



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

City of Lebanon, Missouri
Water Department
Cost of Service Study

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SECTION A: SUMMARY

RATE STUDY AND COST OF SERVICE ANALYSIS**I. Recommendations**

Acceptance of the following proposed rates:

<u>Residential Service less than 1" Meter</u>		<u>Residential Service greater than 1" Meter</u>	
User Fee	\$10.50 /Month	User Fee	\$10.50 /Month
Meter Fee	\$0.00 /Month	Meter Fee	\$19.49 /Month
First 7,000 gallons	\$2.21 /1,000 gal	First 7,000 gallons	\$2.21 /1,000 gal
Over 7,000 gallons	\$4.40 /1,000 gal	Over 7,000 gallons	\$4.40 /1,000 gal
<u>Commercial Service less than 1" Meter</u>		<u>Commercial Service 1" Meter</u>	
User Fee	\$10.50 /Month	User Fee	\$10.50 /Month
Meter Fee	\$0.00 /Month	Meter Fee	\$19.49 /Month
First 7,000 gallons	\$2.21 /1,000 gal	First 7,000 gallons	\$2.21 /1,000 gal
Next 93,000 gallons	\$4.40 /1,000 gal	Next 93,000 gallons	\$4.40 /1,000 gal
Over 100,000 gallons	\$1.28 /1,000 gal	Over 100,000 gallons	\$1.28 /1,000 gal
<u>Commercial Service Greater than 1" to 2" Meter</u>		<u>Commercial Service Greater than 2" Meter</u>	
User Fee	\$10.50 /Month	User Fee	\$10.50 /Month
Meter Fee	\$45.00 /Month	Meter Fee	\$45.00 /Month
First 7,000 gallons	\$2.21 /1,000 gal	First 7,000 gallons	\$2.21 /1,000 gal
Next 93,000 gallons	\$4.40 /1,000 gal	Next 93,000 gallons	\$4.40 /1,000 gal
Over 100,000 gallons	\$1.28 /1,000 gal	Over 100,000 gallons	\$1.28 /1,000 gal
<u>City Service</u>		<u>No Charge Service</u>	
All Usage	\$1.63 /1,000 gal	All Usage	\$0.00 /1,000 gal

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

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

The increase is designed to take effect over a 3-year period with approximately a 8.7% increase in 2026, 9% in 2027, and 9% in 2028 year. Individual consumers may realize a rate change above or below this amount depending upon the class of service and usage characteristics.

B. Income Statements

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

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

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

C. Cost Allocation

Water Department costs and revenue requirements are allocated to rate groups in Section D. Summarized below are results of the allocation as well as rate increase percentages under proposed 2026 rates. Margins have been allocated on an operating margin as a percent of revenue basis. Rate increases are recommended to bring rate classes more in line with the cost of service without excessive customer dislocation to any group.

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

City of Lebanon, Missouri
Water Department

Rate Base and Rate of Return

I. Rate Base

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

Cash Working Capital:

30 days of Water	30 / 365	*	\$0	=	\$0
90 days of Other Expenses	90 / 365	*	\$2,449,594	=	<u>\$604,009</u>
Total Rate Base					\$7,032,953

II. Rate of Return

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

SECTION B: RATES

Summary of Water Rates

City of Lebanon
Lebanon, Missouri

Billing Comparison

Residential Service less than 1" Meter

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

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

City of Lebanon
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Billing Comparison

Commercial Less than 1"

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

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

City of Lebanon
Lebanon, Missouri

Billing Comparison

Commercial 1" Meter

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

City of Lebanon
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Billing Comparison

