

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 6.1 - Revenues

Line No.	NARUC	GL Account	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	Missouri Water Pro Forma Adjustments	Missouri Water Pro Forma Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m) = (g) thru (l)	(n) = (f) + (m)
SALES OF WATER													
1	4600	8118-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers	GL Input	\$ 179,641	\$ (6,703)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,703)	\$ 172,938
2	4600	8120-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		13,855	(529)	-	-	-	-	-	(529)	13,326
3	4600	8122-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		67,136	(3,658)	-	-	-	-	-	(3,658)	63,478
4	4600	8149-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		159,052	(5,987)	-	-	-	-	-	(5,987)	153,065
5	4600	8152-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		186,479	(8,430)	-	-	-	-	-	(8,430)	178,049
6	4600	8641-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		10,462	181	-	-	-	-	-	181	10,643
7	4600	8642-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		13,858	235	-	-	-	-	(1,033)	(798)	13,060
8	4600	8643-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		25,290	(227)	-	-	-	-	-	(227)	25,063
9	4600	8644-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		43,360	768	-	-	-	-	-	768	44,128
10	4600	8645-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		66,916	1,113	-	-	-	-	-	1,113	68,029
11	4600	8646-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		10,289	158	-	-	-	-	-	158	10,447
12	4600	8647-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		12,972	282	-	-	-	-	-	282	13,253
13	4600	8649-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		662,598	(21,831)	-	-	-	-	-	(21,831)	640,767
14	4600	8650-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		17,974	-	-	-	-	-	-	-	17,974
15	4600	8652-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		12,258	-	-	-	-	-	-	-	12,258
16	4600	8653-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		11,526	-	-	-	-	-	-	-	11,526
17	4600	8656-2-0100-40-4260-460C	Unmetered Sales to Residential Ctomers		895,483	(79,909)	-	87,670	-	-	-	7,761	903,243
18	4601	8118-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		52,098	(1,388)	-	-	-	-	-	(1,388)	50,710
19	4601	8120-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		10,248	(397)	-	-	-	-	-	(397)	9,851
20	4601	8122-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		11,967	(793)	-	-	-	-	-	(793)	11,174
21	4601	8149-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		46,527	(1,602)	-	-	(10,837)	-	-	(12,440)	34,088
22	4601	8152-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		19,250	(663)	-	-	-	-	-	(663)	18,587
23	4601	8645-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		844	(3)	-	-	-	-	-	(3)	841
24	4601	8646-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		495	8	-	-	-	-	-	8	503
25	4601	8649-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		174,034	(5,844)	-	-	-	-	-	(5,844)	168,190
