

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	
<b>REVENUE DETAIL</b>										
NON-FUEL OPERATING REVENUES - SEWER										
<u>Present Rate Schedule Revenues - Sewer</u>										
1	5211	Unmetered Residential Revenues	\$ 1,652,128							
2	5221	Metered Residential Revenues	521,542							
3	5212	Unmetered Commercial Revenues	261,120							
4	5222	Metered Commercial Revenues	323,438							
5		<u>Sub-Total : Present Rate Schedule Revenues - Sewer</u>	<u>\$ 2,758,228</u>							
<u>Other Revenues - Sewer</u>										
6	5364	Late Payment Fee	\$ 67,591							
7		<u>Sub-Total : Other Revenues - Sewer</u>	<u>\$ 67,591</u>							
8		<u>SUB-TOTAL: NON-FUEL OPERATING REVENUES - SEWER</u>	<u>\$ 2,825,819</u>							
<b>EXPENSE DETAIL</b>										
OPERATIONS & MAINTENANCE EXPENSE - SEWER										
<u>Collection Expenses</u>										
9	7010	Contract Services - Ops Sewer Collections	\$ 17,617	\$ 5,374	\$ 995	\$ 4	\$ -	\$ -	\$ 11,245	\$ -
10	7011	Labor Ops Sewer Collections	39,338	11,999	2,221	8	-	-	25,110	-
11		<u>Sub-Total : Collection Expenses</u>	<u>\$ 56,955</u>	<u>\$ 17,372</u>	<u>\$ 3,216</u>	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,355</u>	<u>\$ -</u>
<u>Pumping Expenses</u>										
12	7210	Fuel and Power - Ops Pumping	\$ 14,038	\$ 14,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		<u>Sub-Total : Pumping Expenses</u>	<u>\$ 14,038</u>	<u>\$ 14,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Treatment and Disposal Expenses</u>										
14	7410	Chemical - Operations Treatment and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	7420	Contract Services - Ops Treatment and Disposal	-	-	-	-	-	-	-	-
16	7430	Fuel and Power - Ops Treatment and Disposal	-	-	-	-	-	-	-	-
17		<u>Sub-Total : Treatment and Disposal Expenses</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Customer Accounts Expense</u>										
18	9030	Bank Fees	\$ 2,290	\$ -	\$ -	\$ -	\$ 2,290	\$ -	\$ -	\$ -
19	9040	Bad Debt Expense	5,780	-	-	-	5,780	-	-	-
20		<u>Sub-Total : Customer Accounts Expense</u>	<u>\$ 8,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Administrative and General Expenses</u>										
21	9204	LABS Can Business Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	9205	LABS CAN Corporate Labor	1,014	309	57	0	-	-	647	-
23	9206	LABS US Business Labor	2,998	801	148	1	372	-	1,676	-
24	9208	Liberty Corp Labor	-	-	-	-	-	-	-	-
25	9209	LU Region Labor	61,799	16,510	3,057	11	7,670	-	34,551	-
26	9210	Office Supplies	1,719	459	85	0	213	-	961	-
27	9211	Travel	2,857	763	141	1	355	-	1,597	-
28	9213	Communication	8,115	2,168	401	1	1,007	-	4,537	-
29	9214	Dues and Membership Fees	200	53	10	0	25	-	112	-
30	9215	Training	-	-	-	-	-	-	-	-
31	9216	Meals, Entertainment and Postage	556	148	27	0	69	-	311	-
32	9222	LUC Indirect Alloc (Capitalized)	(3,089)	(825)	(153)	(1)	(383)	-	(1,727)	-
33	9223	APUC Indirect Alloc (Capitalized)	(3,243)	(866)	(160)	(1)	(402)	-	(1,813)	-
34	9224	LABS CAN Business Indirect Alloc (Capitalized)	(2,204)	(589)	(109)	(0)	(274)	-	(1,232)	-
