

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Revenue Requirement

Line Number	A Description	B 6.99% Return	C 7.21% Return	D 7.44% Return
1	Net Orig Cost Rate Base	\$48,778,506	\$48,778,506	\$48,778,506
2	Rate of Return	6.99%	7.21%	7.44%
3	Net Operating Income Requirement	\$3,407,178	\$3,516,932	\$3,626,682
4	Net Income Available	-\$2,411,478	-\$2,411,478	-\$2,411,478
5	Additional Net Income Required	\$5,818,656	\$5,928,410	\$6,038,160
6	Income Tax Requirement			
7	Required Current Income Tax	\$586,443	\$620,799	\$655,154
8	Current Income Tax Available	-\$1,234,957	-\$1,234,957	-\$1,234,957
9	Additional Current Tax Required	\$1,821,400	\$1,855,756	\$1,890,111
10	Revenue Requirement	\$7,640,056	\$7,784,166	\$7,928,271
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$7,640,056</u>	<u>\$7,784,166</u>	<u>\$7,928,271</u>

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**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$79,188,736
2	Less Accumulated Depreciation Reserve		\$31,175,279
3	Net Plant In Service		\$48,013,457
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,582,850
6	Contributions in Aid of Construction Amortization		\$1,442,411
7	Prepayments		\$36,769
8	Materials and Supplies		\$0
9	Prepaid Pension Asset		\$0
10	Deferred Tank Painting		\$0
11	Property Tax Tracker		\$0
12	Regulatory Asset - Acquisition		\$0
13	Materials & Supplies		\$0
14	Regulatory Asset - Acquisition		\$0
15	TOTAL ADD TO NET PLANT IN SERVICE		\$3,062,030
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset		\$456,035
18	State Tax Offset		\$80,983
19	City Tax Offset		\$0
20	Interest Expense Offset		-\$466,626
21	Contributions in Aid of Construction		\$2,114,427
22	Customer Deposits		\$145,396
23	Customer Advances		\$6,597
24	Accumulated Deferred Income Taxes		-\$727
25	2017 Tax Act		-\$39,104
26	OPEB Tracker		\$0
27	Pension Tracker		\$0
28	TOTAL SUBTRACT FROM NET PLANT		\$2,296,981
29	Total Rate Base		\$48,778,506

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$57,227	P-2	\$0	\$57,227		\$0	\$57,227
3	301.000	Organization - IP	\$22,599	P-3	\$0	\$22,599		\$0	\$22,599
4	302.000	Franchises and Consents	\$4,109	P-4	\$0	\$4,109		\$0	\$4,109
5	302.000	Franchises - IP	\$874	P-5	\$0	\$874		\$0	\$874
6	303.000	Miscellaneous Intangible Plant	\$585	P-6	\$0	\$585		\$0	\$585
7		TOTAL INTANGIBLE PLANT	\$85,394		\$0	\$85,394		\$0	\$85,394
8		SOURCE OF SUPPLY PLANT							
9	310.000	Land and Land Rights - SSP	\$163,671	P-9	\$0	\$163,671		\$0	\$163,671
10	311.000	Structures and Improvements - SSP	\$1,909,240	P-10	\$0	\$1,909,240		\$0	\$1,909,240
11	312.000	Collecting and Impounding Reservoirs	\$0	P-11	\$0	\$0		\$0	\$0
12	314.000	Wells and Springs	\$3,172,433	P-12	\$0	\$3,172,433		\$0	\$3,172,433
13	316.000	Supply Mains	\$127,827	P-13	\$0	\$127,827		\$0	\$127,827
14		TOTAL SOURCE OF SUPPLY PLANT	\$5,373,171		\$0	\$5,373,171		\$0	\$5,373,171
15		PUMPING PLANT							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$398,052	P-17	\$0	\$398,052		\$0	\$398,052
18	323.000	Other Power Production Equipment	\$810,193	P-18	\$0	\$810,193		\$0	\$810,193
19	325.000	Electric Pumping Equipment	\$88,720	P-19	\$0	\$88,720		\$0	\$88,720
20	325.100	Submersible Electric Pumping Equip	\$1,588,060	P-20	\$0	\$1,588,060		\$0	\$1,588,060
21	325.200	High Service or Booster Pumps	\$1,459,611	P-21	\$0	\$1,459,611		\$0	\$1,459,611
22	328.000	Other Pumping Equipment	\$0	P-22	\$0	\$0		\$0	\$0
23		TOTAL PUMPING PLANT	\$4,344,636		\$0	\$4,344,636		\$0	\$4,344,636
24		WATER TREATMENT PLANT							
25	331.000	Structures and Improvements - WTP	\$0	P-25	\$0	\$0		\$0	\$0
26	332.000	Water Treatment Equipment	\$1,372,239	P-26	\$0	\$1,372,239		\$0	\$1,372,239
27	332.200	Water Treatment Equipment - Chemical Feeders	\$0	P-27	\$0	\$0		\$0	\$0
28		TOTAL WATER TREATMENT PLANT	\$1,372,239		\$0	\$1,372,239		\$0	\$1,372,239
29		TRANSMISSION & DIST. PLANT							
30	340.000	Land and Land Rights - TDP	\$4,232	P-30	\$0	\$4,232		\$0	\$4,232
31	341.000	Structures and Improvements - TDP	\$11,102	P-31	\$0	\$11,102		\$0	\$11,102
32	342.000	Distribution Reservoirs and Standpipes	\$3,880,454	P-32	\$0	\$3,880,454		\$0	\$3,880,454
33	343.000	Transmission and Distribution Mains	\$11,837,375	P-33	\$0	\$11,837,375		\$0	\$11,837,375
34	345.000	Services	\$13,174,833	P-34	\$0	\$13,174,833		\$0	\$13,174,833
35	346.000	Meters	\$6,378,699	P-35	\$0	\$6,378,699		\$0	\$6,378,699
36	346.100	Meter & Meter Install	\$46,204	P-36	\$0	\$46,204		\$0	\$46,204
37	347.000	Meter Installations	\$66,093	P-37	\$0	\$66,093		\$0	\$66,093
38	348.000	Hydrants	\$793,435	P-38	\$0	\$793,435		\$0	\$793,435
39		TOTAL TRANSMISSION & DIST. PLANT	\$36,192,427		\$0	\$36,192,427		\$0	\$36,192,427
40		GENERAL PLANT							
41	389.000	Land and Land Rights - GP	\$66,667	P-41	\$0	\$66,667		\$0	\$66,667
42	390.000	Structures and Improvements - GP	\$280,671	P-42	\$0	\$280,671		\$0	\$280,671
43	391.000	Office Furniture and Equipment	\$138,407	P-43	\$0	\$138,407		\$0	\$138,407
44	391.000	Office Furniture & Equipment - GP	\$21,873	P-44	\$0	\$21,873		\$0	\$21,873
45	391.100	Office Computer Equipment	\$93,486	P-45	\$0	\$93,486		\$0	\$93,486
46	391.100	Office Computer & Electronic Equipment - GP	\$1,585	P-46	\$0	\$1,585		\$0	\$1,585
47	392.000	Transportation Equipment	\$1,166,097	P-47	\$0	\$1,166,097		\$0	\$1,166,097
48	392.000	Transportation Equipment - GP	\$534,946	P-48	\$0	\$534,946		\$0	\$534,946
49	393.000	Stores Equipment	\$19,802	P-49	\$0	\$19,802		\$0	\$19,802
50	393.000	Stores Equipment - GP	\$15,200	P-50	\$0	\$15,200		\$0	\$15,200
51	394.000	Tools, Shop and Garage Equipment	\$182,221	P-51	\$0	\$182,221		\$0	\$182,221
52	394.000	Tools, Shops, and Garage Equipment-GP	\$4,619	P-52	\$0	\$4,619		\$0	\$4,619
53	395.000	Laboratory Equipment	\$4,866	P-53	\$0	\$4,866		\$0	\$4,866
54	395.000	Laboratory Equipment - GP	\$12,570	P-54	\$0	\$12,570		\$0	\$12,570
55	396.000	Power Operated Equipment	\$746,561	P-55	\$0	\$746,561		\$0	\$746,561
56	396.000	Power Operated Equipment - GP	\$700,142	P-56	\$0	\$700,142		\$0	\$700,142

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57	397.000	Communication Equipment	\$334,789	P-57	\$0	\$334,789		\$0	\$334,789
58	397.000	Communication Equipment - GP	\$154,169	P-58	\$0	\$154,169		\$0	\$154,169
59	398.000	Miscellaneous Equipment	\$127,349	P-59	\$0	\$127,349		\$0	\$127,349
60	398.000	Miscellaneous Equipment - GP	\$0	P-60	\$0	\$0		\$0	\$0
61	399.000	Other Tangible Equipment	\$5,210,289	P-61	\$0	\$5,210,289		\$0	\$5,210,289
62	399.000	Other Tangible Plant - GP	\$1,409,636	P-62	\$0	\$1,409,636		\$0	\$1,409,636
63		<b>TOTAL GENERAL PLANT</b>	<b>\$11,225,945</b>		<b>\$0</b>	<b>\$11,225,945</b>		<b>\$0</b>	<b>\$11,225,945</b>
64		<b>COLLECTION PLANT</b>							
65	350.000	Land and Land Rights - CP	\$81,115	P-65	\$0	\$81,115		\$0	\$81,115
66	351.000	Structures and Improvements - CP	\$868,634	P-66	\$0	\$868,634		\$0	\$868,634
67	352.100	Collection Sewers, Force - CP	\$473,919	P-67	\$0	\$473,919		\$0	\$473,919
68	352.200	Collection Sewers, Gravity - CP	\$2,350,056	P-68	\$0	\$2,350,056		\$0	\$2,350,056
69	353.000	Services to Customers - CP	\$3,578,453	P-69	\$0	\$3,578,453		\$0	\$3,578,453
70	354.000	Flow Measuring Devices - CP	\$97,213	P-70	\$0	\$97,213		\$0	\$97,213
71	355.000	Flow Measurement Installation	\$0	P-71	\$0	\$0		\$0	\$0
72		<b>TOTAL COLLECTION PLANT</b>	<b>\$7,449,390</b>		<b>\$0</b>	<b>\$7,449,390</b>		<b>\$0</b>	<b>\$7,449,390</b>
73		<b>SYSTEM PUMPING PLANT</b>							
74	361.000	Structures and Improvements - SPP	\$723,285	P-74	\$0	\$723,285		\$0	\$723,285
75	362.000	Receiving Wells - SPP	\$72,893	P-75	\$0	\$72,893		\$0	\$72,893
76	363.000	Electric Pumping Equipment - SPP	\$346,793	P-76	\$0	\$346,793		\$0	\$346,793
77	365.000	Other Pumping Equipment - SPP	\$23,476	P-77	\$0	\$23,476		\$0	\$23,476
78		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$1,166,447</b>		<b>\$0</b>	<b>\$1,166,447</b>		<b>\$0</b>	<b>\$1,166,447</b>
79		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
80	370.100	Oxidation Lagoon Land - TDP	\$0	P-80	\$0	\$0		\$0	\$0
81	371.000	Structures and Improvements - TDP	\$609,050	P-81	\$0	\$609,050		\$0	\$609,050
82	372.000	Treatment & Disposal Equipment - TDP	\$11,016,621	P-82	\$0	\$11,016,621		\$0	\$11,016,621
83	372.100	Oxidation Lagoons - TDP	\$105,032	P-83	\$0	\$105,032		\$0	\$105,032
84	373.000	Plant Sewers - TDP	\$148,926	P-84	\$0	\$148,926		\$0	\$148,926
85	374.000	Outfall Sewer Lines - TDP	\$99,458	P-85	\$0	\$99,458		\$0	\$99,458
86		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$11,979,087</b>		<b>\$0</b>	<b>\$11,979,087</b>		<b>\$0</b>	<b>\$11,979,087</b>
87		<b>TOTAL PLANT IN SERVICE</b>	<b>\$79,188,736</b>		<b>\$0</b>	<b>\$79,188,736</b>		<b>\$0</b>	<b>\$79,188,736</b>