Commercial Service 1-2" Meter

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

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Billing Comparison

Commercial Service Over 2" Meter

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

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

SECTION C: INCOME STATEMENTS

City of Lebanon, Missouri
Water Department

Summary of Test Year and Pro Forma Revenues and Expenses

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

City of Lebanon, Missouri
Water Department

Analysis of Revenue By Rate Class

Rate Component Description	Customers, Consumption, or Demand	Present Rates			Proposed Rates 2026					Proposed Rates 2027					Proposed Rates 2028						
		Rate \$	Revenue \$	% of Revenues	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase	Rate \$	Revenue \$	% of Revenues	Total Revenue	%	Rate \$	Revenue \$	% of Revenues	Revenue Increase	% Increase		
Residential Service less than 1" Meter																					
User Fee	64,736	\$9.15	\$592,334	48.33%	\$10.50	\$679,728	51.04%	\$87,394	14.8%	\$11.42	\$739,063	50.91%	\$59,335	8.7%	\$12.42	\$804,021	50.84%	\$64,958	8.8%		
Meter Fee	64,736	\$0.00	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0		
First 7,000 gallons	211,812,552	\$2.21	\$468,106	38.20%	\$2.21	\$468,106	35.15%	\$0	0.0%	\$2.39	\$506,129	34.87%	\$38,023	8.1%	\$2.58	\$546,476	34.55%	\$40,347	8.0%		
Over 7,000 gallons	41,781,727	\$3.95	\$165,038	13.47%	\$4.40	\$183,840	13.81%	\$18,802	11.4%	\$4.94	\$206,402	14.22%	\$22,562	12.3%	\$5.53	\$231,053	14.61%	\$24,651	11.9%		
Subtotal	253,594,279		\$1,225,478	100.00%		\$1,331,673	100.00%	\$106,195	8.7%		\$1,451,594	100.00%	\$119,920	9.0%		\$1,581,550	100.00%	\$129,957	9.0%		
Average Increase per Bill																			\$2.01		
								-\$604					\$1.64				\$1.85				
								\$ (0,00000)													
Residential Service greater than 1" Meter																					
User Fee	48	\$9.15	\$439	3.21%	\$10.50	\$504	3.34%	\$65	14.8%	\$11.42	\$548	3.27%	\$44	8.7%	\$12.42	\$596	3.21%	\$48	8.8%		
Meter Fee	48	\$19.49	\$936	6.84%	\$19.49	\$936	6.21%	\$0	0.0%	\$19.49	\$936	5.58%	\$0	0.0%	\$19.49	\$936	5.03%	\$0	0.0%		
First 7,000 gallons	319,364	\$2.21	\$706	5.16%	\$2.21	\$706	4.68%	\$0	0.0%	\$2.39	\$763	4.55%	\$57	8.1%	\$2.58	\$824	4.43%	\$61	8.0%		
Over 7,000 gallons	2,937,575	\$3.95	\$11,603	84.80%	\$4.40	\$12,925	85.76%	\$1,322	11.4%	\$4.94	\$14,512	86.59%	\$1,586	12.3%	\$5.53	\$16,245	87.34%	\$1,733	11.9%		
Subtotal	3,256,939		\$13,684	100.00%		\$15,071	100.00%	\$1,387	10.1%		\$16,758	100.00%	\$1,688	11.2%		\$18,600	100.00%	\$1,842	11.0%		
Commercial Service less than 1" Meter																					
User Fee	6,067	\$9.15	\$55,513	41.91%	\$10.50	\$63,704	43.72%	\$8,190	14.8%	\$11.42	\$69,264	43.30%	\$5,561	8.7%	\$12.42	\$75,352	42.94%	\$6,088	8.8%		
Meter Fee	6,067	\$0.00	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0		
First 7,000 gallons	14,675,996	\$2.21	\$32,434	24.49%	\$2.21	\$32,434	22.26%	\$0	0.0%	\$2.39	\$35,069	21.92%	\$2,635	8.1%	\$2.58	\$37,864	21.58%	\$2,796	8.0%		
Next 93,000 gallons	11,193,914	\$3.95	\$44,216	33.38%	\$4.40	\$49,253	33.80%	\$5,037	11.4%	\$4.94	\$55,298	34.57%	\$6,045	12.3%	\$5.53	\$61,902	35.27%	\$6,604	11.9%		
Over 100,000 gallons	249,996	\$1.18	\$295	0.22%	\$1.28	\$320	0.22%	\$25	8.5%	\$1.38	\$345	0.22%	\$25	7.8%	\$1.50	\$375	0.21%	\$30	8.7%		
Subtotal	26,119,906		\$132,458	100.00%		\$145,711	100.00%	\$13,253	10.0%		\$159,976	100.00%	\$14,265	9.8%		\$175,494	100.00%	\$15,518	9.7%		
Commercial Service 1" Meter																					
User Fee	2,329	\$9.15	\$21,310	9.13%	\$10.50	\$24,455	9.70%	\$3,144	14.8%	\$11.42	\$26,589	9.68%	\$2,135	8.7%	\$12.42	\$28,926	9.66%	\$2,337	8.8%		
Meter Fee	2,329	\$19.49	\$45,392	19.46%	\$19.49	\$45,392	18.00%	\$0	0.0%	\$19.49	\$45,392	16.53%	\$0	0.0%	\$19.49	\$45,392	15.16%	\$0	0.0%		
First 7,000 gallons	10,692,387	\$2.21	\$23,630	10.13%	\$2.21	\$23,630	9.37%	\$0	0.0%	\$2.39	\$25,550	9.30%	\$1,919	8.1%	\$2.58	\$27,586	9.22%	\$2,037	8.0%		
Next 93,000 gallons	30,872,548	\$3.95	\$121,947	52.27%	\$4.40	\$135,839	53.88%	\$13,893	11.4%	\$4.94	\$152,510	55.53%	\$16,671	12.3%	\$5.53	\$170,725	57.03%	\$18,215	11.9%		
Over 100,000 gallons	17,819,377	\$1.18	\$21,027	9.01%	\$1.28	\$22,809	9.05%	\$782	8.5%	\$1.38	\$24,591	8.95%	\$1,782	7.8%	\$1.50	\$26,729	8.93%	\$2,138	8.7%		
Subtotal	59,384,312		\$233,306	100.00%		\$252,125	100.00%	\$18,819	8.1%		\$274,632	100.00%	\$22,507	8.9%		\$299,359	100.00%	\$24,727	9.0%		
Commercial Service Greater than 1" to 2" Meter																					
User Fee	1,948	\$9.15	\$17,824	3.08%	\$10.50	\$20,454	3.25%	\$2,630	14.8%	\$11.42	\$22,239	3.25%	\$1,785	8.7%	\$12.42	\$24,194	3.24%	\$1,955	8.8%		
Meter Fee	1,948	\$43.64	\$85,010.72	14.70%	\$45.00	\$87,660	13.93%	\$2,649	3.1%	\$45.00	\$87,660	12.81%	\$0	0.0%	\$45.00	\$87,660	11.75%	\$0	0.0%		
First 7,000 gallons	11,214,015	\$2.21	\$24,783	4.29%	\$2.21	\$24,783	3.94%	\$0	0.0%	\$2.39	\$26,796	3.92%	\$2,013	8.1%	\$2.58	\$28,932	3.88%	\$2,136	8.0%		
Next 93,000 gallons	64,441,471	\$3.95	\$254,544	44.02%	\$4.40	\$283,542	45.07%	\$28,999	11.4%	\$4.94	\$318,341	46.52%	\$34,798	12.3%	\$5.53	\$366,361	47.75%	\$38,920	11.9%		
Over 100,000 gallons	166,128,920	\$1.18	\$196,032	33.90%	\$1.28	\$212,645	33.80%	\$16,613	8.5%	\$1.38	\$229,258	33.50%	\$16,613	7.8%	\$1.50	\$249,193	33.39%	\$19,935	8.7%		
Subtotal	241,784,406		\$578,194	100.00%		\$629,084	100.00%	\$50,891	8.8%		\$684,294	100.00%	\$55,210	8.8%		\$746,341	100.00%	\$62,047	9.1%		
Commercial Service Greater than 2" Meter																					
User Fee	24	\$9.15	\$220	6.02%	\$10.50	\$252	6.41%	\$32	14.8%	\$11.42	\$274	6.47%	\$22	8.7%	\$12.42	\$298	6.51%	\$24	8.8%		
Meter Fee	24	\$43.64	\$1,047.36	28.72%	\$45.00	\$1,080	27.48%	\$33	3.1%	\$45.00	\$1,080	25.49%	\$0	0.0%	\$45.00	\$1,080	23.60%	\$0	0.0%		
First 7,000 gallons	168,000	\$2.21	\$371	10.18%	\$2.21	\$371	9.45%	\$0	0.0%	\$2.39	\$401	9.47%	\$30	8.1%	\$2.58	\$433	9.47%	\$32	8.0%		
Next 93,000 gallons	413,438	\$3.95	\$1,633	44.78%	\$4.40	\$1,819	46.29%	\$186	11.4%	\$4.94	\$2,042	48.20%	\$223	12.3%	\$5.53	\$2,286	49.97%	\$244	11.9%		
Over 100,000 gallons	318,388	\$1.18	\$376	10.30%	\$1.28	\$408	10.37%	\$32	8.5%	\$1.38	\$439	10.37%	\$32	7.8%	\$1.50	\$478	10.44%	\$38	8.7%		
Subtotal	899,826		\$3,647	100.00%		\$3,930	100.00%	\$283	7.8%		\$4,237	100.00%	\$307	7.8%		\$4,575	100.00%	\$338	8.0%		
City Service																					
All Usage (gallons)	8,732,785	\$1.50	\$13,099	100.00%	\$1.63	\$14,234	100.00%	\$1,135	8.7%	\$1.78	\$15,544	100.00%	\$1,310	9.2%	\$1.94	\$16,942	100.00%	\$1,397	9.0%		
Subtotal	8,732,785		\$13,099	100.00%		\$14,234	100.00%	\$1,135	8.7%		\$15,544	100.00%	\$1,310	9.2%		\$16,942	100.00%	\$1,397	9.0%		
No Charge Service																					
All Usage (gallons)	4,902,823	\$0.00	\$0	0.00%	\$0.00	\$0	0.00%	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0		
Subtotal	4,902,823		\$0	0.00%		\$0	0.00%	\$0	0.00%		\$0	0.00%	\$0	0.00%		\$0	0.00%	\$0	0.00%		
Totals		\$98,675,276		\$2,199,866			\$2,391,828		\$191,962	8.7%		\$2,607,036			\$215,207	9.0%		\$2,842,861		\$235,826	9.0%