35	9225	LABS CAN Corporate Labor (Capitalized)	(6,919)	(2,111)	(391)	(1)	-	-	(4,417)	-
36	9226	LABS US Business Labor (Capitalized)	(5,597)	(1,495)	(277)	(1)	(695)	-	(3,129)	-
37	9227	LABS US Corporate Labor (Capitalized)	(8,429)	(2,571)	(476)	(2)	-	-	(5,381)	-
38	9228	Liberty Corp Indirect Alloc (Capitalized)	(978)	(261)	(48)	(0)	(121)	-	(547)	-
39	9229	LU Region Labor (Capitalized)	(34,682)	(9,266)	(1,715)	(6)	(4,304)	-	(19,390)	-
40	9230	Outside Services	241,117	64,418	11,925	44	29,924	-	134,806	-
41	9231	LUC Indirect Alloc	6,149	1,643	304	1	763	-	3,438	-
42	9232	APUC Indirect Alloc	15,016	4,012	743	3	1,864	-	8,395	-
43	9234	LABS CAN Business Indirect Alloc	6,861	1,833	339	1	851	-	3,836	-
44	9235	LABS CAN Corporate Indirect Alloc	19,015	5,800	1,074	4	-	-	12,138	-
45	9236	LABS US Business Indirect Alloc	14,084	3,763	697	3	1,748	-	7,874	-
46	9237	LABS US Corp Indirect Alloc	28,730	8,763	1,622	6	-	-	18,338	-
47	9238	Liberty Corp Indirect Alloc	5,080	1,550	287	1	-	-	3,243	-
48	9239	LU Region Indirect Alloc	24,187	6,462	1,196	4	3,002	-	13,523	-
49	9240	Property Insurance	9,136	2,441	452	2	1,134	-	5,108	-

50	9241	Vehicle Insurance	5,204	1,390	257	1	646	-	2,910	-
51	9260	Group Benefits	11,880	3,174	588	2	1,474	-	6,642	-
52	9262	ESPP Expense	83	22	4	0	10	-	46	-
53	9269	401k Match	256	68	13	0	32	-	143	-
54	9280	Regulatory Commission Expense	56,323	15,048	2,786	10	6,990	-	31,490	-
55	9302	Misc General Expense	286,831	76,631	14,186	53	35,597	-	160,365	-
56		<u>Sub-Total : Andministrative and General Expenses</u>	<u>\$ 744,069</u>	<u>\$ 200,245</u>	<u>\$ 37,071</u>	<u>\$ 138</u>	<u>\$ 87,565</u>	<u>\$ -</u>	<u>\$ 419,051</u>	<u>\$ -</u>
57		<u>SUB-TOTAL: OPERATIONS &amp; MAINTENANCE EXPENSE - SEWER</u>	<u>\$ 823,132</u>	<u>\$ 231,655</u>	<u>\$ 40,287</u>	<u>\$ 150</u>	<u>\$ 95,635</u>	<u>\$ -</u>	<u>\$ 455,406</u>	<u>\$ -</u>
		<u>DEPRECIATION AND AMORTIZATION EXPENSE - SEWER</u>								
		<u>Depreciation Expense</u>								
58	4030	Depreciation Expense	\$ 512,198	\$ 333,982	\$ 66,440	\$ 320	\$ -	\$ -	\$ 111,456	\$ -
59		<u>Sub-Total : Depreciation Expense</u>	<u>\$ 512,198</u>	<u>\$ 333,982</u>	<u>\$ 66,440</u>	<u>\$ 320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,456</u>	<u>\$ -</u>
		<u>Amortization Expense</u>								
60	4280	Amortization of Debt Expense	\$ 698	\$ 369	\$ 75	\$ (6)	\$ -	\$ -	\$ 259	\$ -
61		<u>Sub-Total : Amortization Expense</u>	<u>\$ 698</u>	<u>\$ 369</u>	<u>\$ 75</u>	<u>\$ (6)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 259</u>	<u>\$ -</u>
62		<u>SUB-TOTAL: DEPRECIATION AND AMORTIZATION EXPENSE - SEWER</u>	<u>\$ 512,896</u>	<u>\$ 334,352</u>	<u>\$ 66,515</u>	<u>\$ 314</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,715</u>	<u>\$ -</u>
		<u>TAXES OTHER THAN INCOME - SEWER</u>								
		<u>Payroll Taxes</u>								
63		Medicare / SS Taxes	\$ 1,305	\$ 398	\$ 74	\$ 0	\$ -	\$ -	\$ 833	\$ -
64		<u>Sub-Total : Payroll Taxes</u>	<u>\$ 1,305</u>	<u>\$ 398</u>	<u>\$ 74</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 833</u>	<u>\$ -</u>
