

Schedule of Adjusted Operations & Non-Recurring Charge Reconciliation

Q1: Upon reconciliation of the non-recurring charges calculated from Q14_Non-RecurringCharges_20212022.xlsx, the total amount of non-recurring charges in 2022 should have been \$26,244.

Please see corrected attachment.

The \$57,256 reported in the Statement of Adjusted Operations consists of:

A: \$6,871.37 (Service Charges)

B: \$6,112.50 (Cut-Off Charges)

C: \$100.00 (Return Check Charges)

D: \$13,159.63 (Late Charges)

E: \$31,012 (Meter Installations, Tap Fees & Charges)

See attachments for evidence of items A-D on the General Ledger for Year Ending 12/31/2022, and evidence of item E on the Customer Transaction Report for Test Year from Ampstun.

Account Transaction	Description Per Date S	Empl	Ref	Current	Balance
601	SALES- METERED (continued)				
ADJ SCHOOL TAX PAYABLE	5 05/31 3		JE8	1.98	
ADJ SALES TAX PAYABLE	5 05/31 3		JE9	4.71-	
MAY BILLINGS	5 05/31 3		MAY	80,188.07-	
ADJ & CORRECT BILLINGS	5 05/31 3		MAY	81.76	376,094.31-#
ADJ SCHOOL TAX PAYABLE	6 06/30 3		JE8	1.58	
ADJ SALES TAX PAYABLE	6 06/30 3		JE9	5.60-	
JUNE BILLINGS	6 06/30 3		JUNE	96,878.17-	
ADJ & CORRECT BILLINGS	6 06/30 3		JUNE	306.75	472,669.75-#
ADJ SCHOOL TAX PAYABLE	7 07/31 3		JE8	1.72	
ADJ SALES TAX PAYABLE	7 07/31 3		JE9	8.69-	
JULY BILLINGS	7 07/31 3		JULY	104,061.77-	
ADJ & CORRECT BILLINGS	7 07/31 3		JULY	0.10-	576,738.59-#
AUGUST BILLINGS	8 08/31 3		AUGUST	89,570.33-	
ADJ & CORRECT BILLINGS	8 08/31 3		AUGUST	542.30	
ADJ SCHOOL TAX PAYABLE	8 08/31 3		JE8	7.27	
ADJ SALES TAX PAYABLE	8 08/31 3		JE9	5.03-	665,764.38-#
ADJ SCHOOL TAX PAYABLE	9 09/30 3		JE8	1.81	
ADJ SALES TAX PAYABLE	9 09/30 3		JE9	5.95-	
ADJ & CORRECT BILLINGS	9 09/30 3		SEPT	71.04	
SEPTEMBER BILLINGS	9 09/30 3		SEPT	106,521.55-	772,219.03-#
ADJ SCHOOL TAX PAYABLE	10 10/31 3		JE8	5.45	
ADJ SALES TAX PAYABLE	10 10/31 3		JE9	5.16-	
ADJ & CORRECT BILLINGS	10 10/31 3		OCTOBER	282.74	
OCTOBER BILLINGS	10 10/31 3		OCTOBER	80,243.36-	852,179.36-#
ADJ SCHOOL TAX PAYABLE	11 11/30 3		JE8	4.24	
ADJ SALES TAX PAYABLE	11 11/30 3		JE9	8.19-	
NOVEMBER BILLINGS	11 11/30 3		NOVEMBER	94,126.77-	
ADJ & CORRECT BILLINGS	11 11/30 3		NOVEMBER	69.68	946,240.40-#
DECEMBER BILLING	12 12/31 3		DECEMBER	81,169.94-	
ADJ & CORRECT BILLINGS	12 12/31 3		DECEMBER	247.95	
ADJ SCHOOL TAX PAYABLE	12 12/31 3		JE8	4.85	
ADJ SALES TAX PAYABLE	12 12/31 3		JE9	5.18-	
				1,027,162.72-*	1,027,162.72-*
603	SERVICE CHARGES				
JANUARY DEPOSITS	1 01/31 1		JANUARY	406.00-	0.00
FEBRUARY DEPOSITS	2 02/28 1		FEBRUARY	406.00-	406.00-#
MARCH DEPOSITS	3 03/31 1		MARCH	812.00-	812.00-#
APRIL DEPOSITS	4 04/30 1		APRIL	491.37-	1,624.00-#
MAY DEPOSITS	5 05/31 1		MAY	491.37-	2,115.37-#
JUNE DEPOSITS	6 06/30 1		JUNE	638.00-	2,753.37-#
JULY DEPOSITS	7 07/31 1		JULY	638.00-	2,753.37-#
AUGUST DEPOSITS	8 08/31 1		AUGUST	638.00-	3,391.37-#
SEPTEMBER DEPOSITS	9 09/30 1		SEPT	1,102.00-	4,029.37-#
OCTOBER DEPOSITS	10 10/31 1		OCTOBER	461.00-	5,131.37-#
NOVEMBER DEPOSITS	11 11/30 1		NOVEMBER	641.00-	5,592.37-#
DECEMBER DEPOSITS	12 12/31 1		DECEMBER	290.00-	6,233.37-#
				348.00-	6,523.37-#
				6,871.37-*	6,871.37-*
604	CUT-OFF CHARGES				
JANUARY DEPOSITS	1 01/31 1		JANUARY	58.00-	0.00
MARCH DEPOSITS	3 03/31 1		MARCH	1,102.00-	58.00-#
					1,160.00-#

