

Schedule 4

City of Poplar Bluff, Missouri
Combining Statement of Revenues, Expenses, and Changes in Net Assets
Municipal Utilities
Year Ended December 31, 2008

	Electric Department	Water/ Sewer Department	Cable Department	Total
Operating revenues:				
Utility services sales	\$ 25,545,006	3,951,227	5,756,850	35,253,083
Other miscellaneous	5,927,095	61,765	116,497	6,105,357
Total operating revenue	<u>31,472,101</u>	<u>4,012,992</u>	<u>5,873,347</u>	<u>41,358,440</u>
Operating expenses:				
Personnel services	797,981	609,693	588,012	1,995,686
Office supplies	85,976	2,176	2,726	90,878
Shared office expense	(301,597)	124,562	177,035	
Repairs and maintenance	38,727			38,727
Natural gas			4,843	4,843
Electric transmission	20,107,741			20,107,741
Electric distribution	2,803,944			2,803,944
Cable programming fees			2,469,211	2,469,211
Cable maintenance			430,118	430,118
Water supply, purification and pumping		742,331		742,331
Water distribution		588,883		588,883
Sewer accumulation		1,022,363		1,022,363
Telephone	6,013	1,699	5,161	12,873
Books/publications and memberships	32,150		300	32,450
Travel and training			2,518	2,518
Professional fees	34,819		7,222	42,041
Advertising	7,895	999	9,379	18,273
Insurance	222,355	121,732	65,013	409,100
Uncollectible accounts	132,375	27,009	101,433	260,817
Free municipal services	565,335	19,894	2,214	587,443
Miscellaneous	37,507	81,048	78,958	197,513
Depreciation	1,725,814	742,490	1,191,313	3,659,617
Total operating expenses	<u>26,297,035</u>	<u>4,084,879</u>	<u>5,135,456</u>	<u>35,517,370</u>
Income (loss) from operations	<u>5,175,066</u>	<u>(71,887)</u>	<u>737,891</u>	<u>5,841,070</u>
Nonoperating revenues (expenses):				
Interest income	216,756	68,622	309,390	594,768
Management fees			(1,571)	(1,571)
Interest expense	(600,351)		(939,952)	(1,540,303)
Amortization	(49,366)	(924)	(29,062)	(79,352)
Total nonoperating revenues (expenses)	<u>(432,961)</u>	<u>67,698</u>	<u>(661,195)</u>	<u>(1,026,458)</u>
Loss before contributions and transfers	4,742,105	(4,189)	76,696	4,814,612
Transfers in			433,784	433,784
Transfers out	(94,771)	26,595	(365,608)	(433,784)
Contributions in aid of construction	26,184	32,101	4,469	62,754
Change in net assets	4,673,518	54,507	149,341	4,877,366
Net assets, December 31, 2007	<u>30,385,553</u>	<u>23,544,305</u>	<u>1,734,303</u>	<u>55,664,161</u>
Net assets, December 31, 2008	<u>\$ 35,059,071</u>	<u>23,598,812</u>	<u>1,883,644</u>	<u>60,541,527</u>

Schedule 4

City of Poplar Bluff, Missouri
 Combining Statement of Revenues, Expenses, and Changes in Net Assets
 Municipal Utilities
 Year Ended December 31, 2009

