.30%	\$38.13	\$1.05	2.83%
2	369	\$54.86	\$62.00	\$7.14	13.02%	\$63.56	\$1.55	2.51%	\$64.70	\$1.15	1.81%
3	545	\$72.92	\$80.61	\$7.69	10.55%	\$82.42	\$1.82	2.25%	\$83.64	\$1.22	1.48%
4	708	\$89.64	\$97.84	\$8.19	9.14%	\$99.90	\$2.06	2.11%	\$101.18	\$1.28	1.28%
5	872	\$106.47	\$115.17	\$8.70	8.17%	\$117.48	\$2.31	2.00%	\$118.83	\$1.35	1.15%
6	1,050	\$124.73	\$133.99	\$9.26	7.42%	\$136.56	\$2.57	1.92%	\$137.98	\$1.42	1.04%
7	1,264	\$146.69	\$156.60	\$9.92	6.76%	\$159.50	\$2.90	1.85%	\$161.01	\$1.51	0.94%
8	1,547	\$175.72	\$186.52	\$10.80	6.14%	\$189.84	\$3.32	1.78%	\$191.46	\$1.62	0.85%
9	2,005	\$222.71	\$234.93	\$12.22	5.48%	\$238.94	\$4.01	1.71%	\$240.74	\$1.80	0.75%
10	3,331	\$358.76	\$375.09	\$16.33	4.55%	\$381.08	\$6.00	1.60%	\$383.42	\$2.33	0.61%
	1,181	\$138.17	\$147.83	\$9.66	6.99%	\$150.60	\$2.77	1.87%	\$152.08	\$1.47	0.98%
	1,300	\$150.38	\$160.41	\$10.03	6.67%	\$163.36	\$2.95	1.84%	\$164.88	\$1.52	0.93%

	<u>Existing</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Service Availability Charge	\$17.00	\$23.00	\$24.00	\$25.00
All kWh	\$0.1026	\$0.1057	\$0.1072	\$0.1076

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Billing Comparison

Commercial Service - Rate 1

<u>Tier</u>	<u>Average kWh</u>	<u>Existing Rates</u>	<u>2026 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2027 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2028 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>
1	7	\$21.71	\$29.24	\$7.53	34.69%	\$30.75	\$1.51	5.17%	\$32.25	\$1.50	4.89%
2	101	\$31.23	\$39.18	\$7.94	25.44%	\$40.83	\$1.65	4.22%	\$42.37	\$1.54	3.77%
3	258	\$47.14	\$55.77	\$8.64	18.32%	\$57.66	\$1.89	3.38%	\$59.26	\$1.60	2.78%
4	444	\$65.98	\$75.43	\$9.45	14.33%	\$77.60	\$2.17	2.87%	\$79.27	\$1.68	2.16%
5	674	\$89.28	\$99.74	\$10.47	11.72%	\$102.25	\$2.51	2.52%	\$104.02	\$1.77	1.73%
6	981	\$120.38	\$132.19	\$11.82	9.82%	\$135.16	\$2.97	2.25%	\$137.06	\$1.89	1.40%
7	1,426	\$165.45	\$179.23	\$13.77	8.33%	\$182.87	\$3.64	2.03%	\$184.94	\$2.07	1.13%
8	2,080	\$231.70	\$248.36	\$16.65	7.19%	\$252.98	\$4.62	1.86%	\$255.31	\$2.33	0.92%
9	3,196	\$344.75	\$366.32	\$21.56	6.25%	\$372.61	\$6.29	1.72%	\$375.39	\$2.78	0.75%
10	7,576	\$788.45	\$829.28	\$40.83	5.18%	\$842.15	\$12.86	1.55%	\$846.68	\$4.53	0.54%
	1,673	\$190.47	\$205.34	\$14.86	7.80%	\$209.35	\$4.01	1.95%	\$211.51	\$2.17	1.04%

	<u>Existing</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Service Availability Charge	\$21.00	\$28.50	\$30.00	\$31.50
All kW	\$0.00	\$0.00	\$0.00	\$0.00
All kWh	\$0.1013	\$0.1057	\$0.1072	\$0.1076

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Billing Comparison

Commercial Service - Rate 2

<u>Tier</u>	<u>Average kWh</u>	<u>Average kW</u>	<u>Existing Rates</u>	<u>2026 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2027 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2028 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>
1	656	7	\$153.17	\$178.54	\$25.36	16.56%	\$184.97	\$6.43	3.60%	\$189.42	\$4.45	2.41%
2	4,168	24	\$561.33	\$616.34	\$55.00	9.80%	\$633.99	\$17.65	2.86%	\$644.39	\$10.40	1.64%
3	6,568	29	\$785.00	\$853.65	\$68.64	8.74%	\$876.65	\$23.00	2.69%	\$888.80	\$12.15	1.39%
4	8,446	33	\$960.76	\$1,040.16	\$79.41	8.26%	\$1,067.38	\$27.22	2.62%	\$1,080.93	\$13.55	1.27%
5	10,760	43	\$1,219.66	\$1,317.39	\$97.74	8.01%	\$1,351.58	\$34.19	2.60%	\$1,368.63	\$17.05	1.26%
6	13,201	49	\$1,454.79	\$1,567.31	\$112.52	7.73%	\$1,607.26	\$39.95	2.55%	\$1,626.41	\$19.15	1.19%
7	16,206	52	\$1,707.61	\$1,833.96	\$126.34	7.40%	\$1,879.47	\$45.51	2.48%	\$1,899.67	\$20.20	1.07%
8	20,114	62	\$2,087.34	\$2,237.75	\$150.41	7.21%	\$2,292.62	\$54.87	2.45%	\$2,316.32	\$23.70	1.03%
9	27,309	79	\$2,774.67	\$2,967.98	\$193.31	6.97%	\$3,039.60	\$71.61	2.41%	\$3,069.25	\$29.65	0.98%
10	42,942	113	\$4,243.55	\$4,527.14	\$283.59	6.68%	\$4,634.11	\$106.96	2.36%	\$4,675.66	\$41.55	0.90%
	15,092	49	\$1,598.12	\$1,717.45	\$119.33	7.47%	\$1,760.24	\$42.79	2.49%	\$1,779.39	\$19.15	1.09%
				<u>Existing</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>					
Service Availability Charge				\$45.00	\$61.00	\$64.00	\$66.00					
All kW				\$8.35	\$9.35	\$9.70	\$10.05					
All kWh				\$0.0758	\$0.0794	\$0.0809	\$0.0809					

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Billing Comparison

Commercial Service - Industrial

<u>Tier</u>	<u>Average kWh</u>	<u>Average kW</u>	<u>Existing Rates</u>	<u>2026 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2027 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>2028 Rates</u>	<u>Dollar Change</u>	<u>Percent Change</u>
1	10,556	71	\$1,517.89	\$1,563.00	\$45.10	2.97%	\$1,606.68	\$43.68	2.79%	\$1,633.53	\$26.85	1.67%
2	23,403	134	\$3,008.26	\$3,172.10	\$163.84	5.45%	\$3,257.10	\$85.00	2.68%	\$3,306.00	\$48.90	1.50%
3	34,056	131	\$3,760.74	\$3,989.90	\$229.15	6.09%	\$4,089.83	\$99.93	2.50%	\$4,137.68	\$47.85	1.17%
4	42,133	144	\$4,464.92	\$4,752.76	\$287.84	6.45%	\$4,869.36	\$116.60	2.45%	\$4,921.76	\$52.40	1.08%
5	52,090	194	\$5,630.28	\$6,010.85	\$380.57	6.76%	\$6,159.88	\$149.04	2.48%	\$6,229.78	\$69.90	1.13%
6	67,470	218	\$6,964.56	\$7,456.42	\$491.86	7.06%	\$7,636.92	\$180.51	2.42%	\$7,715.22	\$78.30	1.03%
7	83,009	230	\$8,205.46	\$8,802.41	\$596.96	7.28%	\$9,010.43	\$208.01	2.36%	\$9,092.93	\$82.50	0.92%
8	134,244	336	\$12,878.24	\$13,861.57	\$983.34	7.64%	\$14,183.54	\$321.97	2.32%	\$14,303.14	\$119.60	0.84%
9	182,073	484	\$17,669.54	\$19,043.00	\$1,373.46	7.77%	\$19,488.51	\$445.51	2.34%	\$19,659.91	\$171.40	0.88%
10	251,845	729	\$24,913.62	\$26,873.64	\$1,960.02	7.87%	\$27,509.56	\$635.92	2.37%	\$27,766.71	\$257.15	0.93%
	85,961	261	\$8,692.50	\$9,326.65	\$634.15	7.30%	\$9,549.94	\$223.29	2.39%	\$9,643.29	\$93.35	0.98%

	<u>Existing</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Service Availability Charge	\$125.00	\$61.00	\$64.00	\$66.00
All kW	\$8.75	\$9.35	\$9.70	\$10.05
All kWh	\$0.0731	\$0.0794	\$0.0809	\$0.0809

SECTION C: INCOME STATEMENTS

City of Lebanon, Missouri
Electric Department

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

<u>Model</u> <u>Inflation</u> <u>Rate</u>	<u>Item</u>	<u>6/30/2024</u> <u>Test Year</u>	<u>Adjustments to</u> <u>Test Year</u>	<u>6/30/2025</u> <u>Adjusted Year</u>	<u>Forecast Year</u> <u>2026</u>	<u>Forecast Year</u> <u>2027</u>	<u>Forecast Year</u> <u>2028</u>
Operating Revenues							
0.00%	Customer Billings	\$25,276,834	\$110,377	\$25,387,211	\$25,387,211	\$25,387,211	\$25,387,211
0.00%	Other Service Charges and Fees	\$373,444	-\$82,944	\$290,500	\$290,500	\$290,500	\$290,500
0.00%	Miscellaneous	\$51,940	\$215,207	\$267,147	\$267,147	\$267,147	\$267,147
	Total Operating Revenues	\$25,702,218	\$242,640	\$25,944,858	\$25,944,858	\$25,944,858	\$25,944,858
Operating Expenses							
3.00%	Personnel services	\$2,363,819	-\$13,099	\$2,350,720	\$2,421,242	\$2,493,879	\$2,568,695
3.00%	Contractual services	\$806,980	\$47,169	\$854,149	\$879,773	\$906,167	\$933,352
3.00%	Purchased services	\$45,947	\$3,808	\$49,755	\$51,248	\$52,785	\$54,369
3.00%	Repairs and maintenance	\$148,738	-\$19,876	\$128,862	\$132,728	\$136,710	\$140,811
0.00%	Cost of power purchased	\$19,737,549	\$703,558	\$20,441,107	\$20,441,107	\$20,441,107	\$20,441,107
3.00%	Supplies	\$197,499	\$210,049	\$407,548	\$419,774	\$432,368	\$445,339
3.00%	Supplies - Capital Assets	\$498,470	\$1,705,897	\$2,204,367	\$2,270,498	\$2,338,613	\$2,408,771
3.00%	Insurance	\$57,483	\$1,863	\$59,346	\$61,126	\$62,960	\$64,849
0.00%	Payments in lieu of taxes	\$1,192,415	\$71,835	\$1,264,250	\$1,264,250	\$1,264,250	\$1,264,250
3.00%	Depreciation	\$776,357	-\$776,357	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$25,825,257	\$1,934,847	\$27,760,104	\$27,941,746	\$28,128,838	\$28,321,542
	<i>Operating Income (Loss)</i>	-\$123,039	-\$1,692,207	-\$1,815,246	-\$1,996,888	-\$2,183,980	-\$2,376,684
Nonoperating Revenues (Expenses)							
0.00%	Intergovernmental	\$151,246	-\$151,246	\$0	\$0	\$0	\$0
0.00%	Interest income	\$259,407	-\$104,407	\$155,000	\$155,000	\$155,000	\$155,000
0.00%	Insurance recovery	\$76,989	-\$38,376	\$38,613	\$38,613	\$38,613	\$38,613
0.00%	Gain on disposal of assets	\$6,945	-\$6,945	\$0	\$0	\$0	\$0
0.00%	Interest expense	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nonoperating Revenues (Expenses)	\$494,587	-\$300,974	\$193,613	\$193,613	\$193,613	\$193,613
	<i>Income Before Operating Transfers</i>	\$371,548	-\$1,993,181	-\$1,621,633	-\$1,803,275	-\$1,990,367	-\$2,183,071
	<i>Operating Transfers In (Out)</i>	-\$16,225	\$16,225	\$0	\$0	\$0	\$0
	<i>Net Income (Loss)</i>	\$355,323	-\$1,976,956	-\$1,621,633	-\$1,803,275	-\$1,990,367	-\$2,183,071

Analysis of Revenue By Rate Class

Section C Sheet 1

City of Lebanon, Missouri
Electric Department

Cash Flow Projection without Rate Increase

<u>Description</u>	Adjusted Year <u>2025</u>	Forecast Year <u>2026</u>	Forecast Year <u>2027</u>	Forecast Year <u>2028</u>
Net Income	(\$1,621,633)	(\$1,803,275)	(\$1,990,367)	(\$2,183,071)
Beginning Cash and Short-Term Investments	\$9,932,461	\$8,310,828	\$6,507,553	\$4,517,186
Change in Cash Position	(\$1,621,633)	(\$1,803,275)	(\$1,990,367)	(\$2,183,071)
Ending Cash and Short-Term Investments	\$8,310,828	\$6,507,553	\$4,517,186	\$2,334,114
Rate Adjustment		\$1,802,188		
Ending Cash with Rate Adjustment		\$8,309,740		
Minimum Cash Reserve	30%	50%		
Adjusted Revenues	\$25,944,858	\$25,944,858		
Minimum Cash Reserve Range	\$7,783,457	\$12,972,429		