Account Transaction	Description Per Date S	Empl	Ref	Current	Balance
604	CUT-OFF CHARGES (continued)				
APRIL DEPOSITS	4 04/30 1		APRIL	721.00-	1,881.00-#
MAY DEPOSITS	5 05/31 1		MAY	729.00-	2,610.00-#
JUNE DEPOSITS	6 06/30 1		JUNE	812.00-	3,422.00-#
JULY DEPOSITS	7 07/31 1		JULY	174.00-	3,596.00-#
AUGUST DEPOSITS	8 08/31 1		AUGUST	754.00-	4,350.00-#
SEPTEMBER DEPOSITS	9 09/30 1		SEPT	393.01-	4,743.01-#
OCTOBER DEPOSITS	10 10/31 1		OCTOBER	1,114.99-	5,858.00-#
NOVEMBER DEPOSITS	11 11/30 1		NOVEMBER	232.00-	6,090.00-#
DECEMBER DEPOSITS	12 12/31 1		DECEMBER	22.50-	
				6,112.50-*	B 6,112.50-*
606	RETURN CHECK CHARGE				
JANUARY DEPOSITS	1 01/31 1		JANUARY	40.00-	0.00
JUNE DEPOSITS	6 06/30 1		JUNE	20.00-	40.00-#
DECEMBER DEPOSITS	12 12/31 1		DECEMBER	40.00-	60.00-#
				100.00-*	C 100.00-*
607	LATE FEES				
JANUARY BILLINGS	1 01/31 3		JANUARY	1,165.67-	0.00
FEBRUARY BILLINGS	2 02/28 3		FEBRUARY	877.05-	1,165.67-#
ADJ & CORRECT BILLINGS	2 02/28 3		FEBRUARY	8.72	2,034.00-#
MARCH BILLINGS	3 03/31 3		MARCH	1,306.05-	
ADJ & CORRECT BILLINGS	3 03/31 3		MARCH	116.00	3,224.05-#
APRIL BILLINGS	4 04/30 3		APRIL	1,060.85-	
ADJ & CORRECT BILLINGS	4 04/30 3		APRIL	14.58	4,270.32-#
MAY BILLINGS	5 05/31 3		MAY	1,206.50-	5,476.82-#
JUNE BILLINGS	6 06/30 3		JUNE	1,378.26-	
ADJ & CORRECT BILLINGS	6 06/30 3		JUNE	83.38	6,771.70-#
JULY BILLINGS	7 07/31 3		JULY	1,313.94-	
ADJ & CORRECT BILLINGS	7 07/31 3		JULY	2.05	8,083.59-#
AUGUST BILLINGS	8 08/31 3		AUGUST	840.81-	
ADJ & CORRECT BILLINGS	8 08/31 3		AUGUST	13.26	8,911.14-#
SEPTEMBER BILLINGS	9 09/30 3		SEPT	1,043.39-	9,954.53-#
OCTOBER BILLINGS	10 10/31 3		OCTOBER	1,010.66-	10,965.19-#
NOVEMBER BILLINGS	11 11/30 3		NOVEMBER	1,104.34-	12,069.53-#
DECEMBER BILLING	12 12/31 3		DECEMBER	1,104.34-	
ADJ & CORRECT BILLINGS	12 12/31 3		DECEMBER	14.24	
				13,159.63-*	D 13,159.63-*
700	COST OF SALES				
701	COST OF WATER				
RICHMOND UTILITIES	1 01/31 3		JE1	38,659.99	0.00
RICHMOND UTILITIES	2 02/28 3		JE1	36,450.88	38,659.99 #
RICHMOND UTILITIES	3 03/31 3		JE1	36,173.36	75,110.87 #
APRIL DEPOSITS	4 04/30 1		APRIL	79.34-	111,284.23 #
RICHMOND UTILITIES	4 04/30 3		JE1	35,393.51	146,598.40 #
RICHMOND UTILITIES	5 05/31 3		JE1	35,734.87	182,333.27 #
RICHMOND UTILITIES	6 06/30 3		JE1	41,673.90	224,007.17 #
RICHMOND UTILITIES	7 07/31 3		JE1	47,107.85	271,115.02 #
RICHMOND UTILITIES	8 08/31 3		JE1	48,499.93	319,614.95 #
RICHMOND UTILITIES	9 09/30 3		JE1	46,613.95	366,228.90 #