	Electric Department	Water/ Sewer Department	Cable Department	Total
Operating revenues:				
Utility services sales	\$ 24,324,602	4,719,479	5,741,356	34,785,437
Other miscellaneous	3,458,493	110,888	207,806	3,777,187
Total operating revenue	<u>27,783,095</u>	<u>4,830,367</u>	<u>5,949,162</u>	<u>38,562,624</u>
Operating expenses:				
Personnel services	783,921	665,521	654,851	2,104,293
Office supplies	86,925	2,238	2,935	92,098
Shared office expense	(369,125)	170,951	198,174	
Repairs and maintenance	67,725			67,725
Natural gas			3,426	3,426
Electric transmission	18,790,272			18,790,272
Electric distribution	3,391,242			3,391,242
Cable programming fees			2,544,795	2,544,795
Cable maintenance			491,234	491,234
Water supply, purification and pumping		725,352		725,352
Water distribution		655,934		655,934
Sewer accumulation		909,568		909,568
Telephone	7,385	2,451	4,989	14,825
Books/publications and memberships	34,426		416	34,842
Professional fees	108,665		11,884	120,549
Advertising	7,632	3,946	2,910	14,488
Insurance	203,857	110,330	60,595	374,782
Uncollectible accounts	231,728	33,766	95,071	360,565
Free municipal services	546,947	32,600	2,215	581,762
Miscellaneous	17,741	35,128	99,612	152,481
Depreciation	1,806,737	747,702	1,238,429	3,792,868
Total operating expenses	<u>25,716,078</u>	<u>4,095,487</u>	<u>5,411,536</u>	<u>35,223,101</u>
Income (loss) from operations	<u>2,067,017</u>	<u>734,880</u>	<u>537,626</u>	<u>3,339,523</u>
Nonoperating revenues (expenses):				
Interest income	189,941	58,703	289,051	537,695
Management fees			(442)	(442)
Interest expense	(590,090)		(914,270)	(1,504,360)
Amortization	(49,366)	(5,544)	(29,062)	(83,972)
Total nonoperating revenues (expenses)	<u>(449,515)</u>	<u>53,159</u>	<u>(654,723)</u>	<u>(1,051,079)</u>
Loss before contributions and transfers	1,617,502	788,039	(117,097)	2,288,444
Transfers in				
Transfers out				
Contributions in aid of construction	17,213	33,190	3,184	53,587
Change in net assets	1,634,715	821,229	(113,913)	2,342,031
Net assets, December 31, 2008	35,059,071	23,598,812	1,883,644	60,541,527
Prior Period Adjustment	336,371	295,123	72,139	703,633
Net assets, December 31, 2009	<u>\$ 37,030,157</u>	<u>24,715,164</u>	<u>1,841,870</u>	<u>63,587,191</u>

Schedule 4

City of Poplar Bluff, Missouri
Combining Statement of Revenues, Expenses, and Changes in Net Assets
Municipal Utilities
Year Ended December 31, 2010

	Electric Department	Water/ Sewer Department	Cable Department	Total
Operating revenues:				
Utility services sales	\$ 26,320,939	5,377,008	6,001,195	37,699,142
Other miscellaneous	3,678,543	52,036	111,260	3,841,839
Total operating revenue	<u>29,999,482</u>	<u>5,429,044</u>	<u>6,112,455</u>	<u>41,540,981</u>
Operating expenses:				
Personnel services	837,963	737,639	683,619	2,259,221
Office supplies	97,402	1,740	2,108	101,250
Shared office expense	(405,804)	192,952	212,852	
Repairs and maintenance	108,342			108,342
Natural gas			2,887	2,887
Electric transmission	22,531,661			22,531,661
Electric distribution	2,802,567			2,802,567
Cable programming fees			2,660,364	2,660,364
Cable maintenance			405,058	405,058
Water supply, purification and pumping		726,897		726,897
Water distribution		613,944		613,944
Sewer accumulation		1,409,690		1,409,690
Telephone	7,137	2,445	5,119	14,701
Books/publications and memberships	35,781		271	36,052
Travel and training			4,632	4,632
Professional fees	150,578		6,770	157,348
Advertising	8,575	1,518	982	11,075
Insurance	202,705	109,698	60,887	373,290
Uncollectible accounts	188,492	17,243	81,531	287,266
Free municipal services	523,421	30,507	2,225	556,153
Miscellaneous	17,391	120,659	103,260	241,310
Depreciation	1,860,165	802,637	1,303,800	3,966,602
Total operating expenses	<u>28,966,376</u>	<u>4,767,569</u>	<u>5,536,365</u>	<u>39,270,310</u>
Income (loss) from operations	<u>1,033,106</u>	<u>661,475</u>	<u>576,090</u>	<u>2,270,671</u>
Nonoperating revenues (expenses):				
Interest income	196,652	57,382	284,685	538,719
Management fees			(49)	(49)
Interest expense	(575,055)		(849,084)	(1,424,139)
Amortization	(49,366)	(5,544)	(29,062)	(83,972)
Total nonoperating revenues (expenses)	<u>(427,769)</u>	<u>51,838</u>	<u>(593,510)</u>	<u>(969,441)</u>
Loss before contributions and transfers	605,337	713,313	(17,420)	1,301,230
Transfers in				
Transfers out				
Contributions in aid of construction	<u>36,030</u>	<u>42,310</u>		<u>78,340</u>
Change in net assets	641,367	755,623	(17,420)	1,379,570
Net assets, December 31, 2009	<u>37,030,157</u>	<u>24,715,164</u>	<u>1,841,870</u>	<u>63,587,191</u>
Net assets, December 31, 2010	<u>\$ 37,671,524</u>	<u>25,470,787</u>	<u>1,824,450</u>	<u>64,966,761</u>

