

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)
 Test Year Ending December 31, 2022
 WR-2024-0104; SR-2024-0105
 WP 6.2 - Operation and Maintenance Expenses

Line No.	NARUC	GL Account	Description	Reference	Missouri Water	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 15	EXP ADJ 16	EXP ADJ 19	Missouri Water	Missouri Water
					Test Year Ending Balance	Noel Expense	Bolivar O&M Expense	Reg Asset Amort. Expense	Rate Case Expense	Insurance Expense	Water & Sewer Payroll Expense	Water & Sewer Benefits Expense	Training & Travel Expense	Pension & OPEB Expense	Customer First Expense	Customer Payment Fees	Removal of Acquisition Costs	Account Reclassifications	Pro Forma Adjustments	Pro Forma Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(b) + (f) thru (t)	(l) + (e) + (s)
SOURCE OF SUPPLY EXPENSES																					
OPERATION																					
1	6010	8118-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		13,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,275
2	6010	8120-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		5,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,795
3	6010	8122-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		6,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,629
4	6010	8149-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		25,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,434
5	6010	8152-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		11,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,329
6	6010	8641-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		1,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,942
7	6010	8642-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		1,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,203
8	6010	8643-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		2,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,497
9	6010	8644-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		3,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,256
10	6010	8645-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		9,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,695
11	6010	8646-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		1,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,400
12	6010	8647-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		2,887	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,887
13	6010	8649-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		251,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	251,196
14	6010	8650-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		1,581	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,581
15	6010	8652-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		1,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,056
16	6010	8653-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		1,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,199
17	6010	8656-2-0100-50-5200-6010	Contract Services - Outside Operators - SOS		65,646	-	39,409	-	-	-	-	-	-	-	-	-	-	-	3,040	42,449	108,096
18	6010	8656-2-0200-50-5200-6010	Contract Services - Outside Operators		1,520	-	1,520	-	-	-	-	-	-	-	-	-	-	-	(3,040)	(1,520)	-
19	6011	8149-2-0100-50-5010-6011	Labor-Operations-SOS		31,954	-	-	-	-	-	7,329	-	-	-	-	-	-	-	-	7,329	39,283
20	6011	8649-2-0100-50-5010-6011	Labor-Purchased Power-Ops-Pumping		24,148	-	-	-	-	-	5,538	-	-	-	-	-	-	-	-	5,538	29,686
21	6011	8656-2-0100-50-5010-6011	Operation Labor and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,146	4,146
22	6011	8656-2-0200-50-5010-6011	Labor-Operations-SOS		3,372	-	-	-	-	-	773	-	-	-	-	-	-	-	(4,146)	(3,372)	-
23	6030	8118-2-0100-50-5200-6030	Contract Services - Other - SOS		28,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,398
24	6030	8120-2-0100-50-5200-6030	Contract Services - Other - SOS		28,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,984