City of Lebanon, Missouri
Electric Department

Capital Improvement Plan

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Total Projects	\$2,151,000	\$2,477,500	\$2,859,300	\$2,241,000	\$2,023,700	\$1,473,700

average '25 - '30 \$2,204,367 used for supplies -capital expenditures

City of Lebanon, Missouri
Electric Department

Debt Service Expense

<u>Outstanding Item</u>	<u>6/30/2024</u> <u>YTD Actual</u>	<u>6/30/2025</u> <u>Projected</u>	<u>6/30/2026</u> <u>Projected</u>	<u>6/30/2027</u> <u>Projected</u>	<u>6/30/2028</u> <u>Projected</u>	<u>6/30/2029</u> <u>Projected</u>	<u>6/30/2030</u> <u>Projected</u>
<u>2020A</u>							
Principal							
Interest							
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2020B</u>							
Principal							
Interest							
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2021</u>							
Principal							
Interest							
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Total Payment</u>							
Principal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Lebanon, Missouri
Electric Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
	Assets:							
80-00-1000	Claim on Pooled Cash	\$1,815,829.26	-\$73,208.68	-\$2,087,463.63	\$0.00	\$454,800.33	\$657,339.47	
80-00-1005	Payroll Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1015	Claim on Pooled Cash-Elec Res	\$4,220,280.60	\$4,154,628.03	\$4,402,985.85	\$772,729.04	\$1,014,711.85	\$2,224,625.95	
80-00-1020	US BANK INVESTMENT	\$6,699,743.07	\$6,817,914.27	\$6,852,452.60	\$6,886,703.31	\$6,927,038.22	\$7,259,859.21	
80-00-1021	COMMERCE BANK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1022	HERITAGE BANK - CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1050	LEASE PURCHASE INVESTMENT ACCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1100	ACCOUNTS RECEIVABLE	\$0.00	\$0.00	\$10,020.00	\$0.41	\$36,828.60	\$6,849.18	
80-00-1200	DUE FROM DOWCO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1210	DUE FROM ECON DEV-COPELAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1230	DUE FROM AIRPORT	\$25,054.97	\$13,290.55	\$13,290.55	\$924.00	\$924.00	\$0.00	
80-00-1240	DUE FROM HOMESTEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1250	DUE FROM ECON DEV-DTTP	\$1,887,796.39	\$1,576,557.96	\$1,576,557.96	\$1,249,395.98	\$1,249,395.98	\$164,011.40	
80-00-1260	DUE FROM ECON DEV-DTTP (2)	\$617,953.80	\$562,179.12	\$562,179.12	\$503,550.90	\$503,550.90	\$309,047.37	
80-00-1305	LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1310	BUILDING	\$7,621,893.58	\$7,621,893.58	\$7,621,893.58	\$7,627,170.83	\$7,627,170.83	\$7,667,970.77	
80-00-1315	FURNITURE & FIXTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1320	MACHINE & EQUIPMENT	\$364,410.04	\$520,169.66	\$641,234.66	\$912,524.66	\$912,524.66	\$1,504,824.62	
80-00-1325	VEHICLE	\$1,717,353.72	\$1,838,845.33	\$2,019,810.33	\$2,019,810.33	\$2,019,810.33	\$1,962,571.33	
80-00-1330	INFRASTRUCTURE	\$9,171,539.29	\$9,171,539.29	\$9,171,539.29	\$9,173,772.79	\$9,173,772.79	\$12,540,012.87	
80-00-1335	CONSTRUCTION IN PROGRESS	\$964,172.75	\$2,848,815.21	\$2,848,815.21	\$5,482,477.67	\$5,571,205.53	\$2,553,744.22	
80-00-1380	DEFERD OUTFLOW OF RESOURCE-PEN	\$32,533.00	\$117,775.00	\$117,775.00	\$9,429.00	\$9,429.00	\$5,717.00	
80-00-1398	ASSET CONTRA ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1399	ACCUM DEPRECIATION	-\$10,513,622.54	-\$11,101,487.45	-\$11,101,881.71	-\$11,779,158.41	-\$11,779,158.41	-\$14,018,484.13	
80-00-1500	EQUITY INTEREST-MJMEUC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-1900	AMP Reserve	\$51.26	\$51.26	\$51.26	\$51.26	\$51.26	\$51.26	
80-00-1950	Unapplied Credit	<u>-\$31,391.81</u>	<u>-\$64,057.45</u>	<u>-\$111,739.73</u>	<u>-\$60,018.68</u>	<u>-\$115,380.30</u>	<u>-\$112,543.63</u>	
	Total Assets	\$24,593,597.38	\$24,004,905.68	\$22,537,520.34	\$22,799,363.09	\$23,606,675.57	\$22,725,596.89	\$0.00
	Liabilities:							
80-00-2000	Health Insurance Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2001	AFLAC Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2002	COMMUNITY CARES PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2003	Civic Center Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2004	EQUIP REIMBURSEMENT PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

City of Lebanon, Missouri
Electric Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-00-2005	GARNISHMENTS PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2006	FED TAX PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2007	STATE TAX PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2008	FICA PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2009	MEDICARE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2010	Lebanon Golf & CC Dues Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2011	DEFERRED COMP PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2012	Wages Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2013	LAGERS Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2016	KANSAS CITY LIFE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2017	CINCINNATI LIFE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2018	GYM MEMBERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2019	FLEXIBLE SPENDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2021	EMPLOYEE CRISIS DONATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2023	AFLAC GROUP PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2024	NEW YORK LIFE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2027	KCL VISION PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2028	LIBERTY NATL LIFE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2031	KCL VOLUNTARY PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2050	ACCOUNTS PAYABLE-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2200	SALES TAX PAYABLE	-\$21,257.26	\$5,499.65	-\$32,487.08	-\$33,966.22	-\$26,515.05	-\$12,538.73	
80-00-2250	CASH DRAWER-LONG/SHORT	\$894.51	\$1,252.11	\$1,280.55	\$1,263.75	\$1,470.65	\$1,537.57	
80-00-2380	DEFERD INFLOW OF RESOURCE-PEN	-\$119,206.00	-\$33,483.00	-\$33,483.00	-\$500,021.00	-\$500,021.00	-\$142,366.00	
80-00-2385	NET PENSION LIABILITY	-\$183,412.00	-\$428,230.00	-\$428,230.00	\$298,802.00	\$298,802.00	\$90,710.00	
80-00-2400	LOAN TO MJMEUC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2402	CLAYTON HOLDINGS OBLIGATION	-\$113,404.76	-\$86,257.48	-\$58,322.93	-\$58,322.93	-\$29,578.27	\$0.00	
80-00-2900	Due to other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2910	Vouchers Payable-Pending	\$0.00	-\$33,178.30	-\$2,210.12	\$0.48	-\$37,192.61	\$0.00	
80-00-2925	ENCUMBRANCE ACCOUNT	\$501,353.96	\$2,337,688.74	\$1,417,166.29	\$693,461.41	\$1,287,281.67	\$894,992.81	
80-00-2930	PREPAID UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-2935	RESERVE ENCUMBRANCE	-\$501,353.96	-\$2,337,688.74	-\$1,417,166.29	-\$693,461.41	-\$1,287,281.67	-\$894,992.81	
80-00-2980	03 COPS PAYABLE	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Total Liabilites	-\$436,385.51	-\$574,397.02	-\$553,452.58	-\$292,243.92	-\$293,034.28	-\$62,657.16	\$0.00
Fund Balance:								
80-00-3000	Fund Balance	-\$6,798,921.51	-\$8,031,534.19	-\$7,304,830.98	-\$7,558,842.98	-\$6,381,441.49	-\$7,012,179.58	

City of Lebanon, Missouri
Electric Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-00-3001	FUND BALANCE-ELEC RES	-\$16,125,677.68	-\$16,125,677.68	-\$16,125,677.68	-\$16,125,677.68	-\$16,125,677.68	-\$16,125,677.68	
80-00-3500	Reserve enc. Current	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
80-00-3510	Reserve Enc - Previous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Fund Balance	-\$22,924,599.19	-\$24,157,211.87	-\$23,430,508.66	-\$23,684,520.66	-\$22,507,119.17	-\$23,137,857.26	\$0.00
Electric Operating Revenues:								
80-4-200-2005.002	GRANT-CAPITAL	\$0	-\$10,000	-\$87,601	-\$87,601	\$0	-\$151,246	\$0
80-4-200-3000.004	BRUSH DROPOFF/SCRAP/O	\$0	\$0	-\$12,527	-\$12,527	-\$2,932	-\$1,827	\$0
80-4-200-3000.011	TURN ON FEES	-\$5,345	-\$450	-\$115	-\$345	-\$655	-\$950	-\$500
80-4-200-3000.012	CUSTOMER BILLING	-\$25,440,174	-\$23,370,975	-\$11,288,794	-\$23,444,478	-\$11,629,136	-\$23,848,303	-\$25,285,000
80-4-200-3000.013	PENALTIES	-\$212,674	-\$185,775	-\$91,244	-\$188,828	-\$85,132	-\$232,506	-\$205,000
80-4-200-3000.014	METER BASE SALES	-\$24,600	\$0	\$0	\$0	\$0	\$0	
80-4-200-3000.015	METER BASE INSTALLATI	\$0	-\$30,850	-\$11,600	-\$26,900	-\$15,700	-\$37,065	-\$25,000
80-4-200-3000.018	TELEPHONE POLE AGREEM	-\$10,152	\$0	-\$10,020	-\$10,020	-\$10,065	\$0	\$0
80-4-200-3000.019	CABLE POLE AGREEMENT	-\$17,622	\$0	-\$18,054	-\$18,054	-\$18,054	-\$59,799	-\$20,000
80-4-200-3000.020	REDEVELOPMENT PROJ. R	\$0	\$0	\$0	\$0	\$0	\$0	
80-4-200-3000.030	SERVICE AVAILABILITY	-\$30,044	-\$1,026,350	-\$527,634	-\$1,047,835	-\$531,023	-\$1,428,531	-\$1,650,000
80-4-200-3000.031	UTILITY ADMINISTRATIO	\$0	-\$27,152	-\$25,544	-\$44,693	-\$21,969	-\$41,247	-\$40,000
80-4-200-3000.036	ENERGY AUDIT	\$0	\$0	\$0	\$0	\$0	-\$50	
80-4-200-3005.001	RENTAL-BUILDING/LAND	\$0	\$0	\$0	\$0	-\$1,500	\$0	
80-4-200-3010.003	MISC -INTEREST INCOME	\$0	-\$3,230	\$0	\$0	\$0	-\$31,528	-\$5,000
80-4-200-3010.004	MISC-INVESTMENT INCOM	-\$147,283	-\$147,709	-\$41,971	-\$98,307	-\$65,888	-\$227,879	-\$150,000
80-4-200-3010.006	MISC-MISCELLANEOUS	-\$20,017	-\$22,144	-\$7,863	-\$19,647	-\$9,755	-\$15,101	-\$15,000
80-4-200-3010.007	MISC-TRANSFER FROM RE	\$0	\$0	\$0	\$0	\$0	\$0	
80-4-200-3010.008	MISC-GAIN/LOSS-ASSET	\$0	-\$10,104	\$0	\$33,118	-\$36,528	-\$6,945	\$0
80-4-200-3010.009	MISC-AGREEMENTS						\$0	\$0
80-4-200-3010.010	MISC-LEASE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	
80-4-200-3010.012	MISC-PURCHASING CARD	-\$303	-\$402	-\$200	-\$660	-\$427	-\$958	-\$675
80-4-200-3010.014	MISC - INSURANCE RECO	-\$2,364	-\$14,322	-\$7,369	-\$22,626	-\$20,587	-\$38,376	\$0
80-4-200-3010.015	MISC.-RECOVERIES	-\$200	\$0	-\$2,561	-\$2,969	\$0	-\$38,613	-\$38,613
80-4-200-3999.000	CAPITAL ASSET TRANSFE	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Electrical Operating Revenues	-\$25,910,778	-\$24,849,463	-\$12,133,098	-\$24,992,372	-\$12,449,352	-\$26,160,924	-\$27,434,788
Electric Income Reserve:								
80-4-215-3010.000	MISC-GENERAL	-\$136,374	-\$496,716	-\$248,358	-\$496,716	-\$241,983	-\$483,966	-\$251,472
80-4-215-3010.011	CONTRA-MISC GENERAL	\$0	\$378,778	\$0	\$398,157	\$0	\$448,085	