26	4601	8656-2-0100-40-4260-4601	Unmetered Sales to Commercial Ctomes		165,465	(17,192)	-	18,791	-	-	-	1,599	167,064
27	4603	8118-2-0100-40-4260-4603	Unmetered Sales Ind		17,203	(498)	-	-	-	-	-	(498)	16,705
28	4603	8149-2-0100-40-4260-4603	Unmetered Sales Ind		17,616	(550)	-	-	(17,065)	-	-	(17,616)	-
29	4603	8649-2-0100-40-4260-4603	Unmetered Sales Industrial		18,972	(718)	-	-	-	-	-	(718)	18,254
30	4605	8649-2-0100-40-4260-4605	Unmetered Sales to Public Authorities		10,238	(419)	-	-	-	-	-	(419)	9,819
31	4611	8118-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		185,757	2,345	-	-	-	-	-	2,345	188,102
32	4611	8120-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		15,204	(64)	-	-	-	-	-	(64)	15,140
33	4611	8122-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		18,777	(51)	-	-	-	-	-	(51)	18,726
34	4611	8149-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		98,285	1,733	-	-	-	-	-	1,733	100,018
35	4611	8152-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		155,957	462	-	-	-	-	-	462	156,420
36	4611	8641-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		23,969	221	-	-	-	-	-	221	24,191
37	4611	8642-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		48,488	134	-	-	-	-	(36,558)	(36,424)	12,065
38	4611	8643-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		8,906	(90)	-	-	-	-	-	(90)	8,815
39	4611	8644-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		30,253	304	-	-	-	-	-	304	30,557
40	4611	8645-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		132,543	(577)	-	-	-	-	-	(577)	131,966
41	4611	8646-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		5,297	34	-	-	-	-	-	34	5,332
42	4611	8647-2-0100-40-4260-4611	Metered Sales to Residential Ctomers		22,154	536	-	-	-	-	-	536	22,691
43	4611	8649-2-0100-40-4260-4611	Metered Sales Res		837,937	10,746	-	-	-	-	-	10,746	848,683
44	4611	8650-2-0100-40-4260-4611	Metered Sales Res		3,347	-	-	-	-	-	-	-	3,347
45	4611	8652-2-0100-40-4260-4611	Metered Sales Res		1,614	-	-	-	-	-	-	-	1,614
46	4611	8653-2-0100-40-4260-4611	Metered Sales Res		6,320	-	-	-	-	-	-	-	6,320
47	4611	8656-2-0100-40-4260-4611	Metered Sales Res		321,128	(18,235)	-	69,620	-	-	-	51,385	372,512
48	4612	8118-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		46,709	(987)	-	-	-	-	-	(987)	45,722
49	4612	8120-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		21,171	(96)	-	-	-	-	-	(96)	21,076
50	4612	8122-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		13,252	15	-	-	-	-	-	15	13,267
51	4612	8149-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		93,177	(11,930)	-	-	(20,734)	-	-	(32,664)	60,513
52	4612	8152-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		13,785	67	-	-	-	-	-	67	13,852
53	4612	8645-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		150	35	-	-	-	-	-	35	186
54	4612	8646-2-0100-40-4260-4612	Metered Sales to Commercial Ctomers		671	(32)	-	-	-	-	-	(32)	638
55	4612	8649-2-0100-40-4260-4612	Metered Sales Com		263,267	8,055	-	-	-	-	-	8,055	271,322
56	4612	8656-2-0100-40-4260-4612	Metered Sales Com		313,048	(23,251)	-	68,846	-	-	-	45,595	358,644