25	6030	8122-2-0100-50-5200-6030	Contract Services - Other - SOS		15,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,560
26	6030	8149-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	6030	8152-2-0100-50-5200-6030	Contract Services - Other - SOS		142,255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	142,255
28	6030	8641-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	6030	8642-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	6030	8643-2-0100-50-5200-6030	Contract Services - Other - SOS		28,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,398
31	6030	8644-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	6030	8645-2-0100-50-5200-6030	Contract Services - Other - SOS		28,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,398
33	6030	8646-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	6030	8647-2-0100-50-5200-6030	Contract Services - Other - SOS		21,061	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,061
35	6030	8649-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	6030	8650-2-0100-50-5200-6030	Contract Services - Other - SOS		17,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,858
37	6030	8652-2-0100-50-5200-6030	Contract Services - Other - SOS		14,343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,343
38	6030	8653-2-0100-50-5200-6030	Contract Services - Other - SOS		24,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,351
39	6030	8656-2-0100-50-5200-6030	Contract Services - Other - SOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	6042	8149-2-0100-69-5043-6042	ESPP Expense		29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
41	6042	8656-2-0100-69-5043-6042	ESPP employer match expense		1,676	-	266	-	-	-	-	-	-	-	-	-	-	-	-	266	1,941
42			Total Operation Expenses:		818,325	-	41,195	-	-	-	13,641	-	-	-	-	-	-	-	-	54,835	873,100
MAINTENANCE																					
43	6100	8656-2-0100-60-5010-6100	Labor-Maintenance-SOS	TB 12-2022	11,281	-	-	-	-	-	2,587	-	-	-	-	-	-	-	-	2,587	13,869
44			Total Maintenance Expenses:		11,281	-	-	-	-	-	2,587	-	-	-	-	-	-	-	-	2,587	13,869
45			Total Source of Supply Expenses:		829,606	-	41,195	-	-	-	16,228	-	-	-	-	-	-	-	-	57,423	887,029

Table with columns: Line No., NARUC, GL, Description, Reference, Missouri Water Total Year Ending Balance, Exp Adm 6 Non-Expense, Exp Adm 7 Boiler O&M, Exp Adm 8 Reg Asset, Exp Adm 9 Rate Gen Expense, Exp Adm 10 Insurance, Exp Adm 11 Water & Sewer Payroll Expense, Exp Adm 12 Water & Sewer Benefits Expense, Exp Adm 13 Training & Travel Expense, Exp Adm 14 Pension & OPEB Expense, Exp Adm 15 Customer First Expense, Exp Adm 16 Customer Payment Fees, Exp Adm 17 Removal of Acquisition Costs, Exp Adm 18 Account Reclassifications, Missouri Water Pro Forma Adjustments, Missouri Water Pro Forma Balance. Includes sub-sections for CUSTOMER ACCOUNT EXPENSES and TOTAL Customer Account Expenses.

Table with columns: Line No., NARUC, GL, Description, Reference, Missouri Water Total Year Ending Balance, Exp Adm 6 Non-Expense, Exp Adm 7 Boiler O&M, Exp Adm 8 Reg Asset, Exp Adm 9 Rate Gen Expense, Exp Adm 10 Insurance, Exp Adm 11 Water & Sewer Payroll Expense, Exp Adm 12 Water & Sewer Benefits Expense, Exp Adm 13 Training & Travel Expense, Exp Adm 14 Pension & OPEB Expense, Exp Adm 15 Customer First Expense, Exp Adm 16 Customer Payment Fees, Exp Adm 17 Removal of Acquisition Costs, Exp Adm 18 Account Reclassifications, Missouri Water Pro Forma Adjustments, Missouri Water Pro Forma Balance. Includes sub-sections for OPERATIONAL, ADMINISTRATIVE AND GENERAL EXPENSES, and TOTAL Customer Account Expenses.

Table with columns: Line No., NARUC, GL, Description, Reference, Missouri Water, Exp Adj 1, Exp Adj 2, Exp Adj 3, Exp Adj 4, Exp Adj 5, Exp Adj 6, Exp Adj 7, Exp Adj 8, Exp Adj 9, Exp Adj 10, Exp Adj 11, Exp Adj 12, Exp Adj 13, Exp Adj 14, Exp Adj 15, Missouri Water Pro Forma Adjustments, Missouri Water Pro Forma Balance. Rows include various utility and membership fee entries.

