

Line No.	Description	Reference	Missouri Water Test Year Ending Balance	REV ADJ 1 Unbilled Revenues	REV ADJ 2 Passthrough Revenues	REV ADJ 3 Bolivar Revenue Annualization	REV ADJ 4 Noel Revenue Annualization	REV ADJ 5 Account Reclassifications	REV ADJ 6 Non-Recurring Revenue Removal	EXP ADJ 1 Noel Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	<u>Revenues:</u>	WP 6.1								
2	Sales of Water		\$ 6,503,867	\$ (173,309)	\$ -	\$ 244,927	\$ (274,440)	\$ -	\$ (417,171)	\$ -
3	Other Operating Revenues - Water		267,440	-	(73,418)	50,818	-	-	(25)	-
4	Sewage Revenues		2,956,760	(126,636)	-	468,902	-	-	-	-
5	Other Operating Revenues - Sewer		65,177	-	-	16,898	-	-	-	-
6	<u>Total Revenues:</u>		9,793,243	(299,944)	(73,418)	781,546	(274,440)	-	(417,196)	-
7	<u>Operating Expenses:</u>									
8	Source of Supply Expense - Water	WP 6.2	829,606	-	-	-	-	-	-	-
9	Pumping Expense - Water		770,024	-	-	-	-	-	-	(36,099)
10	Water Treatment Expenses - Water		447,498	-	-	-	-	-	-	(19,937)
11	Transmission and Distribution Expenses - Water		716,413	-	-	-	-	-	-	-
12	Customer Account Expenses - Water		150,207	-	-	-	-	-	-	-
13	Administrative and General Expenses - Water		2,566,800	-	-	-	-	-	-	-
14	Collection Expenses - Sewer		71,254	-	-	-	-	-	-	-
15	Pumping Expense - Sewer		36,834	-	-	-	-	-	-	-
16	Treatment and Disposal Expense - Sewer		162,422	-	-	-	-	-	-	-
17	Customer Accounts Expenses - Sewer		7,903	-	-	-	-	-	-	-
18	Administrative and General Expenses - Sewer		548,528	-	-	-	-	-	-	-
19	Depreciation Expense	WP 6.3	2,054,527	-	-	-	-	-	-	-
20	Amortization Expense	WP 6.4	-	-	-	-	-	-	-	-
21	Taxes other than Income Taxes	WP 6.5	461,485	-	-	-	-	-	-	-
22	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
23	<u>Operating Expenses Before Income Taxes:</u>		8,823,500	-	-	-	-	-	-	(56,036)
24	<u>Operating Income (Loss) Before Taxes:</u>		969,743	(299,944)	(73,418)	781,546	(274,440)	-	(417,196)	56,036
25	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-
26	<u>Net Operating Income (Loss):</u>	Schedule 5	<u>\$ 969,743</u>							

**Source:** See reference column (b)

**Purpose:** The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)  
Test Year Ending December 31, 2022  
WR-2024-0104; SR-2024-0105  
Schedule 6 - Income Statement Adjustments

EXP ADJ 2 Bolivar O&M Expense (k)	EXP ADJ 3 Reg Asset Amort. Expense (l)	EXP ADJ 4 Reg Liability Amort. Expense (m)	EXP ADJ 5 Rate Case Expense (n)	EXP ADJ 6 Insurance Expense (o)	EXP ADJ 7 Water & Sewer Payroll Expense (p)	EXP ADJ 8 Water & Sewer Benefits Expense (q)	EXP ADJ 9 Depreciation Annualization (r)	EXP ADJ 10 Annualized Property Tax (s)	EXP ADJ 11 Training & Travel Expense (t)	EXP ADJ 12 Pension & OPEB Expense (u)	EXP ADJ 13 Customer First Expense (v)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
41,195	-	-	-	-	16,228	-	-	-	-	-	-
(712)	-	-	-	-	-	-	-	-	-	-	-
20,938	-	-	-	-	72,707	-	-	-	-	-	-
-	-	-	-	-	160,335	-	-	-	-	-	-
537	-	-	-	-	13,385	-	-	-	-	-	-
346,123	180,453	-	265,547	(18,687)	88,032	36,359	-	-	5,038	(34,271)	123,609
31	-	-	-	-	8,236	-	-	-	-	-	-
412	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
22,836	236,863	-	72,162	3,391	12,115	307	-	-	364	3,772	33,590
-	207,845	-	-	-	-	-	1,340,738	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	89,288	-	-	932,525	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
431,359	625,161	-	337,708	(15,297)	460,327	36,666	1,340,738	932,525	5,402	(30,499)	157,199
(431,359)	(625,161)	-	(337,708)	15,297	(460,327)	(36,666)	(1,340,738)	(932,525)	(5,402)	30,499	(157,199)
-	-	(755)	-	-	-	-	-	-	-	-	-

<u>EXP ADJ 14</u>	<u>EXP ADJ 15</u>	<u>EXP ADJ 16</u>	<u>EXP ADJ 17</u>	<u>EXP ADJ 18</u>	<u>EXP ADJ 19</u>	<u>EXP ADJ 20</u>	Missouri Water	Missouri Water
Customer	Customer Payment	Removal of	Shared Services	CIAC	Account	Income Tax	Pro Forma	Pro Forma
Deposit Interest	Fees	Acquisition Costs	Allocation (Non-Plant)	Expense Reclas	Reclassifications	True-Up	Adjustments	Balance
(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad) = (d) thru (ac)	(ae) = (c) + (ad)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (619,992)	\$ 5,883,874
-	-	-	-	-	-	-	(22,624)	244,816
-	-	-	-	-	-	-	342,267	3,299,027
-	-	-	-	-	-	-	16,898	82,075
-	-	-	-	-	-	-	(283,452)	9,509,791
-	-	-	-	-	-	-	57,423	887,029
-	-	-	-	-	-	-	(36,811)	733,212
-	-	-	-	-	-	-	73,708	521,206
-	-	(113,228)	-	-	-	-	47,107	763,520
-	11,258	-	-	-	-	-	25,179	175,386
-	-	(84,232)	-	-	-	-	907,971	3,474,770
-	-	-	-	-	-	-	8,267	79,521
-	-	-	-	-	-	-	412	37,245
-	-	-	-	-	-	-	-	162,422
-	3,059	-	-	-	-	-	3,059	10,963
-	-	(31,171)	-	-	-	-	354,229	902,757
-	-	-	-	(41,841)	-	-	1,506,742	3,561,269
-	-	-	4,363	-	-	-	4,363	4,363
-	-	-	-	-	-	-	1,021,814	1,483,299
12,402	-	-	-	-	-	-	12,402	12,402
12,402	14,317	(228,632)	4,363	(41,841)	-	-	3,985,863	12,809,363
(12,402)	(14,317)	228,632	(4,363)	41,841	-	-	(4,269,316)	(3,299,572)
-	-	-	-	-	-	(1,065,809)	(1,066,564)	(1,066,564)
								<b>\$ (2,233,008)</b>