City of Lebanon, Missouri
Water Department

Cash Flow Projection

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

City of Lebanon, Missouri
Water Department

Capital Improvement Plan

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

City of Lebanon, Missouri
Water Department

Debt Service Expense

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

City of Lebanon, Missouri
Water Department

Trial Balance Detail

Account	Account Description	6/30/2019	6/30/2020	12/31/2020	6/30/2021	12/31/2021	Test Year	Budget
		12 Months	12 Months	6 Months	12 Months	6 Months	12 Months	6/30/2025
		YTD Actual	Budget					
Assets:								
87-00-1000	Claim on Pooled Cash	\$433,122.00	\$278,882.47	\$350,292.16	\$270,869.23	\$430,095.91	\$387,284.29	
87-00-1005	Payroll Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1009	BYN MELLON CASH ACCOUNT	\$16,283.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1013	UMB CASH ACCOUNT	\$0.00	\$95.02	\$0.00	\$7,119.12	\$0.50	\$38,834.14	
87-00-1015	WATER RESERVE	\$0.00	\$0.00	\$0.00	\$370,000.00	\$370,000.00	\$370,000.00	
87-00-1020	US BANK INVESTMENT	\$311,616.02	\$317,112.37	\$318,718.82	\$320,311.90	\$322,187.95	\$337,668.04	
87-00-1021	US BANK INVESTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1022	HERITAGE BANK - CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1050	LEASE PURCHASE INVESTMENT ACCT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1100	ACCOUNTS RECEIVABLE	\$0.00	\$0.00	\$2,385.00	\$0.00	\$3,900.00	\$4,870.47	
87-00-1200	Due from other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1305	LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1310	BUILDING	\$4,464,224.85	\$4,464,224.85	\$4,464,224.85	\$5,225,752.10	\$5,225,752.10	\$5,295,002.04	
87-00-1315	FURNITURE & FIXTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1320	MACHINE & EQUIPMENT	\$3,004,772.71	\$3,004,772.71	\$3,004,772.71	\$2,913,557.71	\$2,913,557.71	\$2,985,446.90	
87-00-1325	VEHICLE	\$547,793.76	\$535,493.76	\$535,493.76	\$563,089.76	\$590,328.76	\$712,290.57	
87-00-1330	INFRASTRUCTURE	\$2,359,274.34	\$2,359,274.34	\$2,359,274.34	\$2,361,507.84	\$2,361,507.84	\$2,648,838.66	
87-00-1335	CONSTRUCTION IN PROGRESS	\$143,263.74	\$638,290.56	\$638,290.56	\$424,319.77	\$437,970.90	\$709,241.21	
87-00-1380	DEFERRED OUTFLOW OF RESOURCE-PEN	\$15,556.00	\$43,516.00	\$43,516.00	\$3,009.00	\$3,009.00	\$1,710.00	
87-00-1398	ASSET CONTRA ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1399	ACCUM DEPRECIATION	-\$4,433,853.45	-\$4,716,777.33	-\$4,716,777.33	-\$4,981,262.53	-\$4,981,262.53	-\$5,921,876.05	
87-00-1900	2010 COPS ISSUANCE/DISCOUNTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-1950	BOND COST AMORTIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Assets	\$6,862,053.04	\$6,924,884.75	\$7,000,190.87	\$7,478,273.90	\$7,677,048.14	\$7,569,310.27	\$0.00
Liabilities:								
87-00-2000	Health Insurance Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2001	AFLAC Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2002	COMMUNITY CARES PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2003	Civic Center Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2004	Equipment Reimbursement Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2005	GARNISHMENTS PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2006	FED TAX PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2007	State Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2008	FICA PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

City of Lebanon, Missouri
Water Department

Trial Balance Detail

Account	Account Description	6/30/2019	6/30/2020	12/31/2020	6/30/2021	12/31/2021	Test Year	Budget
		12 Months	12 Months	6 Months	12 Months	6 Months	6/30/2024	6/30/2025
		YTD Actual	Budget					
87-00-2009	MEDICARE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2010	Lebanon Golf & CC Dues Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2011	DEFERRED COMP PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2012	Wages Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2013	LAGERS Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2016	KANSAS CITY LIFE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2017	CINCINNATI LIFE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2018	GYM MEMBERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2019	FLEXIBLE SPENDING ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2020	PWSD #3 SETTLEMENT	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27	\$412,247.27
87-00-2021	EMPLOYEE CRISIS DONATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2023	AFLAC GROUP PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2024	NEW YORK LIFE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2027	KCL VISION PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2028	LIBERTY NATL LIFE PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
87-00-2030	PWSD #3 ASSET DEPRECIATION	-\$122,947.32	-\$133,226.32	-\$133,226.32	-\$143,505.32	-\$143,505.32	-\$164,063.32	
87-00-2031	KCL VOLUNTARY PAYABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2050	ACCOUNTS PAYABLE-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$15.59
87-00-2380	DEFERRED INFLOW OF RESOURCE-PEN	-\$56,998.00	-\$12,371.00	-\$12,371.00	-\$159,561.00	-\$159,561.00	-\$42,574.00	
87-00-2385	NET PENSION LIABILITY	-\$87,699.00	-\$158,225.00	-\$158,225.00	\$95,351.00	\$95,351.00	\$27,126.00	
87-00-2402	CLAYTON HOLDINGS OBLIGATION	-\$58,852.82	-\$44,764.39	-\$30,267.40	-\$30,267.40	-\$15,350.00	\$0.00	
87-00-2700	2010A COPS DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2701	2010B COPS DEBT	-\$254,787.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2702	2020A COPS DEBT	\$0.00	-\$8,302.94	-\$8,302.94	\$505,590.62	-\$505,590.62	-\$346,349.95	
87-00-2703	2020B COPS DEBT	\$0.00	-\$203,863.06	-\$203,863.06	-\$368,975.38	-\$368,975.38	-\$230,378.07	
87-00-2704	2021 COPS DEBT	\$0.00	\$0.00	\$0.00	\$384.62	\$7,504.15	-\$35,798.73	
87-00-2900	Due to other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2910	Vouchers Payable-Pending	\$0.00	\$0.00	-\$1,241.93	\$0.24	-\$24,607.66	\$0.00	
87-00-2925	ENCUMBRANCE ACCOUNT	\$95,546.52	\$75,388.36	\$76,040.36	\$53,469.39	\$138,316.22	\$47,598.96	
87-00-2930	PREPAID UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-2935	RESERVE ENCUMBRANCE	-\$95,546.52	-\$75,388.36	-\$76,040.36	-\$53,469.39	-\$138,316.22	-\$47,598.96	
Total Liabilities		-\$169,037.10	-\$148,505.44	-\$135,250.38	-\$699,916.59	-\$702,487.56	-\$379,806.39	\$0.00