Line No.	NARUC	GL Account	Description	Reference	Missouri Water	EXP Adm 3	EXP Adm 4	EXP Adm 5	EXP Adm 6	EXP Adm 7	EXP Adm 8	EXP Adm 9	EXP Adm 10	EXP Adm 11	EXP Adm 12	EXP Adm 13	EXP Adm 14	EXP Adm 15	EXP Adm 16	Missouri Water	Missouri Water	
					Test Year Ending Balance	Net Expense	Bolton O&M Expense	Reg Asset Amort. Expense	Rate Case Expense	Insurance Expense	Water & Sewer Payroll Expense	Water & Sewer Benefits Expense	Training & Travel Expense	Pension & OPEB Expense	Customer First Expense	Customer Payment Fees	Removal of Acquisition Costs	Account Reclassifications	Pro Forma Adjustments	Pro Forma Balance		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u) = (e) + (s)	(v) = (e) + (s)	
864	9300	8656-2-0100-69-5650-9300	Regulatory Commission Exp		3,356				70,449													
865	9301	8118-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		730																	
866	9301	8120-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		27																	
867	9301	8122-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		29																	
868	9301	8149-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		742																	
869	9301	8152-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		34																	
870	9301	8641-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		23																	
871	9301	8642-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		22																	
872	9301	8643-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		23																	
873	9301	8644-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		24																	
874	9301	8645-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		32																	
875	9301	8646-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		22																	
876	9301	8647-2-0100-69-5390-9301	Institutional or Goodwill Advertising Expense		24																	
877	9302	8118-2-0100-69-5615-9302	Miscellaneous General Expenses		8,152																	
878	9302	8120-2-0100-69-5615-9302	Miscellaneous General Expenses		19																	
879	9302	8122-2-0100-69-5615-9302	Miscellaneous General Expenses		5,693																	
880	9302	8149-2-0100-69-5615-9302	Miscellaneous General Expenses		22,913																	
881	9302	8152-2-0100-69-5615-9302	Miscellaneous General Expenses		586																	
882	9302	8641-2-0100-69-5615-9302	Miscellaneous General Expenses		475																	
883	9302	8642-2-0100-69-5615-9302	Miscellaneous General Expenses		336																	
884	9302	8643-2-0100-69-5615-9302	Miscellaneous General Expenses		3,096																	
885	9302	8644-2-0100-69-5615-9302	Miscellaneous General Expenses		264																	
886	9302	8645-2-0100-69-5615-9302	Miscellaneous General Expenses		13,942																	
887	9302	8646-2-0100-69-5615-9302	Miscellaneous General Expenses		1,942																	
888	9302	8647-2-0100-69-5615-9302	Miscellaneous General Expenses		47																	
889	9302	8649-2-0100-69-5615-9302	Miscellaneous General Expenses		74,476																	
890	9302	8650-2-0100-69-5615-9302	Miscellaneous General Expenses		247																	
891	9302	8652-2-0100-69-5615-9302	Miscellaneous General Expenses		(165)																	
892	9302	8653-2-0100-69-5615-9302	Miscellaneous General Expenses		(97)																	
893	9302	8656-2-0100-69-5615-9302	Miscellaneous General Expenses		186,859		52,767	161,276														
894	9310	8649-2-0100-69-5110-9310	Rents					7,728														
895		Total Operation Expenses:			2,566,900	346,123	180,453	265,547	(18,687)	88,032	36,359	5,038	(34,271)	123,609		(84,232)				907,971	3,474,770	
		Total Administrative and General Expenses:			2,566,800	346,123	180,453	265,547	(18,687)	88,032	36,359	5,038	(34,271)	123,609		(84,232)					907,971	3,474,770
896		Total Water Expenses:			5,480,546	(56,036)	408,080	265,547	(18,687)	350,688	36,359	5,038	(34,271)	123,609	11,258	(197,460)					1,074,577	6,555,123
COLLECTION EXPENSES																						
OPERATION																						
