

Line No.	Account No.	Total Missouri Water Retail	Base Cost	Extra Capacity Max Day	Extra Capacity Max Hour	Customer Commercial	Customer Meters	Customer Services	Private Fire	
REVENUE DETAIL										
NON-FUEL OPERATING REVENUES - SEWER										
<u>Present Rate Schedule Revenues - Sewer</u>										
1	5211	Unmetered Residential Revenues	\$ 354,520							
2	5221	Metered Residential Revenues	138,338							
3	5212	Unmetered Commercial Revenues	9,210							
4	5222	Metered Commercial Revenues	38,730							
5		<u>Sub-Total : Present Rate Schedule Revenues - Sewer</u>	\$ 540,798							
<u>Other Revenues - Sewer</u>										
6	5364	Late Payment Fee	\$ 14,484							
7		<u>Sub-Total : Other Revenues - Sewer</u>	\$ 14,484							
8		<u>SUB-TOTAL: NON-FUEL OPERATING REVENUES - SEWER</u>	\$ 555,282							
EXPENSE DETAIL										
OPERATIONS & MAINTENANCE EXPENSE - SEWER										
<u>Collection Expenses</u>										
9	7010	Contract Services - Ops Sewer Collections	\$ 17,758	\$ 14,130	\$ 1,631	\$ 15	\$ -	\$ -	\$ 1,982	\$ -
10	7011	Labor Ops Sewer Collections	4,808	3,826	442	4	-	-	537	-
11		<u>Sub-Total : Collection Expenses</u>	\$ 22,566	\$ 17,956	\$ 2,073	\$ 19	\$ -	\$ -	\$ 2,518	\$ -
<u>Pumping Expenses</u>										
12	7210	Fuel and Power - Ops Pumping	\$ 23,207	\$ 23,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		<u>Sub-Total : Pumping Expenses</u>	\$ 23,207	\$ 23,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Treatment and Disposal Expenses</u>										
14	7410	Chemical - Operations Treatment and Disposal	\$ 15,092	\$ 15,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	7420	Contract Services - Ops Treatment and Disposal	125,907	105,039	20,009	859	-	-	-	-
16	7430	Fuel and Power - Ops Treatment and Disposal	21,423	17,872	3,405	146	-	-	-	-
17		<u>Sub-Total : Treatment and Disposal Expenses</u>	\$ 162,422	\$ 138,004	\$ 23,414	\$ 1,005	\$ -	\$ -	\$ -	\$ -
<u>Customer Accounts Expense</u>										
18	9030	Bank Fees	\$ 769	\$ -	\$ -	\$ -	\$ 769	\$ -	\$ -	\$ -
19	9040	Bad Debt Expense	2,123	-	-	-	2,123	-	-	-
20		<u>Sub-Total : Customer Accounts Expense</u>	\$ 2,893	\$ -	\$ -	\$ -	\$ 2,893	\$ -	\$ -	\$ -
<u>Administrative and General Expenses</u>										
21	9204	LABS Can Business Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	9205	LABS CAN Corporate Labor	184	147	17	0	-	-	21	-
23	9206	LABS US Business Labor	1,147	935	169	7	19	-	17	-
24	9208	Liberty Corp Labor	-	-	-	-	-	-	-	-
25	9209	LU Region Labor	35,926	29,289	5,299	213	601	-	524	-
