

WATER & SEWER COMPANY

Rate Making Income Statement-Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	41,431
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	41,431
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Operators Salary	\$ -
2 Operator-Backup	\$ -
3 Electricity-Pumping	\$ 4,971
4 Electricity-Shop	\$ -
5 Utility Water Usage	\$ -
6 Sewer Treatment -Chemicals	\$ 4,179
7 Sewer Treatment -Testing/Laboratory Fees	\$ 23,088
8 Sludge Removal	\$ -
9 Maintenance Expense-Parts/Equipment	\$ 11,687
10 Maintenance Expense-Outside Labor	\$ 1,019
11 Bank Fees	\$ 2,331
12 Administration & General - Salaries	\$ 24,153
13 Telephone & Internet Expense	\$ 323
14 Transportation Expense	\$ 1,598
15 Property & Liability Insurance	\$ 11,827
16 Rent Expense	\$ 6,121
17 Rate Case Expense	\$ -
18 Office Supplies	\$ 495
19 Postage Expense	\$ 58
20 Bookkeeping	\$ 6,229
21 Employee Pensions & Benefits	\$ 9,075
22 Regulatory Commission Expense	\$ 3,745
Uncollectable Accounts	\$ 467
23 Miscellaneous General Expenses	\$ 38
24 Sub-Total Operating Expenses	\$ 111,404
25 Property Taxes	\$ 16
26 MO Franchise Taxes	\$ -
27 Employer FICA Taxes	\$ -
28 Federal Unemployment Taxes	\$ -
29 State Unemployment Taxes	\$ 600
30 State & Federal Income Taxes	\$ 4,895
31 Sub-Total Taxes	\$ 5,511
32 Depreciation Expense	\$ 31,467
33 Interest Expense	\$ 40,657
34 Amortization of Utility Plant	\$ -
35 Sub-Total Depreciation/Interest/Amortization	\$ 72,124
36 Return on Rate Base	\$ 19,657
37 Total Cost of Service	\$ 208,696
38 Overall Revenue Increase Needed	\$ 167,265