City of Lebanon, Missouri
Electric Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-4-215-9999.000	INTERNAL FUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Electric Income Reserve	-\$136,374	-\$117,938	-\$248,358	-\$98,559	-\$241,983	-\$35,881	-\$251,472
	Total Revenues	-\$26,047,152	-\$24,967,401	-\$12,381,456	-\$25,090,931	-\$12,691,335	-\$26,196,805	-\$27,686,260
	Operating Expenditures:							
80-5-200-1000.001	FULLTIME SALARY	\$756,445	\$900,591	\$487,562	\$1,011,909	\$529,344	\$1,372,682	\$1,442,652
80-5-200-1000.002	PARTTIME SALARY	\$0	\$0	\$5,913	\$17,164	\$12,487	\$4,800	\$4,957
80-5-200-1000.004	ON CALL	\$23,360	\$25,285	\$13,848	\$27,329	\$17,167	\$37,542	\$30,640
80-5-200-1000.005	FULLTIME OVERTIME	\$90,025	\$107,068	\$51,229	\$81,354	\$10,765	\$32,678	\$69,380
80-5-200-1000.006	PART TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-1000.007	ON CALL OVERTIME	\$0	\$0	\$0	\$342	\$0	\$0	
80-5-200-1000.010	PREMIUM PAY	\$0	\$0	\$0	\$0	\$250	\$0	
80-5-200-1005.000	BENEFITS-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-1005.001	HEALTH PREMIUM-EMPLOY	\$41,909	\$35,134	\$15,402	\$33,402	\$13,419	\$46,033	\$75,432
80-5-200-1005.002	HEALTH PREMIUM-FAMILY	\$180,002	\$204,576	\$114,065	\$227,678	\$111,650	\$213,226	\$260,988
80-5-200-1005.003	DENTAL PREMIUM-EMPLOY	\$4,329	\$4,827	\$2,646	\$5,384	\$2,586	\$5,461	\$1,500
80-5-200-1005.004	DENTAL PREMIUM-FAMILY	\$640	\$463	\$266	\$533	\$266	\$746	\$8,085
80-5-200-1010.001	LIFE INSURANCE	\$1,056	\$1,115	\$589	\$1,198	\$577	\$1,276	\$1,292
80-5-200-1015.001	LAGERS-GENERAL	\$132,587	\$205,038	\$70,852	-\$8,545	\$77,214	\$176,884	\$196,768
80-5-200-1015.004	DEFERRED COMP-EMPLOYE	\$6,425	\$7,663	\$4,188	\$8,550	\$4,109	\$32,280	\$31,330
80-5-200-1020.000	PAYROLL TAXES-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-1020.001	FICA-EMPLOYER	\$50,167	\$59,899	\$32,276	\$65,826	\$34,517	\$86,494	\$89,700
80-5-200-1020.002	MEDICARE-EMPLOYER	\$11,733	\$14,009	\$7,548	\$15,395	\$8,073	\$20,228	\$20,978
80-5-200-1020.003	UNEMPLOYMENT COMPENSA	\$8,699	\$10,349	\$5,593	\$11,328	\$5,838	\$14,488	\$14,468
80-5-200-1020.004	WORKMANS COMPENSATION	\$19,199	\$17,571	\$12,488	\$17,090	\$16,330	\$40,397	\$45,525
80-5-200-1025.001	EMPLOYEE-UNIFORMS	\$20,493	\$24,113	\$13,452	\$25,836	\$9,734	\$27,332	\$26,000
80-5-200-1025.002	EMPLOYEE-DUES/LIC/MEM	\$22,629	\$5,481	\$256	\$15,910	\$229	\$15,227	\$18,500
80-5-200-1025.003	EMPLOYEE-BOOKS	\$0	\$0	\$242	\$242	\$0	\$243	\$425
80-5-200-1025.004	EMPLOYEE-TRAVEL/HOTEL	\$6,436	\$5,409	\$723	\$1,992	\$2,994	\$4,739	\$4,100
80-5-200-1025.005	EMPLOYEE-TRAINING	\$5,890	\$25,658	\$518	\$1,343	\$1,697	\$5,986	\$8,000
80-5-200-2005.000	CAPITAL EXP-LAND & IM	\$0	\$0	\$3,234	\$3,334	\$0	\$22,297	\$0
80-5-200-2005.001	CONTRA ACCT - LAND	\$0	\$0	\$0	-\$2,234	\$0	-\$21,665	
80-5-200-2010.000	CAPITAL EXP-BLDG & IM	\$0	\$0	\$0	\$5,277	\$2,143	\$0	\$8,675
80-5-200-2010.001	CONTRA ACCT - BUILDIN	\$0	\$0	\$0	-\$5,277	\$0	-\$2,188	
80-5-200-2015.000	CAPITAL EXP - FURN AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City of Lebanon, Missouri
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Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-5-200-2015.001	CONTRA ACCT - FURN &	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-2020.000	CAPITAL EXP-MACHINERY	\$28,132	\$275,996	\$228,540	\$446,935	\$10,036	\$539,335	\$404,750
80-5-200-2020.001	CONTRA ACCT - MACH &	-\$24,530	-\$112,923	-\$121,065	-\$873,256	\$0	-\$30,842	
80-5-200-2025.000	CAPITAL EXP-VEHICLES	\$0	\$207,642	\$180,965	\$180,965	\$0	\$51,951	\$665,000
80-5-200-2025.001	CONTRA ACCT - VEHICLE	\$0	-\$207,642	-\$180,965	-\$180,965	\$0	-\$49,379	
80-5-200-2030.000	CAPITAL EXP-INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500
80-5-200-2999.000	DEPRECIATION EXP	\$697,440	\$680,783	\$394	\$680,037	\$0	\$776,357	
80-5-200-3000.002	DEBT-ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-3020.000	DEBT-LEASE PURCHASE	\$30,436	\$30,436	\$30,436	\$30,436	\$30,436	\$0	
80-5-200-3020.001	CONTRA-DEBT LEASE OBL	-\$29,070	-\$27,147	-\$27,935	-\$27,935	-\$28,745	\$0	
80-5-200-4005.002	GRANTS-CAPITAL IMPROV	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-4999.001	CONTRA ACCOUNT GRANT	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-5000.001	UTILITIES-ELECTRIC	\$42,990	\$38,512	\$17,554	\$36,584	\$16,910	\$30,196	\$34,000
80-5-200-5000.002	UTILITIES-WATER	\$188	\$171	\$83	\$164	\$74	\$165	\$200
80-5-200-5000.003	UTILITIES-SEWER	\$250	\$228	\$111	\$218	\$99	\$252	\$275
80-5-200-5015.001	UTILITIES-CELL PHONES	\$6,090	\$3,487	\$2,631	\$5,750	\$2,886	\$6,598	\$6,600
80-5-200-5020.002	UTILITIES-INTERNET MO	\$2,201	\$1,760	\$1,998	\$3,679	\$1,560	\$6,242	\$6,250
80-5-200-6000.001	PROF SERVICES-LEGAL	\$2,319	\$2,402	\$154	\$859	\$11,559	\$1,121	\$1,500
80-5-200-6000.002	PROF SERVICES-ENGINEE	\$49,570	\$26,329	\$21,784	\$22,414	\$5,993	\$17,762	\$35,000
80-5-200-6000.003	PROF SERVICES-SURVEYI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-6000.007	PROF SERVICES-TOXICOL	\$393	\$354	\$322	\$822	\$90	\$412	\$249
80-5-200-6000.008	PROF SERVICE-MSHP BCK	\$55	\$15	\$0	\$29	\$0	\$0	\$100
80-5-200-6000.009	PROF SERVICES-COLLECT	\$501	\$1,129	\$316	\$1,842	\$548	\$998	\$1,500
80-5-200-6000.011	PROF SERVICES-DUES &	\$1,758	\$1,200	\$2,847	\$9,262	\$283	\$4,770	\$8,500
80-5-200-6000.013	PROF SERVICES-STUDIES	\$29,232	\$276	\$0	\$0	\$1,198	\$0	
80-5-200-6000.014	PROF SERVICES-EVENTS	\$0	\$0	\$126	\$126	\$167	\$0	
80-5-200-6000.015	PROF SERVICES-SERVICE	\$10,731	\$74,635	\$246,034	\$297,350	\$62,882	\$177,249	\$190,000
80-5-200-6000.016	PROF SERVICES-TAXES/F	\$0	\$0	\$1,410	\$1,410	\$0	\$0	
80-5-200-6000.017	PROF SERVICES-PILOT	\$1,274,274	\$1,168,549	\$564,440	\$1,172,224	\$581,457	\$1,192,415	\$1,264,250
80-5-200-6000.018	PROF SERVICES-DAMAGE	\$0	\$103	\$975	\$975	\$0	\$300	\$300
80-5-200-6000.019	PROF SERVICES-CC FEES	\$73,814	\$81,704	\$52,483	\$102,646	\$59,770	\$188,919	\$175,000
80-5-200-6000.020	PROF SERVICES-LEGAL S	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-6000.021	PROF SERVICES-REBATES	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-6005.001	INSURANCE-VEHICLE	\$23,725	\$25,012	\$22,783	\$28,525	\$24,276	\$28,661	\$29,656
80-5-200-6005.002	INSURANCE EQUIPMENT	\$2,693	\$2,930	\$2,509	\$3,276	\$3,597	\$4,463	\$4,356
80-5-200-6005.003	INSURANCE-BLDG & PROP	\$7,226	\$10,772	\$10,079	\$13,438	\$13,349	\$22,510	\$23,411

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<u>Account</u>	<u>Account Description</u>	<u>6/30/2019 12 Months YTD Actual</u>	<u>6/30/2020 12 Months YTD Actual</u>	<u>12/31/2020 6 Months YTD Actual</u>	<u>6/30/2021 12 Months YTD Actual</u>	<u>12/31/2021 6 Months YTD Actual</u>	<u>Test Year 6/30/2024 12 Months YTD Actual</u>	<u>Budget 6/30/2025 12 Months Budget</u>
80-5-200-6005.007	INSURANCE-CITY GOVERN	\$24,286	\$24,349	\$29,172	\$36,465	\$39,802	\$64,229	\$66,799
80-5-200-6005.023	INSURANCE-DRONE LIABI	\$0	\$0	\$1,422	\$1,422	\$1,720	\$1,849	\$1,923
80-5-200-6010.001	ADVERTISING-PUBLIC NO	\$638	\$1,784	\$936	\$1,062	\$469	\$1,129	\$1,000
80-5-200-6010.002	ADVERTISING-EMPLOYEE	\$45	\$0	\$0	\$150	\$0	\$0	\$500
80-5-200-6010.003	ADVERTISING-PRINT	\$976	\$147	\$0	\$290	\$0	\$0	\$100
80-5-200-6010.006	ADVERTISING-RADIO	\$138	\$268	\$125	\$250	\$125	\$782	\$350
80-5-200-6020.000	SOFTWARE-RENEWAL/MAIN	\$10,713	\$4,062	\$5,756	\$5,756	\$120	\$0	
80-5-200-6020.001	SOFTWARE-PURCHASE	\$8,118	\$4,684	\$6,199	\$9,010	\$7,064	\$0	\$0
80-5-200-6020.002	SOFTWARE-UPGRADE	\$0	\$0	\$120	\$120	\$0	\$0	
80-5-200-6020.003	SOFTWARE-AGREEMENT	\$400	\$7,177	\$2,237	\$20,789	\$4,851	\$16,009	\$42,000
80-5-200-7000.000	SUPPLIES-GENERAL	\$0	-\$181	\$181	\$181	\$0	\$0	
80-5-200-7000.001	SUPPLIES-OPERATIONAL	\$47,792	\$8,073	\$3,681	\$7,362	\$2,519	\$4,077	\$7,500
80-5-200-7000.002	SUPPLIES-COMPUTER ACC	\$0	\$0	\$80	\$1,750	\$702	\$1,634	\$3,500
80-5-200-7000.003	SUPPLIES-DESK ACC-SMA	\$1,866	\$1,044	\$36	\$36	\$0	\$4,211	\$2,000
80-5-200-7000.004	SUPPLIES-SMALL TOOLS	\$3,785	\$5,767	\$3,855	\$7,169	\$1,855	\$3,734	\$5,000
80-5-200-7005.001	SUPPLIES-PRINTING	\$33	\$56	\$0	\$0	\$265	\$267	\$300
80-5-200-7005.002	SUPPLIES-MAILING	\$1,179	\$732	\$397	\$746	\$1,924	\$791	\$2,000
80-5-200-7005.003	SUPPLIES-POSTAGE	\$8,267	\$513	-\$1,650	-\$1,204	\$75	\$108	\$500
80-5-200-7005.004	SUPPLIES-PAPER	\$290	\$298	\$382	\$482	\$114	\$495	\$423
80-5-200-7005.005	SUPPLIES-FORMS	\$1,307	\$0	\$0	\$0	\$0	\$0	
80-5-200-7005.006	SUPPLIES-PROMO-EDUCAT	\$8,031	\$8,334	\$7,183	\$7,783	\$788	\$1,468	\$20,000
80-5-200-7010.005	SUPPLIES-PCB	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-7015.004	SUPPLIES-SAFETY	\$11,235	\$33,668	\$7,935	\$14,586	\$3,187	\$15,342	\$18,800
80-5-200-7025.000	SUPPLIES-WHOLESALE PW	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-200-7025.001	SUPPLIES-WHOLESALE PW	\$5,351,500	\$5,031,058	\$2,687,469	\$5,475,932	\$2,440,656	\$8,689,094	\$9,297,612
80-5-200-7025.002	SUPPLIES-WHOLESALE PW	\$13,858,977	\$13,621,959	\$6,836,156	\$14,422,642	\$6,691,166	\$9,792,631	\$9,783,103
80-5-200-7025.003	WHOLESALE PWR-TRANSMI	\$1,209,499	\$1,159,368	\$575,812	\$1,168,113	\$587,647	\$1,255,824	\$1,360,392
80-5-200-7500.000	MATERIALS-GENERAL	\$298	\$817,292	\$12,597	\$26,975	\$0	\$0	
80-5-200-7500.001	MATERIALS-ASPHALT	\$54	\$0	\$5,059	\$5,059	\$0	\$0	\$2,000
80-5-200-7500.002	MATERIALS-ROCK	\$1,675	\$587	\$261	\$623	\$1,999	\$441	\$2,000
80-5-200-7500.003	MATERIALS-CONCRETE	\$1,351	\$2,148	\$150	\$973	\$287	\$283	\$1,500
80-5-200-7505.004	MATERIALS-PIPE-CONDUI	\$16,082	\$214	\$12,376	\$15,752	\$1,522	\$17,724	\$18,725
80-5-200-7505.005	MATERIALS-POLES	\$691	\$3,311	\$444	\$19,787	\$2,937	\$14,445	\$26,750
80-5-200-7505.007	MATERIALS-PUPI ARMS	\$0	\$0	\$0	\$23,154	\$0	\$8,961	\$14,000
80-5-200-7505.008	MATERIALS-CUTOUTS	\$0	\$0	\$5,627	\$15,748	\$0	\$14,948	\$20,000
80-5-200-7510.003	MATERIALS-FITTINGS	\$6,763	\$4,568	\$1,906	\$3,852	\$1,523	\$3,318	\$5,000