26	9210	Office Supplies	336	274	50	2	6	-	5	-
27	9211	Travel	2,369	1,932	349	14	40	-	35	-
28	9213	Communication	2,673	2,180	394	16	45	-	39	-
29	9214	Dues and Membership Fees	5,362	4,372	791	32	90	-	78	-
30	9215	Training	144	117	21	1	2	-	2	-
31	9216	Meals, Entertainment and Postage	319	260	47	2	5	-	5	-
32	9222	LUC Indirect Alloc (Capitalized)	(848)	(692)	(125)	(5)	(14)	-	(12)	-
33	9223	APUC Indirect Alloc (Capitalized)	(591)	(482)	(87)	(4)	(10)	-	(9)	-
34	9224	LABS CAN Business Indirect Alloc (Capitalized)	(844)	(688)	(125)	(5)	(14)	-	(12)	-
35	9225	LABS CAN Corporate Labor (Capitalized)	(2,281)	(1,815)	(210)	(2)	-	-	(255)	-
36	9226	LABS US Business Labor (Capitalized)	(1,620)	(1,320)	(239)	(10)	(27)	-	(24)	-
37	9227	LABS US Corporate Labor (Capitalized)	(2,510)	(1,997)	(230)	(2)	-	-	(280)	-
38	9228	Liberty Corp Indirect Alloc (Capitalized)	(429)	(350)	(63)	(3)	(7)	-	(6)	-
39	9229	LU Region Labor (Capitalized)	(14,822)	(12,084)	(2,186)	(88)	(248)	-	(216)	-
40	9230	Outside Services	63,309	51,613	9,338	375	1,060	-	923	-
41	9231	LUC Indirect Alloc	1,779	1,450	262	11	30	-	26	-
42	9232	APUC Indirect Alloc	8,588	7,001	1,267	51	144	-	125	-
43	9234	LABS CAN Business Indirect Alloc	2,286	1,864	337	14	38	-	33	-
44	9235	LABS CAN Corporate Indirect Alloc	5,761	4,584	529	5	-	-	643	-
45	9236	LABS US Business Indirect Alloc	3,734	3,044	551	22	63	-	54	-
46	9237	LABS US Corp Indirect Alloc	8,081	6,430	742	7	-	-	902	-
47	9238	Liberty Corp Indirect Alloc	1,550	1,234	142	1	-	-	173	-

48	9239	LU Region Indirect Alloc	7,787	6,349	1,149	46	130	-	113	-
49	9240	Property Insurance	3,070	2,502	453	18	51	-	45	-
50	9241	Vehicle Insurance	1,749	1,426	258	10	29	-	25	-
51	9260	Group Benefits	1,954	1,593	288	12	33	-	28	-
52	9262	ESPP Expense	55	45	8	0	1	-	1	-
53	9269	401k Match	244	199	36	1	4	-	4	-
54	9280	Regulatory Commission Expense	20,276	16,530	2,991	120	339	-	295	-
55	9302	Misc General Expense	3,948	3,219	582	23	66	-	58	-
56		<u>Sub-Total : Andministrative and General Expenses</u>	\$ 158,689	\$ 129,162	\$ 22,806	\$ 885	\$ 2,476	\$ -	\$ 3,359	\$ -
57		SUB-TOTAL: OPERATIONS & MAINTENANCE EXPENSE - SEWER	\$ 369,776	\$ 308,329	\$ 48,293	\$ 1,909	\$ 5,369	\$ -	\$ 5,877	\$ -
		DEPRECIATION AND AMORTIZATION EXPENSE - SEWER								
		<u>Depreciation Expense</u>								
58	4030	Depreciation Expense	\$ 145,101	\$ 121,282	\$ 17,295	\$ 236	\$ -	\$ -	\$ 6,289	\$ -
59		<u>Sub-Total : Depreciation Expense</u>	\$ 145,101	\$ 121,282	\$ 17,295	\$ 236	\$ -	\$ -	\$ 6,289	\$ -
		<u>Amortization Expense</u>								