City of Lebanon, Missouri
Water Department

Trial Balance Detail

Account	Account Description	6/30/2019	6/30/2020	12/31/2020	6/30/2021	12/31/2021	Test Year	Budget
		12 Months	12 Months	6 Months	12 Months	6 Months	12 Months	6/30/2025
		YTD Actual	12 Months					
Fund Balance:								
87-00-3000	Fund balances	-\$6,598,157.22	-\$6,693,015.94	-\$6,776,379.31	-\$6,801,279.31	-\$6,778,357.31	-\$7,184,767.15	
87-00-3500	Reserve enc - current	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
87-00-3510	Reserve Enc - previous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Fund Balance	-\$6,598,157.22	-\$6,693,015.94	-\$6,776,379.31	-\$6,801,279.31	-\$6,778,357.31	-\$7,184,767.15	\$0.00
Water Operating Revenues:								
87-4-200-2005.001	GRANTS-OPERATIVE	\$0	\$0	\$0	\$0	\$0	\$0	
87-4-200-2005.002	GRANT-CAPITAL	\$0	\$0	-\$2,374	-\$2,374	\$0	\$0	
87-4-200-3000.004	BRUSH DROP-OFF/SCRAP	\$0	\$0	-\$94	-\$94	\$0	\$0	
87-4-200-3000.011	TURN ON FEES	-\$4,312	\$0	\$0	\$0	\$0	\$0	
87-4-200-3000.012	CUSTOMER BILLING	-\$1,747,224	-\$1,639,855	-\$884,897	-\$1,694,632	-\$894,702	-\$1,954,672	-\$2,325,000
87-4-200-3000.013	PENALTIES	-\$21,949	-\$18,047	-\$10,529	-\$19,425	-\$10,090	-\$23,809	-\$20,000
87-4-200-3000.016	FACILITY IMPACT	-\$8,250	-\$12,150	-\$4,350	-\$4,350	-\$900	-\$8,650	-\$15,000
87-4-200-3000.017	PWSD #3 SPECIAL METER FEE	\$0	-\$212	-\$117	-\$215	-\$45	-\$161	\$0
87-4-200-3000.020	REDEVELOPMENT PROJ. REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
87-4-200-3000.021	LEASE AGREEMENTS - TOWERS	-\$29,125	-\$29,480	-\$3,945	-\$21,730	\$0	-\$33,927	-\$18,000
87-4-200-3000.031	UTILITY ADMINISTRATION FEE	-\$2,020	-\$10	-\$11	-\$11	\$0	\$0	
87-4-200-3010.001	MISC-BOND PROCEEDS	-\$5,033	-\$4,461	-\$476,088	-\$288	\$0	\$0	
87-4-200-3010.003	MISC -INTEREST INCOME	\$0	-\$1,112	\$0	\$0	\$0	-\$11,840	-\$3,000
87-4-200-3010.004	MISC-INVESTMENT INCOM	-\$6,909	-\$6,853	-\$1,882	-\$4,294	-\$2,823	-\$12,262	-\$5,000
87-4-200-3010.006	MISC-MISCELLANEOUS	-\$6,120	-\$1,996	-\$754	-\$3,037	-\$1,354	-\$10,128	-\$1,500
87-4-200-3010.008	MISC-GAIN/LOSS-ASSET DISPO	\$0	-\$24,000	\$0	\$33,441	-\$1,688	\$0	
87-4-200-3010.010	MISC-LEASE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	
87-4-200-3010.012	MISC-PURCHASING CARD REBATE	-\$367	-\$247	-\$206	-\$322	-\$219	-\$973	-\$800
87-4-200-3010.014	MISC-INSURANCE RECOVERIES	-\$63,805	-\$2,456	-\$1,741	-\$1,456	\$0	-\$2,575	\$0
87-4-200-3010.015	MISC- RECOVERIES	\$0	\$0	-\$2,385	-\$285	-\$2,100	-\$3,852	\$0
87-4-200-3999.000	CAPITAL ASSET TRANSFER	\$0	\$0	\$0	\$19,470	\$0	\$0	
87-4-200-4005.003	PERMITS-WATER	-\$22,450	-\$32,210	-\$16,550	-\$30,400	-\$7,200	-\$42,993	-\$30,000
	Total Water Operating Revenues	-\$1,917,563	-\$1,773,088	-\$1,405,924	-\$1,730,003	-\$921,120	-\$2,105,842	-\$2,418,300
	Total Revenues	-\$1,917,563	-\$1,773,088	-\$1,405,924	-\$1,730,003	-\$921,120	-\$2,105,842	-\$2,418,300