897	7010	8120-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		7,895																	
898	7010	8122-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		2,488																	
899	7010	8152-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		3,174																	
900	7010	8646-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		694																	
901	7010	8648-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		1,533																	
902	7010	8651-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		1,774																	
903	7010	8656-2-0200-50-5200-7010	Contract Services - Operations - Sewer Collections		17,587	31															21	17,617
904	7011	8120-2-0200-50-5010-7011	Labor-Operations - Sewer Collections		165																38	202
905	7011	8122-2-0200-50-5010-7011	Labor-Operations - Sewer Collections		1,005																231	1,236
906	7011	8152-2-0200-50-5010-7011	Labor-Operations - Sewer Collections		1,200																275	1,476
907	7011	8646-2-0200-50-5010-7011	Labor-Operations - Sewer Collections		265																61	326
908	7011	8648-2-0200-50-5010-7011	Labor - Operations - Sewer Collections		594																136	730
909	7011	8651-2-0200-50-5010-7011	Labor - Operations - Sewer Collections		681																156	837
910	7011	8656-2-0200-50-5010-7011	Labor - Operations - Sewer Collections		71,999																7,339	79,338
911		Total Operation Expenses:			71,254	31				8,236											8,267	79,521
912		Total Collection Expenses:			71,254	31				8,236											8,267	79,521
PUMPING EXPENSES																						
OPERATION																						
913	7210	8152-2-0200-50-5455-7210	Fuel & Power - Operations - Pumping		3,923																	
914	7210	8646-2-0200-50-5455-7210	Fuel & Power - Operations - Pumping		2,135																	
915	7210	8648-2-0200-50-5455-7210	Fuel & Power - Operations - Pumping		4,083																	
916	7210	8651-2-0200-50-5455-7210	Fuel & Power - Operations - Pumping		13,066																	
917	7210	8656-2-0200-50-5455-7210	Fuel & Power - Operations - Pumping		13,626	412															412	14,038
918		Total Operation Expenses:			36,834	412															412	37,245
919		Total Pumping Expenses:			36,834	412															412	37,245
TREATMENT AND DISPOSAL EXPENSES																						
OPERATION																						
920	7410	8122-2-0200-52-5530-7410	Chemicals - Operations - Treatment & Disposal		14,880																	
921	7410	8646-2-0200-52-5530-7410	Chemicals - Operations - Treatment & Disposal		212																	
922	7420	8120-2-0200-50-5200-7420	Contract Services - Operations - Treatment & Dispo		26,567																	
923	7420	8122-2-0200-50-5200-7420	Contract Services - Operations - Treatment & Dispo		12,838																	
924	7420	8152-2-0200-50-5200-7420	Contract Services - Operations - Treatment & Dispo		13,195																	
925	7420	8648-2-0200-50-5200-7420	Contract Services - Operations - Treatment & Dispo		18,494																	
926	7420	8651-2-0200-50-5200-7420	Contract Services - Operations - Treatment & Dispo		54,904																	
927	7430	8120-2-0200-52-5455-7430	Fuel & Power - Operations - Treatment & Disposal		5,763																	
928	7430	8122-2-0200-52-5455-7430	Fuel & Power - Operations - Treatment & Disposal		13,523																	
929	7430	8152-2-0200-52-5455-7430	Fuel &																			

Line No.	NARUC	GL Account	Description	Reference	Missouri Water	EXP Adm 6	EXP Adm 7	EXP Adm 8	EXP Adm 9	EXP Adm 10	EXP Adm 11	EXP Adm 12	EXP Adm 13	EXP Adm 14	EXP Adm 15	EXP Adm 16	EXP Adm 17	Missouri Water	Missouri Water	
					Total Year Ending Balance	Not Expense	Boiler O&M	Reg Asset	Rate Gen Expense	Insurance Expense	Water & Sewer Payroll Expense	Water & Sewer Benefits Expense	Training & Travel Expense	Pension & OPEB Expense	Customer Expense	Customer Payment Fees	Removal of Acquisition Costs	Account Reallocations	Pro Forms Adjustments	Pro Forms Balance
					(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s) = (f) thru (r)	(t) = (e) + (s)