Kirksville Water Association

Customer Transactions
 Billing Cycle: Kirksville Water
 From 1/1/2022 12:00:00 AM To 12/31/2022 11:59:59 PM
 Transaction Type: METER INSTALLATION

*E) meter installations
 Tap Fees / charges*

Account Number	Transaction Type	Date Posted	Amount	Due/Applied	Reference	Previous Reading	Present Reading	Usage	Location	Balance
3667550000	METER INSTALLATIC	01/28/2022	\$1,156.00	\$0.00	METER INSTALLAT				366-75500	\$1,156.00
3563080000	METER INSTALLATIC	03/01/2022	\$1,156.00	\$0.00					356-30800	\$2,312.00
3673265000	METER INSTALLATIC	03/03/2022	\$1,156.00	\$0.00	METER INSTALLAT				367-32650	\$3,468.00
3600500002	METER INSTALLATIC	03/07/2022	\$985.85	\$0.00	UPGRADE 1"				360-05000	\$4,453.85
3565700000	METER INSTALLATIC	03/07/2022	\$1,156.00	\$0.00	METER INSTALLAT				356-57000	\$5,609.85
3668216000	METER INSTALLATIC	03/07/2022	\$1,420.00	\$0.00	METER INSTALLAT				366-82160	\$7,029.85
3525042500	METER INSTALLATIC	03/15/2022	\$1,420.00	\$0.00	METER INSTALLAT				352-50425	\$8,449.85
3622535000	METER INSTALLATIC	03/18/2022	\$1,156.00	\$0.00	METER INSTALLAT				362-25350	\$9,605.85
3603854000	METER INSTALLATIC	03/29/2022	\$1,156.00	\$0.00	METER INSTALLAT				360-38540	\$10,761.85
3600500500	METER INSTALLATIC	04/07/2022	\$434.15	\$0.00	METER INSTALLAT				360-05005	\$11,196.00
3606500500	METER INSTALLATIC	06/09/2022	\$1,156.00	\$0.00	METER INSTALLAT				360-65005	\$12,352.00
3667120000	METER INSTALLATIC	06/28/2022	\$1,420.00	\$0.00	METER INSTALLAT				366-71200	\$13,772.00
3604176000	METER INSTALLATIC	07/11/2022	\$1,156.00	\$0.00	METER INSTALLAT				360-41760	\$14,928.00
3631590500	METER INSTALLATIC	07/15/2022	\$1,420.00	\$0.00	METER INSTALLAT				363-15905	\$16,348.00
3565360000	METER INSTALLATIC	08/03/2022	\$1,156.00	\$0.00	METER INSTALLAT				356-53600	\$17,504.00
3604130000	METER INSTALLATIC	08/22/2022	\$1,156.00	\$0.00	METER INSTALLAT				360-41300	\$18,660.00
3604135000	METER INSTALLATIC	08/22/2022	\$1,156.00	\$0.00	METER INSTALLAT				360-41350	\$19,816.00
3667125000	METER INSTALLATIC	09/02/2022	\$1,156.00	\$0.00	METER INSTALLAT				366-71250	\$20,972.00
3534387800	METER INSTALLATIC	09/06/2022	\$1,420.00	\$0.00	METER INSTALLAT				353-43878	\$22,392.00
3625000500	METER INSTALLATIC	09/07/2022	\$1,156.00	\$0.00	METER INSTALLAT				362-50005	\$23,548.00
3511701000	METER INSTALLATIC	09/07/2022	\$1,420.00	\$0.00	METER INSTALLAT				351-17010	\$24,968.00
3631655000	METER INSTALLATIC	09/09/2022	\$1,156.00	\$0.00	METER INSTALLAT				363-16550	\$26,124.00
3565220000	METER INSTALLATIC	09/30/2022	\$1,156.00	\$0.00	METER INSTALLAT				356-52200	\$27,280.00
3565660000	METER INSTALLATIC	12/05/2022	\$1,156.00	\$0.00	METER INSTALLAT				356-56600	\$28,436.00
3603956000	METER INSTALLATIC	12/06/2022	\$1,156.00	\$0.00	METER INSTALLAT				360-39560	\$29,592.00
3606549000	METER INSTALLATIC	12/06/2022	\$1,420.00	\$0.00	METER INSTALLAT				360-65490	\$31,012.00

Total Transactions: 26

Total Amount: \$31,012.00

Total Usage:

Location Number

Service Address

* Indicates Charges that are not finalized