Schedule 6

City of Poplar Bluff, Missouri
Combining Statement of Revenues, Expenses, and Changes in Net Assets
Municipal Utilities
Year Ended December 31, 2011

	Electric Department	Water/ Sewer Department	Cable Department	Total
Operating revenues:				
Utility services sales	\$ 26,012,437	5,195,894	6,039,761	37,248,092
Other miscellaneous	6,244,015	80,249	158,360	6,482,624
Total operating revenue	<u>32,256,452</u>	<u>5,276,143</u>	<u>6,198,121</u>	<u>43,730,716</u>
Operating expenses:				
Personnel services	876,310	780,025	721,720	2,378,055
Office supplies	97,820	1,830	2,668	102,318
Shared office expense	(373,322)	175,740	197,582	
Repairs and maintenance	112,393			112,393
Natural gas			3,454	3,454
Electric transmission	29,058,807			29,058,807
Electric distribution	2,855,822			2,855,822
Cable programming fees			2,922,161	2,922,161
Cable maintenance			494,256	494,256
Water supply, purification and pumping		831,023		831,023
Water distribution		646,893		646,893
Sewer accumulation		1,877,721		1,877,721
Telephone	7,393	2,345	6,406	16,144
Books/publications and memberships	36,590		339	36,929
Professional fees	33,278		42,966	76,244
Advertising	7,802	1,882	1,866	11,550
Insurance	203,644	114,450	61,485	379,579
Uncollectible accounts	204,708	28,428	78,138	311,274
Free municipal services	494,493	32,249	1,729	528,471
Miscellaneous	18,610	102,327	102,665	223,602
Depreciation	1,887,703	900,627	1,339,464	4,127,794
Total operating expenses	<u>35,522,051</u>	<u>5,495,540</u>	<u>5,976,899</u>	<u>46,994,490</u>
Income (loss) from operations	<u>(3,265,599)</u>	<u>(219,397)</u>	<u>221,222</u>	<u>(3,263,774)</u>
Nonoperating revenues (expenses):				
Interest income	101,486	44,527	12,524	158,537
Management fees			(44)	(44)
Interest expense	(554,734)	(53,051)	(493,096)	(1,100,881)
Amortization	(49,366)	(5,544)	(29,062)	(83,972)
Total nonoperating revenues (expenses)	<u>(502,614)</u>	<u>(14,068)</u>	<u>(509,678)</u>	<u>(1,026,360)</u>
Loss before contributions and transfers	(3,768,213)	(233,465)	(288,456)	(4,290,134)
Transfers in				
Transfers out				
Contributions in aid of construction	<u>38,810</u>	<u>66,373</u>		<u>105,183</u>
Change in net assets	(3,729,403)	(167,092)	(288,456)	(4,184,951)
Net assets, December 31, 2010	<u>37,671,524</u>	<u>25,470,787</u>	<u>1,824,450</u>	<u>64,966,761</u>
Net assets, December 31, 2011	<u>\$ 33,942,121</u>	<u>25,303,695</u>	<u>1,535,994</u>	<u>60,781,810</u>