ADMINISTRATIVE AND GENERAL EXPENSE																				
OPERATION																				
948	9204	8120-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
949	9204	8122-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
950	9204	8152-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
951	9204	8646-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
952	9204	8648-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
953	9204	8651-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
954	9204	8656-2-0200-69-5010-9204	LABS CAN Business Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
955	9205	8120-2-0200-69-5010-9205	LABS CAN Corporate Labor		8	-	-	-	-	-	-	-	-	-	-	-	-	2	-	10
956	9205	8122-2-0200-69-5010-9205	LABS CAN Corporate Labor		33	-	-	-	-	-	-	-	-	-	-	-	-	8	-	41
957	9205	8152-2-0200-69-5010-9205	LABS CAN Corporate Labor		44	-	-	-	-	-	-	-	-	-	-	-	-	10	-	54
958	9205	8646-2-0200-69-5010-9205	LABS CAN Corporate Labor		11	-	-	-	-	-	-	-	-	-	-	-	-	2	-	13
959	9205	8648-2-0200-69-5010-9205	LABS CAN Corporate Labor		26	-	-	-	-	-	-	-	-	-	-	-	-	6	-	32
960	9205	8651-2-0200-69-5010-9205	LABS CAN Corporate Labor		28	-	-	-	-	-	-	-	-	-	-	-	-	6	-	35
961	9205	8656-2-0200-69-5010-9205	LABS CAN Corporate Labor		825	-	-	-	-	-	-	-	-	-	-	-	-	189	-	1,014
962	9206	8120-2-0200-69-5010-9206	LABS US Business Labor		12	-	-	-	-	-	-	-	-	-	-	-	-	12	-	62
963	9206	8122-2-0200-69-5010-9206	LABS US Business Labor		204	-	-	-	-	-	-	-	-	-	-	-	-	47	-	251
964	9206	8152-2-0200-69-5010-9206	LABS US Business Labor		273	-	-	-	-	-	-	-	-	-	-	-	-	63	-	335
965	9206	8646-2-0200-69-5010-9206	LABS US Business Labor		67	-	-	-	-	-	-	-	-	-	-	-	-	15	-	82
966	9206	8648-2-0200-69-5010-9206	LABS US Business Labor		38	-	-	-	-	-	-	-	-	-	-	-	-	38	-	204
967	9206	8651-2-0200-69-5010-9206	LABS US Business Labor		174	-	-	-	-	-	-	-	-	-	-	-	-	40	-	213
968	9206	8656-2-0200-69-5010-9206	LABS US Business Labor		2,439	-	-	-	-	-	-	-	-	-	-	-	-	559	-	2,998
969	9208	8120-2-0200-69-5010-9208	Liberty Corp Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
970	9208	8122-2-0200-69-5010-9208	Liberty Corp Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
971	9208	8152-2-0200-69-5010-9208	Liberty Corp Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
972	9208	8646-2-0200-69-5010-9208	Liberty Corp Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
973	9208	8648-2-0200-69-5010-9208	Liberty Corp Labor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
974	9209	8120-2-0200-69-5010-9209	LU Region Labor		1,997	-	-	-	-	-	-	-	-	-	-	-	-	252	-	1,348
975	9209	8122-2-0200-69-5010-9209	LU Region Labor		6,563	-	-	-	-	-	-	-	-	-	-	-	-	1,505	-	8,068
976	9209	8152-2-0200-69-5010-9209	LU Region Labor		8,215	-	-	-	-	-	-	-	-	-	-	-	-	1,884	-	10,099
977	9209	8646-2-0200-69-5010-9209	LU Region Labor		4,553	-	-	-	-	-	-	-	-	-	-	-	-	1,044	-	5,598
978	9209	8648-2-0200-69-5010-9209	LU Region labor		4,048	-	-	-	-	-	-	-	-	-	-	-	-	929	-	4,977
979	9209	8651-2-0200-69-5010-9209	LU Region labor		4,748	-	-	-	-	-	-	-	-	-	-	-	-	1,089	-	5,836
980	9209	8656-2-0200-69-5010-9209	LU Region labor		50,269	-	-	-	-	-	-	-	-	-	-	-	-	11,529	-	61,799
981	9210	8120-2-0200-69-5130-9210	Office Supplies		15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
982	9210	8122-2-0200-69-5130-9210	Office Supplies		82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82
983	9210	8152-2-0200-69-5130-9210	Office Supplies		101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101
984	9210	8646-2-0200-69-5130-9210	Office Supplies		23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
985	9210	8648-2-0200-69-5130-9210	Office Supplies		54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54
986	9210	8651-2-0200-69-5130-9210	Office Supplies		60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60
987	9210	8656-2-0200-69-5130-9210	Office Supplies		1,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,707
988	9211	8120-2-0200-69-5111-9211	Travel		49	-	-	-	-	-	-	-	-	-	-	-	-	87	-	136