**Liberty Water (MO Water)**  
**Case No. WR-2024-0104**  
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**Update Ending 4/30/2024**  
**Adjustments to Plant in Service**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	
Plant Adj. Number	Plant In Service	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
<b>Total Plant Adjustments</b>					<b>\$0</b>		<b>\$0</b>

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$57,227	0.00%	\$0
3	301.000	Organization - IP	\$22,599	0.00%	\$0
4	302.000	Franchises and Consents	\$4,109	0.00%	\$0
5	302.000	Franchises - IP	\$874	0.00%	\$0
6	303.000	Miscellaneous Intangible Plant	\$585	0.00%	\$0
7		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$85,394</b>		<b>\$0</b>
8		<b>SOURCE OF SUPPLY PLANT</b>			
9	310.000	Land and Land Rights - SSP	\$163,671	0.00%	\$0
10	311.000	Structures and Improvements - SSP	\$1,909,240	2.37%	\$45,344
11	312.000	Collecting and Impounding Reservoirs	\$0	0.00%	\$0
12	314.000	Wells and Springs	\$3,172,433	2.00%	\$63,447
13	316.000	Supply Mains	\$127,827	2.00%	\$2,557
14		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$5,373,171</b>		<b>\$111,348</b>
15		<b>PUMPING PLANT</b>			
16	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
17	321.000	Structures and Improvements - PP	\$398,052	2.50%	\$9,952
18	323.000	Other Power Production Equipment	\$810,193	4.00%	\$32,407
19	325.000	Electric Pumping Equipment	\$88,720	10.00%	\$8,872
20	325.100	Submersible Electric Pumping Equip	\$1,588,060	10.00%	\$158,808
21	325.200	High Service or Booster Pumps	\$1,459,611	6.70%	\$97,795
22	328.000	Other Pumping Equipment	\$0	0.00%	\$0
23		<b>TOTAL PUMPING PLANT</b>	<b>\$4,344,636</b>		<b>\$307,834</b>
24		<b>WATER TREATMENT PLANT</b>			
25	331.000	Structures and Improvements - WTP	\$0	0.00%	\$0
26	332.000	Water Treatment Equipment	\$1,372,239	2.90%	\$39,797
27	332.200	Water Treatment Equipment - Chemical Feeders	\$0	0.00%	\$0
28		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$1,372,239</b>		<b>\$39,797</b>
29		<b>TRANSMISSION &amp; DIST. PLANT</b>			
30	340.000	Land and Land Rights - TDP	\$4,232	0.00%	\$0
31	341.000	Structures and Improvements - TDP	\$11,102	2.90%	\$322
32	342.000	Distribution Reservoirs and Standpipes	\$3,880,454	2.50%	\$97,010
33	343.000	Transmission and Distribution Mains	\$11,837,375	2.00%	\$236,747
34	345.000	Services	\$13,174,833	2.50%	\$329,371
35	346.000	Meters	\$6,378,699	10.00%	\$637,870
36	346.100	Meter & Meter Install	\$46,204	10.00%	\$4,621
37	347.000	Meter Installations	\$66,093	2.50%	\$1,653

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
38	348.000	Hydrants	\$793,435	2.00%	\$15,871
39		TOTAL TRANSMISSION & DIST. PLANT	\$36,192,427		\$1,323,465
40		GENERAL PLANT			
41	389.000	Land and Land Rights - GP	\$66,667	0.00%	\$0
42	390.000	Structures and Improvements - GP	\$280,671	2.50%	\$7,016
43	391.000	Office Furniture and Equipment	\$138,407	5.01%	\$6,933
44	391.000	Office Furniture & Equipment - GP	\$21,873	5.00%	\$1,093
45	391.100	Office Computer Equipment	\$93,486	14.30%	\$13,367
46	391.100	Office Computer & Electronic Equipment - GP	\$1,585	14.32%	\$227
47	392.000	Transportation Equipment	\$1,166,097	13.00%	\$151,594
48	392.000	Transportation Equipment - GP	\$534,946	13.00%	\$69,542
49	393.000	Stores Equipment	\$19,802	4.00%	\$792
50	393.000	Stores Equipment - GP	\$15,200	4.00%	\$608
51	394.000	Tools, Shop and Garage Equipment	\$182,221	5.00%	\$9,112
52	394.000	Tools, Shops, and Garage Equipment-GP	\$4,619	5.00%	\$231
53	395.000	Laboratory Equipment	\$4,866	4.99%	\$243
54	395.000	Laboratory Equipment - GP	\$12,570	5.00%	\$629
55	396.000	Power Operated Equipment	\$746,561	6.70%	\$50,019
56	396.000	Power Operated Equipment - GP	\$700,142	6.70%	\$46,910
57	397.000	Communication Equipment	\$334,789	6.70%	\$22,431
58	397.000	Communication Equipment - GP	\$154,169	6.70%	\$10,330
59	398.000	Miscellaneous Equipment	\$127,349	6.43%	\$8,189
60	398.000	Miscellaneous Equipment - GP	\$0	0.00%	\$0
61	399.000	Other Tangible Equipment	\$5,210,289	5.00%	\$260,515
62	399.000	Other Tangible Plant - GP	\$1,409,636	5.00%	\$70,480
63		TOTAL GENERAL PLANT	\$11,225,945		\$730,261
64		COLLECTION PLANT			
65	350.000	Land and Land Rights - CP	\$81,115	0.00%	\$0
66	351.000	Structures and Improvements - CP	\$868,634	2.50%	\$21,715
67	352.100	Collection Sewers, Force - CP	\$473,919	2.00%	\$9,480
68	352.200	Collection Sewers, Gravity - CP	\$2,350,056	2.00%	\$47,002
69	353.000	Services to Customers - CP	\$3,578,453	2.00%	\$71,570
70	354.000	Flow Measuring Devices - CP	\$97,213	3.30%	\$3,209
71	355.000	Flow Measurement Installation	\$0	0.00%	\$0
72		TOTAL COLLECTION PLANT	\$7,449,390		\$152,976
73		SYSTEM PUMPING PLANT			
74	361.000	Structures and Improvements - SPP	\$723,285	4.00%	\$28,932
75	362.000	Receiving Wells - SPP	\$72,893	4.00%	\$2,915
76	363.000	Electric Pumping Equipment - SPP	\$346,793	10.00%	\$34,679

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 Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
77	365.000	Other Pumping Equipment - SPP	\$23,476	0.00%	\$0
78		TOTAL SYSTEM PUMPING PLANT	\$1,166,447		\$66,526
79		TREATMENT & DISPOSAL PLANT			
80	370.100	Oxidation Lagoon Land - TDP	\$0	0.00%	\$0
81	371.000	Structures and Improvements - TDP	\$609,050	3.70%	\$22,535
82	372.000	Treatment & Disposal Equipment - TDP	\$11,016,621	5.00%	\$550,831
83	372.100	Oxidation Lagoons - TDP	\$105,032	4.00%	\$4,201
84	373.000	Plant Sewers - TDP	\$148,926	5.00%	\$7,447
85	374.000	Outfall Sewer Lines - TDP	\$99,458	2.00%	\$1,989
86		TOTAL TREATMENT & DISPOSAL PLANT	\$11,979,087		\$587,003
87		Total Depreciation	<u>\$79,188,736</u>		<u>\$3,319,210</u>