57	4613	8118-2-0100-40-4260-4613	Metered Sales to Industrial Customers		49,401	(3,812)	-	-	-	-	-	(3,812)	45,590
58	4613	8149-2-0100-40-4260-4613	Metered Sales to Industrial Customers		224,393	1,409	-	-	(225,803)	-	-	(224,393)	-
59	4613	8649-2-0100-40-4260-4613	Metered Sales Industrial		159,315	11,924	-	-	-	-	-	11,924	171,239
60	4614	8649-2-0100-40-4260-4614	Metered Sales to Public Authorities		20,008	2,393	-	-	-	-	-	2,393	22,400

61	4630	8649-2-0100-40-4260-463C	Public Fire Protection Service		55,897	-	-	-	-	-	-	-	55,897
62	4673	8649-2-0100-30-3045-4673	APIC With LU America Co.		379,581	-	-	-	-	-	(379,581)	(379,581)	-
63			<u>Total Sales of Water:</u>		6,503,867	(173,309)	-	244,927	(274,440)	-	(417,171)	(619,992)	5,883,874
OTHER OPERATING REVENUES - WATER													
64	4710	8149-2-0100-40-4210-471C	Re-Connect Fee	GL Input	700	-	-	-	-	-	-	-	700
65	4710	8152-2-0100-40-4210-471C	Re-Connect Fee		850	-	-	-	-	-	-	-	850
66	4710	8641-2-0100-40-4210-471C	Re-Connect Fee		180	-	-	-	-	-	-	-	180
67	4710	8642-2-0100-40-4210-471C	Re-Connect Fee		60	-	-	-	-	-	-	-	60
68	4710	8643-2-0100-40-4210-471C	Re-Connect Fee		60	-	-	-	-	-	-	-	60
69	4710	8644-2-0100-40-4210-471C	Re-Connect Fee		60	-	-	-	-	-	-	-	60
70	4710	8645-2-0100-40-4210-471C	Re-Connect Fee		660	-	-	-	-	-	-	-	660
71	4710	8647-2-0100-40-4210-471C	Re-Connect Fee		60	-	-	-	-	-	-	-	60
72	4710	8649-2-0100-40-4210-471C	Reconnect Fee		2,790	-	-	-	-	-	-	-	2,790
73	4710	8653-2-0100-40-4210-471C	Reconnect Fee		120	-	-	-	-	-	-	-	120
74	4710	8656-2-0100-40-4210-471C	Reconnect Fee		1,200	-	-	1,200	-	-	-	1,200	2,400
75	4712	8122-2-0200-40-4210-4712	Returned Check Charge		25	-	-	-	-	-	-	-	25
76	4714	8118-2-0100-40-4210-4714	Service Charges		5,052	-	-	-	-	-	-	-	5,052
77	4714	8120-2-0100-40-4210-4714	Service Charges		360	-	-	-	-	-	-	-	360
78	4714	8122-2-0100-40-4210-4714	Service Charges		2,163	-	-	-	-	-	-	-	2,163
79	4714	8149-2-0100-40-4210-4714	Service Charges		11,864	-	-	-	-	-	-	-	11,864
80	4714	8152-2-0100-40-4210-4714	Service Charges		8,073	-	-	-	-	-	-	-	8,073
81	4714	8641-2-0100-40-4210-4714	Service Charges		1,801	-	-	-	-	-	-	-	1,801
82	4714	8642-2-0100-40-4210-4714	Service Charges		619	-	-	-	-	-	(8)	(8)	611
83	4714	8643-2-0100-40-4210-4714	Service Charges		699	-	-	-	-	-	-	-	699
84	4714	8644-2-0100-40-4210-4714	Service Charges		1,482	-	-	-	-	-	-	-	1,482
85	4714	8645-2-0100-40-4210-4714	Service Charges		8,666	-	-	-	-	-	-	-	8,666
86	4714	8646-2-0100-40-4210-4714	Service Charges		365	-	-	-	-	-	-	-	365
87	4714	8647-2-0100-40-4210-4714	Service Charges		3,129	-	-	-	-	-	-	-	3,129
88	4714	8649-2-0100-40-4210-4714	Late Charge		53,524	-	-	-	-	-	-	-	53,524
89	4714	8650-2-0100-40-4210-4714	Late Charge		827	-	-	-	-	-	-	-	827
(1) 90	4714	8651-2-0100-40-4210-4714	Miscellaneous Service Revenues		-	-	-	-	-	25	-	25	25
91	4714	8651-2-0200-40-4210-4714	Service Charges		25	-	-	-	-	(25)	-	(25)	-
92	4714	8652-2-0100-40-4210-4714	Late Charge		71	-	-	-	-	-	-	-	71
93	4714	8653-2-0100-40-4210-4714	Late Charge		684	-	-	-	-	-	-	-	684