989	9211	8122-2-0200-69-5111-9211	Travel		239	-	-	-	-	-	-	-	-	-	-	-	-	296	-	534
990	9211	8152-2-0200-69-5111-9211	Travel		302	-	-	-	-	-	-	-	-	-	-	-	-	399	-	601
991	9211	8646-2-0200-69-5111-9211	Travel		71	-	-	-	-	-	-	-	-	-	-	-	-	121	-	192
992	9211	8648-2-0200-69-5111-9211	Travel		168	-	-	-	-	-	-	-	-	-	-	-	-	215	-	383
993	9211	8651-2-0200-69-5111-9211	Travel		185	-	-	-	-	-	-	-	-	-	-	-	-	339	-	524
994	9211	8656-2-0200-69-5111-9211	Travel		3,516	-	-	-	-	-	-	-	-	-	-	-	-	(288)	-	2,827
995	9213	8120-2-0200-69-5111-9213	Communication		74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
996	9213	8122-2-0200-69-5111-9213	Communication		814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	814
997	9213	8152-2-0200-69-5111-9213	Communication		672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	672
998	9213	8646-2-0200-69-5111-9213	Communication		170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170
999	9213	8648-2-0200-69-5111-9213	Communication		324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	324
1000	9213	8651-2-0200-69-5111-9213	Communication		419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	419
1001	9213	8656-2-0200-69-5111-9213	Communication		5,052	-	-	-	-	-	-	-	-	-	-	-	-	3,063	-	8,115
1002	9214	8120-2-0200-69-5131-9214	Dues & Membership Fees		11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
1003	9214	8122-2-0200-69-5131-9214	Dues & Membership Fees		3,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,148
1004	9214	8152-2-0200-69-5131-9214	Dues & Membership Fees		154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154
1005	9214	8646-2-0200-69-5131-9214	Dues & Membership Fees		629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	629
1006	9214	8648-2-0200-69-5131-9214	Dues & Membership Fees		52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
1007	9214	8651-2-0200-69-5131-9214	Dues & Membership Fees		1,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,370
1008	9214	8656-2-0200-69-5131-9214	Dues & Membership Fees		209	-	-	-	-	-	-	-	-	-	-	-	-	(10)	-	200
1009	9215	8120-2-0200-69-5111-9215	Training		11	-	-	-	-	-	-	-	-	-	-	-	-	13	-	24
1010	9215	8122-2-0200-69-5111-9215	Training		44	-	-	-	-	-	-	-	-	-	-	-	-	(20)	-	24
1011	9215	8152-2-0200-69-5111-9215	Training		59	-	-	-	-	-	-	-	-	-	-	-	-	(35)	-	24
1012	9215	8646-2-0200-69-5111-9215	Training		15	-	-	-	-	-	-	-	-	-	-	-	-	9	-	24
1013	9215	8648-2-0200-69-5111-9215	Training		37	-	-	-	-	-	-	-	-	-	-	-	-	(13)	-	24
1014	9215	8651-2-0200-69-5111-9215	Training		39	-	-	-	-	-	-	-	-	-	-	-	-	(15)	-	24
1015	9215	8656-2-0200-69-5111-9215	Training		562	-	-	-	-	-	-	-	-	-	-	-	-	(562)	-	-
1016	9216	8120-2-0200-69-5130-9216	Meals & Entertainment		13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
1017	9216	8122-2-0200-69-5130-9216	Meals & Entertainment		83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83
1018	9216	8152-2-0200-69-5130-9216	Meals & Entertainment		98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98
1019	9216	8646-2-0200-69-5130-9216	Meals & Entertainment		22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
1020	9216	8648-2-0200-69-5130-9216	Meals & Entertainment		47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47
1021	9216	8651-2-0200-69-5130-9216	Meals & Entertainment		56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56
1022	9216	8656-2-0200-69-5130-9216	Meals & Entertainment		796	-	-	-	-	-	-	-	-	-	-	-	-	0	-	796
1023	9216	8656-2-0200-69-5131-9216	Postage		35	-	-	-	-	-	-	-	-	-	-	-	-	(35)	-	-
1024	9222	8120-2-0200-69-5200-9222	LUC Indirect Alloc (Capitalized)		(8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8)
1025	9222	8122-2-0200-69-5200-9222	LUC Indirect Alloc (Capitalized)		(111)	-	-	-												

Table with columns: Line No., NARUC, GL, Missouri Water, EXP Adm 1, EXP Adm 2, EXP Adm 3, EXP Adm 4, EXP Adm 5, EXP Adm 6, EXP Adm 7, EXP Adm 8, EXP Adm 9, EXP Adm 10, Missouri Water, Missouri Water. Rows include various account descriptions and amounts.