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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	301.000	Organization - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	302.000	Franchises and Consents	\$0	P-4	\$0	\$0		\$0	\$0
5	302.000	Franchises - IP	\$0	P-5	\$0	\$0		\$0	\$0
6	303.000	Miscellaneous Intangible Plant	\$0	P-6	\$0	\$0		\$0	\$0
7		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
8		<b>SOURCE OF SUPPLY PLANT</b>							
9	310.000	Land and Land Rights - SSP	\$0	P-9	\$0	\$0		\$0	\$0
10	311.000	Structures and Improvements - SSP	\$490,327	P-10	\$0	\$490,327		\$0	\$490,327
11	312.000	Collecting and Impounding Reservoirs	\$0	P-11	\$0	\$0		\$0	\$0
12	314.000	Wells and Springs	\$702,275	P-12	\$0	\$702,275		\$0	\$702,275
13	316.000	Supply Mains	\$13,148	P-13	\$0	\$13,148		\$0	\$13,148
14		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$1,205,750</b>		<b>\$0</b>	<b>\$1,205,750</b>		<b>\$0</b>	<b>\$1,205,750</b>
15		<b>PUMPING PLANT</b>							
16	320.000	Land and Land Rights - PP	\$0	P-16	\$0	\$0		\$0	\$0
17	321.000	Structures and Improvements - PP	\$25,735	P-17	\$0	\$25,735		\$0	\$25,735
18	323.000	Other Power Production Equipment	\$29,063	P-18	\$0	\$29,063		\$0	\$29,063
19	325.000	Electric Pumping Equipment	\$64,150	P-19	\$0	\$64,150		\$0	\$64,150
20	325.100	Submersible Electric Pumping Equip	\$1,263,795	P-20	\$0	\$1,263,795		\$0	\$1,263,795
21	325.200	High Service or Booster Pumps	\$715,401	P-21	\$0	\$715,401		\$0	\$715,401
22	328.000	Other Pumping Equipment	\$0	P-22	\$0	\$0		\$0	\$0
23		<b>TOTAL PUMPING PLANT</b>	<b>\$2,098,144</b>		<b>\$0</b>	<b>\$2,098,144</b>		<b>\$0</b>	<b>\$2,098,144</b>
24		<b>WATER TREATMENT PLANT</b>							
25	331.000	Structures and Improvements - WTP	\$0	P-25	\$0	\$0		\$0	\$0
26	332.000	Water Treatment Equipment	\$245,814	P-26	\$0	\$245,814		\$0	\$245,814
27	332.200	Water Treatment Equipment - Chemical Feeders	\$0	P-27	\$0	\$0		\$0	\$0
28		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$245,814</b>		<b>\$0</b>	<b>\$245,814</b>		<b>\$0</b>	<b>\$245,814</b>
29		<b>TRANSMISSION &amp; DIST. PLANT</b>							
30	340.000	Land and Land Rights - TDP	\$0	P-30	\$0	\$0		\$0	\$0
31	341.000	Structures and Improvements - TDP	\$1,924	P-31	\$0	\$1,924		\$0	\$1,924
32	342.000	Distribution Reservoirs and Standpipes	\$2,331,042	P-32	\$0	\$2,331,042		\$0	\$2,331,042
33	343.000	Transmission and Distribution Mains	\$4,540,658	P-33	\$0	\$4,540,658		\$0	\$4,540,658
34	345.000	Services	\$4,417,839	P-34	\$0	\$4,417,839		\$0	\$4,417,839
35	346.000	Meters	\$1,305,733	P-35	\$0	\$1,305,733		\$0	\$1,305,733
36	346.100	Meter & Meter Install	\$31,082	P-36	\$0	\$31,082		\$0	\$31,082
37	347.000	Meter Installations	\$59,226	P-37	\$0	\$59,226		\$0	\$59,226
38	348.000	Hydrants	\$345,824	P-38	\$0	\$345,824		\$0	\$345,824
39		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$13,033,328</b>		<b>\$0</b>	<b>\$13,033,328</b>		<b>\$0</b>	<b>\$13,033,328</b>
40		<b>GENERAL PLANT</b>							
41	389.000	Land and Land Rights - GP	\$0	P-41	\$0	\$0		\$0	\$0
42	390.000	Structures and Improvements - GP	\$216,714	P-42	\$0	\$216,714		\$0	\$216,714
43	391.000	Office Furniture and Equipment	\$56,721	P-43	\$0	\$56,721		\$0	\$56,721
44	391.000	Office Furniture & Equipment - GP	\$9,808	P-44	\$0	\$9,808		\$0	\$9,808
45	391.100	Office Computer Equipment	\$51,906	P-45	\$0	\$51,906		\$0	\$51,906
46	391.100	Office Computer & Electronic Equipment - GP	\$755	P-46	\$0	\$755		\$0	\$755
47	392.000	Transportation Equipment	\$757,586	P-47	\$0	\$757,586		\$0	\$757,586
48	392.000	Transportation Equipment - GP	\$515,810	P-48	\$0	\$515,810		\$0	\$515,810
49	393.000	Stores Equipment	\$16,415	P-49	\$0	\$16,415		\$0	\$16,415
50	393.000	Stores Equipment - GP	\$13,242	P-50	\$0	\$13,242		\$0	\$13,242
51	394.000	Tools, Shop and Garage Equipment	\$95,402	P-51	\$0	\$95,402		\$0	\$95,402
52	394.000	Tools, Shops, and Garage Equipment-GP	\$1,342	P-52	\$0	\$1,342		\$0	\$1,342
53	395.000	Laboratory Equipment	\$3,667	P-53	\$0	\$3,667		\$0	\$3,667
54	395.000	Laboratory Equipment - GP	\$1,862	P-54	\$0	\$1,862		\$0	\$1,862
55	396.000	Power Operated Equipment	\$531,483	P-55	\$0	\$531,483		\$0	\$531,483
56	396.000	Power Operated Equipment - GP	\$622,168	P-56	\$0	\$622,168		\$0	\$622,168
57	397.000	Communication Equipment	\$171,837	P-57	\$0	\$171,837		\$0	\$171,837

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
58	397.000	Communication Equipment - GP	\$137,085	P-58	\$0	\$137,085		\$0	\$137,085
59	398.000	Miscellaneous Equipment	\$63,553	P-59	\$0	\$63,553		\$0	\$63,553
60	398.000	Miscellaneous Equipment - GP	\$0	P-60	\$0	\$0		\$0	\$0
61	399.000	Other Tangible Equipment	\$213,610	P-61	\$0	\$213,610		\$0	\$213,610
62	399.000	Other Tangible Plant - GP	\$55,967	P-62	\$0	\$55,967		\$0	\$55,967
63		<b>TOTAL GENERAL PLANT</b>	<b>\$3,536,933</b>		<b>\$0</b>	<b>\$3,536,933</b>		<b>\$0</b>	<b>\$3,536,933</b>
64		<b>COLLECTION PLANT</b>							
65	350.000	Land and Land Rights - CP	\$0	P-65	\$0	\$0		\$0	\$0
66	351.000	Structures and Improvements - CP	\$254,245	P-66	\$0	\$254,245		\$0	\$254,245
67	352.100	Collection Sewers, Force - CP	\$66,320	P-67	\$0	\$66,320		\$0	\$66,320
68	352.200	Collection Sewers, Gravity - CP	\$1,821,433	P-68	\$0	\$1,821,433		\$0	\$1,821,433
69	353.000	Services to Customers - CP	\$1,037,825	P-69	\$0	\$1,037,825		\$0	\$1,037,825
70	354.000	Flow Measuring Devices - CP	\$30,970	P-70	\$0	\$30,970		\$0	\$30,970
71	355.000	Flow Measurement Installation	\$0	P-71	\$0	\$0		\$0	\$0
72		<b>TOTAL COLLECTION PLANT</b>	<b>\$3,210,793</b>		<b>\$0</b>	<b>\$3,210,793</b>		<b>\$0</b>	<b>\$3,210,793</b>
73		<b>SYSTEM PUMPING PLANT</b>							
74	361.000	Structures and Improvements - SPP	\$122,994	P-74	\$0	\$122,994		\$0	\$122,994
75	362.000	Receiving Wells - SPP	\$30,593	P-75	\$0	\$30,593		\$0	\$30,593
76	363.000	Electric Pumping Equipment - SPP	\$171,403	P-76	\$0	\$171,403		\$0	\$171,403
77	365.000	Other Pumping Equipment - SPP	\$8,993	P-77	\$0	\$8,993		\$0	\$8,993
78		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$333,983</b>		<b>\$0</b>	<b>\$333,983</b>		<b>\$0</b>	<b>\$333,983</b>
79		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
80	370.100	Oxidation Lagoon Land - TDP	\$0	P-80	\$0	\$0		\$0	\$0
81	371.000	Structures and Improvements - TDP	\$302,224	P-81	\$0	\$302,224		\$0	\$302,224
82	372.000	Treatment & Disposal Equipment - TDP	\$7,016,847	P-82	\$0	\$7,016,847		\$0	\$7,016,847
83	372.100	Oxidation Lagoons - TDP	\$65,178	P-83	\$0	\$65,178		\$0	\$65,178
84	373.000	Plant Sewers - TDP	\$90,614	P-84	\$0	\$90,614		\$0	\$90,614
85	374.000	Outfall Sewer Lines - TDP	\$35,671	P-85	\$0	\$35,671		\$0	\$35,671
86		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$7,510,534</b>		<b>\$0</b>	<b>\$7,510,534</b>		<b>\$0</b>	<b>\$7,510,534</b>
87		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$31,175,279</b>		<b>\$0</b>	<b>\$31,175,279</b>		<b>\$0</b>	<b>\$31,175,279</b>

**Liberty Water (MO Water)**  
**Case No. WR-2024-0104**  
**Test Year Ending 12/31/2022**  
**Update Ending 4/30/2024**  
**Adjustments for Depreciation Reserve**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				<u>\$0</u>		<u>\$0</u>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	O&M Labor	\$1,960,412			62.220000	0.170466	\$334,184
3	Incentive Compensation	\$0			0.000000	0.000000	\$0
4	401k	\$58,007			47.210000	0.129346	\$7,503
5	Pension Expense	\$29,983			101.560000	0.278258	\$8,343
6	OPEB	\$13,568			304.770000	0.834979	\$11,329
7	Benefits	\$298,984			78.630000	0.215430	\$64,410
8	Uncollectible	\$103,560			49.270000	0.134975	\$13,978
9	O&M Other Non-Labor	\$2,681,824			69.700000	0.190959	\$512,119
10	PSC Assessment	\$84,237			222.270000	0.608949	\$51,296
11	Cash Vouchers	\$2,320,530			8.230000	0.022549	\$52,326
12	TOTAL OPERATION AND MAINT. EXPENSE	\$7,551,105					\$1,055,488
13	TAXES						
14	Payroll Taxes	\$131,325			136.510000	0.374011	\$49,117
15	Property Tax	\$804,235			217.050000	0.594658	\$478,245
16	TOTAL TAXES	\$935,560					\$527,362
17	CWC REQ'D BEFORE RATE BASE OFFSETS	\$8,486,665			68.080000	0.186510	\$1,582,850
18	TAX OFFSET FROM RATE BASE						
19	Federal Tax Offset	\$527,181			-315.740000	-0.865044	-\$456,035
20	State Tax Offset	\$93,618			-315.740000	-0.865037	-\$80,983
21	City Tax Offset	\$0			0.000000	0.000000	\$0
22	Interest Expense Offset	\$1,212,147			140.510000	0.384958	\$466,626
23	TOTAL TAX OFFSET FROM RATE BASE	\$1,832,946					-\$70,392
24	TOTAL CASH WORKING CAPITAL REQUIRED	\$10,319,611					\$1,512,458