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Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-5-200-7510.004	MATERIALS-HARDWARE	\$25,853	\$33,816	\$17,713	\$63,129	\$4,880	\$41,187	\$45,000
80-5-200-7510.006	MATERIALS-WIRE	\$24,303	\$19,467	\$14,648	\$36,469	\$34,025	\$29,227	\$98,000
80-5-200-7510.010	MATERIALS-STREET LIGH	\$0	\$0	\$1,542	\$43,774	\$900	\$13,548	\$16,050
80-5-200-7510.011	MATERIALS-WILDLIFE PR	\$0	\$0	\$0	\$17,924	\$0	\$8,141	\$9,500
80-5-200-7515.001	MATERIALS-TRANSFORMER	\$51,134	\$38,460	\$100,891	\$144,119	\$43,342	\$53,597	\$0
80-5-200-7515.002	MATERIALS-SUBSTATION	\$15,924	\$21,025	\$11,637	\$19,421	\$12,763	\$14,274	\$14,000
80-5-200-7520.001	MATERIALS-METERS	\$1,327	\$25,690	\$13,367	\$24,907	\$1,560	\$2,012	\$28,000
80-5-200-7525.001	MATERIALS-INFRASTRUCT	\$23,008	\$29,436	\$3,548	\$24,282	\$23,176	\$31,238	\$35,000
80-5-200-7530.001	MATERIALS-SCADA	\$7,237	\$0	\$0	\$4,738	\$1,078	\$5,550	\$11,000
80-5-200-8000.001	TOOLS-REPAIRS	\$230	\$63	\$72	\$102	\$0	\$0	\$500
80-5-200-8000.002	TOOLS-MAINTENANCE	\$1,499	\$135	\$78	\$1,043	\$14	\$1,108	\$2,000
80-5-200-8000.003	TOOLS-SUPPLIES	\$10,264	\$6,739	\$1,540	\$1,681	\$538	\$1,846	\$2,143
80-5-200-8300.001	EQUIPMENT - REPAIR	\$7,873	\$15,964	\$4,765	\$6,005	\$6,754	\$31,149	\$20,000
80-5-200-8300.002	EQUIPMENT-MAINTENANCE	\$15,388	\$12,899	\$7,246	\$10,435	\$3,672	\$11,099	\$12,000
80-5-200-8300.003	EQUIPMENT-SUPPLIES	\$5,425	\$5,936	\$1,485	\$2,298	\$2,391	\$4,593	\$5,000
80-5-200-8300.005	EQUIPMENT-FUEL	\$1,246	\$293	\$62	\$147	\$417	\$962	\$1,000
80-5-200-8300.006	EQUIPMENT-RENTAL	\$300	\$0	\$75	\$75	-\$13,298	\$185	\$200
80-5-200-8600.001	VEHICLE-REPAIR	\$7,701	-\$228	\$1,091	\$5,238	\$3,717	\$13,555	\$6,000
80-5-200-8600.002	VEHICLE-MAINTENANCE	\$17,691	\$13,931	\$8,869	\$13,585	\$9,099	\$25,462	\$21,369
80-5-200-8600.004	VEHICLE-EQUIPMENT	\$4,415	\$6,881	\$959	\$959	\$250	\$1,677	\$2,500
80-5-200-8600.005	VEHICLE-FUEL	\$41,045	\$23,018	\$11,344	\$25,825	\$15,941	\$43,295	\$40,500
80-5-200-9900.001	CONTRA ACCT - OTHER	-\$42,886	-\$99,301	\$0	-\$34,749	\$0	-\$93,915	\$0
80-5-200-9910.000	INTERNAL SERVICE-PERS	\$147,814	\$184,648	\$107,010	\$204,379	\$115,337	\$225,076	\$0
80-5-200-9960.000	INTERNAL SERVICE-PROF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-9975.000	INTERNAL SERVICE-MATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-9983.002	INTERNAL SERVICE-VEHI	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-200-9999.000	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$16,225	\$0
	Total Operating Expenditures	\$24,555,225	\$25,021,114	\$12,415,743	\$25,428,768	\$11,719,685	\$25,502,525	\$26,301,331
	Maintenance Expenditures:							
80-5-205-1000.001	FULLTIME SALARY	\$124,143	\$132,362	\$47,003	\$80,393	\$27,141	\$0	\$0
80-5-205-1000.002	PART TIME SALARY	\$22,772	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1000.005	FULLTIME OVERTIME	\$350	\$2,980	\$42	\$42	\$0	\$0	\$0
80-5-205-1000.006	PART TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80-5-205-1005.001	HEALTH PREMIUM-EMPLOY	\$14,536	\$7,581	\$4,619	\$8,372	\$2,021	\$0	\$0
80-5-205-1005.002	HEALTH PREMIUM-FAMILY	\$11,311	\$28,502	\$7,239	\$13,120	\$5,881	\$0	\$0

City of Lebanon, Missouri
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Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-5-205-1005.003	DENTAL PREMIUM-EMPLOY	\$554	\$969	\$369	\$669	\$231	\$0	
80-5-205-1005.004	DENTAL PREMIUM-FAMILY	\$426	\$213	\$0	\$0	\$0	\$0	
80-5-205-1010.001	LIFE INSURANCE	\$240	\$264	\$89	\$151	\$48	\$0	
80-5-205-1015.001	LAGERS-GENERAL	\$13,161	\$11,435	\$2,882	\$5,186	\$2,480	\$0	
80-5-205-1015.004	DEFERRED COMP-EMPLOYE	\$2,325	\$1,850	\$400	\$725	\$325	\$0	
80-5-205-1020.001	FICA-EMPLOYER	\$8,751	\$7,656	\$2,673	\$4,596	\$1,547	\$0	
80-5-205-1020.002	MEDICARE-EMPLOYER	\$2,047	\$1,791	\$625	\$1,075	\$362	\$0	
80-5-205-1020.003	UNEMPLOYMENT COMPENSA	\$1,473	\$1,354	\$470	\$804	\$271	\$0	
80-5-205-1020.004	WORKMANS COMPENSATION	\$5,699	\$6,993	\$6,323	\$8,653	\$8,183	\$0	
80-5-205-1025.001	EMPLOYEE-UNIFORMS	\$8,086	\$8,641	\$3,610	\$5,689	\$939	\$0	
80-5-205-1025.002	EMPLOYEE-DUES/LICS/ME	\$0	\$60	\$41	\$120	\$0	\$0	
80-5-205-1025.003	EMPLOYEE-BOOKS	\$0	\$30	\$0	\$0	\$0	\$0	
80-5-205-1025.005	EMPLOYEE-TRAINING	\$475	\$656	\$0	\$0	\$0	\$0	
80-5-205-5015.001	UTILITIES-CELL PHONES	\$304	\$18	\$0	\$0	\$0	\$520	
80-5-205-5020.002	UTILITIES-INTERNET MO	\$834	\$840	\$320	\$600	\$200	\$63	\$480
80-5-205-6000.007	PROF SERVICES-TOXICOL	\$182	\$203	\$252	\$252	\$0	\$0	
80-5-205-6000.008	PROF SERVICE - MSHP B	\$56	\$37	\$0	\$0	\$0	\$0	
80-5-205-6000.011	PROF SERVICES;DUES/LI	\$0	\$0	\$0	\$0	\$0	\$399,441	
80-5-205-6000.015	PROF SERVICE-SERVICE	\$0	\$0	\$0	\$10,000	\$18,231	\$0	\$400,000
80-5-205-6000.020	PROF SERVICES-LEGAL S	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-205-7000.001	SUPPLIES-OPERATIONAL	\$0	\$5	\$90	\$240	\$231	\$0	
80-5-205-7000.002	SUPPLIES-COMPUTER ACC	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-205-7000.004	SUPPLIES-SMALL TOOLS	\$0	\$3,451	\$2,947	\$4,541	\$818	\$0	
80-5-205-7010.004	SUPPLIES-CHEMICALS	\$0	\$706	\$526	\$930	\$471	\$393	\$1,000
80-5-205-7015.004	SUPPLIES-SAFETY	\$1,981	\$2,003	\$975	\$1,669	\$356	\$0	
80-5-205-8000.001	TOOLS-REPAIR	\$218	\$263	\$108	\$108	\$15	\$314	\$500
80-5-205-8000.002	TOOLS-MAINTENANCE	\$63	\$157	\$75	\$285	\$13	\$665	\$1,000
80-5-205-8000.003	TOOLS-SUPPLIES	\$2,116	\$1,270	\$1,122	\$1,770	\$424	\$2,000	\$2,000
80-5-205-8300.001	EQUIPMENT-REPAIR	\$3,524	\$10,439	\$0	\$269	\$5,562	\$5,000	\$5,000
80-5-205-8300.002	EQUIPMENT-MAINTENANCE	\$732	\$171	\$0	\$581	\$67	\$2,165	\$2,000
80-5-205-8300.005	EQUIPMENT-FUEL	\$0	\$2,498	\$1,124	\$1,864	\$1,266	-\$1	\$150
80-5-205-8300.006	EQUIPMENT-RENTAL	\$0	\$270	\$0	\$0	\$0	\$0	
80-5-205-8600.001	VEHICLE-REPAIR	\$4,237	\$0	\$0	\$0	\$315	\$2,481	\$2,500
80-5-205-8600.002	VEHICLE-MAINTENANCE	\$0	\$77	\$0	\$0	\$480	\$637	\$1,000
80-5-205-8600.004	VEHICLE-EQUIPMENT	\$680	\$533	\$0	\$276	\$98	\$0	\$500
80-5-205-8600.005	VEHICLE-FUEL	\$578	\$5,343	\$1,976	\$5,004	\$3,494	\$547	\$1,000

City of Lebanon, Missouri
Electric Department

Trial Balance Detail

<u>Account</u>	<u>Account Description</u>	<u>6/30/2019</u> <u>12 Months</u> <u>YTD Actual</u>	<u>6/30/2020</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2020</u> <u>6 Months</u> <u>YTD Actual</u>	<u>6/30/2021</u> <u>12 Months</u> <u>YTD Actual</u>	<u>12/31/2021</u> <u>6 Months</u> <u>YTD Actual</u>	<u>Test Year</u> <u>6/30/2024</u> <u>12 Months</u> <u>YTD Actual</u>	<u>Budget</u> <u>6/30/2025</u> <u>12 Months</u> <u>Budget</u>
80-5-205-9900.001	CONTR ACCT-OTHER	\$0	-\$213	\$0	\$0	\$0	\$0	
	Total Maintenance Expenditures	\$231,852	\$241,407	\$85,901	\$157,986	\$81,471	\$414,226	\$417,130
	Electric Operating Reserve:							
80-5-215-2005.000	CAPITAL-LAND & IMPROV	\$365,694	\$320,121	\$289,294	\$1,112,617	\$75,093	\$44,464	\$730,000
80-5-215-2005.001	CONTRA ACCT-BUILDING	-\$365,608	-\$316,273	\$0	-\$855,656	-\$72,756	-\$44,464	
80-5-215-2010.000	CAPITAL EXP-BUILDING	\$75,311	\$1,073,489	\$788,552	\$793,929	\$84,818	\$4,764	
80-5-215-2010.001	CONTRA ACCT-BUILDING	-\$75,311	-\$832,321	\$0	-\$790,908	-\$452	-\$19,085	
80-5-215-2020.000	CAPITAL EXP-MACHINERY	\$263,271	\$1,647,702	\$248,407	\$672,677	\$10,804	\$327,387	\$712,000
80-5-215-2020.001	CONTRA ACCT-MACHINERY	-\$235,895	-\$1,461,135	\$0	-\$251,082	-\$8,388	-\$324,106	
80-5-215-2025.000	CAPITAL EXP-VEHICLES	\$26,529	\$0	\$0	\$0	\$0	\$0	
80-5-215-2025.001	CONTRA ACCT-VEHICLES	-\$26,529	\$0	\$0	\$0	\$0	\$0	
80-5-215-6000.020	PROF SERVICES-LEGAL S	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-215-9900.001	CONTRA ACCT - OTHER	\$0	\$0	\$0	\$0	-\$5,461	\$0	
80-5-215-9920.000	INTERNAL SERVICE-CAPI	\$0	\$0	\$0	\$0	\$0	\$0	
80-5-215-9999.000	INTERNAL SERVICE-TRAN	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Electric Operating Reserve	\$27,462	\$431,583	\$1,326,252	\$681,579	\$83,657	-\$11,039	\$1,442,000
	Total Expenditures	\$24,814,539	\$25,694,104	\$13,827,897	\$26,268,333	\$11,884,813	\$25,905,711	\$28,160,461
	Revenue Over/(Under)	-\$1,232,613	\$726,703	\$1,446,441	\$1,177,401	-\$806,522	-\$291,094	\$474,201

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>	<u>Residential Service</u>	<u>Commercial Service</u>	<u>Industrial Service</u>	<u>City Use & Lighting</u>	<u>Total</u>
kWh	77,273,539	82,186,756	74,716,140	7,474,819	241,651,254
Customers	5,765	1,140	11	123	7,039
Rate Base	\$8,462,149	\$4,823,000	\$2,410,266	\$0	\$15,695,415
Revenue - Adjusted Sales	\$9,094,924	\$8,784,023	\$6,958,865	\$549,399	\$25,387,211
Revenue - Other	<u>\$464,840</u>	<u>\$91,920</u>	<u>\$887</u>	<u>\$0</u>	<u>\$557,647</u>
Total Revenue	\$9,559,764	\$8,875,943	\$6,959,752	\$549,399	\$25,944,858
Distribution Expenses:					
Customer-Related	\$1,977,367	\$703,980	\$64,535	\$0	\$2,745,882
Demand-Related	\$1,384,969	\$1,212,382	\$893,157	\$0	\$3,490,507
Revenue-Related	<u>\$452,915</u>	<u>\$437,433</u>	<u>\$346,542</u>	<u>\$27,359</u>	<u>\$1,264,250</u>
Total Distribution Expenses	\$3,815,251	\$2,353,795	\$1,304,233	\$27,359	\$7,500,639
Wholesale Power Expenses:					
Demand-Related	\$3,521,541	\$4,080,218	\$2,727,852	\$328,393	\$10,658,004
Energy-Related	<u>\$3,128,372</u>	<u>\$3,327,281</u>	<u>\$3,024,837</u>	<u>\$302,613</u>	<u>\$9,783,103</u>
Total Wholesale Power Expenses	\$6,649,913	\$7,407,499	\$5,752,690	\$631,006	\$20,441,107
Operating Income (Loss)	(\$905,400)	(\$885,351)	(\$97,171)	(\$108,966)	(\$1,996,888)
Nonoperating Revenues (Expenses)	\$104,386	\$59,495	\$29,732	\$0	\$193,613
Income Before Operating Transfers	(\$801,014)	(\$825,856)	(\$67,439)	(\$108,966)	(\$1,803,275)
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Net Income (Loss)	(\$801,014)	(\$825,856)	(\$67,439)	(\$108,966)	(\$1,803,275)
Sales Revenue Per kWh	\$0.1177	\$0.1069	\$0.0931	\$0.0735	\$0.1051
Net Income as % of Revenue	-9.5%	-10.0%	-1.4%	-19.8%	-7.7%
Relative Margin as % of Revenue	1.23	1.30	0.18	2.58	1.00
Rate of Return	-9.5%	-17.1%	-2.8%	0.0%	-11.5%