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Line No.	NARUC	GL Account	Description	Reference	Missouri Water	Exp Adj 1	Exp Adj 2	Exp Adj 3	Exp Adj 4	Exp Adj 5	Exp Adj 6	Exp Adj 7	Exp Adj 8	Exp Adj 9	Exp Adj 10	Exp Adj 11	Exp Adj 12	Exp Adj 13	Exp Adj 14	Exp Adj 15	Missouri Water	Missouri Water		
					Test Year Ending Balance	Net Expense	Boiler O&M	Reg Asset	Rate Gen	Insurance	Water & Sewer Payroll Expense	Water & Sewer Benefits Expense	Training & Travel Expense	Pension & OPEB Expense	Customer Expense	Customer Payment Fees	Removal of Acquisition Costs	Account Reclassifications	Missouri Water Pro Forma Adjustments	Missouri Water Pro Forma Balance				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		
1158	9237	8122-2-0200-69-5200-9237	LABS US Corporate Indirect Alloc		1,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,803	
1159	9237	8152-2-0200-69-5200-9237	LABS US Corporate Indirect Alloc		2,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,369	
1160	9237	8646-2-0200-69-5200-9237	LABS US Corporate Indirect Alloc		573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	573	
1161	9237	8648-2-0200-69-5200-9237	LABS US Corporate Indirect Alloc		1,404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,404	
1162	9237	8651-2-0200-69-5200-9237	LABS US Corporate Indirect Alloc		1,509	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,509	
1163	9237	8656-2-0200-69-5200-9237	LABS US Corporate Indirect Alloc		20,562	-	8,168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,168	28,730	
1164	9238	8120-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	
1165	9238	8122-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	393	
1166	9238	8152-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	474	
1167	9238	8646-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	
1168	9238	8648-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239	
1169	9238	8651-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	272	
1170	9238	8656-2-0200-69-5200-9238	Liberty Corp Indirect Alloc		2,915	-	2,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,166	5,080	
1171	9239	8120-2-0200-69-5200-9239	LU Region Indirect Alloc		337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	337	
1172	9239	8122-2-0200-69-5200-9239	LU Region Indirect Alloc		1,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,973	
1173	9239	8152-2-0200-69-5200-9239	LU Region Indirect Alloc		2,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,378	
1174	9239	8646-2-0200-69-5200-9239	LU Region Indirect Alloc		531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	531	
1175	9239	8648-2-0200-69-5200-9239	LU Region Indirect Alloc		1,201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,201	
1176	9239	8651-2-0200-69-5200-9239	LU Region Indirect Alloc		1,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,367	
1177	9239	8656-2-0200-69-5200-9239	LU Region Indirect Alloc		14,684	-	9,503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,503	24,187	
1178	9240	8120-2-0200-69-5280-9240	Property Insurance		285	-	-	-	-	-	(15)	-	-	-	-	-	-	-	-	-	-	(15)	270	
1179	9240	8122-2-0200-69-5280-9240	Property Insurance		1,447	-	-	-	-	-	(773)	-	-	-	-	-	-	-	-	-	-	(773)	674	
1180	9240	8152-2-0200-69-5280-9240	Property Insurance		1,809	-	-	-	-	-	(981)	-	-	-	-	-	-	-	-	-	-	(981)	828	
1181	9240	8646-2-0200-69-5280-9240	Property Insurance		419	-	-	-	-	-	(265)	-	-	-	-	-	-	-	-	-	-	(265)	153	
1182	9240	8648-2-0200-69-5280-9240	Property Insurance		982	-	-	-	-	-	(545)	-	-	-	-	-	-	-	-	-	-	(545)	438	
1183	9240	8651-2-0200-69-5280-9240	Property Insurance		1,088	-	-	-	-	-	(381)	-	-	-	-	-	-	-	-	-	-	(381)	707	