94	4714	8656-2-0100-40-4210-4714	Late Charge		47,321	-	-	15,004	-	-	-	15,004	62,325
95	4716	8118-2-0100-40-4210-471E	Primacy Fee		3,965	-	(3,965)	-	-	-	-	(3,965)	-
96	4716	8120-2-0100-40-4210-471E	Primacy Fee		363	-	(363)	-	-	-	-	(363)	-
97	4716	8122-2-0100-40-4210-471E	Primacy Fee		1,266	-	(1,266)	-	-	-	-	(1,266)	-
98	4716	8149-2-0100-40-4210-471E	Primacy Fee		4,042	-	(4,042)	-	-	-	-	(4,042)	-
99	4716	8152-2-0100-40-4210-471E	Primacy Fee		2,735	-	(2,735)	-	-	-	-	(2,735)	-
100	4716	8641-2-0100-40-4210-471E	Primacy Fee		517	-	(517)	-	-	-	-	(517)	-
101	4716	8642-2-0100-40-4210-471E	Primacy Fee		364	-	(364)	-	-	(16)	-	(380)	(16)
102	4716	8643-2-0100-40-4210-471E	Primacy Fee		377	-	(377)	-	-	-	-	(377)	-
103	4716	8644-2-0100-40-4210-471E	Primacy Fee		930	-	(930)	-	-	-	-	(930)	-
104	4716	8645-2-0100-40-4210-471E	Primacy Fee		2,723	-	(2,723)	-	-	-	-	(2,723)	-
105	4716	8646-2-0100-40-4210-471E	Primacy Fee		240	-	(240)	-	-	-	-	(240)	-
106	4716	8647-2-0100-40-4210-471E	Primacy Fee		950	-	(950)	-	-	-	-	(950)	-
107	4716	8649-2-0100-40-4210-471E	Primacy Fee		25,567	-	(25,567)	-	-	-	-	(25,567)	-
108	4716	8650-2-0100-40-4210-471E	Primacy Fee		433	-	(433)	-	-	-	-	(433)	-
109	4716	8652-2-0100-40-4210-471E	Primacy Fee		232	-	(232)	-	-	-	-	(232)	-
110	4716	8653-2-0100-40-4210-471E	Primacy Fee		296	-	(296)	-	-	-	-	(296)	-
111	4716	8656-2-0100-40-4210-471E	Primacy Fee		28,420	-	(28,420)	28,420	-	-	-	-	28,420
112	4740	8118-2-0100-40-4311-474C	Misc Income		1,175	-	-	-	-	-	-	-	1,175
113	4740	8122-2-0100-40-4311-474C	Misc Income		475	-	-	-	-	-	-	-	475
114	4740	8149-2-0100-40-4311-474C	Misc Income		3,015	-	-	-	-	-	-	-	3,015
115	4740	8152-2-0100-40-4311-474C	Misc Income		2,180	-	-	-	-	-	-	-	2,180
116	4740	8641-2-0100-40-4311-474C	Misc Income		358	-	-	-	-	-	-	-	358
117	4740	8642-2-0100-40-4311-474C	Misc Income		110	-	-	-	-	-	-	-	110
118	4740	8643-2-0100-40-4311-474C	Misc Income		405	-	-	-	-	-	-	-	405
119	4740	8644-2-0100-40-4311-474C	Misc Income		3,532	-	-	-	-	-	-	-	3,532
120	4740	8645-2-0100-40-4311-474C	Misc Income		3,145	-	-	-	-	-	-	-	3,145
121	4740	8646-2-0100-40-4311-474C	Misc Income		90	-	-	-	-	-	-	-	90
122	4740	8647-2-0100-40-4311-474C	Misc Income		125	-	-	-	-	-	-	-	125
123	4740	8649-2-0100-40-4311-474C	Misc Income		90	-	-	-	-	-	-	-	90
124	4740	8650-2-0100-40-4311-474C	Misc Income		150	-	-	-	-	-	-	-	150
125	4740	8652-2-0100-40-4311-474C	Misc Income		200	-	-	-	-	-	-	-	200
126	4740	8653-2-0100-40-4311-474C	Misc Income		115	-	-	-	-	-	-	-	115
127	4740	8656-2-0100-40-4311-474C	Misc Income		24,600	-	-	5,900	-	1,063	-	6,963	31,563
128	4740	8656-2-0200-40-4311-474C	Other Water Revenues		769	-	-	295	-	(1,063)	-	(769)	-
129			<u>Total Other Operating Revenues - Water:</u>		267,440	-	(73,418)	50,818	-	-	(25)	(22,624)	244,816

SEWAGE REVENUES													
130	5211	8120-2-0200-40-4280-5211	Unmetered Residential Revenues	GL Input	22,258	-	-	-	-	-	-	22,258	
131	5211	8122-2-0200-40-4280-5211	Unmetered Residential Revenues		77,035	-	-	-	-	-	-	77,035	