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	461.100	Residential	\$6,638,390	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$6,638,390	100.00%	-\$54,857	\$6,583,533	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$1,861,679			Rev-3		\$1,861,679	100.00%	-\$666,044	\$1,195,635		
Rev-4	461.300	Industrial	\$486,900			Rev-4		\$486,900	100.00%	-\$190,664	\$296,236		
Rev-5	462.200	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	462.100	Public Fire Protection	\$55,897			Rev-6		\$55,897	100.00%	\$5,024	\$60,921		
Rev-7	464.000	Other Public Auth.	\$30,246			Rev-7		\$30,246	100.00%	-\$27,509	\$2,737		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$33,089	\$33,089		
Rev-9	0.000	Other Water Revenue - Oper. Rev.	\$654,957			Rev-9		\$654,957	100.00%	-\$487,859	\$167,098		
Rev-10	536.400	Other Sewer Revenue - Oper. Rev.	\$65,177			Rev-10		\$65,177	100.00%	-\$15,527	\$49,650		
Rev-11		<b>TOTAL OPERATING REVENUES</b>	<b>\$9,793,246</b>					<b>\$9,793,246</b>		<b>-\$1,404,347</b>	<b>\$8,388,899</b>		
1		<b>SOURCE OF SUPPLY EXPENSES</b>											
2	601.000	Contract Services - Outside Operations - SOS	\$407,540	\$0	\$407,540	E-2	\$37,663	\$445,203	100.00%	\$0	\$445,203	\$0	\$445,203
3	601.100	Operation Labor and Expenses	\$59,474	\$56,102	\$3,372	E-3	\$12,597	\$72,071	100.00%	\$0	\$72,071	\$68,699	\$3,372
4	603.000	Contract Services - Other - SOS	\$349,606	\$0	\$349,606	E-4	-\$55,119	\$294,487	100.00%	\$0	\$294,487	\$0	\$294,487
5	604.200	ESSP Employer Match Expense	\$1,705	\$0	\$1,705	E-5	\$0	\$1,705	100.00%	\$0	\$1,705	\$0	\$1,705
6	610.000	Labor - Maintenance - SOS	\$11,281	\$11,281	\$0	E-6	\$2,389	\$13,670	100.00%	\$0	\$13,670	\$13,670	\$0
7		<b>TOTAL SOURCE OF SUPPLY EXPENSES</b>	<b>\$829,606</b>	<b>\$67,383</b>	<b>\$762,223</b>		<b>-\$2,470</b>	<b>\$827,136</b>		<b>\$0</b>	<b>\$827,136</b>	<b>\$82,369</b>	<b>\$744,767</b>
8		<b>PUMPING EXPENSES</b>											
9	623.000	Purchased Power - Ops - Pumping	\$770,022	\$0	\$770,022	E-9	\$116,331	\$886,353	100.00%	\$0	\$886,353	\$0	\$886,353
10		<b>TOTAL PUMPING EXPENSES</b>	<b>\$770,022</b>	<b>\$0</b>	<b>\$770,022</b>		<b>\$116,331</b>	<b>\$886,353</b>		<b>\$0</b>	<b>\$886,353</b>	<b>\$0</b>	<b>\$886,353</b>
11		<b>WATER TREATMENT EXPENSES</b>											
12	641.000	Chemicals - Ops - Water Treatment	\$128,894	\$0	\$128,894	E-12	\$367	\$129,261	100.00%	\$0	\$129,261	\$0	\$129,261
13	642.000	Labor - Operations - Water Treatment	\$317,008	\$182,279	\$134,729	E-13	\$67,144	\$384,152	100.00%	\$0	\$384,152	\$249,423	\$134,729
14	643.000	Miscellaneous Expense - Water Treatment	\$1,594	\$0	\$1,594	E-14	\$0	\$1,594	100.00%	\$0	\$1,594	\$0	\$1,594
15	642.100	Labor-Miscellaneous Expense- Water Treatment	\$0	\$0	\$0	E-15	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
16		<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$447,496</b>	<b>\$182,279</b>	<b>\$265,217</b>		<b>\$67,511</b>	<b>\$515,007</b>		<b>\$0</b>	<b>\$515,007</b>	<b>\$249,423</b>	<b>\$265,584</b>
17		<b>TRANSMISSION &amp; DIST. EXPENSES</b>											
18	660.000	Labor - Operations - Trans & Distrib	\$449,818	\$397,355	\$52,463	E-18	-\$1,484	\$448,334	100.00%	\$0	\$448,334	\$395,871	\$52,463
19	670.000	Labor - Maintenance - T & D	\$249,255	\$249,255	\$0	E-19	\$52,794	\$302,049	100.00%	\$0	\$302,049	\$302,049	\$0
20	674.100	Maintenance of Fire Mains	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	874.100	Mains & Services Vehicle	\$17,341	\$0	\$17,341	E-21	-\$11,576	\$5,765	100.00%	\$0	\$5,765	\$0	\$5,765
22		<b>TOTAL TRANSMISSION &amp; DIST. EXPENSES</b>	<b>\$716,414</b>	<b>\$646,610</b>	<b>\$69,804</b>		<b>\$39,734</b>	<b>\$756,148</b>		<b>\$0</b>	<b>\$756,148</b>	<b>\$697,920</b>	<b>\$58,228</b>
23		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
24	901.000	Labor - Customer Accounts	\$31,646	\$31,646	\$0	E-24	\$6,703	\$38,349	100.00%	\$0	\$38,349	\$38,349	\$0
25	901.100	Labor- Customer Accounts - Billing	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
26	902.000	Labor - Meter Readings	\$26,714	\$26,714	\$0	E-26	\$5,658	\$32,372	100.00%	\$0	\$32,372	\$32,372	\$0
27	903.000	Bank Fees	\$5,309	\$0	\$5,309	E-27	\$20,339	\$25,648	100.00%	\$0	\$25,648	\$0	\$25,648
28	904.000	Bad Debt Expense	\$94,450	\$0	\$94,450	E-28	\$8,846	\$103,296	100.00%	\$0	\$103,296	\$0	\$103,296
29		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$158,119</b>	<b>\$58,360</b>	<b>\$99,759</b>		<b>\$41,546</b>	<b>\$199,665</b>		<b>\$0</b>	<b>\$199,665</b>	<b>\$70,721</b>	<b>\$128,944</b>
30		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
31	920.000	Labor Admin & General Salaries	\$10,078	\$10,078	\$0	E-31	\$1,691	\$11,769	100.00%	\$0	\$11,769	\$11,769	\$0