1184	9240	8656-2-0200-69-5280-9240	Property Insurance		13,129	-	-	-	-	-	(3,994)	-	-	-	-	-	-	-	-	-	-	(3,994)	9,136	
(1)	1185	9241	8120-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	154	-	-	-	-	-	-	-	-	-	-	154	154	
(1)	1186	9241	8122-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	384	-	-	-	-	-	-	-	-	-	-	384	384	
(1)	1187	9241	8152-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	472	-	-	-	-	-	-	-	-	-	-	472	472	
(1)	1188	9241	8646-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	87	-	-	-	-	-	-	-	-	-	-	87	87	
(1)	1189	9241	8648-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	249	-	-	-	-	-	-	-	-	-	-	249	249	
(1)	1190	9241	8651-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	403	-	-	-	-	-	-	-	-	-	-	403	403	
(1)	1191	9241	8656-2-0200-69-5280-9241	Vehicle Insurance	-	-	-	-	-	-	5,204	-	-	-	-	-	-	-	-	-	-	5,204	5,204	
1192	9260	8120-2-0200-69-5044-9260	Group Benefits		54	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	54	129	
1193	9260	8122-2-0200-69-5044-9260	Group Benefits		235	-	-	-	-	-	187	-	-	-	-	-	-	-	-	-	-	12	347	
1194	9260	8152-2-0200-69-5044-9260	Group Benefits		307	-	-	-	-	-	230	-	-	-	-	-	-	-	-	-	-	15	532	
1195	9260	8646-2-0200-69-5044-9260	Group Benefits		74	-	-	-	-	-	43	-	-	-	-	-	-	-	-	-	-	3	117	
1196	9260	8648-2-0200-69-5044-9260	Group Benefits		281	-	-	-	-	-	122	-	-	-	-	-	-	-	-	-	-	8	403	
1197	9260	8651-2-0200-69-5044-9260	Group Benefits		195	-	-	-	-	-	197	-	-	-	-	-	-	-	-	-	-	13	392	
1198	9260	8656-2-0200-69-5044-9260	Group Benefits		6,164	-	-	-	-	-	2,539	-	-	-	-	-	-	-	-	-	-	3,718	9,882	
1199	9262	8120-2-0200-69-5043-9262	ESPP Expense		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	
1200	9262	8122-2-0200-69-5043-9262	ESPP Expense		14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	
1201	9262	8152-2-0200-69-5043-9262	ESPP Expense		17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	
1202	9262	8646-2-0200-69-5043-9262	ESPP Expense		4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	
1203	9262	8648-2-0200-69-5043-9262	ESPP Expense		8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	
1204	9262	8651-2-0200-69-5043-9262	ESPP Expense		9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	
1205	9262	8656-2-0200-69-5043-9262	ESPP Expense		95	-	(12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	
1206	9269	8120-2-0200-69-5043-9269	401K Match		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	8	
1207	9269	8122-2-0200-69-5043-9269	401K Match		27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	71	
1208	9269	8152-2-0200-69-5043-9269	401K Match		30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	78	
1209	9269	8646-2-0200-69-5043-9269	401K Match		6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	16	
1210	9269	8648-2-0200-69-5043-9269	401K Match		13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	32	
1211	9269	8651-2-0200-69-5043-9269	401K Match		15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	39	
1212	9269	8656-2-0200-69-5043-9269	401K Match		89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	157	246	
1213	9280	8120-2-0200-69-5650-9280	Regulatory Commission Expense		57	-	-	-	-	-	1,594	-	-	-	-	-	-	-	-	-	-	-	1,594	1,651
1214	9280	8122-2-0200-69-5650-9280	Regulatory Commission Expense		542	-	-	-	-	-	3,985	-	-	-	-	-	-	-	-	-	-	-	3,985	4,527
1215	9280	8152-2-0200-69-5650-9280	Regulatory Commission Expense		724	-	-	-	-	-	4,897	-	-	-	-	-	-	-	-	-	-	-	4,897	5,621
1216	9280	8646-2-0200-69-5650-9280	Regulatory Commission Exp		140	-	-	-	-	-	905	-	-	-	-	-	-	-	-	-	-	-	905	1,045
1217	9280	8648-2-0200-69-5650-9280	Regulatory Commission Exp		273	-	-	-	-	-	2,587	-												