

WATER & SEWER COMPANY

Rate Making Income Statement-Water

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	32,378
2	Other Operating Revenues *	\$	15
3	Total Operating Revenues	\$	32,393
4	* See "Revenues - Current Rates" for Details		

Cost of Service

	Item		Amount
1	Operators Salary-Maintenance	\$	18,479
2	Operator-Backup	\$	-
3	Electricity-Pumping	\$	6,129
4		\$	-
5	Utility Water Usage	\$	-
6	Water Treatment Expense-Chemicals	\$	1,797
7	Bank Fees	\$	2,421
8	Outside Services Employed	\$	927
9	System Repairs Maintenance	\$	1,037
10	Billing & Collections	\$	6,253
11	Office Supplies	\$	495
12	Postage	\$	168
13	Administration & General - Salaries	\$	24,153
14	Office Utilities	\$	-
15	Telephone & Internet Expense	\$	361
16	Transportation Expense	\$	1,598
17	Fuel Expense-Vehicles	\$	-
18	Medical Expense		
19	Property & Liability Insurance	\$	11,827
20	Rent Expense-Building	\$	6,121
21	Rate Case Expense	\$	-
22	MO DNR Fees	\$	200
23	Employee Pensions & Benefits	\$	6,971
24	Regulatory Commission Expense	\$	735
25	Uncollectable Accounts	\$	467
26	Sub-Total Operating Expenses	\$	90,139
27	Property Taxes	\$	16
28	MO Franchise Taxes	\$	-
29	Employer FICA Taxes	\$	2,104
30	Federal Unemployment Taxes		
31	State Unemployment Taxes	\$	600
32	State & Federal Income Taxes	\$	4,315
33	Sub-Total Taxes	\$	7,035
34	Depreciation Expense	\$	26,675
35	Interest Expense	\$	35,844
36	Amortization of Utility Plant	\$	-
37	Sub-Total Depreciation/Interest/Amortization	\$	62,519
38	Return on Rate Base	\$	17,330
39	Total Cost of Service	\$	177,023
40	Overall Revenue Increase Needed	\$	144,630