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
32	920.400	LABS CAN Business Labor	\$0	\$0	\$0	E-32	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
33	920.500	LABS CAN Corporate Labor	\$5,067	\$5,067	\$0	E-33	\$1,070	\$6,137	100.00%	\$0	\$6,137	\$6,137	\$0
34	920.600	LABS US Business Labor	\$16,680	\$16,680	\$0	E-34	\$3,535	\$20,215	100.00%	\$0	\$20,215	\$20,215	\$0
35	920.800	Liberty Corp Labor	\$45	\$45	\$0	E-35	\$10	\$55	100.00%	\$0	\$55	\$55	\$0
36	920.900	LU Region Labor	\$613,364	\$613,364	\$0	E-36	\$129,915	\$743,279	100.00%	\$0	\$743,279	\$743,279	\$0
37	921.000	Office Supplies	\$31,498	\$0	\$31,498	E-37	\$817	\$32,315	100.00%	\$0	\$32,315	\$0	\$32,315
38	921.100	Travel	\$35,854	\$0	\$35,854	E-38	-\$14,939	\$20,915	100.00%	\$0	\$20,915	\$0	\$20,915
39	921.200	Utilities Expense	\$2,517	\$0	\$2,517	E-39	\$0	\$2,517	100.00%	\$0	\$2,517	\$0	\$2,517
40	921.300	Communication	\$86,782	\$0	\$86,782	E-40	\$8,332	\$95,114	100.00%	\$0	\$95,114	\$0	\$95,114
41	921.400	Dues and Membership Fees	\$48,493	\$0	\$48,493	E-41	-\$27,211	\$21,282	100.00%	\$0	\$21,282	\$0	\$21,282
42	921.500	Training	\$3,888	\$0	\$3,888	E-42	-\$483	\$3,405	100.00%	\$0	\$3,405	\$0	\$3,405
43	921.600	Meals & Entertainment	\$10,292	\$0	\$10,292	E-43	-\$4,014	\$6,278	100.00%	\$0	\$6,278	\$0	\$6,278
44	921.610	Postage	\$9,995	\$0	\$9,995	E-44	\$3,140	\$13,135	100.00%	\$0	\$13,135	\$0	\$13,135
45	922.100	LUC Labor (Capitalized)	\$944	\$944	\$0	E-45	-\$24,828	-\$23,884	100.00%	\$0	-\$23,884	-\$23,884	\$0
46	922.200	LUC Indirect Alloc (Capitalized)	-\$14,092	\$0	-\$14,092	E-46	\$0	-\$14,092	100.00%	\$0	-\$14,092	\$0	-\$14,092
47	922.300	APUC Indirect Alloc (Capitalized)	-\$12,151	\$0	-\$12,151	E-47	\$0	-\$12,151	100.00%	\$0	-\$12,151	\$0	-\$12,151
48	922.400	LABS CAN Business Labor (Capitalized)	-\$78	-\$78	\$0	E-48	-\$16	-\$94	100.00%	\$0	-\$94	-\$94	\$0
49	922.410	LABS CAN Bus Indirect Alloc (Capitalized)	-\$19,625	\$0	-\$19,625	E-49	\$0	-\$19,625	100.00%	\$0	-\$19,625	\$0	-\$19,625
50	922.500	LABS CAN Corporate Labor (Capitalized)	-\$1,639	-\$1,639	\$0	E-50	-\$346	-\$1,985	100.00%	\$0	-\$1,985	-\$1,985	\$0
51	922.510	LABS CAN Indirect Alloc (Capitalized)	-\$36,597	\$0	-\$36,597	E-51	\$0	-\$36,597	100.00%	\$0	-\$36,597	\$0	-\$36,597
52	922.510	LABS CAN Cor Indirect Alloc (Capitalized)	-\$6,186	\$0	-\$6,186	E-52	\$0	-\$6,186	100.00%	\$0	-\$6,186	\$0	-\$6,186
53	922.600	LABS US Business Labor (Capitalized)	-\$4,318	-\$4,318	\$0	E-53	-\$914	-\$5,232	100.00%	\$0	-\$5,232	-\$5,232	\$0
54	922.600	LABS US Business Labor (Capitalized)	-\$1,110	-\$1,110	\$0	E-54	-\$235	-\$1,345	100.00%	\$0	-\$1,345	-\$1,345	\$0
55	922.610	LABS US Bus Indirect Alloc (Capitalized)	-\$29,880	\$0	-\$29,880	E-55	\$0	-\$29,880	100.00%	\$0	-\$29,880	\$0	-\$29,880
56	922.610	LABS US Indirect Alloc (Capitalized)	-\$4,392	\$0	-\$4,392	E-56	\$0	-\$4,392	100.00%	\$0	-\$4,392	\$0	-\$4,392
57	922.700	LABS US Corporate Labor (Capitalized)	\$0	\$0	\$0	E-57	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
58	922.700	LABS US Corporate Labor (Capitalized)	\$0	\$0	\$0	E-58	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
59	922.710	LABS US Cor Indirect Alloc (Capitalized)	-\$57,188	\$0	-\$57,188	E-59	\$0	-\$57,188	100.00%	\$0	-\$57,188	\$0	-\$57,188
60	922.800	Liberty Corporate Indirect Allocation (Capitalized)	-\$1,175	\$0	-\$1,175	E-60	\$0	-\$1,175	100.00%	\$0	-\$1,175	\$0	-\$1,175
61	922.810	Liberty Corp Indirect Alloc (Capitalized)	-\$11,723	\$0	-\$11,723	E-61	\$0	-\$11,723	100.00%	\$0	-\$11,723	\$0	-\$11,723
62	922.900	LU Region Labor (Capitalized)	-\$202,383	-\$202,383	\$0	E-62	-\$42,867	-\$245,250	100.00%	\$0	-\$245,250	-\$245,250	\$0
63	922.910	LU Region Indirect Alloc (Capitalized)	-\$58,435	\$0	-\$58,435	E-63	\$0	-\$58,435	100.00%	\$0	-\$58,435	\$0	-\$58,435
64	923.000	Outside Services	\$1,237,367	\$0	\$1,237,367	E-64	\$11,797	\$1,249,164	100.00%	\$0	\$1,249,164	\$0	\$1,249,164
65	923.100	LUC Indirect Alloc	\$22,194	\$0	\$22,194	E-65	\$26,877	\$49,071	100.00%	\$0	\$49,071	\$0	\$49,071
66	923.100	LUC Indirect Alloc.	\$4,679	\$0	\$4,679	E-66	\$7,441	\$12,120	100.00%	\$0	\$12,120	\$0	\$12,120
67	923.200	APUC Indirect Alloc	\$89,432	\$0	\$89,432	E-67	\$67,031	\$156,463	100.00%	\$0	\$156,463	\$0	\$156,463
68	923.200	APUC Indirect Alloc.	\$18,592	\$0	\$18,592	E-68	\$18,592	\$37,184	100.00%	\$0	\$37,184	\$0	\$37,184
69	923.400	LABS CAN Business Indirect Alloc.	\$53,404	\$0	\$53,404	E-69	-\$189,436	-\$136,032	100.00%	\$0	-\$136,032	\$0	-\$136,032
70	923.500	LABS CAN Corporate Indirect Alloc.	\$110,816	\$0	\$110,816	E-70	\$0	\$110,816	100.00%	\$0	\$110,816	\$0	\$110,816
71	923.600	LABS US Business Indirect Alloc.	\$109,484	\$0	\$109,484	E-71	\$35,023	\$144,507	100.00%	\$0	\$144,507	\$0	\$144,507
72	923.700	LABS US Corporate Indirect Alloc.	\$181,878	\$0	\$181,878	E-72	\$0	\$181,878	100.00%	\$0	\$181,878	\$0	\$181,878
73	923.800	Liberty Corp Indirect Alloc.	\$36,903	\$0	\$36,903	E-73	\$131,471	\$168,374	100.00%	\$0	\$168,374	\$0	\$168,374
74	923.900	LU Region Indirect Alloc.	\$141,612	\$0	\$141,612	E-74	\$330,441	\$472,053	100.00%	\$0	\$472,053	\$0	\$472,053
75	924.000	Property Insurance	\$117,012	\$0	\$117,012	E-75	-\$23,789	\$93,223	100.00%	\$0	\$93,223	\$0	\$93,223
76	924.100	Vehicle Insurance	\$3,817	\$0	\$3,817	E-76	\$28,772	\$32,589	100.00%	\$0	\$32,589	\$0	\$32,589
77	926.000	Worker's Compensation	\$0	\$0	\$0	E-77	\$15,926	\$15,926	100.00%	\$0	\$15,926	\$0	\$15,926
78	926.100	Group Benefits	\$134,760	\$0	\$134,760	E-78	\$230,352	\$365,112	100.00%	\$0	\$365,112	\$56,966	\$308,146
79	926.200	ESPP Expense	\$1,572	\$0	\$1,572	E-79	-\$1,572	\$0	0.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
80	926.300	Opt-Out Credit	\$212	\$0	\$212	E-80	\$0	\$212	100.00%	\$0	\$212	\$0	\$212
81	926.900	401K Match	\$23,028	\$0	\$23,028	E-81	\$34,974	\$58,002	100.00%	\$0	\$58,002	\$0	\$58,002
82	928.000	Regulatory Commission Expense (PSC)	\$34,302	\$0	\$34,302	E-82	\$49,935	\$84,237	100.00%	\$0	\$84,237	\$0	\$84,237
83	928.100	Rate Case Expense	\$0	\$0	\$0	E-83	\$12,860	\$12,860	100.00%	\$0	\$12,860	\$0	\$12,860
84	930.100	Institutional or Goodwill Advertising Expense	\$1,732	\$0	\$1,732	E-84	\$0	\$1,732	100.00%	\$0	\$1,732	\$0	\$1,732
85	930.200	Miscellaneous General Expenses	\$370,290	\$0	\$370,290	E-85	-\$54,849	\$315,441	100.00%	\$0	\$315,441	\$0	\$315,441
86	930.210	Acquisition Amort Exp	\$0	\$0	\$0	E-86	\$236,863	\$236,863	100.00%	\$0	\$236,863	\$0	\$236,863
87	931.000	Rents	\$7,729	\$0	\$7,729	E-87	\$0	\$7,729	100.00%	\$0	\$7,729	\$0	\$7,729
88		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$3,115,340</b>	<b>\$436,650</b>	<b>\$2,678,690</b>		<b>\$1,001,366</b>	<b>\$4,116,706</b>		<b>\$0</b>	<b>\$4,116,706</b>	<b>\$560,631</b>	<b>\$3,556,075</b>
89		<b>DEPRECIATION EXPENSE</b>											
90	403.000	Depreciation Expense, Dep. Exp.	\$2,054,529	See note (1)	See note (1)	E-90	See note (1)	\$2,054,529	100.00%	\$1,222,361	\$3,276,890	See note (1)	See note (1)
91		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$2,054,529</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,054,529</b>		<b>\$1,222,361</b>	<b>\$3,276,890</b>	<b>\$0</b>	<b>\$0</b>
92		<b>OTHER OPERATING EXPENSES</b>											
93	237.000	Interest on Customer Deposits	\$3	\$0	\$3	E-93	\$1,752	\$1,755	100.00%	\$0	\$1,755	\$0	\$1,755
94	408.000	Payroll Taxes	\$48,292	\$0	\$48,292	E-94	\$83,028	\$131,320	100.00%	\$0	\$131,320	\$0	\$131,320
95	408.000	Property Taxes	\$413,191	\$0	\$413,191	E-95	\$391,044	\$804,235	100.00%	\$0	\$804,235	\$0	\$804,235
96	237.000	Interest on Customer Deposits	\$0	\$0	\$0	E-96	\$12,061	\$12,061	100.00%	\$0	\$12,061	\$0	\$12,061
97	427.000	Interest Expense	\$5	\$0	\$5	E-97	\$0	\$5	100.00%	\$0	\$5	\$0	\$5
98		<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>\$461,491</b>	<b>\$0</b>	<b>\$461,491</b>		<b>\$487,885</b>	<b>\$949,376</b>		<b>\$0</b>	<b>\$949,376</b>	<b>\$0</b>	<b>\$949,376</b>
99		<b>AMORTIZATION EXPENSE</b>											
100	428.000	Amortization of Bad Debt Expense	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
101	428.000	Amortization of Debt Expense	\$0	\$0	\$0	E-101	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
102	923.000	Amortization of Deferred Tank Painting	\$0	\$0	\$0	E-102	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
103	428.000	Amortization of Bad Debt Exp	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104	403.010	Amortization of Property Tax Tracker	\$0	\$0	\$0	E-104	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
105	930.200	Amortization of Acquisition Expense	\$0	\$0	\$0	E-105	\$161,276	\$161,276	100.00%	\$0	\$161,276	\$0	\$161,276
106	411.000	Amortization of 2017 Tax Act	\$0	\$0	\$0	E-106	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
107		<b>TOTAL AMORTIZATION EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$161,276</b>	<b>\$161,276</b>		<b>\$0</b>	<b>\$161,276</b>	<b>\$0</b>	<b>\$161,276</b>
108		<b>COLLECTION OPERATIONS EXPENSES</b>											
109	701.000	Contract Services -Operations -Sewer Collections	\$35,345	\$0	\$35,345	E-109	-\$4,988	\$30,357	100.00%	\$0	\$30,357	\$0	\$30,357
110	701.100	Labor - Operations -Sewer Collections	\$35,909	\$35,909	\$0	E-110	\$7,606	\$43,515	100.00%	\$0	\$43,515	\$43,515	\$0
111		<b>TOTAL COLLECTION OPERATIONS EXPENSES</b>	<b>\$71,254</b>	<b>\$35,909</b>	<b>\$35,345</b>		<b>\$2,618</b>	<b>\$73,872</b>		<b>\$0</b>	<b>\$73,872</b>	<b>\$43,515</b>	<b>\$30,357</b>
112		<b>PUMPING OPERATIONS EXPENSES</b>											
113	721.000	Fuel & Power- Operations- Pumping	\$36,833	\$0	\$36,833	E-113	\$6,241	\$43,074	100.00%	\$0	\$43,074	\$0	\$43,074
114		<b>TOTAL PUMPING OPERATIONS EXPENSES</b>	<b>\$36,833</b>	<b>\$0</b>	<b>\$36,833</b>		<b>\$6,241</b>	<b>\$43,074</b>		<b>\$0</b>	<b>\$43,074</b>	<b>\$0</b>	<b>\$43,074</b>
115		<b>TREAT. &amp; DISP. OPER. EXPENSE</b>											
116	741.000	Chemicals- Operations- Treatment & Disposal	\$15,092	\$0	\$15,092	E-116	-\$4,682	\$10,410	100.00%	\$0	\$10,410	\$0	\$10,410
117	742.000	Contract Services- Operations- Treatment & Disposal	\$125,907	\$0	\$125,907	E-117	-\$22,996	\$102,911	100.00%	\$0	\$102,911	\$0	\$102,911
118	743.000	Fuel and Power- Operations- Treatment & Disposal	\$21,423	\$0	\$21,423	E-118	-\$1,600	\$19,823	100.00%	\$0	\$19,823	\$0	\$19,823
119		<b>TOTAL TREAT. &amp; DISP. OPER. EXPENSE</b>	<b>\$162,422</b>	<b>\$0</b>	<b>\$162,422</b>		<b>-\$29,278</b>	<b>\$133,144</b>		<b>\$0</b>	<b>\$133,144</b>	<b>\$0</b>	<b>\$133,144</b>

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
120		TOTAL OPERATING EXPENSE	\$8,823,526	\$1,427,191	\$5,341,806		\$1,892,760	\$10,716,286		\$1,222,361	\$11,938,647	\$1,704,579	\$6,957,178
121		NET INCOME BEFORE TAXES	\$969,720	\$0	\$0		\$0	-\$923,040		-\$2,626,708	-\$3,549,748	\$0	\$0
122		INCOME TAXES											
123	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-123	See note (1)	\$0	0.00%	-\$1,234,957	-\$1,234,957	See note (1)	See note (1)
124		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		-\$1,234,957	-\$1,234,957	\$0	\$0
125		DEFERRED INCOME TAXES											
126	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-126	See note (1)	\$0	0.00%	\$98,138	\$98,138	See note (1)	See note (1)
127	0.000	Amortization of Deferred ITC	\$0			E-127		\$0	0.00%	-\$1,451	-\$1,451		
128		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$96,687	\$96,687	\$0	\$0
129		NET OPERATING INCOME	\$969,720	\$0	\$0		\$0	-\$923,040		-\$1,488,438	-\$2,411,478	\$0	\$0



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	-\$54,857	-\$54,857
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$54,857	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$666,044	-\$666,044
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$666,044	
	No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	-\$190,664	-\$190,664
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$190,664	
Rev-6	Public Fire Protection	462.100	\$0	\$0	\$0	\$0	\$5,024	\$5,024
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Public Fire Protection.		\$0	\$0		\$0	\$5,024	
Rev-7	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$27,509	-\$27,509
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$27,509	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$33,089	\$33,089
	1. To Annualize Sales for Resale		\$0	\$0		\$0	\$33,089	
Rev-9	Other Water Revenue - Oper. Rev.		\$0	\$0	\$0	\$0	-\$487,859	-\$487,859
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$487,859	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-10	Other Sewer Revenue - Oper. Rev.	536.400	\$0	\$0	\$0	\$0	-\$15,527	-\$15,527
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$15,527	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-2	Contract Services - Outside Operations - SOS	601.000	\$0	\$37,663	\$37,663	\$0	\$0	\$0
	To adjust Contract Services - OO - SOS (Lesmes)		\$0	\$29,681		\$0	\$0	
	To adjust Contract Services - OO -SOS (Lesmes)		\$0	\$7,982		\$0	\$0	
E-3	Operation Labor and Expenses	601.100	\$12,597	\$0	\$12,597	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$12,597	\$0		\$0	\$0	
E-4	Contract Services - Other - SOS	603.000	\$0	-\$55,119	-\$55,119	\$0	\$0	\$0