City of Lebanon, Missouri
Electric Department

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

<u>Margins at Proposed 2026 Rates</u>	Residential Service	Commercial Service	Industrial Service	City Use & Lighting	Total
kWh	77,273,539	82,186,756	74,716,140	7,474,819	241,651,254
Rate Base	\$8,462,149	\$4,823,000	\$2,410,266	\$0	\$15,695,415
Revenue - Pro Forma Sales	\$9,746,234	\$9,440,230	7,345,151	\$657,784	\$27,189,399
Revenue - Other	<u>\$464,840</u>	<u>\$91,920</u>	<u>887</u>	<u>\$9,918</u>	<u>\$567,565</u>
Total Revenue	\$10,211,074	\$9,532,150	\$7,346,038	\$667,702	\$27,756,963
Distribution Expenses:					
Customer-Related	\$1,977,367	\$703,980	\$64,535	\$0	\$2,745,882
Demand-Related	\$1,384,969	\$1,212,382	\$893,157	\$0	\$3,490,507
Revenue-Related	<u>\$452,915</u>	<u>\$437,433</u>	<u>\$346,542</u>	<u>\$27,359</u>	<u>\$1,264,250</u>
Total Dist Expenses	\$3,815,251	\$2,353,795	\$1,304,233	\$27,359	\$7,500,639
Wholesale Power Expenses:					
Demand-Related	\$3,521,541	\$4,080,218	\$2,727,852	\$328,393	\$10,658,004
Energy-Related	<u>\$3,128,372</u>	<u>\$3,327,281</u>	<u>\$3,024,837</u>	<u>\$302,613</u>	<u>\$9,783,103</u>
Total WP Expenses	\$6,649,913	\$7,407,499	\$5,752,690	\$631,006	\$20,441,107
Operating Margin	(\$254,090)	(\$229,144)	\$289,115	\$9,336	(\$184,783)
Nonoperating Revenues (Expenses)	\$104,386	\$59,495	\$29,732	\$0	\$193,613
Income Before Operating Transfers	(\$149,704)	(\$169,649)	\$318,847	\$9,336	\$8,830
Operating Transfers In (Out)	\$0	\$0	\$0	\$0	\$0
Net Income (Loss)	(\$149,704)	(\$169,649)	\$318,847	\$9,336	\$8,830
Sales Revenue Per kWh	\$0.1261	\$0.1149	\$0.0983	\$0.0880	\$0.1125
Margin as % of Revenue	-1.5%	-1.8%	4.3%	1.4%	0.0%
Margin as % of Revenue	(46.09)	(55.95)	136.44	43.95	1.00
Rate of Return	-1.8%	-3.5%	13.2%	0.0%	0.1%
Increase in Sales Revenue	\$651,310	\$656,207	\$386,286	\$108,385	\$1,802,188
% Increase	7.2%	7.5%	5.6%	19.7%	7.1%

City of Lebanon, Missouri
Electric Department

Allocation of Rate Base by Rate Class

<u>Rate Class</u>	<u>kWh Sales</u>	<u>Allocated Rate Base</u>		
		<u>Customer Related</u>	<u>Demand Related</u>	<u>Total</u>
Residential Service	77,273,539	\$4,976,533	\$3,485,616	\$8,462,149
Commercial Service - Rate 1	19,506,615	\$1,289,841	\$786,398	\$2,076,239
Commercial Service - Rate 2	29,763,961	\$272,376	\$1,108,864	\$1,381,239
Commercial Service - Industrial	32,916,180	\$209,524	\$1,155,998	\$1,365,521
Industrial Service - Rate 1	18,196,140	\$84,804	\$601,465	\$686,269
Industrial Service - Rate 2	56,520,000	\$77,613	\$1,646,384	\$1,723,997
City Use	7,474,819	\$0	\$0	\$0
Lighting	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	241,651,254	\$6,910,691	\$8,784,724	\$15,695,415

City of Lebanon, Missouri
Electric Department

Allocation of Operating Expenses by Rate Class

Rate Class	kWh Sales	Adjusted Revenue	Allocated Operating Expenses					Total
			Customer Related	Revenue Related	Demand Related	Wholesale Power		
						Demand	Energy	
Residential Service	77,273,539	\$9,094,924	\$1,977,367	\$452,915	\$1,384,969	\$3,521,541	\$3,128,372	\$10,012,249
Commercial Service - Rate 1	19,506,615	\$2,214,790	\$512,503	\$110,294	\$312,466	\$863,758	\$789,713	\$2,478,441
Commercial Service - Rate 2	29,763,961	\$3,218,550	\$108,225	\$160,280	\$440,594	\$1,658,691	\$1,204,976	\$3,412,486
Commercial Service - Industrial	32,916,180	\$3,350,683	\$83,252	\$166,860	\$459,322	\$1,557,769	\$1,332,591	\$3,432,934
Industrial Service - Rate 1	18,196,140	\$1,881,620	\$33,696	\$93,702	\$238,985	\$815,174	\$736,660	\$1,824,515
Industrial Service - Rate 2	56,520,000	\$5,077,245	\$30,839	\$252,840	\$654,171	\$1,912,678	\$2,288,178	\$4,885,866
City Use	7,474,819	\$549,399	\$0	\$27,359	\$0	\$328,393	\$302,613	\$631,006
Lighting	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	241,651,254	\$25,387,211	\$2,745,882	\$1,264,250	\$3,490,507	\$10,658,004	\$9,783,103	\$27,941,746

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	77,273,539	\$0.0256	\$0.0179	\$0.0456	\$0.0405	\$0.1296
Commercial Service - Rate 1	19,506,615	\$0.0263	\$0.0160	\$0.0443	\$0.0405	\$0.1271
Commercial Service - Rate 2	29,763,961	\$0.0036	\$0.0148	\$0.0557	\$0.0405	\$0.1147
Commercial Service - Industrial	32,916,180	\$0.0025	\$0.0140	\$0.0473	\$0.0405	\$0.1043
Industrial Service - Rate 1	18,196,140	\$0.0019	\$0.0131	\$0.0448	\$0.0405	\$0.1003
Industrial Service - Rate 2	56,520,000	\$0.0005	\$0.0116	\$0.0338	\$0.0405	\$0.0864
Total	234,176,435					

City of Lebanon, Missouri
Electric Department

DERIVATION OF CUSTOMER-RELATED PLANT AND EXPENSES

Total Projected Operating Expenses	\$27,941,746
Less:	
Wholesale Power	\$20,441,107
Franchise or Fee in Lieu of Taxes	<u>\$1,264,250</u>
Net Expenses	\$6,236,389
Customer-related Ratio	<u>44.03%</u>
Customer-Related Expense	\$2,745,882
 Total Rate Base	 \$15,695,415
Customer-related Ratio	44.03%
Customer-Related Rate Base	\$6,910,691

CUSTOMER-RELATED EXPENSES BY RATE CLASS

	Allocated Consumers	Allocation Percent	Allocated Rate Base	Allocated Expense	Cost / Month	Current Base Fee
Residential Service	5,765	72.012%	\$4,976,533	\$1,977,367	\$28.81	\$17.00
Commercial Service - Rate 1	1,494	18.664%	\$1,289,841	\$512,503	\$45.08	\$21.00
Commercial Service - Rate 2	316	3.941%	\$272,376	\$108,225	\$59.53	\$45.00
Commercial Service - Industrial	243	3.032%	\$209,524	\$83,252	\$210.23	\$125.00
Industrial Service - Rate 1	98	1.227%	\$84,804	\$33,696	\$336.96	\$250.00
Industrial Service - Rate 2	90	1.123%	\$77,613	\$30,839	\$907.02	\$490.00
City Use	<u>-</u>	<u>0.000%</u>	\$0	<u>\$0</u>	\$0.00	\$0.00
Subtotal	8,006	100.00%	\$6,910,691	\$2,745,882		
Lighting				<u>\$0</u>		
Total				\$2,745,882		

City of Lebanon, Missouri
Electric Department

CUSTOMER ALLOCATION FACTOR

Rate	Year-End No. of Consumers	Weighing Factor	Weighted Customers	Allocation %
Residential Service	5,765	1.00	5765	72.0%
Commercial Service - Rate 1	964	1.55	1494	18.7%
Commercial Service - Rate 2	139	2.27	316	3.9%
Commercial Service - Industrial	37	6.56	243	3.0%
Industrial Service - Rate 1	8	12.28	98	1.2%
Industrial Service - Rate 2	3	29.97	90	1.1%
City Use	<u>123</u>	0.00	<u>0</u>	<u>0.0%</u>
Total	7,039		8006	100.0%
Lighting	-			
	\$ 40.00			
	\$ -			

Lebanon, Missouri Electric Department Cost of Service Study 2025.xlsm
Allocation Factor Based on Average-Excess Demand

	Annual kWh Sales	Annual kWh Purchases	Coin Peak kW	Average Demand	Excess Demand	Ave-Excess Demand	% of Total
Rate Class							
Residential Service	77,273,539	91,906,301	32,975	10,492	18,748	29,240	39.7%
Commercial Service - Rate 1	19,506,615	23,200,449	6,945	2,648	3,948	6,597	9.0%
Commercial Service - Rate 2	29,763,961	35,400,159	9,253	4,041	5,261	9,302	12.6%
Commercial Service - Industrial	32,916,180	39,149,292	9,196	4,469	5,228	9,697	13.2%
Industrial Service - Rate 1	18,196,140	21,641,819	4,529	2,471	2,575	5,046	6.8%
Industrial Service - Rate 2	56,520,000	67,222,806	10,794	7,674	6,137	13,811	18.7%
Lighting	-	-	-	-	-	-	0.0%
City Use	7,474,819	8,890,274	-	-	-	-	0.0%
Total	241,651,254	287,411,100	73,692	31,795	41,898	73,692	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold
287,411,100 Total kWh Purchased
1.19 Loss Factor

Lebanon, Missouri Electric Department Cost of Service Study 2025.xlsm
Summary of Monthly Coincident Demands

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	% of Total	Season Avg	% of Total
Rate Class																
Residential Service	15,514	16,428	9,164	10,705	12,978	15,603	32,975	13,814	11,083	8,138	13,389	15,330	175,121	29.15%	18,277	33.04%
Commercial Service - Rate 1	4,644	4,745	2,617	3,325	3,780	3,435	6,945	2,637	2,484	2,033	3,598	4,493	44,735	7.45%	4,483	8.10%
Commercial Service - Rate 2	8,652	8,741	8,552	8,199	8,026	8,383	8,719	9,253	8,367	7,903	7,650	7,905	100,349	16.71%	8,609	15.56%
Commercial Service - Industrial	8,600	8,442	7,922	7,175	8,108	7,794	7,314	7,164	8,117	8,852	8,640	9,196	97,325	16.20%	8,085	14.62%
Industrial Service - Rate 1	3,861	4,529	4,368	4,136	4,007	3,730	4,515	4,329	4,193	3,686	3,822	4,421	49,598	8.26%	4,231	7.65%
Industrial Service - Rate 2	10,777	10,794	10,493	10,345	10,229	9,341	9,004	9,132	9,568	9,806	6,090	10,514	116,094	19.33%	9,927	17.95%
Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-	0.00%
City Use	1,752	1,620	785	1,116	1,572	1,314	2,727	872	1,287	781	1,711	1,941	17,478	2.91%	1,704	3.08%
Total	53,800	55,300	43,900	45,000	48,700	49,600	72,200	47,200	45,100	41,200	44,900	53,800	600,700	100.00%	55,317	100.00%