City of Lebanon, Missouri
Water Department

Trial Balance Detail

Account	Account Description	6/30/2019	6/30/2020	12/31/2020	6/30/2021	12/31/2021	Test Year	Budget
		12 Months	12 Months	6 Months	12 Months	6 Months	12 Months	6/30/2025
		YTD Actual	Budget					
Operating Expenditures:								
87-5-200-1000.001	FULLTIME SALARY	\$259,205	\$242,610	\$99,823	\$185,086	\$102,799	\$253,420	\$204,021
87-5-200-1000.002	PARTTIME SALARY	\$0	\$0	\$0	\$0	\$0	\$2,400	\$2,478
87-5-200-1000.004	ON CALL	\$4,761	\$5,931	\$3,559	\$5,591	\$0	\$695	\$1,302
87-5-200-1000.005	FULLTIME OVERTIME	\$6,484	\$12,135	\$5,561	\$9,452	\$1,621	\$3,941	\$1,354
87-5-200-1000.006	PARTTIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1000.007	ON CALL OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1000.010	PREMIUM PAY	\$0	\$0	\$0	\$0	\$250	\$0	\$0
87-5-200-1005.000	BENEFITS-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1005.001	HEALTH PREMIUM-EMPLOYEE	\$7,506	\$16,272	\$7,506	\$12,125	\$1,501	\$6,544	\$10,776
87-5-200-1005.002	HEALTH PREMIUM-FAMILY	\$58,931	\$43,201	\$15,660	\$31,320	\$28,254	\$44,799	\$72,818
87-5-200-1005.003	DENTAL PREMIUM-EMPLOYEE	\$1,686	\$1,630	\$637	\$1,159	\$608	\$1,135	\$300
87-5-200-1005.004	DENTAL PREMIUM-FAMILY	\$0	\$37	\$53	\$107	\$53	\$107	\$2,353
87-5-200-1010.001	LIFE INSURANCE	\$351	\$308	\$140	\$257	\$134	\$252	\$197
87-5-200-1015.001	LAGERS-GENERAL	\$33,354	\$29,693	\$14,261	-\$39,645	\$14,021	\$33,117	\$20,479
87-5-200-1015.004	DEFERRED COMP-EMPLOYER	\$1,950	\$2,588	\$1,137	\$2,025	\$749	\$6,110	\$4,810
87-5-200-1020.000	PAYROLL TAXES-GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87-5-200-1020.001	FICA-EMPLOYER	\$15,566	\$15,251	\$6,391	\$11,712	\$5,870	\$15,450	\$12,237
87-5-200-1020.002	MEDICARE-EMPLOYER	\$3,640	\$3,567	\$1,494	\$2,739	\$1,373	\$3,614	\$2,862
87-5-200-1020.003	UNEMPLOYMENT COMPENSATION	\$2,705	\$2,608	\$1,089	\$2,003	\$1,046	\$2,600	\$1,974
87-5-200-1020.004	WORKMANS COMPENSATION	\$8,157	\$7,877	\$6,246	\$8,547	\$7,821	\$8,800	\$10,725
87-5-200-1025.001	EMPLOYEE-UNIFORMS	\$1,887	\$4,566	\$1,199	\$1,733	\$1,221	\$1,705	\$3,500
87-5-200-1025.002	EMPLOYEE-DUES/LIC/MEMBERSH	\$376	\$149	\$35	\$197	\$0	\$193	\$250
87-5-200-1025.004	EMPLOYEE-TRAVEL/HOTEL	\$845	\$412	\$690	\$690	\$123	\$649	\$1,500
87-5-200-1025.005	EMPLOYEE-TRAINING	\$1,704	\$934	\$1,190	\$1,602	\$220	\$2,354	\$3,000
87-5-200-1025.007	EMPLOYEE-BONDS	\$175	\$175	\$0	\$175	\$0	\$175	\$200
87-5-200-2005.000	CAPITAL EXP-LAND & IMPROVE	\$91,223	\$95,522	\$3,007	\$3,007	\$9,781	\$101,709	\$50,000
87-5-200-2005.001	CONTRA ACCT - LAND	-\$87,863	-\$83,431	\$0	-\$2,234	-\$7,500	-\$101,709	
87-5-200-2010.000	CAPITAL EXP-BLDG & IMPROVE	\$53,934	\$333,771	\$516,280	\$524,807	\$0	\$23,850	\$58,675
87-5-200-2010.001	CONTRA ACCT - BUILDING	-\$53,934	-\$311,171	\$0	-\$522,327	\$0	-\$23,850	
87-5-200-2015.000	CAPITAL EXP-FURN & FIXTURE	\$243	\$0	\$0	\$0	\$1,050	\$0	\$7,500

City of Lebanon, Missouri
Water Department

Trial Balance Detail

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

City of Lebanon, Missouri
Water Department

Trial Balance Detail

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

City of Lebanon, Missouri
Water Department

Trial Balance Detail

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

City of Lebanon, Missouri
Water Department

Trial Balance Detail

Account	Account Description	6/30/2019	6/30/2020	12/31/2020	6/30/2021	12/31/2021	Test Year	Budget
		12 Months	12 Months	6 Months	12 Months	6 Months	12 Months	6/30/2025
		YTD Actual	12 Months Budget					
87-5-205-1020.004	WORKMANS COMPENSATION	\$8,158	\$7,877	\$6,246	\$8,548	\$7,821	\$8,800	\$10,725
87-5-205-1025.001	EMPLOYEE-UNIFORMS	\$3,436	\$5,080	\$2,462	\$4,266	\$2,684	\$5,876	\$6,000
87-5-205-1025.002	EMPLOYEE-DUES/LIC/MEMBERSH	\$46	\$92	\$0	\$42	\$77	\$628	\$600
87-5-205-1025.004	EMPLOYEE-TRAVEL/HOTEL	\$365	\$412	\$690	\$690	\$0	\$138	\$1,000
87-5-205-1025.005	EMPLOYEE TRAINING	\$1,200	\$810	\$791	\$812	\$0	\$1,858	\$2,425
87-5-205-2005.001	CONTRA ACCT - LAND	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2010.001	CONTRA ACCT - BUILDING	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2015.001	CONTRA ACCT - FURN & FIXTU	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2020.000	CAPITAL EXP-MACHINERY & EQ	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2020.001	CONTRA ACCT - MACH & EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2025.001	CONTRA ACCT - VEHICLE	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2030.001	CONTRA ACCT - INFRA	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-2999.000	DEPRECIATION EXP	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-5015.001	UTILITIES-CELL PHONES	\$395	\$957	\$420	\$735	\$210	\$0	\$450
87-5-205-5020.002	UTILITIES-INTERNET MOBILE	\$520	\$440	\$280	\$520	\$200	\$480	\$500
87-5-205-6000.007	PROF SERVICES-TOXICOLOGY T	\$152	\$89	\$60	\$106	\$0	\$83	\$100
87-5-205-6000.008	PRO SERVICES-MSHP BACKGRD	\$57	\$0	\$15	\$15	\$0	\$0	\$100
87-5-205-6000.020	PROF SERVICES-LEGAL SETTLE	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-6005.001	INSURANCE-VEHICLES	\$4,993	\$4,006	\$3,205	\$4,006	\$3,586	\$3,477	\$3,615
87-5-205-6005.002	INSURANCE-EQUIPMENT	\$765	\$709	\$524	\$709	\$403	\$408	\$424
87-5-205-6020.003	SOFTWARE-AGREEMENT	\$0	\$0	\$0	\$0	\$0	\$0	
87-5-205-7000.001	SUPPLIES-OPERATIONAL	\$88	\$864	\$404	\$793	\$31	\$1,218	\$1,200
87-5-205-7000.002	SUPPLIES-COMPUTER ACCESSOR	\$0	\$0	\$0	\$0	\$55	\$0	\$500
87-5-205-7000.004	SUPPLIES-SMALL TOOLS	\$2,948	\$2,452	\$0	\$156	\$0	\$0	
87-5-205-7005.006	SUPPLIES-PROMO-EDUCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$500
87-5-205-7015.004	SUPPLIES-SAFETY	\$996	\$82	\$767	\$1,771	\$766	\$1,543	\$1,500
87-5-205-7500.001	MATERIALS-ASPHALT	\$30,957	\$0	\$6,477	\$29,595	\$831	\$9,261	\$30,000
87-5-205-7500.002	MATERIALS-ROCK	\$7,261	\$7,187	\$3,546	\$7,301	\$3,943	\$11,978	\$11,000
87-5-205-7500.003	MATERIALS-CONCRETE	\$4,725	\$2,912	\$700	\$2,463	\$129	\$3,953	\$6,000
87-5-205-7500.004	MATERIALS-LANDSCAPING	\$3,150	\$593	\$676	\$1,072	\$320	\$869	\$3,500
87-5-205-7505.001	MATERIALS-PIPE-HDPE	\$0	\$0	\$0	\$0	\$0	\$0	