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To adjust Contract Services - Other - SOS		\$0	-\$5,453		\$0	\$0	
	To adjust Contract Services - Other - SOS		\$0	\$1,191		\$0	\$0	
	To adjust Contract Services - Other - SOS (Lesmes)		\$0	-\$50,857		\$0	\$0	
E-6	Labor - Maintenance - SOS	610.000	\$2,389	\$0	\$2,389	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$2,389	\$0		\$0	\$0	
E-9	Purchased Power - Ops - Pumping	623.000	\$0	\$116,331	\$116,331	\$0	\$0	\$0
	To adjust Purchased Power Expense for closure of Tyson Plant. (Foster)		\$0	-\$31,683		\$0	\$0	
	To annualize Purchased Power Expense. (Foster)		\$0	\$148,274		\$0	\$0	
	To reclassify Purchased Power Expense to sewer. (Foster)		\$0	-\$260		\$0	\$0	
E-12	Chemicals - Ops - Water Treatment	641.000	\$0	\$367	\$367	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust chemicals expense. (McMellen)		\$0	\$23,904		\$0	\$0	
	To adjust chemicals for Bolivar O&M. (McMellen)		\$0	-\$3,619		\$0	\$0	
	To adjust to remove chemicals expense related to Tyson Foods plant. (McMellen)		\$0	-\$19,918		\$0	\$0	
E-13	Labor - Operations - Water Treatment	642.000	\$67,144	\$0	\$67,144	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$67,144	\$0		\$0	\$0	
E-18	Labor - Operations - Trans & Distrib	660.000	-\$1,484	\$0	-\$1,484	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$95,274	\$0		\$0	\$0	
	To remove acquisition costs. (McMellen)		-\$96,758	\$0		\$0	\$0	
E-19	Labor - Maintenance - T & D	670.000	\$52,794	\$0	\$52,794	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$52,794	\$0		\$0	\$0	
E-21	Mains & Services Vehicle	874.100	\$0	-\$11,576	-\$11,576	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Mains & Services Vehicle Expense. (Branson)		\$0	\$4,894		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$16,470		\$0	\$0	
E-24	Labor - Customer Accounts	901.000	\$6,703	\$0	\$6,703	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	To adjust payroll expense. (Horton)		\$6,703	\$0		\$0	\$0	
E-26	Labor - Meter Readings	902.000	\$5,658	\$0	\$5,658	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$5,658	\$0		\$0	\$0	
E-27	Bank Fees	903.000	\$0	\$20,339	\$20,339	\$0	\$0	\$0
	To adjust bank fees expense. (McMellen)		\$0	\$20,339		\$0	\$0	
E-28	Bad Debt Expense	904.000	\$0	\$8,846	\$8,846	\$0	\$0	\$0
	To adjust Bad Debt expense (Lesmes)		\$0	\$13,246		\$0	\$0	
	To adjust bad debt expense (Lesmes)		\$0	-\$4,400		\$0	\$0	
E-31	Labor Admin & General Salaries	920.000	\$1,691	\$0	\$1,691	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$2,135	\$0		\$0	\$0	
	To remove acquisition costs. (McMellen)		-\$444	\$0		\$0	\$0	
E-33	LABS CAN Corporate Labor	920.500	\$1,070	\$0	\$1,070	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$1,070	\$0		\$0	\$0	
E-34	LABS US Business Labor	920.600	\$3,535	\$0	\$3,535	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$3,535	\$0		\$0	\$0	
E-35	Liberty Corp Labor	920.800	\$10	\$0	\$10	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$10	\$0		\$0	\$0	
E-36	LU Region Labor	920.900	\$129,915	\$0	\$129,915	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$129,915	\$0		\$0	\$0	
E-37	Office Supplies	921.000	\$0	\$817	\$817	\$0	\$0	\$0
	To adjust Office Supplies (Lesmes)		\$0	-\$30		\$0	\$0	
	To adjust Office Supplies expense (Lesmes)		\$0	\$691		\$0	\$0	
	To adjust office supplies expense. (Lesmes)		\$0	\$116		\$0	\$0	
	To adjust office supplies expense (Lesmes)		\$0	\$40		\$0	\$0	
E-38	Travel	921.100	\$0	-\$14,939	-\$14,939	\$0	\$0	\$0
	To Adjust travel and training expense. (Horton)		\$0	-\$13,634		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To remove acquisition costs. (McMellen)		\$0	-\$1,305		\$0	\$0	
E-40	Communication	921.300	\$0	-\$5,760	-\$5,760	\$0	\$0	\$0
	No Adjustment		\$0	\$114		\$0	\$0	
	To adjust Communication expense (Lesmes)		\$0	-\$4,304		\$0	\$0	
	To adjust Communication expense. (Lesmes)		\$0	-\$1,692		\$0	\$0	
	To adjust Communications expense (Lesmes)		\$0	\$122		\$0	\$0	
E-41	Dues and Membership Fees	921.400	\$0	-\$27,211	-\$27,211	\$0	\$0	\$0
	To adjust Dues and Membership Fees. (Branson)		\$0	-\$27,211		\$0	\$0	
E-42	Training	921.500	\$0	-\$483	-\$483	\$0	\$0	\$0
	To Adjust travel and training expense. (Horton)		\$0	-\$483		\$0	\$0	
E-43	Meals & Entertainment	921.600	\$0	-\$4,014	-\$4,014	\$0	\$0	\$0
	To adjust Meals & Entertainment Expense. (Branson)		\$0	-\$2,925		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$1,089		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-44	Postage	921.610	\$0	\$3,140	\$3,140	\$0	\$0	\$0
	To adjust Postage Expense. (Branson)		\$0	\$3,140		\$0	\$0	
E-45	LUC Labor (Capitalized)	922.100	-\$24,828	\$0	-\$24,828	\$0	\$0	\$0
	Capitalization Adjustment for OPEB Expense. (Niemeier)		-\$2,584	\$0		\$0	\$0	
	Capitalization Adjustment for Pension Midstates 2. (Niemeier)		-\$152	\$0		\$0	\$0	
	Capitalization Adjustment for Pensions. (Niemeier)		-\$22,291	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$199	\$0		\$0	\$0	
E-48	LABS CAN Business Labor (Capitalized)	922.400	-\$16	\$0	-\$16	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		-\$16	\$0		\$0	\$0	
E-50	LABS CAN Corporate Labor (Capitalized)	922.500	-\$346	\$0	-\$346	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$346	\$0		\$0	\$0	
E-53	LABS US Business Labor (Capitalized)	922.600	-\$914	\$0	-\$914	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$914	\$0		\$0	\$0	
E-54	LABS US Business Labor (Capitalized)	922.600	-\$235	\$0	-\$235	\$0	\$0	\$0

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To adjust payroll expense. (Horton)		-\$235	\$0		\$0	\$0	
E-62	LU Region Labor (Capitalized)	922.900	-\$42,867	\$0	-\$42,867	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$42,867	\$0		\$0	\$0	
E-64	Outside Services	923.000	\$0	\$11,797	\$11,797	\$0	\$0	\$0
	To adjust Outside Services (Lesmes)		\$0	\$69,868		\$0	\$0	
	To adjust Outside Services expense (Lesmes)		\$0	\$8,695		\$0	\$0	
	To adjust Outside services expense. (Lesmes)		\$0	\$22,476		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$89,242		\$0	\$0	
E-65	LUC Indirect Alloc	923.100	\$0	\$26,877	\$26,877	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$1,649		\$0	\$0	
	To Remove Energy Procurement from Missouri Water. (Niemeier)		\$0	-\$183		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,649		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$30,358		\$0	\$0	
E-66	LUC Indirect Alloc.	923.100	\$0	\$7,441	\$7,441	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$449		\$0	\$0	
	To Remove Energy Procurement from Missouri Water. (Niemeier)		\$0	-\$49		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$450		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$8,389		\$0	\$0	
E-67	APUC Indirect Alloc	923.200	\$0	\$67,031	\$67,031	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$1,199		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$4,832		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$73,062		\$0	\$0	
E-68	APUC Indirect Alloc.	923.200	\$0	\$18,592	\$18,592	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$326		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,314		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$20,232		\$0	\$0	
E-69	LABS CAN Business Indirect Alloc.	923.400	\$0	-\$189,436	-\$189,436	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$9,109		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$9,109		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	-\$171,218		\$0	\$0	
E-71	LABS US Business Indirect Alloc.	923.600	\$0	\$35,023	\$35,023	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$3,451		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$5,915		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$44,389		\$0	\$0	
E-73	Liberty Corp Indirect Alloc.	923.800	\$0	\$131,471	\$131,471	\$0	\$0	\$0
	1. To remove incentive compensation. (Horton)		\$0	-\$1,049		\$0	\$0	
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$4		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$2,100		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$134,624		\$0	\$0	
E-74	LU Region Indirect Alloc.	923.900	\$0	\$330,441	\$330,441	\$0	\$0	\$0
	To adjust out Promotional Expense costs. (Branson)		\$0	-\$29		\$0	\$0	
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$325		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$15,899		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$346,756		\$0	\$0	
	No Adjustment		\$0	-\$62		\$0	\$0	
E-75	Property Insurance	924.000	\$0	-\$23,789	-\$23,789	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	-\$25,566		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$1,777		\$0	\$0	
E-76	Vehicle Insurance	924.100	\$0	\$28,772	\$28,772	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	\$23,561		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$5,211		\$0	\$0	
E-77	Worker's Compensation	926.000	\$0	\$15,926	\$15,926	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	\$13,380		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$2,546		\$0	\$0	
E-78	Group Benefits	926.100	\$56,966	\$173,386	\$230,352	\$0	\$0	\$0
	To adjust group benefits expense. (Horton)		\$0	\$164,222		\$0	\$0	
	To include OPEB Expense for Empire. (Niemeier)		\$16,152	\$0		\$0	\$0	
	To include Pension and OPEBs Expense for Bolivar. (Niemeier)		\$25,558	\$7,323		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To include Pension Expenses for Empire. (Niemeier)		\$4,655	\$0		\$0	\$0	
	To include Pension Expenses for Midstates 2. (Niemeier)		\$12,508	\$2,382		\$0	\$0	
	To remove acquisition costs. (McMellen)		-\$1,907	-\$541		\$0	\$0	
E-79	ESPP Expense	926.200	\$0	-\$1,572	-\$1,572	\$0	\$0	\$0
	To remove ESPP expense. (Horton)		\$0	-\$1,572		\$0	\$0	
E-81	401K Match	926.900	\$0	\$34,974	\$34,974	\$0	\$0	\$0
	To adjust 401(k) expense. (Horton)		\$0	\$34,974		\$0	\$0	
E-82	Regulatory Commission Expense (PSC)	928.000	\$0	\$49,935	\$49,935	\$0	\$0	\$0
	To annualize PSC assessment. (Lesmes)		\$0	\$49,935		\$0	\$0	
E-83	Rate Case Expense	928.100	\$0	\$12,860	\$12,860	\$0	\$0	\$0
	To adjust rate case expense. (Lesmes)		\$0	\$9,799		\$0	\$0	
	To include 5 year amortization of depreciation study. (Lesmes)		\$0	\$2,848		\$0	\$0	
	To include 5 year annualization of depreciation study. (Lesmes)		\$0	\$48		\$0	\$0	
	To include rate case expense. (Lesmes)		\$0	\$165		\$0	\$0	
E-85	Miscellaneous General Expenses	930.200	\$0	-\$54,849	-\$54,849	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust for Bolivar O&M expenses. (McMellen)		\$0	-\$33,974		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$20,875		\$0	\$0	
E-86	Acquisition Amort Exp	930.210	\$0	\$236,863	\$236,863	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To include Bolivar regulatory asset. (Sarver)		\$0	\$236,863		\$0	\$0	
E-40	Communication	921.300	\$0	\$14,092	\$14,092	\$0	\$0	\$0
	To adjust Communication expense (Lesmes)		\$0	\$13,834		\$0	\$0	
	To adjust Communications expense (Lesmes)		\$0	\$258		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,222,361	\$1,222,361
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,264,681	
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust depreciation expense to reclass CIAC amortization. (McMellen)		\$0	\$0		\$0	-\$42,320	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-93	Interest on Customer Deposits	237.000	\$0	\$1,752	\$1,752	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Interest on Customer Deposits. (Branson)		\$0	\$1,752		\$0	\$0	
E-94	Payroll Taxes	408.000	\$0	\$83,028	\$83,028	\$0	\$0	\$0
	To adjust payroll tax expense. (Horton)		\$0	\$83,028		\$0	\$0	
E-95	Property Taxes	408.000	\$0	\$391,044	\$391,044	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$391,044		\$0	\$0	
E-96	Interest on Customer Deposits	237.000	\$0	\$12,061	\$12,061	\$0	\$0	\$0
	To adjust Interest on Customer Deposits. (Branson)		\$0	\$12,061		\$0	\$0	
E-105	Amortization of Acquisition Expense	930.200	\$0	\$161,276	\$161,276	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To include Bolivar regulatory asset. (Sarver)		\$0	\$161,276		\$0	\$0	
E-109	Contract Services -Operations -Sewer Collections	701.000	\$0	-\$4,988	-\$4,988	\$0	\$0	\$0
	To adjust Contract Services - Oper - Sewer Coll (Lesmes)		\$0	-\$4,988		\$0	\$0	
E-110	Labor - Operations -Sewer Collections	701.100	\$7,606	\$0	\$7,606	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$7,606	\$0		\$0	\$0	
E-113	Fuel & Power- Operations- Pumping	721.000	\$0	\$6,241	\$6,241	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To annualize Fuel and Power Expense. (Foster)		\$0	\$5,780		\$0	\$0	
	To reclassify sewer Fuel and Power Expense recorded in water purchased power expense. (Foster)		\$0	\$461		\$0	\$0	
E-116	Chemicals- Operations- Treatment & Disposal	741.000	\$0	-\$4,682	-\$4,682	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust chemicals expense. (McMellen)		\$0	-\$4,682		\$0	\$0	
E-117	Contract Services- Operations- Treatment & Disposal	742.000	\$0	-\$22,996	-\$22,996	\$0	\$0	\$0
	To adjust Contract Services - Oper - T&D (Lesmes)		\$0	-\$27,266		\$0	\$0	
	To adjust Contract Services - Oper T&D (Lesmes)		\$0	-\$7,253		\$0	\$0	
	To adjust Contract Services - Oper- T&D (Lesmes)		\$0	\$11,523		\$0	\$0	
E-118	Fuel and Power- Operations- Treatment & Disposal	743.000	\$0	-\$1,600	-\$1,600	\$0	\$0	\$0