Schedule 6

City of Poplar Bluff, Missouri
Combining Statement of Revenues, Expenses, and Changes in Net Position
Municipal Utilities
Year Ended December 31, 2012

	Electric Department	Water/ Sewer Department	Cable Department	Total
Operating revenues:				
Utility services sales	\$ 27,562,944	5,337,283	6,595,585	39,495,812
Grant income		440,432		440,432
Other miscellaneous	3,771,071	121,792	156,367	4,049,230
Total Operating Revenues	<u>31,334,015</u>	<u>5,899,507</u>	<u>6,751,952</u>	<u>43,985,474</u>
Operating expenses:				
Personnel services	933,428	780,310	790,397	2,504,135
Office supplies	101,287	4,425	2,797	108,509
Shared office expense	(395,453)	180,848	214,605	
Repairs and maintenance	132,758			132,758
Natural gas			2,724	2,724
Electric transmission	27,504,263			27,504,263
Electric distribution	2,947,444			2,947,444
Cable programming fees			3,002,865	3,002,865
Cable maintenance			830,081	830,081
Water supply, purification and pumping		832,678		832,678
Water distribution		891,370		891,370
Sewer accumulation		1,416,850		1,416,850
Telephone	8,178	2,353	5,918	16,449
Books/publications and memberships	37,578		419	37,997
Travel and training			5,000	5,000
Professional fees	37,567		29,967	67,534
Advertising	7,195	4,101	558	11,854
Insurance	233,223	131,084	69,205	433,512
Uncollectible accounts	205,962	29,903	72,320	308,185
Free municipal services	541,935	37,131	1,690	580,756
Miscellaneous	15,787	107,352	95,835	218,974
Depreciation	1,933,244	964,098	1,250,404	4,147,746
Total Operating Expenses	<u>34,244,396</u>	<u>5,382,503</u>	<u>6,374,785</u>	<u>46,001,684</u>
Income (Loss) From Operations	<u>(2,910,381)</u>	<u>517,004</u>	<u>377,167</u>	<u>(2,016,210)</u>
Nonoperating Revenues (Expenses):				
Interest income	50,739	25,756	6,730	83,225
Management fees			(30)	(30)
Interest expense	(539,507)	(81,060)	(418,276)	(1,038,843)
Amortization	(49,366)	(5,784)	(31,716)	(86,866)
Total Nonoperating Revenues (Expenses)	<u>(538,134)</u>	<u>(61,088)</u>	<u>(443,292)</u>	<u>(1,042,514)</u>
Loss Before Contributions and Transfers	<u>(3,448,515)</u>	<u>455,916</u>	<u>(66,125)</u>	<u>(3,058,724)</u>
Transfers in				
Transfers out				
Contributions in aid of construction	<u>20,453</u>	<u>88,435</u>		<u>108,888</u>
Change in Net Position	<u>(3,428,062)</u>	<u>544,351</u>	<u>(66,125)</u>	<u>(2,949,836)</u>
Net Position, December 31, 2011	33,942,121	25,303,695	1,535,994	60,781,810
Prior Period Adjustment	<u>(48,767)</u>	<u>(32,512)</u>	<u>(10,518)</u>	<u>(91,797)</u>
Net Position, December 31, 2012	<u>\$ 30,465,292</u>	<u>25,815,534</u>	<u>1,459,351</u>	<u>57,740,177</u>