City of Lebanon, Missouri
Water Department

Trial Balance Detail

Account	Account Description	6/30/2019	6/30/2020	12/31/2020	6/30/2021	12/31/2021	Test Year	Budget
		12 Months	12 Months	6 Months	12 Months	6 Months	12 Months	6/30/2025
		YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	12 Months
87-5-205-7505.002	MATERIALS-PIPE-PVC	\$4,662	\$2,509	\$1,504	\$1,521	\$1,315	\$10,370	\$12,500
87-5-205-7505.003	MATERIALS-PIPE-MISC	\$170	\$1,324	\$42	\$86	\$747	\$3,277	\$3,000
87-5-205-7510.003	MATERIALS-FITTINGS	\$11,078	\$18,123	\$6,697	\$18,344	\$8,108	\$25,715	\$25,000
87-5-205-7510.004	MATERIALS-HARDWARE	\$0	\$0	\$1,755	\$3,976	\$5,000	\$5,421	\$7,500
87-5-205-7510.005	MATERIALS-FIXTURES	\$20,000	\$24,936	\$13,620	\$20,574	\$9,576	\$71,792	\$26,000
87-5-205-7520.001	MATERIALS-METERS	\$9,951	\$5,746	\$4,154	\$8,602	\$4,725	\$86,270	\$89,418
87-5-205-7525.001	MATERIALS-INFRASTRUCTURE M	\$6,514	\$16,832	\$1,546	\$14,054	\$2,334	\$5,989	\$6,000
87-5-205-7530.001	MATERIALS-SCADA	\$171	\$690	\$474	\$474	\$98	\$118	\$0
87-5-205-8000.003	TOOLS-SUPPLIES	\$0	\$0	\$716	\$939	\$809	\$4,004	\$3,500
87-5-205-8300.001	EQUIPMENT-REPAIR	\$5,965	\$5,207	\$1,255	\$5,661	\$1,457	\$3,705	\$5,000
87-5-205-8300.002	EQUIPMENT-MAINTENANCE	\$5,578	\$6,788	\$2,916	\$5,648	\$5,029	\$12,434	\$12,000
87-5-205-8300.005	EQUIPMENT-FUEL	\$1,539	\$1,689	\$1,681	\$2,674	\$3,273	\$12,485	\$12,500
87-5-205-8300.006	EQUIPMENT-RENTAL	\$1,466	\$1,920	\$215	\$465	\$550	\$75	\$1,500
87-5-205-8600.001	VEHICLE-REPAIR	\$2,085	\$4,099	\$288	\$2,094	\$118	\$1,416	\$5,500
87-5-205-8600.002	VEHICLE-MAINTENANCE	\$7,372	\$6,056	\$2,937	\$5,014	\$1,221	\$5,468	\$6,000
87-5-205-8600.005	VEHICLE-FUEL	\$2,332	\$3,816	\$1,304	\$3,088	\$2,267	\$10,966	\$11,500
87-5-205-9900.001	CONTRA ACCT - OTHER	<u>-\$33,200</u>	<u>-\$40,431</u>	<u>\$0</u>	<u>-\$19,156</u>	<u>-\$2,777</u>	<u>-\$56,014</u>	<u>\$0</u>
Total Maintenance Expenditures		\$371,987	\$347,601	\$207,298	\$405,975	\$145,413	\$520,863	\$588,401
Total Expenditures		\$1,822,704	\$1,689,725	\$1,317,363	\$1,752,925	\$724,917	\$2,101,105	\$2,115,980
Revenue Over/(Under)		-\$94,859	-\$83,363	-\$88,561	\$22,922	-\$196,203	-\$4,737	-\$4,534,280

SECTION D: COST OF SERVICE STUDY

City of Lebanon, Missouri
Water Department

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

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

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

City of Lebanon, Missouri
Water Department

ALLOCATION OF RATE BASE TO RATE CLASSES

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

(1) Variable expenses are allocated based on consumption.

(2) Fixed expenses are allocated based on weighted number of customers.

(3) Revenue-related expenses are allocated based on revenues from sales.

City of Lebanon, Missouri
Water Department

ALLOCATION OF EXPENSES TO RATE CLASSES

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

(1) Variable expenses are allocated based on consumption.

(2) Fixed expenses are allocated based on weighted number of customers.

(3) Revenue-related expenses are allocated based on revenues from sales.

City of Lebanon, Missouri
Water Department

Allocation of Operating Expenses by Rate Class

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

City of Lebanon, Missouri
Water Department

ALLOCATION FACTOR FOR CUSTOMER COSTS

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

City of Lebanon, Missouri
Water Department

ALLOCATION FACTOR FOR DEMAND COSTS

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

City of Lebanon, Missouri
Water Department

Rate Base Classification

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

City of Lebanon, Missouri
Water Department

Expense Account Classification

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

SECTION E: LOAD DATA

City of Lebanon, Missouri
Water Department

Summary of Test Year Load Data By Rate Class

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

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

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

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	5,350	5,386	5,379	5,385	5,380	5,410	5,393	5,385	5,424	5,423	5,400	5,421	64,736
Consumption (gals):													
First 7,000 gallons	19,353,688	19,354,759	18,762,168	17,475,874	16,832,007	16,870,744	17,185,846	18,605,818	16,103,333	16,578,358	17,043,270	17,646,687	211,812,552
Next 93,000 gallons	6,405,344	6,133,551	5,095,274	3,853,020	2,586,111	1,898,200	1,906,974	3,754,877	1,719,300	1,811,598	2,440,727	3,079,904	40,684,880
Over 100,000 gallons	74,774	191,238	293,674	54,308	56,125	0	0	352,478	21,513	5,091	0	47,646	1,096,847
Total	25,833,806	25,679,548	24,151,116	21,383,202	19,474,243	18,768,944	19,092,820	22,713,173	17,844,146	18,395,047	19,483,997	20,774,237	253,594,279
Average Usage	4,829	4,768	4,490	3,971	3,620	3,469	3,540	4,218	3,290	3,392	3,608	3,832	3,917
Revenue:													
Energy Revenue	\$99,267	\$98,936	\$94,118	\$85,943	\$79,525	\$77,436	\$78,061	\$89,181	\$75,240	\$76,572	\$79,743	\$83,701	\$1,017,722
Rates													
User Fee	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
First 7,000 gallons (per 1000 gal)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (per 1000 gal)	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Over 100,000 gallons (per 1000 gal)	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Revenue Verification													
User Fee	\$32,849	\$33,070	\$33,027	\$33,064	\$33,033	\$33,217	\$33,113	\$33,064	\$33,303	\$33,297	\$33,156	\$33,285	\$397,479
Meter Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First 7,000 gallons (per 1000 gal)	\$42,772	\$42,774	\$41,464	\$38,622	\$37,199	\$37,284	\$37,981	\$41,119	\$35,588	\$36,638	\$37,666	\$38,999	\$468,106
Next 93,000 gallons (per 1000 gal)	\$23,380	\$22,387	\$18,598	\$14,064	\$9,439	\$6,928	\$6,960	\$13,705	\$6,275	\$6,612	\$8,909	\$11,242	\$148,500
Over 100,000 gallons (per 1000 gal)	\$273	\$698	\$1,072	\$198	\$205	\$0	\$0	\$1,287	\$79	\$19	\$0	\$174	\$4,003
Total Revenue	\$99,273	\$98,930	\$94,161	\$85,947	\$79,876	\$77,430	\$78,054	\$89,175	\$75,246	\$76,566	\$79,730	\$83,700	\$1,018,088