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	No Adjustment		\$0	\$0		\$0	\$0	
	To annualize Fuel and Power Expense. (Foster)		\$0	-\$1,600		\$0	\$0	
E-123	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,234,957	-\$1,234,957
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,234,957	
	No Adjustment		\$0	\$0		\$0	\$0	
E-126	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$98,138	\$98,138
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$98,138	
	No Adjustment		\$0	\$0		\$0	\$0	
E-127	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$1,451	-\$1,451
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$1,451	
		0.000						
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$1,404,347	-\$1,404,347
	Total Operating & Maint. Expense		\$277,388	\$1,615,372	\$1,892,760	\$0	\$84,091	\$84,091

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.99% Return	E 7.21% Return	F 7.44% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$3,549,748	\$4,090,308	\$4,234,418	\$4,378,523
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,276,890	\$3,276,890	\$3,276,890	\$3,276,890
4	CIAC		-\$1,406,996	-\$1,406,996	-\$1,406,996	-\$1,406,996
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,869,894	\$1,869,894	\$1,869,894	\$1,869,894
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of		\$1,212,147	\$1,212,147	\$1,212,147	\$1,212,147
8	Tax Straight-Line Depreciation		\$1,869,895	\$1,869,895	\$1,869,895	\$1,869,895
9	Excess of Tax over S/L Tax Depreciation		\$418,261	\$418,261	\$418,261	\$418,261
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,500,303	\$3,500,303	\$3,500,303	\$3,500,303
11	NET TAXABLE INCOME		-\$5,180,157	\$2,459,899	\$2,604,009	\$2,748,114
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$5,180,157	\$2,459,899	\$2,604,009	\$2,748,114
14	Deduct Missouri Income Tax at the Rate of		-\$186,233	\$88,437	\$93,618	\$98,798
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$4,993,924	\$2,371,462	\$2,510,391	\$2,649,316
17	Federal Income Tax at the Rate of	21.00%	-\$1,048,724	\$498,006	\$527,181	\$556,356
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Credit - Solar		\$0	\$0	\$0	\$0
21	Net Federal Income Tax		-\$1,048,724	\$498,006	\$527,181	\$556,356
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		-\$5,180,157	\$2,459,899	\$2,604,009	\$2,748,114
24	Deduct Federal Income Tax at the Rate of	50.00%	-\$524,366	\$249,003	\$263,591	\$278,179
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		-\$4,655,791	\$2,210,896	\$2,340,418	\$2,469,935
27	Subtract Missouri Income Tax Credits					
28	MO State Credit		\$0	\$0	\$0	\$0
29	Test MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.00%	-\$186,233	\$88,437	\$93,618	\$98,798
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$5,180,157	\$2,459,899	\$2,604,009	\$2,748,114
33	Deduct Federal Income Tax - City Inc. Tax		-\$1,048,724	\$498,006	\$527,181	\$556,356
34	Deduct Missouri Income Tax - City Inc. Tax		-\$186,233	\$88,437	\$93,618	\$98,798
35	City Taxable Income		-\$3,945,200	\$1,873,456	\$1,983,210	\$2,092,960
36	Subtract City Income Tax Credits					
37	City Credit		\$0	\$0	\$0	\$0
38	Test City Credit		\$0	\$0	\$0	\$0
39	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		-\$1,048,724	\$498,006	\$527,181	\$556,356
42	State Income Tax		-\$186,233	\$88,437	\$93,618	\$98,798
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,234,957	\$586,443	\$620,799	\$655,154
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		\$98,138	\$98,138	\$98,066	\$98,066
47	Amortization of Deferred ITC		-\$1,451	-\$1,451	-\$1,451	-\$1,451
48	TOTAL DEFERRED INCOME TAXES		\$96,687	\$96,687	\$96,615	\$96,615
49	TOTAL INCOME TAX		-\$1,138,270	\$683,130	\$717,414	\$751,769

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.99% Return	<u>E</u> 7.21% Return	<u>F</u> 7.44% Return
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<b>Federal Tax Table</b>						
50	Federal Taxable Income		-\$4,993,924	\$2,371,462	\$2,510,391	\$2,649,316
51	15% on first \$50,000		-\$126,716	\$4,223	\$6,001	\$7,780
52	25% on next \$25,000		-\$87,610	\$11,046	\$11,141	\$11,236
53	34% > \$75,000 < \$100,001		-\$75,349	\$21,063	\$21,269	\$21,475
54	39% > \$100,000 < \$335,001		-\$418,086	\$311,237	\$325,763	\$340,288
55	34% > \$335,000 < \$10,000,001		-\$851,728	\$489,306	\$519,510	\$549,714
56	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
57	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
58	35% > \$18,333,333		\$0	\$0	\$0	\$0
59	<b>Total Federal Income Taxes</b>		-\$1,559,489	\$836,875	\$883,684	\$930,493

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.45%	G Weighted Cost of Capital 9.90%
1	Common Stock	\$21,062,978	50.00%		4.500%	4.725%	4.950%
2	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$21,062,978	50.00%	4.97%	2.485%	2.485%	2.485%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$42,125,956</b>	<b>100.00%</b>		<b>6.985%</b>	<b>7.210%</b>	<b>7.435%</b>
8	PreTax Cost of Capital				<b>8.394%</b>	<b>8.689%</b>	<b>8.984%</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Sewer - Revenue Requirement

Line Number	A Description	B 7.47% Return	C 7.47% Return	D 7.71% Return
1	Net Orig Cost Rate Base	\$11,059,210	\$11,059,210	\$11,059,210
2	Rate of Return	7.47%	7.47%	7.71%
3	Net Operating Income Requirement	\$772,486	\$797,369	\$822,253
4	Net Income Available	\$366,127	\$366,127	\$366,127
5	Additional Net Income Required	\$406,359	\$431,242	\$456,126
6	Income Tax Requirement			
7	Required Current Income Tax	\$224,384	\$232,174	\$239,962
8	Current Income Tax Available	\$97,183	\$97,183	\$97,183
9	Additional Current Tax Required	\$127,201	\$134,991	\$142,779
10	Revenue Requirement	\$533,560	\$566,233	\$598,905
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$533,560</b>	<b>\$566,233</b>	<b>\$598,905</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
**SEWER - RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$23,717,639
2	Less Accumulated Depreciation Reserve		\$12,609,695
3	Net Plant In Service		\$11,107,944
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		\$218,133
6	Contributions in Aid of Construction Amortization		\$224,248
7	Materials & Supplies		\$0
8	Prepayments		\$3,732
9	Property Tax Tracker		\$0
10	Regulatory Asset - Acquisition		\$0
11	Prepaid Pension Asset		\$0
12	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<b>\$446,113</b>
13	<b>SUBTRACT FROM NET PLANT</b>		
14	Federal Tax Offset		\$170,552
15	State Tax Offset		\$30,288
16	City Tax Offset		\$0
17	Interest Expense Offset		-\$105,796
18	Contributions in Aid of Construction		\$411,957
19	Customer Advances		\$0
20	Customer Deposits		\$18,439
21	Accumulated Deferred Income Taxes		-\$23,551
22	2017 Tax Act		-\$7,042
23	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<b>\$494,847</b>
24	<b>Total Rate Base</b>		<b>\$11,059,210</b>