132	5211	8152-2-0200-40-4280-5211	Unmetered Residential Revenues		91,102	-	-	-	-	-	-	91,102	
133	5211	8646-2-0200-40-4280-5211	Unmetered Residential Revenues		15,728	105	-	-	-	-	105	15,833	
134	5211	8648-2-0200-40-4280-5211	Unmetered Residential Revenues		81,434	-	-	-	-	-	-	81,434	
135	5211	8651-2-0200-40-4280-5211	Unmetered Residential Revenues		66,858	-	-	-	-	-	-	66,858	
136	5211	8656-2-0100-40-4280-5211	Unmetered Residential Revenues		-	-	-	-	-	-	-	-	
137	5211	8656-2-0200-40-4280-5211	Unmetered Residential Revenues		1,346,679	-	-	305,449	-	-	305,449	1,652,128	
138	5212	8120-2-0200-40-4280-5212	Unmetered Commercial Revenues		5,517	-	-	-	-	-	-	5,517	
139	5212	8122-2-0200-40-4280-5212	Unmetered Commercial Revenues		3,693	-	-	-	-	-	-	3,693	
140	5212	8656-2-0100-40-4280-5212	Unmetered Commercial Revenues		-	-	-	-	-	-	-	-	
141	5212	8656-2-0200-40-4280-5212	Unmetered Commercial Revenues		211,920	-	-	49,200	-	-	49,200	261,120	
142	5221	8120-2-0200-40-4280-5221	Residential Revenues (Usage)		62,263	(688)	-	-	-	-	(688)	61,575	
143	5221	8122-2-0200-40-4280-5221	Residential Revenues (Usage)		74,691	2,072	-	-	-	-	2,072	76,763	
144	5221	8656-2-0100-40-4280-5221	Metered Residential Revenues		-	-	-	-	-	-	-	-	
145	5221	8656-2-0200-40-4280-5221	Metered Residential Revenues		503,191	(94,325)	-	112,676	-	-	18,351	521,542	
146	5222	8120-2-0200-40-4280-5222	Meter Commercial Revenues (Usage)		20,004	(278)	-	-	-	-	(278)	19,726	
147	5222	8122-2-0200-40-4280-5222	Meter Commercial Revenues (Usage)		19,221	(217)	-	-	-	-	(217)	19,004	
148	5222	8656-2-0100-40-4280-5222	Metered Commercial Revenues		-	-	-	-	-	-	-	-	
149	5222	8656-2-0200-40-4280-5222	Metered Commercial Revenues		355,166	(33,305)	-	1,577	-	-	(31,728)	323,438	
150			Total Sewage Revenues:		<u>2,956,760</u>	<u>(126,636)</u>	<u>-</u>	<u>468,902</u>	<u>-</u>	<u>-</u>	<u>342,267</u>	<u>3,299,027</u>	
OTHER OPERATING REVENUES - SEWER													
151	5364	8120-2-0200-40-4210-5364	Late Payment Fee	GL Input	1,166	-	-	-	-	-	-	1,166	
152	5364	8122-2-0200-40-4210-5364	Late Payment Fee		2,635	-	-	-	-	-	-	2,635	
153	5364	8152-2-0200-40-4210-5364	Late Payment Fee		7,789	-	-	-	-	-	-	7,789	
154	5364	8646-2-0200-40-4210-5364	Late Payment Fee		365	-	-	-	-	-	-	365	
155	5364	8648-2-0200-40-4210-5364	Late Payment Fee		145	-	-	-	-	-	-	145	
156	5364	8651-2-0200-40-4210-5364	Late Payment Fee		2,384	-	-	-	-	-	-	2,384	
157	5364	8656-2-0200-40-4210-5364	Late Payment Fee		50,693	-	-	16,898	-	-	16,898	67,591	
158			Total Other Operating Revenues - Sewer:		<u>65,177</u>	<u>-</u>	<u>-</u>	<u>16,898</u>	<u>-</u>	<u>-</u>	<u>16,898</u>	<u>82,075</u>	
159			Total Electric Operating Revenues:	Schedule 6	<u>\$ 9,793,243</u>	<u>\$ (299,944)</u>	<u>\$ (73,418)</u>	<u>\$ 781,546</u>	<u>\$ (274,440)</u>	<u>\$ -</u>	<u>\$ (417,196)</u>	<u>\$ (283,452)</u>	<u>\$ 9,509,791</u>

(1) Account did not have any test year activity and has been added via proforma adjustment

Source: See reference column (d).

Purpose: To present the operating revenue amounts for the test year and the pro forma balance.