		<u>Property Taxes</u>								
65		Property Taxes	\$ 313,753	\$ 166,042	\$ 33,641	\$ (2,572)	\$ -	\$ -	\$ 116,641	\$ -
66		<u>Sub-Total : Property Taxes</u>	<u>\$ 313,753</u>	<u>\$ 166,042</u>	<u>\$ 33,641</u>	<u>\$ (2,572)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,641</u>	<u>\$ -</u>
67		<u>SUB-TOTAL: TAXES OTHER THAN INCOME - SEWER</u>	<u>\$ 315,058</u>	<u>\$ 166,440</u>	<u>\$ 33,715</u>	<u>\$ (2,571)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,474</u>	<u>\$ -</u>
68		<u>SUB-TOTAL: INTEREST ON CUSTOMER DEPOSITS - SEWER</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
69		<u>TOTAL EXPENSES - SEWER</u>	<u>\$ 1,651,086</u>	<u>\$ 732,447</u>	<u>\$ 140,517</u>	<u>\$ (2,108)</u>	<u>\$ 95,635</u>	<u>\$ -</u>	<u>\$ 684,595</u>	<u>\$ -</u>
70		<u>TOTAL OPERATING INCOME / (LOSS) BEFORE INCOME TAXES - SEWER</u>	<u>\$ 1,174,733</u>	<u>\$ 621,684</u>	<u>\$ 125,958</u>	<u>\$ (9,629)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436,720</u>	<u>\$ -</u>
		<u>INCOME TAXES - SEWER</u>								
		<u>State Income Taxes</u>								
71		State Income Tax Expense	\$ 22,356	\$ 9,917	\$ 1,903	\$ (29)	\$ 1,295	\$ -	\$ 9,269	\$ -
72		Deferred SIT Expense-Debit	-	-	-	-	-	-	-	-
73		Deferred SIT Expense-Credit	-	-	-	-	-	-	-	-
74		<u>Sub-Total : State Income Taxes</u>	<u>\$ 22,356</u>	<u>\$ 9,917</u>	<u>\$ 1,903</u>	<u>\$ (29)</u>	<u>\$ 1,295</u>	<u>\$ -</u>	<u>\$ 9,269</u>	<u>\$ -</u>
		<u>Federal Income Taxes</u>								
75		Federal Income Tax Expense	\$ 125,890	\$ 55,847	\$ 10,714	\$ (161)	\$ 7,292	\$ -	\$ 52,198	\$ -
76		Deferred SIT Expense-Debit	-	-	-	-	-	-	-	-
77		Deferred SIT Expense-Credit	-	-	-	-	-	-	-	-
78		<u>Sub-Total : Federal Income Taxes</u>	<u>\$ 125,890</u>	<u>\$ 55,847</u>	<u>\$ 10,714</u>	<u>\$ (161)</u>	<u>\$ 7,292</u>	<u>\$ -</u>	<u>\$ 52,198</u>	<u>\$ -</u>
79		<u>SUB-TOTAL: INCOME TAXES - SEWER</u>	<u>\$ 148,246</u>	<u>\$ 65,764</u>	<u>\$ 12,617</u>	<u>\$ (189)</u>	<u>\$ 8,587</u>	<u>\$ -</u>	<u>\$ 61,468</u>	<u>\$ -</u>
80		<u>TOTAL OPERATING INCOME / (LOSS) AFTER INCOME TAXES - SEWER</u>	<u>\$ 1,026,487</u>	<u>\$ 555,920</u>	<u>\$ 113,342</u>	<u>\$ (9,439)</u>	<u>\$ (8,587)</u>	<u>\$ -</u>	<u>\$ 375,252</u>	<u>\$ -</u>
81		<u>REVENUE DEFICIENCY AT PRO FORMA</u>	<u>\$ (371,122)</u>	<u>\$ (196,402)</u>	<u>\$ (39,793)</u>	<u>\$ 3,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (137,969)</u>	<u>\$ -</u>
82		<u>TOTAL REVENUE REQUIREMENT</u>	<u>\$ 2,454,697</u>	<u>\$ 1,157,728</u>	<u>\$ 226,682</u>	<u>\$ (8,694)</u>	<u>\$ 95,635</u>	<u>\$ -</u>	<u>\$ 983,346</u>	<u>\$ -</u>
83		<u>OTHER REVENUES</u>	<u>\$ 67,591</u>	<u>\$ 35,770</u>	<u>\$ 7,247</u>	<u>\$ (554)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,128</u>	<u>\$ -</u>
84		<u>RATE SCHEDULE REVENUES ATTRIBUTABLE TO CUSTOMER CLASSES</u>	<u>\$ 2,387,106</u>	<u>\$ 1,121,958</u>	<u>\$ 219,435</u>	<u>\$ (8,140)</u>	<u>\$ 95,635</u>	<u>\$ -</u>	<u>\$ 958,219</u>	<u>\$ -</u>