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

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

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	4	3	4	4	4	5	4	4	4	4	4	4	48
<u>Consumption (gals):</u>													
First 7,000 gallons (/1,000 g	21,274	13,646	25,444	28,000	28,000	35,000	28,000	28,000	28,000	28,000	28,000	28,000	319,364
Next 93,000 gallons (/1,000 g	134,852	93,000	136,143	157,532	193,281	220,463	231,572	251,632	233,830	237,408	236,927	236,815	2,363,455
Over 100,000 gallons (/1,000	27,236	30,358	31,866	41,658	2,679	12,374	23,704	119,652	66,261	48,863	108,770	60,699	574,120
Total	183,362	137,004	193,453	227,190	223,960	267,837	283,276	399,284	328,091	314,271	373,697	325,514	3,256,939
Average Usage	45,841	45,668	48,363	56,798	55,990	53,567	70,819	99,821	82,023	78,568	93,424	81,379	67,853
<u>Revenue:</u>													
Total Revenue	\$826	\$621	\$857	\$976	\$964	\$1,161	\$1,181	\$1,604	\$1,344	\$1,294	\$1,511	\$1,335	\$13,673.38
<u>Rates</u>													
User Fee	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14
Meter Fee	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64
First 7,000 gallons (/1,000 g	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 g	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Over 100,000 gallons (/1,000	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Revenue Verification													
User Fee	\$25	\$18	\$25	\$25	\$25	\$31	\$25	\$25	\$25	\$25	\$25	\$25	\$295
Meter Fee	\$163	\$122	\$163	\$163	\$163	\$203	\$163	\$163	\$163	\$163	\$163	\$163	\$1,951
First 7,000 gallons (/1,000 g	\$47	\$30	\$56	\$62	\$62	\$77	\$62	\$62	\$62	\$62	\$62	\$62	\$706
Next 93,000 gallons (/1,000 g	\$492	\$339	\$497	\$575	\$705	\$805	\$845	\$918	\$853	\$867	\$865	\$864	\$8,627
Over 100,000 gallons (/1,000	\$99	\$111	\$116	\$152	\$10	\$45	\$87	\$437	\$242	\$178	\$397	\$222	\$2,096
Total Revenue	\$826	\$621	\$857	\$976	\$964	\$1,161	\$1,181	\$1,604	\$1,344	\$1,294	\$1,511	\$1,335	\$13,673

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

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

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	505	513	510	508	506	506	507	501	496	504	505	506	6,067
<u>Consumption (gals):</u>													
First 7,000 gallons	1,217,117	1,315,325	1,308,721	1,233,473	1,258,098	1,165,278	1,174,220	1,300,078	1,149,477	1,186,606	1,173,213	1,194,390	14,675,996
Next 93,000 gallons	1,079,080	1,136,602	1,071,705	1,030,979	810,059	785,313	700,393	1,196,519	789,274	818,217	853,748	922,025	11,193,914
Over 100,000 gallons	0	8,099	29,968	63,337	34,049	0	0	103,370	11,173	0	0	0	249,996
Total	2,296,197	2,460,026	2,410,394	2,327,789	2,102,206	1,950,591	1,874,613	2,599,967	1,949,924	2,004,823	2,026,961	2,116,415	26,119,906
Average Usage	4,547	4,795	4,726	4,582	4,155	3,855	3,697	5,190	3,931	3,978	4,014	4,183	4,305
<u>Revenue:</u>													
Total Revenue	\$9,758	\$10,242	\$9,991	\$9,345	\$8,904	\$8,577	\$8,287	\$10,442	\$8,507	\$8,729	\$8,471	\$9,141	\$110,393.87
<u>Rates</u>													
User Fee	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
First 7,000 gallons (/1,000 gal)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 gal)	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Over 100,000 gallons (/1,000 gal)	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09
<u>Revenue Verification</u>													
User Fee	\$3,101	\$3,150	\$3,131	\$3,119	\$3,107	\$3,107	\$3,113	\$3,076	\$3,045	\$3,095	\$3,101	\$3,107	\$37,251
Meter Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First 7,000 gallons	\$2,690	\$2,907	\$2,892	\$2,726	\$2,780	\$2,575	\$2,595	\$2,873	\$2,540	\$2,622	\$2,593	\$2,640	\$32,434
Next 93,000 gallons	\$3,939	\$4,149	\$3,912	\$3,763	\$2,957	\$2,866	\$2,556	\$4,367	\$2,881	\$2,986	\$3,116	\$3,365	\$40,858
Over 100,000 gallons	\$0	\$9	\$33	\$69	\$37	\$0	\$0	\$113	\$12	\$0	\$0	\$0	\$273
Total Revenue	\$9,729	\$10,214	\$9,968	\$9,677	\$8,881	\$8,548	\$8,264	\$10,429	\$8,479	\$8,703	\$8,810	\$9,112	\$110,816

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

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

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	195	199	191	197	192	193	185	196	191	192	198	200	2,329
<u>Consumption (gals):</u>													
First 7,000 gallons	958,192	987,157	945,757	979,663	926,376	825,393	787,451	836,958	803,409	861,190	886,290	894,551	10,692,387
Next 93,000 gallons	3,444,512	3,918,551	3,674,745	3,490,181	2,499,090	2,021,564	1,866,412	1,910,367	1,756,128	2,009,487	2,095,819	2,185,692	30,872,548
Over 100,000 gallons	2,526,714	2,896,368	2,302,642	1,828,518	1,645,754	1,198,562	605,198	859,751	675,730	887,839	785,100	1,607,201	17,819,377
Total	6,929,418	7,802,076	6,923,144	6,298,362	5,071,220	4,045,519	3,259,061	3,607,076	3,235,267	3,758,516	3,767,209	4,687,444	59,384,312
Average Usage	35,535	39,206	36,247	31,971	26,413	20,961	17,617	18,403	16,939	19,576	19,026	23,437	25,498
<u>Revenue:</u>													
Total Revenue	\$25,555	\$27,965	\$26,083	\$25,128	\$20,958	\$15,025	\$13,521	\$14,344	\$13,396	\$14,699	\$15,093	\$16,378	\$228,145.25
<u>Rates</u>													
User Fee	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14
Meter Fee	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49	\$16.49
First 7,000 gallons (/1,000 gal)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 gal)	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Over 100,000 gallons (/1,000 gal)	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09
<u>Revenue Verification</u>													
User Fee	\$1,197	\$1,222	\$1,173	\$1,210	\$1,179	\$1,185	\$1,136	\$1,203	\$1,173	\$1,179	\$1,216	\$1,228	\$14,300
Meter Fee	\$3,216	\$3,282	\$3,150	\$3,249	\$3,166	\$3,183	\$3,051	\$3,232	\$3,150	\$3,166	\$3,265	\$3,298	\$38,405
First 7,000 gallons	\$2,118	\$2,182	\$2,090	\$2,165	\$2,047	\$1,824	\$1,740	\$1,850	\$1,776	\$1,903	\$1,959	\$1,977	\$23,630
Next 93,000 gallons	\$12,572	\$14,303	\$13,413	\$12,739	\$9,122	\$7,379	\$6,812	\$6,973	\$6,410	\$7,335	\$7,650	\$7,978	\$112,685
Over 100,000 gallons	\$2,754	\$3,157	\$2,510	\$1,993	\$1,794	\$1,306	\$660	\$937	\$737	\$968	\$856	\$1,752	\$19,423
Total Revenue	\$21,857	\$24,145	\$22,335	\$21,355	\$17,308	\$14,877	\$13,399	\$14,195	\$13,244	\$14,551	\$14,945	\$16,233	\$208,443