60	4280	Amortization of Debt Expense	\$ 234	\$ 196	\$ 26	\$ (0)	\$ -	\$ -	\$ 12	\$ -
61		<u>Sub-Total : Amortization Expense</u>	\$ 234	\$ 196	\$ 26	\$ (0)	\$ -	\$ -	\$ 12	\$ -
62		SUB-TOTAL: DEPRECIATION AND AMORTIZATION EXPENSE - SEWER	\$ 145,336	\$ 121,479	\$ 17,321	\$ 236	\$ -	\$ -	\$ 6,300	\$ -
		TAXES OTHER THAN INCOME - SEWER								
		<u>Payroll Taxes</u>								
63		Medicare / SS Taxes	\$ 797	\$ 634	\$ 73	\$ 1	\$ -	\$ -	\$ 89	\$ -
64		<u>Sub-Total : Payroll Taxes</u>	\$ 797	\$ 634	\$ 73	\$ 1	\$ -	\$ -	\$ 89	\$ -
		<u>Property Taxes</u>								
65		Property Taxes	\$ 86,652	\$ 72,615	\$ 9,790	\$ (159)	\$ -	\$ -	\$ 4,406	\$ -
66		<u>Sub-Total : Property Taxes</u>	\$ 86,652	\$ 72,615	\$ 9,790	\$ (159)	\$ -	\$ -	\$ 4,406	\$ -
67		SUB-TOTAL: TAXES OTHER THAN INCOME - SEWER	\$ 87,450	\$ 73,249	\$ 9,863	\$ (158)	\$ -	\$ -	\$ 4,495	\$ -
68		SUB-TOTAL: INTEREST ON CUSTOMER DEPOSITS - SEWER	\$ 1,592	\$ 1,334	\$ 180	\$ (3)	\$ -	\$ -	\$ 81	\$ -
69		TOTAL EXPENSES - SEWER	\$ 604,153	\$ 504,390	\$ 75,657	\$ 1,984	\$ 5,369	\$ -	\$ 16,754	\$ -
70		TOTAL OPERATING INCOME / (LOSS) BEFORE INCOME TAXES - SEWER	\$ (48,871)	\$ (40,954)	\$ (5,522)	\$ 89	\$ -	\$ -	\$ (2,485)	\$ -
		INCOME TAXES - SEWER								
		<u>State Income Taxes</u>								
71		State Income Tax Expense	\$ 7,511	\$ 6,270	\$ 941	\$ 25	\$ 67	\$ -	\$ 208	\$ -
72		Deferred SIT Expense-Debit	-	-	-	-	-	-	-	-
73		Deferred SIT Expense-Credit	-	-	-	-	-	-	-	-
74		<u>Sub-Total : State Income Taxes</u>	\$ 7,511	\$ 6,270	\$ 941	\$ 25	\$ 67	\$ -	\$ 208	\$ -
		<u>Federal Income Taxes</u>								
75		Federal Income Tax Expense	\$ 42,295	\$ 35,311	\$ 5,298	\$ 139	\$ 377	\$ -	\$ 1,170	\$ -
76		Deferred SIT Expense-Debit	-	-	-	-	-	-	-	-
77		Deferred SIT Expense-Credit	(124)	(103)	(16)	(0)	(1)	-	(3)	-
78		<u>Sub-Total : Federal Income Taxes</u>	\$ 42,171	\$ 35,207	\$ 5,282	\$ 139	\$ 376	\$ -	\$ 1,167	\$ -
79		SUB-TOTAL: INCOME TAXES - SEWER	\$ 49,682	\$ 41,478	\$ 6,223	\$ 164	\$ 443	\$ -	\$ 1,375	\$ -
80		TOTAL OPERATING INCOME / (LOSS) AFTER INCOME TAXES - SEWER	\$ (98,553)	\$ (82,432)	\$ (11,745)	\$ (74)	\$ (443)	\$ -	\$ (3,860)	\$ -
81		REVENUE DEFICIENCY AT PRO FORMA	\$ 446,299	\$ 373,998	\$ 50,424	\$ (817)	\$ -	\$ -	\$ 22,694	\$ -
82		TOTAL REVENUE REQUIREMENT	\$ 1,001,582	\$ 837,434	\$ 120,560	\$ 1,257	\$ 5,369	\$ -	\$ 36,963	\$ -
83		OTHER REVENUES	\$ 14,484	\$ 12,137	\$ 1,636	\$ (27)	\$ -	\$ -	\$ 736	\$ -
84		RATE SCHEDULE REVENUES ATTRIBUTABLE TO CUSTOMER CLASSES	\$ 987,098	\$ 825,297	\$ 118,923	\$ 1,283	\$ 5,369	\$ -	\$ 36,226	\$ -