Loss Factor Calculation

241,651,254 Total kWh Sold
287,411,100 Total kWh Purchased
1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Jul-23 Demand	Jul-23 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	9,093	2,659,626	39%	80%	1.19	8,652	16.1%
Commercial Service - Industrial	9,039	2,887,400	43%	80%	1.19	8,600	16.0%
Industrial Service - Rate 1	4,058	1,455,720	48%	80%	1.19	3,861	7.2%
Industrial Service - Rate 2	11,327	5,103,600	61%	80%	1.19	10,777	20.0%
Lighting	0	0	0%	98%	1.19	0	0.0%
Subtotal	33,516	12,106,346				31,890	
Residential Service		6,112,993				15,514	28.8%
Commercial Service - Rate 1	7,867	1,829,842				4,644	8.6%
City Use		<u>690,431</u>				<u>1,752</u>	<u>3.3%</u>
Total		20,739,612				53,800	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold
 287,411,100 Total kWh Purchased
 1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Aug-23 Demand	Aug-23 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	9,186	2,943,842	43%	80%	1.19	8,741	15.8%
Commercial Service - Industrial	8,873	3,188,200	48%	80%	1.19	8,442	15.3%
Industrial Service - Rate 1	4,760	1,876,520	53%	80%	1.19	4,529	8.2%
Industrial Service - Rate 2	11,345	5,520,000	65%	80%	1.19	10,794	19.5%
Lighting	0	0	0%	98%	1.19	0	0.0%
Subtotal	34,164	13,528,562				32,507	
Residential Service		6,897,250				16,428	29.7%
Commercial Service - Rate 1	7,291	1,992,304				4,745	8.6%
City Use		<u>680,348</u>				<u>1,620</u>	<u>2.9%</u>
Total		23,098,464				55,300	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Sep-23 Demand	Sep-23 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,988	2,781,945	42%	80%	1.19	8,552	19.5%
Commercial Service - Industrial	8,326	2,863,740	46%	80%	1.19	7,922	18.0%
Industrial Service - Rate 1	4,591	1,762,180	52%	80%	1.19	4,368	10.0%
Industrial Service - Rate 2	11,028	5,337,600	65%	80%	1.19	10,493	23.9%
Lighting	0	0	0%	80%	1.19	0	0.0%
Subtotal	32,932	12,745,465				31,335	
Residential Service		6,624,808				9,164	20.9%
Commercial Service - Rate 1	7,357	1,891,974				2,617	6.0%
City Use		<u>567,171</u>				<u>785</u>	<u>1.8%</u>
Total		21,829,418				43,900	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Oct-23 Demand	Oct-23 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,616	2,329,234	36%	80%	1.19	8,199	18.2%
Commercial Service - Industrial	7,541	2,596,560	46%	80%	1.19	7,175	15.9%
Industrial Service - Rate 1	4,347	1,568,460	48%	80%	1.19	4,136	9.2%
Industrial Service - Rate 2	10,872	4,918,800	61%	80%	1.19	10,345	23.0%
Lighting	0	0	0%	20%	1.19	0	0.0%
Subtotal	31,377	11,413,054				29,855	
Residential Service		4,717,972				10,705	23.8%
Commercial Service - Rate 1	7,400	1,465,261				3,325	7.4%
City Use		<u>491,643</u>				<u>1,116</u>	<u>2.5%</u>
Total		18,087,930				45,000	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Nov-23 Demand	Nov-23 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,435	2,006,482	32%	80%	1.19	8,026	16.5%
Commercial Service - Industrial	8,521	2,625,180	41%	80%	1.19	8,108	16.6%
Industrial Service - Rate 1	4,212	1,416,440	45%	80%	1.19	4,007	8.2%
Industrial Service - Rate 2	10,751	4,846,800	61%	80%	1.19	10,229	21.0%
Lighting	0	0	0%	20%	1.19	0	0.0%
Subtotal	31,919	10,894,902				30,370	
Residential Service		4,696,973				12,978	26.6%
Commercial Service - Rate 1	7,252	1,368,003				3,780	7.8%
City Use		<u>568,962</u>				<u>1,572</u>	<u>3.2%</u>
Total		17,528,840				48,700	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Dec-23 Demand	Dec-23 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,810	2,224,468	34%	80%	1.19	8,383	16.9%
Commercial Service - Industrial	8,191	2,496,200	41%	80%	1.19	7,794	15.7%
Industrial Service - Rate 1	3,920	1,362,080	47%	80%	1.19	3,730	7.5%
Industrial Service - Rate 2	9,817	3,986,400	55%	80%	1.19	9,341	18.8%
Lighting	0	0	0%	2%	1.19	0	0.0%
Subtotal	30,739	10,069,148				29,248	
Residential Service		6,757,671				15,603	31.5%
Commercial Service - Rate 1	7,154	1,487,524				3,435	6.9%
City Use		<u>569,075</u>				<u>1,314</u>	<u>2.6%</u>
Total		18,883,418				49,600	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Jan-24 Demand	Jan-24 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	9,164	2,548,208	37%	80%	1.19	8,719	12.1%
Commercial Service - Industrial	7,687	2,559,840	45%	80%	1.19	7,314	10.1%
Industrial Service - Rate 1	4,746	1,689,400	48%	80%	1.19	4,515	6.3%
Industrial Service - Rate 2	9,463	4,353,600	62%	80%	1.19	9,004	12.5%
Lighting	0	0	0%	2%	1.19	0	0.0%
Subtotal	31,059	11,151,048				29,552	
Residential Service		9,182,519				32,975	45.7%
Commercial Service - Rate 1	7,304	1,933,854				6,945	9.6%
City Use		<u>759,493</u>				<u>2,727</u>	<u>3.8%</u>
Total		23,026,914				72,200	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Feb-24 Demand	Feb-24 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	9,725	2,907,883	40%	80%	1.19	9,253	19.6%
Commercial Service - Industrial	7,529	2,613,920	47%	80%	1.19	7,164	15.2%
Industrial Service - Rate 1	4,549	1,535,940	45%	80%	1.19	4,329	9.2%
Industrial Service - Rate 2	9,598	4,464,000	63%	80%	1.19	9,132	19.3%
Lighting	0	0	0%	2%	1.19	0	0.0%
Subtotal	31,401	11,521,743				29,878	
Residential Service		11,220,964				13,814	29.3%
Commercial Service - Rate 1	7,535	2,141,574				2,637	5.6%
City Use		<u>707,997</u>				<u>872</u>	<u>1.8%</u>
Total		25,592,278				47,200	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Mar-24 Demand	Mar-24 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,793	2,313,789	35%	80%	1.19	8,367	18.6%
Commercial Service - Industrial	8,531	2,454,220	39%	80%	1.19	8,117	18.0%
Industrial Service - Rate 1	4,407	1,356,120	41%	80%	1.19	4,193	9.3%
Industrial Service - Rate 2	10,056	4,530,000	61%	80%	1.19	9,568	21.2%
Lighting	0	0	0%	20%	1.19	0	0.0%
Subtotal	31,787	10,654,129				30,245	
Residential Service		6,319,594				11,083	24.6%
Commercial Service - Rate 1	6,766	1,416,663				2,484	5.5%
City Use		<u>734,000</u>				<u>1,287</u>	<u>2.9%</u>
Total		19,124,386				45,100	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Apr-24 Demand	Apr-24 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,306	2,245,902	36%	80%	1.19	7,903	19.2%
Commercial Service - Industrial	9,304	2,822,580	41%	80%	1.19	8,852	21.5%
Industrial Service - Rate 1	3,874	1,316,460	46%	80%	1.19	3,686	8.9%
Industrial Service - Rate 2	10,306	4,981,200	65%	80%	1.19	9,806	23.8%
Lighting	0	0	0%	80%	1.19	0	0.0%
Subtotal	31,789	11,366,142				30,247	
Residential Service		5,425,734				8,138	19.8%
Commercial Service - Rate 1	6,903	1,355,456				2,033	4.9%
City Use		<u>520,980</u>				<u>781</u>	<u>1.9%</u>
Total		18,668,312				41,200	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	May-24 Demand	May-24 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,040	2,247,623	38%	80%	1.19	7,650	17.0%
Commercial Service - Industrial	9,081	2,819,040	42%	80%	1.19	8,640	19.2%
Industrial Service - Rate 1	4,017	1,302,000	44%	80%	1.19	3,822	8.5%
Industrial Service - Rate 2	6,401	3,240,000	68%	80%	1.19	6,090	13.6%
Lighting	0	0	0%	80%	1.19	0	0.0%
Subtotal	27,538	9,608,663				26,202	
Residential Service		4,378,750				13,389	29.8%
Commercial Service - Rate 1	6,900	1,176,671				3,598	8.0%
City Use		<u>559,508</u>				<u>1,711</u>	<u>3.8%</u>
Total		15,723,592				44,900	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

Coincident Demand Calculation							
<u>Rate Class</u>	Jun-24 Demand	Jun-24 kWh	Load Factor	Coin. Factor	Loss Factor	Coin kW Demand	% of Total
Commercial Service - Rate 2	8,309	2,554,959	41%	80%	1.19	7,905	14.7%
Commercial Service - Industrial	9,665	2,989,300	42%	80%	1.19	9,196	17.1%
Industrial Service - Rate 1	4,647	1,554,820	45%	80%	1.19	4,421	8.2%
Industrial Service - Rate 2	11,050	5,238,000	64%	80%	1.19	10,514	19.5%
Lighting	0	0	0%	98%	1.19	0	0.0%
Subtotal	33,669	12,337,079				32,036	
Residential Service		4,938,311				15,330	28.5%
Commercial Service - Rate 1	7,080	1,447,489				4,493	8.4%
City Use		<u>625,211</u>				<u>1,941</u>	<u>3.6%</u>
Total		19,348,090				53,800	100.0%

Loss Factor Calculation

241,651,254 Total kWh Sold

287,411,100 Total kWh Purchased

1.19 Loss Factor

SECTION E: LOAD DATA

City of Lebanon, Missouri
Electric Department

Summary of Test Year Load Data By Rate Class

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills													
Residential Service	5,613	5,679	5,714	5,710	5,707	5,740	5,697	5,719	5,757	5,763	5,763	5,765	68,627
Commercial Service - Rate 1	929	938	942	938	948	935	943	964	946	958	965	964	11,370
Commercial Service - Rate 2	153	155	155	159	159	155	156	156	151	143	137	139	1,818
Commercial Service - Industrial	32	32	31	30	32	31	31	34	37	35	34	37	396
Industrial Service - Rate 1	8	9	8	8	9	8	8	9	9	8	8	8	100
Industrial Service - Rate 2	3	3	3	3	3	3	2	2	3	3	3	3	34
City Use	<u>121</u>	<u>119</u>	<u>120</u>	<u>122</u>	<u>120</u>	<u>122</u>	<u>121</u>	<u>121</u>	<u>121</u>	<u>120</u>	<u>120</u>	<u>123</u>	<u>1,450</u>
Total No. of Customers	6,859	6,935	6,973	6,970	6,978	6,994	6,958	7,005	7,024	7,030	7,030	7,039	83,795
No. of Devices													
Residential Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total No. of Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
kWh Sold													
Residential Service	6,112,993	6,897,250	6,624,808	4,717,972	4,696,973	6,757,671	9,182,519	11,220,964	6,319,594	5,425,734	4,378,750	4,938,311	77,273,539
Commercial Service - Rate 1	1,829,842	1,992,304	1,891,974	1,465,261	1,368,003	1,487,524	1,933,854	2,141,574	1,416,663	1,355,456	1,176,671	1,447,489	19,506,615
Commercial Service - Rate 2	2,659,626	2,943,842	2,781,945	2,329,234	2,006,482	2,224,468	2,548,208	2,907,883	2,313,789	2,245,902	2,247,623	2,554,959	29,763,961
Commercial Service - Industrial	2,887,400	3,188,200	2,863,740	2,596,560	2,625,180	2,496,200	2,559,840	2,613,920	2,454,220	2,822,580	2,819,040	2,989,300	32,916,180
Industrial Service - Rate 1	1,455,720	1,876,520	1,762,180	1,568,460	1,416,440	1,362,080	1,689,400	1,535,940	1,356,120	1,316,460	1,302,000	1,554,820	18,196,140
Industrial Service - Rate 2	5,103,600	5,520,000	5,337,600	4,918,800	4,846,800	3,986,400	4,353,600	4,464,000	4,530,000	4,981,200	3,240,000	5,238,000	56,520,000
City Use	<u>690,431</u>	<u>680,348</u>	<u>567,171</u>	<u>491,643</u>	<u>568,962</u>	<u>569,075</u>	<u>759,493</u>	<u>707,997</u>	<u>734,000</u>	<u>520,980</u>	<u>559,508</u>	<u>625,211</u>	<u>7,474,819</u>
Total kWh Sold	20,739,612	23,098,464	21,829,418	18,087,930	17,528,840	18,883,418	23,026,914	25,592,278	19,124,386	18,668,312	15,723,592	19,348,090	241,651,254
kW Sold													
Commercial Service - Rate 1	7,867	7,291	7,357	7,400	7,252	7,154	7,304	7,535	6,766	6,903	6,900	7,080	86,810
Commercial Service - Rate 2	9,093	9,186	8,988	8,616	8,435	8,810	9,164	9,725	8,793	8,306	8,040	8,309	105,465
Commercial Service - Industrial	9,039	8,873	8,326	7,541	8,521	8,191	7,687	7,529	8,531	9,304	9,081	9,665	102,287
Industrial Service - Rate 1	4,058	4,760	4,591	4,347	4,212	3,920	4,746	4,549	4,407	3,874	4,017	4,647	52,127
Industrial Service - Rate 2	<u>11,327</u>	<u>11,345</u>	<u>11,028</u>	<u>10,872</u>	<u>10,751</u>	<u>9,817</u>	<u>9,463</u>	<u>9,598</u>	<u>10,056</u>	<u>10,306</u>	<u>6,401</u>	<u>11,050</u>	<u>122,012</u>
Total kW Sold	41,384	41,455	40,289	38,777	39,170	37,893	38,363	38,936	38,554	38,692	34,438	40,749	468,701
Revenues													
Residential Service	\$676,727	\$754,486	\$728,177	\$541,528	\$539,413	\$741,738	\$978,737	\$1,178,431	\$698,279	\$611,475	\$508,928	\$563,826	\$8,521,744
Commercial Service - Rate 1	\$203,051	\$219,475	\$209,483	\$166,897	\$157,443	\$169,056	\$213,768	\$235,002	\$162,320	\$156,422	\$138,768	\$164,566	\$2,196,251
Commercial Service - Rate 2	\$275,926	\$297,861	\$284,221	\$247,892	\$222,519	\$241,557	\$268,404	\$299,601	\$247,861	\$238,570	\$236,449	\$261,351	\$3,122,212
Commercial Service - Industrial	\$285,960	\$306,119	\$278,105	\$252,465	\$262,649	\$250,797	\$251,165	\$254,089	\$251,329	\$283,878	\$281,653	\$299,050	\$3,257,259
Industrial Service - Rate 1	\$145,305	\$182,452	\$172,635	\$156,414	\$144,459	\$137,518	\$168,676	\$156,273	\$142,026	\$133,801	\$134,143	\$158,327	\$1,832,028
Industrial Service - Rate 2	\$445,384	\$472,253	\$456,943	\$426,617	\$427,360	\$365,234	\$385,750	\$389,380	\$402,901	\$430,177	\$266,224	\$451,694	\$4,919,917
City Use	<u>\$50,747</u>	<u>\$50,006</u>	<u>\$41,687</u>	<u>\$36,136</u>	<u>\$41,819</u>	<u>\$41,827</u>	<u>\$55,823</u>	<u>\$52,038</u>	<u>\$53,949</u>	<u>\$38,292</u>	<u>\$41,124</u>	<u>\$45,953</u>	<u>\$549,400</u>
Total Revenues	\$2,083,100	\$2,282,652	\$2,171,252	\$1,827,949	\$1,795,662	\$1,947,727	\$2,322,321	\$2,564,815	\$1,958,665	\$1,892,615	\$1,607,289	\$1,944,765	\$24,398,812