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

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

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	163	166	164	156	164	157	164	164	163	162	162	163	1,948
<u>Consumption (gals):</u>													
First 7,000 gallons	936,009	960,660	963,915	909,372	950,811	894,927	918,976	925,415	926,621	934,889	942,404	950,016	11,214,015
Next 93,000 gallons	4,996,534	5,549,226	5,695,046	5,350,773	5,440,038	5,034,824	4,942,478	5,558,271	5,181,588	5,595,895	5,533,563	5,563,235	64,441,471
Over 100,000 gallons	12,159,599	14,626,869	13,126,665	14,868,730	13,269,500	11,529,523	13,461,543	14,012,312	11,032,955	17,451,398	16,331,102	14,258,724	166,128,920
Total	18,092,142	21,136,755	19,785,626	21,128,875	19,660,349	17,459,274	19,322,997	20,495,998	17,141,164	23,982,182	22,807,069	20,771,975	241,784,406
Average Usage	110,995	127,330	120,644	135,442	119,880	111,206	117,823	124,976	105,161	148,038	140,784	127,435	124,119
<u>Revenue:</u>													
Total Revenue	\$41,185	\$46,086	\$44,897	\$45,045	\$44,093	\$40,266	\$42,416	\$45,325	\$40,659	\$49,138	\$47,305	\$45,572	\$531,987.76
<u>Rates</u>													
User Fee	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	
Meter Fee	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	
First 7,000 gallons (/1,000 ga)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	
Next 93,000 gallons (/1,000 c)	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	
Over 100,000 gallons (/1,000)	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	
<u>Revenue Verification</u>													
User Fee	\$1,001	\$1,019	\$1,007	\$958	\$1,007	\$964	\$1,007	\$1,007	\$1,001	\$995	\$995	\$1,001	\$11,961
Meter Fee	\$6,624	\$6,746	\$6,665	\$6,340	\$6,665	\$6,380	\$6,665	\$6,665	\$6,624	\$6,584	\$6,584	\$6,624	\$79,167
First 7,000 gallons	\$2,069	\$2,123	\$2,130	\$2,010	\$2,101	\$1,978	\$2,031	\$2,045	\$2,048	\$2,066	\$2,083	\$2,100	\$24,783
Next 93,000 gallons	\$18,237	\$20,255	\$20,787	\$19,530	\$19,856	\$18,377	\$18,040	\$20,288	\$18,913	\$20,425	\$20,198	\$20,306	\$235,211
Over 100,000 gallons	\$13,254	\$15,943	\$14,308	\$16,207	\$14,464	\$12,567	\$14,673	\$15,273	\$12,026	\$19,022	\$17,801	\$15,542	\$181,081
Total Revenue	\$41,185	\$46,087	\$44,897	\$45,045	\$44,093	\$40,267	\$42,416	\$45,278	\$40,612	\$49,092	\$47,659	\$45,573	\$532,202

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

Commercial Service Greater 2" Meter
100-T3C

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	2	2	2	2	2	2	2	2	2	2	2	2	24
<u>Consumption (gals):</u>													
First 7,000 gallons	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	168,000
Next 93,000 gallons	110,694	112,163	31,845	20,741	22,993	18,869	11,291	19,252	16,071	15,740	17,312	16,467	413,438
Over 100,000 gallons	80,281	238,107	0	0	0	0	0	0	0	0	0	0	318,388
Total	204,975	364,270	45,845	34,741	36,993	32,869	25,291	33,252	30,071	29,740	31,312	30,467	899,826
Average Usage	102,488	182,135	22,923	17,371	18,497	16,435	12,646	16,626	15,036	14,870	15,656	15,234	37,493
<u>Revenue:</u>													
Total Revenue	\$616	\$793	\$241	\$200	\$208	\$193	\$166	\$195	\$183	\$182	\$188	\$185	\$3,350.09
<u>Rates</u>													
User Fee	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14	\$6.14
Meter Fee	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64	\$40.64
First 7,000 gallons (/1,000 g)	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21	\$2.21
Next 93,000 gallons (/1,000 g)	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65	\$3.65
Over 100,000 gallons (/1,000 g)	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09	\$1.09
Revenue Verification													
User Fee	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$147
Meter Fee	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$81	\$975
First 7,000 gallons	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$371
Next 93,000 gallons	\$404	\$409	\$116	\$76	\$84	\$69	\$41	\$70	\$59	\$57	\$63	\$60	\$1,509
Over 100,000 gallons	\$88	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
Total Revenue	\$616	\$793	\$241	\$200	\$208	\$193	\$166	\$195	\$183	\$182	\$188	\$185	\$3,350

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

City Service
100-COL, 100-LEB

	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Total</u>
No. of Bills	31	31	31	31	29	23	22	21	25	25	29	33	331
<u>Consumption (gals):</u>													
Total	2,242,878	1,599,568	1,023,664	753,848	816,701	245,420	325,182	165,135	162,281	239,957	339,213	818,938	8,732,785
Revenue	\$3,364	\$2,399	\$1,535	\$1,131	\$1,225	\$368	\$488	\$248	\$243	\$360	\$509	\$1,228	\$13,099
Rates													
User Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Meter Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Usage (/1,000 gal)	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Revenue Verification													
User Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meter Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Usage	\$3,364	\$2,399	\$1,536	\$1,131	\$1,225	\$368	\$488	\$248	\$243	\$360	\$509	\$1,228	\$13,099
Total Revenue	\$3,364	\$2,399	\$1,536	\$1,131	\$1,225	\$368	\$488	\$248	\$243	\$360	\$509	\$1,228	\$13,099

City of Lebanon, Missouri
Water Department

Detail of Load Data By Rate Code

No Charge Service
100-NC, 100-HOS

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



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