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

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

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	5,613	5,679	5,714	5,710	5,707	5,740	5,697	5,719	5,757	5,763	5,763	5,765	68,627
<u>Kilowatt-Hours (kWh):</u>													
All kWh	6,112,993	6,897,250	6,624,808	4,717,972	4,696,973	6,757,671	9,182,519	11,220,964	6,319,594	5,425,734	4,378,750	4,938,311	77,273,539
Average kWh Usage	1,089	1,215	1,159	826	823	1,177	1,612	1,962	1,098	941	760	857	1,126
<u>Revenue:</u>													
Service Availability Revenue	\$78,820	\$79,744	\$80,206	\$80,178	\$80,122	\$80,584	\$79,996	\$80,304	\$80,278	\$80,920	\$80,906	\$80,934	\$962,992
Energy Revenue	\$597,907	\$674,742	\$647,971	\$461,350	\$459,291	\$661,154	\$898,741	\$1,098,127	\$618,001	\$530,555	\$428,022	\$482,892	\$7,558,752
Billing Adjustments													
Total Revenue	\$676,727	\$754,486	\$728,177	\$541,528	\$539,413	\$741,738	\$978,737	\$1,178,431	\$698,279	\$611,475	\$508,928	\$563,826	\$8,521,744
<u>Rates:</u>													
Service Availability	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	
Energy rate	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	\$0.0979	
<u>Revenue Verification:</u>													
Service Availability	\$78,582	\$79,506	\$79,996	\$79,940	\$79,898	\$80,360	\$79,758	\$80,066	\$80,598	\$80,682	\$80,682	\$80,710	\$960,778
Energy	\$598,462	\$675,241	\$648,569	\$461,889	\$459,834	\$661,576	\$898,969	\$1,098,532	\$618,688	\$531,179	\$428,680	\$483,461	\$7,565,079
Total Revenue	\$677,044	\$754,747	\$728,565	\$541,829	\$539,732	\$741,936	\$978,727	\$1,178,598	\$699,286	\$611,861	\$509,362	\$564,171	\$8,525,857
Calculated Variance	-\$317	-\$261	-\$388	-\$301	-\$319	-\$198	\$10	-\$167	-\$1,008	-\$387	-\$434	-\$345	-\$4,113
Percent Difference	-0.05%	-0.03%	-0.05%	-0.06%	-0.06%	-0.03%	0.00%	-0.01%	-0.14%	-0.06%	-0.09%	-0.06%	-0.05%

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>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	929	938	942	938	948	935	943	964	946	958	965	964	11,370
Demand kW	7,867	7,291	7,357	7,400	7,252	7,154	7,304	7,535	6,766	6,903	6,900	7,080	86,810
Kilowatt-Hours (kWh)	1,829,842	1,992,304	1,891,974	1,465,261	1,368,003	1,487,524	1,933,854	2,141,574	1,416,663	1,355,456	1,176,671	1,447,489	19,506,615
Average kWh Usage	1,970	2,124	2,008	1,562	1,443	1,591	2,051	2,222	1,498	1,415	1,219	1,502	1,716
<u>Revenue:</u>													
Service Availability Revenue	\$20,433	\$20,643	\$20,664	\$20,664	\$20,916	\$20,601	\$20,769	\$21,273	\$20,937	\$21,147	\$21,336	\$21,399	\$250,782
Energy Revenue	\$182,618	\$198,832	\$188,819	\$146,233	\$136,527	\$148,455	\$192,999	\$213,729	\$141,383	\$135,275	\$117,432	\$143,167	\$1,945,469
Billing Adjustments													\$0.00
Total Revenue	\$203,051	\$219,475	\$209,483	\$166,897	\$157,443	\$169,056	\$213,768	\$235,002	\$162,320	\$156,422	\$138,768	\$164,566	\$2,196,251
<u>Rates</u>													
Service Availability	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00	
Demand	\$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	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	\$0.0988	
<u>Revenue Verification</u>													
Service Availability	\$19,509	\$19,698	\$19,782	\$19,698	\$19,908	\$19,635	\$19,803	\$20,244	\$19,866	\$20,118	\$20,265	\$20,244	\$238,770
Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy	\$180,788	\$196,840	\$186,927	\$144,768	\$135,159	\$146,967	\$191,065	\$211,588	\$139,966	\$133,919	\$116,255	\$143,012	\$1,927,254
Total Revenue	\$200,297	\$216,538	\$206,709	\$164,466	\$155,067	\$166,602	\$210,868	\$231,832	\$159,832	\$154,037	\$136,520	\$163,256	\$2,166,024

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>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	153	155	155	159	159	155	156	156	151	143	137	139	1,818
Demand kW	9,093	9,186	8,988	8,616	8,435	8,810	9,164	9,725	8,793	8,306	8,040	8,309	105,465
Kilowatt-Hours (kWh)	2,659,626	2,943,842	2,781,945	2,329,234	2,006,482	2,224,468	2,548,208	2,907,883	2,313,789	2,245,902	2,247,623	2,554,959	29,763,961
Average kWh Usage	17,383	18,993	17,948	14,649	12,619	14,351	16,335	18,640	15,323	15,706	16,406	18,381	16,372
<u>Revenue:</u>													
Service Availability Revenue	\$6,480	\$6,560	\$6,520	\$6,760	\$6,800	\$6,680	\$6,680	\$6,720	\$6,480	\$6,080	\$5,937	\$5,880	\$77,577
Energy + Demand Revenue	\$269,446	\$291,301	\$277,701	\$241,132	\$215,719	\$234,877	\$261,724	\$292,881	\$241,381	\$232,490	\$230,512	\$255,471	\$3,044,635
Billing Adjustments													\$0.00
Total Revenue	\$275,926	\$297,861	\$284,221	\$247,892	\$222,519	\$241,557	\$268,404	\$299,601	\$247,861	\$238,570	\$236,449	\$261,351	\$3,122,212
<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	
All kW	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	\$7.90	
All kWh	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	\$0.0743	
<u>Revenue Verification</u>													
Service Availability	\$6,120	\$6,200	\$6,200	\$6,360	\$6,360	\$6,200	\$6,240	\$6,240	\$6,040	\$5,720	\$5,480	\$5,560	\$72,720
Demand	\$71,836	\$72,573	\$71,002	\$68,070	\$66,637	\$69,599	\$72,392	\$76,826	\$69,466	\$65,619	\$63,514	\$65,637	\$833,172
Energy	\$197,610	\$218,727	\$206,699	\$173,062	\$149,082	\$165,278	\$189,332	\$216,056	\$171,915	\$166,871	\$166,998	\$189,833	\$2,211,462
Total Revenue	\$275,566	\$297,501	\$283,901	\$247,492	\$222,079	\$241,077	\$267,964	\$299,122	\$247,421	\$238,210	\$235,992	\$261,031	\$3,117,355

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>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	32	32	31	30	32	31	31	34	37	35	34	37	396
Demand kW	9,039	8,873	8,326	7,541	8,521	8,191	7,687	7,529	8,531	9,304	9,081	9,665	102,287
Kilowatt-Hours (kWh)	2,887,400	3,188,200	2,863,740	2,596,560	2,625,180	2,496,200	2,559,840	2,613,920	2,454,220	2,822,580	2,819,040	2,989,300	32,916,180
Average kWh Usage	90,231	99,631	92,379	86,552	82,037	80,523	82,575	76,880	66,330	80,645	82,913	80,792	83,122
<u>Revenue:</u>													
Service Availability Revenue	\$4,200	\$4,200	\$3,960	\$3,960	\$3,960	\$4,080	\$4,080	\$4,440	\$4,800	\$4,560	\$4,440	\$4,800	\$51,480
Energy + Demand Revenue	\$281,760	\$301,919	\$274,145	\$248,505	\$258,689	\$246,717	\$247,085	\$249,649	\$246,529	\$279,318	\$277,213	\$294,250	\$3,205,779
Billing Adjustments													\$0.00
Total Revenue	\$285,960	\$306,119	\$278,105	\$252,465	\$262,649	\$250,797	\$251,165	\$254,089	\$251,329	\$283,878	\$281,653	\$299,050	\$3,257,259
<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	
All kW	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	\$8.30	
All kWh	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	
<u>Revenue Verification</u>													
Service Availability	\$3,840	\$3,840	\$3,720	\$3,600	\$3,840	\$3,720	\$3,720	\$4,080	\$4,440	\$4,200	\$4,080	\$4,440	\$47,520
Demand	\$75,022	\$73,644	\$69,102	\$62,591	\$70,726	\$67,989	\$63,800	\$62,492	\$70,807	\$77,222	\$75,370	\$80,216	\$848,981
Energy	\$206,738	\$228,275	\$205,044	\$185,914	\$187,963	\$178,728	\$183,285	\$187,157	\$175,722	\$202,097	\$201,843	\$214,034	\$2,356,798
Total Revenue	\$285,600	\$305,759	\$277,865	\$252,105	\$262,529	\$250,437	\$250,805	\$253,729	\$250,969	\$283,518	\$281,293	\$298,690	\$3,253,300

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>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	8	9	8	8	9	8	8	9	9	8	8	8	100
Demand kW	4,058	4,760	4,591	4,347	4,212	3,920	4,746	4,549	4,407	3,874	4,017	4,647	52,127
Kilowatt-Hours (kWh)	1,455,720	1,876,520	1,762,180	1,568,460	1,416,440	1,362,080	1,689,400	1,535,940	1,356,120	1,316,460	1,302,000	1,554,820	18,196,140
Average kWh Usage	181,965	208,502	220,273	196,058	157,382	170,260	211,175	170,660	150,680	164,558	162,750	194,353	181,961
<u>Revenue:</u>													
Service Availability Revenue	\$1,920	\$2,160	\$2,160	\$2,160	\$2,400	\$2,160	\$1,920	\$2,400	\$2,400	\$2,160	\$2,160	\$2,160	\$26,160
Energy + Demand Revenue	\$143,385	\$180,292	\$170,475	\$154,254	\$142,059	\$135,358	\$166,756	\$153,873	\$139,626	\$131,641	\$131,983	\$156,167	\$1,805,868
Billing Adjustments													\$0.00
Total Revenue	\$145,305	\$182,452	\$172,635	\$156,414	\$144,459	\$137,518	\$168,676	\$156,273	\$142,026	\$133,801	\$134,143	\$158,327	\$1,832,028
<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	
All kW	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	\$9.65	
All kWh	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	\$0.0716	
<u>Revenue Verification</u>													
Service Availability	\$1,920	\$2,160	\$1,920	\$1,920	\$2,160	\$1,920	\$1,920	\$2,160	\$2,160	\$1,920	\$1,920	\$1,920	\$24,000
Demand	\$39,155	\$45,933	\$44,303	\$41,952	\$40,642	\$37,833	\$45,794	\$43,900	\$42,528	\$37,383	\$38,760	\$44,841	\$503,025
Energy	\$104,230	\$134,359	\$126,172	\$112,302	\$101,417	\$97,525	\$120,961	\$109,973	\$97,098	\$94,259	\$93,223	\$111,325	\$1,302,844
Total Revenue	\$145,305	\$182,452	\$172,395	\$156,174	\$144,219	\$137,278	\$168,676	\$156,033	\$141,786	\$133,561	\$133,903	\$158,087	\$1,829,868

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

Industrial Service Schedule
200-TCP, 202-TCP

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	3	3	3	3	3	3	2	2	3	3	3	3	34
Demand kW	11,327	11,345	11,028	10,872	10,751	9,817	9,463	9,598	10,056	10,306	6,401	11,050	122,012
<u>Kilowatt-Hours (kWh):</u>													
First 1,400,000 kWh	3,198,800	3,211,600	3,228,400	2,927,600	3,175,600	2,981,600	3,098,800	3,020,000	3,157,600	3,146,800	1,400,000	3,188,800	35,735,600
Excess kWh	1,904,800	2,308,400	2,109,200	1,991,200	1,671,200	1,004,800	1,254,800	1,444,000	1,372,400	1,834,400	1,840,000	2,049,200	20,784,400
Total kWh	5,103,600	5,520,000	5,337,600	4,918,800	4,846,800	3,986,400	4,353,600	4,464,000	4,530,000	4,981,200	3,240,000	5,238,000	56,520,000
Average kWh Usage	1,701,200	1,840,000	1,779,200	1,639,600	1,615,600	1,328,800	2,176,800	2,232,000	1,510,000	1,660,400	1,080,000	1,746,000	1,662,353
<u>Revenue:</u>													
Service Availability Revenue	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	\$1,440	\$1,440	\$1,920	\$1,920	\$1,920	\$1,920	\$22,080
Energy + Demand Revenue	\$443,464	\$470,333	\$455,023	\$424,697	\$425,440	\$363,314	\$384,310	\$387,940	\$400,981	\$428,257	\$264,304	\$449,774	\$4,897,837
Billing Adjustments													\$0.00
Total Revenue	\$445,384	\$472,253	\$456,943	\$426,617	\$427,360	\$365,234	\$385,750	\$389,380	\$402,901	\$430,177	\$266,224	\$451,694	\$4,919,917
<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	
All kW	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	\$10.23	
First 1,400,000 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	
Excess kWh	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	0.0551	
<u>Revenue Verification</u>													
Service Availability	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$960	\$960	\$1,440	\$1,440	\$1,440	\$1,440	\$16,320
Demand	\$115,873	\$116,057	\$112,816	\$111,221	\$109,981	\$100,430	\$96,809	\$98,183	\$102,873	\$105,426	\$65,480	\$113,037	\$1,248,187
First 1,400,000 Energy	\$222,636	\$223,527	\$224,697	\$203,761	\$221,022	\$207,519	\$215,676	\$210,192	\$219,769	\$219,017	\$97,440	\$221,940	\$2,487,198
Excess Energy	\$104,954	\$127,193	\$116,217	\$109,715	\$92,083	\$55,364	\$69,139	\$79,564	\$75,619	\$101,075	\$101,384	\$112,911	\$1,145,220
Total Revenue	\$444,904	\$468,218	\$455,170	\$426,137	\$424,526	\$364,754	\$382,585	\$388,900	\$399,701	\$426,959	\$265,744	\$449,329	\$4,896,925

City of Lebanon, Missouri
Electric Department

Detail of Load Data By Rate Code

City Service Schedule
200-COL

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	121	119	120	122	120	122	121	121	121	120	120	123	1,450
Demand kW	3,401	3,210	3,339	3,250	3,149	3,366	3,111	3,264	3,166	3,113	3,400	3,324	39,093
Kilowatt-Hours (kWh)	690,431	680,348	567,171	491,643	568,962	569,075	759,493	707,997	734,000	520,980	559,508	625,211	7,474,819
Average kWh Usage	5,706	5,717	4,726	4,030	4,741	4,665	6,277	5,851	6,066	4,342	4,663	5,083	5,155
<u>Revenue:</u>													
Service Availability Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Revenue	\$50,747	\$50,006	\$41,687	\$36,136	\$41,819	\$41,827	\$55,823	\$52,038	\$53,949	\$38,292	\$41,124	\$45,953	\$549,400
Billing Adjustments													\$0
Total Revenue	\$50,747	\$50,006	\$41,687	\$36,136	\$41,819	\$41,827	\$55,823	\$52,038	\$53,949	\$38,292	\$41,124	\$45,953	\$549,400
<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
Demand	\$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	\$50,747	\$50,006	\$41,687	\$36,136	\$41,819	\$41,827	\$55,823	\$52,038	\$53,949	\$38,292	\$41,124	\$45,953	\$549,399
Total Revenue	\$50,747	\$50,006	\$41,687	\$36,136	\$41,819	\$41,827	\$55,823	\$52,038	\$53,949	\$38,292	\$41,124	\$45,953	\$549,399

SECTION F: WHOLESALE POWER COSTS

City of Lebanon, Missouri
Electric Department

Summary of Historic and Forecast Wholesale Power Costs

<u>Item</u>	<u>Classification</u>	Test Year June 30, 2024	Forecast Year June 30, 2025
<u>MPUA Billing Determinants</u>			
Demand (kW)		663,000	709,200
Energy (kWh)		268,883,500	268,883,500
Losses (kWh)		18,527,600	18,527,600
Transmission (kWh)		590,022	590,022
<u>MPUA Rates</u>			
Demand (per kW)		\$13.11	\$13.11
Energy (per kWh)		\$0.03404	\$0.03404
Losses (per kWh)		\$0.03402	\$0.03402
<u>Sho-Me Rates</u>			
Transmission (per kW)		\$2.13	\$2.30
<u>MPUA Charges</u>			
Demand	demand	\$8,587,376	\$9,297,612
Other Demand Charges	demand	\$101,718	\$0
Energy	energy	\$9,152,995	\$9,152,794
Other Energy Charges	energy	\$0	\$0
Energy Losses	energy	\$630,306	\$630,309
Other Losses Charges	energy	<u>\$0</u>	<u>\$0</u>
Total		\$18,472,395	\$19,080,715

City of Lebanon, Missouri
Electric Department

Summary of Historic and Forecast Wholesale Power Costs

Item	Classification	Test Year	Forecast Year
		June 30, 2024	June 30, 2025
<u>Sho-Me Charges</u>			
Transmission	demand	\$1,252,482	\$1,357,050
Other Transmission Charges	demand	<u>\$3,342</u>	<u>\$3,342</u>
Total		\$1,255,824	\$1,360,392
<u>Total Charges</u>			
Demand		\$9,944,918	\$10,658,004
Energy		<u>\$9,783,301</u>	<u>\$9,783,103</u>
Total		\$19,728,219	\$20,441,107
IP Keys Payment		\$9,330	\$0
February Event		\$828,522	\$0
<u>Gross Charges</u>		<u>\$20,566,071</u>	<u>\$20,441,107</u>
Total kWh Purchased		287,411,100	287,411,100
Total kWh Sold		241,651,254	241,651,254
		\$0.07156	\$0.07112
		\$0.08511	\$0.08459

City of Lebanon, Missouri
Electric Department

Detailed Summary of Fiscal Year 2024 Power Bills from Missouri Public Utility Alliance (MPUA)

Bill Month Service Month	Aug-23 Jul-23	Sep-23 Aug-23	Oct-23 Sep-23	Nov-23 Oct-23	Dec-23 Nov-23	Jan-24 Dec-23	Feb-24 Jan-24	Mar-24 Feb-24	Apr-24 Mar-24	May-24 Apr-24	Jun-24 May-24	Jul-24 Jun-24	Total
Peak kW	53,800	55,300	43,900	45,000	48,700	49,600	72,200	47,200	45,100	41,200	44,900	53,800	600,700
Peak Day	7/12/2023	8/21/2023	9/26/2023	10/31/2023	11/1/2023	12/19/2023	1/16/2024	2/13/2024	3/18/2024	4/3/2024	5/21/2024	6/24/2024	
Peak Hour	16	15	15	9	8	8	8	8	8	10	14	16	
Demand/Asset Charges:													
Current Month's Estimate:													
Rate Per kW	\$9.40	\$8.30	\$16.30	\$14.25	\$15.00	\$15.00	\$1.40	\$18.00	\$17.00	\$18.00	\$15.50	\$16.50	
Billed kW	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	59,100	663,000
Charge	\$516,060.00	\$455,670.00	\$894,870.00	\$782,325.00	\$823,500.00	\$823,500.00	\$76,860.00	\$988,200.00	\$933,300.00	\$988,200.00	\$850,950.00	\$975,150.00	\$9,108,585.00
Previous Month's Actual:													
Rate Per kW	\$12.45	\$9.55	\$5.95	\$16.92	\$14.78	\$14.20	\$12.46	\$0.89	\$18.25	\$15.69	\$18.56	\$13.12	
Billed kW	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	658,800
Charges	\$683,466.02	\$524,559.07	\$326,500.18	\$928,658.75	\$811,342.94	\$779,356.56	\$684,144.04	\$48,801.71	\$1,002,044.13	\$861,151.52	\$1,018,676.64	\$720,359.37	\$8,389,060.93
Previous Month's Estimate:													
Rate Per kW	-\$14.15	-\$9.40	-\$8.30	-\$16.30	-\$14.25	-\$15.00	-\$15.00	-\$1.40	-\$18.00	-\$17.00	-\$18.00	-\$15.50	
Billed kW	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	54,900	658,800
Charges	-\$776,835.00	-\$516,060.00	-\$455,670.00	-\$894,870.00	-\$782,325.00	-\$823,500.00	-\$823,500.00	-\$76,860.00	-\$988,200.00	-\$933,300.00	-\$988,200.00	-\$850,950.00	-\$8,910,270.00
Panhandle Rate Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$22,527.44
True-Up Charges	\$53,643.00	\$8,461.19	\$584.14	\$3,114.48	\$0.00	\$0.00	\$0.00	\$0.00	\$58,442.33	\$0.00	\$0.00	\$0.00	\$124,245.14
Total Demand Charges	\$476,334.02	\$472,630.26	\$766,284.32	\$819,228.23	\$852,517.94	\$779,356.56	-\$85,023.40	\$960,141.71	\$1,005,586.46	\$916,051.52	\$881,426.64	\$844,559.37	\$8,689,093.63
Energy/Load Charges:													
Current Month's Estimate:													
Rate Per kWh	\$0.04117	\$0.04557	\$0.03137	\$0.02887	\$0.02802	\$0.02527	\$0.07059	\$0.01814	\$0.02119	\$0.02131	\$0.02659	\$0.02840	
kWh	24,652,800	25,685,600	20,340,800	19,615,300	20,333,700	22,396,300	30,651,000	21,446,800	20,466,300	19,194,700	20,687,500	23,412,700	268,883,500
Charges	\$1,014,864.56	\$1,170,559.57	\$638,046.15	\$566,234.87	\$569,831.61	\$565,970.18	\$2,163,792.02	\$389,066.40	\$433,625.64	\$408,952.68	\$550,035.11	\$665,000.28	\$9,135,979.07
Previous Month's Actual:													
Rate Per kWh	\$0.0365133	\$0.0411603	\$0.0455178	\$0.0314956	\$0.0289541	\$0.0280709	\$0.0252959	\$0.0705876	\$0.0182144	\$0.0213308	\$0.0213667	\$0.0267347	
kWh	24,213,100	26,349,400	27,454,200	21,736,500	20,965,200	21,736,900	23,950,500	32,782,100	22,925,000	21,872,400	20,510,800	22,106,900	286,603,000
Charges	\$884,100.18	\$1,084,549.21	\$1,249,654.78	\$684,604.11	\$607,028.50	\$610,174.35	\$605,849.45	\$2,314,009.76	\$417,565.12	\$466,555.79	\$438,248.11	\$591,021.34	\$9,953,360.71
Previous Month's Estimate:													
Rate Per kWh	(\$0.03637)	(\$0.04117)	(\$0.04557)	(\$0.03137)	(\$0.02887)	(\$0.02802)	(\$0.02527)	(\$0.07059)	(\$0.01814)	(\$0.02119)	(\$0.02131)	(\$0.02659)	
kWh	24,213,100	26,349,400	27,454,200	21,736,500	20,965,200	21,736,900	23,950,500	32,782,100	22,925,000	21,872,400	20,510,800	22,106,900	286,603,000
Charges	(\$880,746.67)	(\$1,084,707.31)	(\$1,251,159.27)	(\$681,826.18)	(\$605,202.43)	(\$609,154.89)	(\$605,245.90)	(\$2,314,235.96)	(\$415,882.43)	(\$463,417.10)	(\$436,992.85)	(\$587,773.84)	(\$9,936,344.82)
True-Up Charges	\$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
Total Energy Charges	\$1,018,218.07	\$1,170,401.48	\$636,541.66	\$569,012.79	\$571,657.68	\$566,989.64	\$2,164,395.57	\$388,840.20	\$435,308.33	\$412,091.37	\$551,290.37	\$668,247.79	\$9,152,994.95

City of Lebanon, Missouri
Electric Department

Detailed Summary of Fiscal Year 2024 Power Bills from Missouri Public Utility Alliance (MPUA)

Bill Month Service Month	Aug-23 Jul-23	Sep-23 Aug-23	Oct-23 Sep-23	Nov-23 Oct-23	Dec-23 Nov-23	Jan-24 Dec-23	Feb-24 Jan-24	Mar-24 Feb-24	Apr-24 Mar-24	May-24 Apr-24	Jun-24 May-24	Jul-24 Jun-24	Total
Losses/Load Charges:													
Current Month's Estimate:													
Rate Per kWh	\$0.04117	\$0.04557	\$0.03137	\$0.02887	\$0.02802	\$0.02527	\$0.07059	\$0.01814	\$0.02119	\$0.02131	\$0.02659	\$0.02840	
kWh	1,696,600	1,768,600	1,395,700	1,349,900	1,403,200	1,554,200	2,131,100	1,478,200	1,406,100	1,316,100	1,419,400	1,608,500	18,527,600
Charges	\$69,842.74	\$80,599.70	\$43,780.04	\$38,967.56	\$39,323.28	\$39,275.72	\$150,443.94	\$26,816.03	\$29,791.46	\$28,040.17	\$37,738.72	\$45,686.87	\$630,306.23
Previous Month's Actual:													
Rate Per kWh	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
kWh	0	0	0	0	0	0	0	0	0	0	0	0	0
Charges	\$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
Previous Month's Estimate:													
Rate Per kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
kWh	0	0	0	0	0	0	0	0	0	0	0	0	0
Charges	\$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
True-Up Charges													\$0.00
Total Loss Charges	<u>\$69,842.74</u>	<u>\$80,599.70</u>	<u>\$43,780.04</u>	<u>\$38,967.56</u>	<u>\$39,323.28</u>	<u>\$39,275.72</u>	<u>\$150,443.94</u>	<u>\$26,816.03</u>	<u>\$29,791.46</u>	<u>\$28,040.17</u>	<u>\$37,738.72</u>	<u>\$45,686.87</u>	<u>\$630,306.23</u>
Total Energy & Loss Charges	<u>\$1,088,060.82</u>	<u>\$1,251,001.18</u>	<u>\$680,321.69</u>	<u>\$607,980.35</u>	<u>\$610,980.95</u>	<u>\$606,265.36</u>	<u>\$2,314,839.51</u>	<u>\$415,656.23</u>	<u>\$465,099.80</u>	<u>\$440,131.54</u>	<u>\$589,029.10</u>	<u>\$713,934.66</u>	<u>\$9,783,301.19</u>
													\$18,472,394.82
Transmission Charges:													
Rate Per kW	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.30	\$2.30	\$2.30	
kW	51,688.00	53,512.50	42,481.10	44,686.40	48,753.20	49,678.50	71,870.10	47,189.20	44,783.20	40,628.20	42,734.40	52,017.00	590,021.8
Sho-Me Power Factor Penalty	\$0.00	\$360.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$219.42	\$1,083.30	\$266.80	\$1,412.20	\$3,341.90
Total Transmission Charges	<u>\$106,994.16</u>	<u>\$111,131.06</u>	<u>\$87,935.88</u>	<u>\$92,500.85</u>	<u>\$100,919.12</u>	<u>\$102,834.50</u>	<u>\$148,771.11</u>	<u>\$97,681.64</u>	<u>\$92,920.64</u>	<u>\$94,528.16</u>	<u>\$98,555.92</u>	<u>\$121,051.30</u>	<u>\$1,255,824.33</u>
	\$2.07	\$2.08	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.07	\$2.33	\$2.31	\$2.33	\$2.13
IP Keys Payment	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$800.00</u>	<u>\$663.00</u>	<u>\$667.00</u>	<u>\$9,330.00</u>
February Relief Payments	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$75,320.18	\$0.00	\$828,521.98
Total Charges	<u>\$1,747,509.18</u>	<u>\$1,910,882.67</u>	<u>\$1,610,662.07</u>	<u>\$1,595,829.62</u>	<u>\$1,640,538.20</u>	<u>\$1,564,576.59</u>	<u>\$2,454,707.39</u>	<u>\$1,549,599.76</u>	<u>\$1,639,727.08</u>	<u>\$1,526,831.40</u>	<u>\$1,644,994.83</u>	<u>\$1,680,212.33</u>	<u>\$20,566,071.13</u>



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