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Sewer - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization - IP	\$22,599	P-2	\$0	\$22,599		\$0	\$22,599
3	302.000	Franchises - IP	\$874	P-3	\$0	\$874		\$0	\$874
4	303.000	Miscellaneous Intangible Plant	\$65	P-4	\$0	\$65		\$0	\$65
5		TOTAL INTANGIBLE PLANT	\$23,538		\$0	\$23,538		\$0	\$23,538
6		COLLECTION PLANT							
7	350.000	Land and Land Rights - CP	\$81,115	P-7	\$0	\$81,115		\$0	\$81,115
8	351.000	Structures and Improvements - CP	\$868,634	P-8	\$0	\$868,634		\$0	\$868,634
9	352.100	Collection Sewers, Force - CP	\$473,919	P-9	\$0	\$473,919		\$0	\$473,919
10	352.200	Collection Sewers, Gravity - CP	\$2,350,056	P-10	\$0	\$2,350,056		\$0	\$2,350,056
11	353.000	Services to Customers - CP	\$3,578,453	P-11	\$0	\$3,578,453		\$0	\$3,578,453
12	354.000	Flow Measuring Devices - CP	\$97,213	P-12	\$0	\$97,213		\$0	\$97,213
13	355.000	Flow Measurement Installation	\$0	P-13	\$0	\$0		\$0	\$0
14		TOTAL COLLECTION PLANT	\$7,449,390		\$0	\$7,449,390		\$0	\$7,449,390
15		SYSTEM PUMPING PLANT							
16	361.000	Structures and Improvements - SPP	\$723,285	P-16	\$0	\$723,285		\$0	\$723,285
17	362.000	Receiving Wells - SPP	\$72,893	P-17	\$0	\$72,893		\$0	\$72,893
18	363.000	Electric Pumping Equipment - SPP	\$346,793	P-18	\$0	\$346,793		\$0	\$346,793
19	365.000	Other Pumping Equipment - SPP	\$23,476	P-19	\$0	\$23,476		\$0	\$23,476
20		TOTAL SYSTEM PUMPING PLANT	\$1,166,447		\$0	\$1,166,447		\$0	\$1,166,447
21		TREATMENT & DISPOSAL PLANT							
22	370.100	Oxidation Lagoon Land - TDP	\$0	P-22	\$0	\$0		\$0	\$0
23	371.000	Structures and Improvements - TDP	\$609,050	P-23	\$0	\$609,050		\$0	\$609,050
24	372.000	Treatment & Disposal Equipment - TDP	\$11,016,621	P-24	\$0	\$11,016,621		\$0	\$11,016,621
25	372.100	Oxidation Lagoons - TDP	\$105,032	P-25	\$0	\$105,032		\$0	\$105,032
26	373.000	Plant Sewers - TDP	\$148,926	P-26	\$0	\$148,926		\$0	\$148,926
27	374.000	Outfall Sewer Lines - TDP	\$99,458	P-27	\$0	\$99,458		\$0	\$99,458
28		TOTAL TREATMENT & DISPOSAL PLANT	\$11,979,087		\$0	\$11,979,087		\$0	\$11,979,087
29		GENERAL PLANT							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$244,437	P-31	\$0	\$244,437		\$0	\$244,437
32	391.000	Office Furniture & Equipment - GP	\$21,873	P-32	\$0	\$21,873		\$0	\$21,873
33	391.100	Office Computer & Electronic Equipment - GP	\$1,585	P-33	\$0	\$1,585		\$0	\$1,585
34	392.000	Transportation Equipment - GP	\$534,946	P-34	\$0	\$534,946		\$0	\$534,946
35	393.000	Stores Equipment - GP	\$15,200	P-35	\$0	\$15,200		\$0	\$15,200
36	394.000	Tools, Shops, and Garage Equipment-GP	\$4,619	P-36	\$0	\$4,619		\$0	\$4,619
37	395.000	Laboratory Equipment - GP	\$12,570	P-37	\$0	\$12,570		\$0	\$12,570
38	396.000	Power Operated Equipment - GP	\$700,142	P-38	\$0	\$700,142		\$0	\$700,142
39	397.000	Communication Equipment - GP	\$154,169	P-39	\$0	\$154,169		\$0	\$154,169
40	398.000	Miscellaneous Equipment - GP	\$0	P-40	\$0	\$0		\$0	\$0
41	399.000	Other Tangible Plant - GP	\$1,409,636	P-41	\$0	\$1,409,636		\$0	\$1,409,636
42		TOTAL GENERAL PLANT	\$3,099,177		\$0	\$3,099,177		\$0	\$3,099,177
43		TOTAL PLANT IN SERVICE	\$23,717,639		\$0	\$23,717,639		\$0	\$23,717,639

**Liberty Water (MO Water)**  
**Case No. WR-2024-0104**  
**Test Year Ending 12/31/2022**  
**Update Ending 4/30/2024**  
**Sewer - Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
<b>Total Plant Adjustments</b>				<b>\$0</b>		<b>\$0</b>



Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Sewer Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization - IP	\$22,599	0.00%	\$0
3	302.000	Franchises - IP	\$874	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$65	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$23,538		\$0
6		COLLECTION PLANT			
7	350.000	Land and Land Rights - CP	\$81,115	0.00%	\$0
8	351.000	Structures and Improvements - CP	\$868,634	2.50%	\$21,715
9	352.100	Collection Sewers, Force - CP	\$473,919	2.00%	\$9,480
10	352.200	Collection Sewers, Gravity - CP	\$2,350,056	2.00%	\$47,002
11	353.000	Services to Customers - CP	\$3,578,453	2.00%	\$71,570
12	354.000	Flow Measuring Devices - CP	\$97,213	3.30%	\$3,209
13	355.000	Flow Measurement Installation	\$0	0.00%	\$0
14		TOTAL COLLECTION PLANT	\$7,449,390		\$152,976
15		SYSTEM PUMPING PLANT			
16	361.000	Structures and Improvements - SPP	\$723,285	4.00%	\$28,932
17	362.000	Receiving Wells - SPP	\$72,893	4.00%	\$2,915
18	363.000	Electric Pumping Equipment - SPP	\$346,793	10.00%	\$34,679
19	365.000	Other Pumping Equipment - SPP	\$23,476	0.00%	\$0
20		TOTAL SYSTEM PUMPING PLANT	\$1,166,447		\$66,526
21		TREATMENT & DISPOSAL PLANT			
22	370.100	Oxidation Lagoon Land - TDP	\$0	0.00%	\$0
23	371.000	Structures and Improvements - TDP	\$609,050	3.70%	\$22,535
24	372.000	Treatment & Disposal Equipment - TDP	\$11,016,621	5.00%	\$550,831
25	372.100	Oxidation Lagoons - TDP	\$105,032	4.00%	\$4,201
26	373.000	Plant Sewers - TDP	\$148,926	5.00%	\$7,447
27	374.000	Outfall Sewer Lines - TDP	\$99,458	2.00%	\$1,989
28		TOTAL TREATMENT & DISPOSAL PLANT	\$11,979,087		\$587,003
29		GENERAL PLANT			
30	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
31	390.000	Structures and Improvements - GP	\$244,437	2.50%	\$6,111
32	391.000	Office Furniture & Equipment - GP	\$21,873	5.00%	\$1,093
33	391.100	Office Computer & Electronic Equipment - GP	\$1,585	14.32%	\$227
34	392.000	Transportation Equipment - GP	\$534,946	13.00%	\$69,542
35	393.000	Stores Equipment - GP	\$15,200	4.00%	\$608
36	394.000	Tools, Shops, and Garage Equipment-GP	\$4,619	5.00%	\$231
37	395.000	Laboratory Equipment - GP	\$12,570	5.00%	\$629

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Sewer Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
38	396.000	Power Operated Equipment - GP	\$700,142	6.70%	\$46,910
39	397.000	Communication Equipment - GP	\$154,169	6.70%	\$10,330
40	398.000	Miscellaneous Equipment - GP	\$0	0.00%	\$0
41	399.000	Other Tangible Plant - GP	\$1,409,636	5.00%	\$70,480
42		TOTAL GENERAL PLANT	<u>\$3,099,177</u>		<u>\$206,161</u>
43		Total Depreciation	<u>\$23,717,639</u>		<u>\$1,012,666</u>

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Sewer - Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization - IP	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises - IP	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
6		<b>COLLECTION PLANT</b>							
7	350.000	Land and Land Rights - CP	\$0	P-7	\$0	\$0		\$0	\$0
8	351.000	Structures and Improvements - CP	\$254,245	P-8	\$0	\$254,245		\$0	\$254,245
9	352.100	Collection Sewers, Force - CP	\$66,320	P-9	\$0	\$66,320		\$0	\$66,320
10	352.200	Collection Sewers, Gravity - CP	\$1,821,433	P-10	\$0	\$1,821,433		\$0	\$1,821,433
11	353.000	Services to Customers - CP	\$1,037,825	P-11	\$0	\$1,037,825		\$0	\$1,037,825
12	354.000	Flow Measuring Devices - CP	\$30,970	P-12	\$0	\$30,970		\$0	\$30,970
13	355.000	Flow Measurement Installation	\$0	P-13	\$0	\$0		\$0	\$0
14		<b>TOTAL COLLECTION PLANT</b>	<b>\$3,210,793</b>		<b>\$0</b>	<b>\$3,210,793</b>		<b>\$0</b>	<b>\$3,210,793</b>
15		<b>SYSTEM PUMPING PLANT</b>							
16	361.000	Structures and Improvements - SPP	\$122,994	P-16	\$0	\$122,994		\$0	\$122,994
17	362.000	Receiving Wells - SPP	\$30,593	P-17	\$0	\$30,593		\$0	\$30,593
18	363.000	Electric Pumping Equipment - SPP	\$171,403	P-18	\$0	\$171,403		\$0	\$171,403
19	365.000	Other Pumping Equipment - SPP	\$8,993	P-19	\$0	\$8,993		\$0	\$8,993
20		<b>TOTAL SYSTEM PUMPING PLANT</b>	<b>\$333,983</b>		<b>\$0</b>	<b>\$333,983</b>		<b>\$0</b>	<b>\$333,983</b>
21		<b>TREATMENT &amp; DISPOSAL PLANT</b>							
22	370.100	Oxidation Lagoon Land - TDP	\$0	P-22	\$0	\$0		\$0	\$0
23	371.000	Structures and Improvements - TDP	\$302,224	P-23	\$0	\$302,224		\$0	\$302,224
24	372.000	Treatment & Disposal Equipment - TDP	\$7,016,847	P-24	\$0	\$7,016,847		\$0	\$7,016,847
25	372.100	Oxidation Lagoons - TDP	\$65,178	P-25	\$0	\$65,178		\$0	\$65,178
26	373.000	Plant Sewers - TDP	\$90,614	P-26	\$0	\$90,614		\$0	\$90,614
27	374.000	Outfall Sewer Lines - TDP	\$35,671	P-27	\$0	\$35,671		\$0	\$35,671
28		<b>TOTAL TREATMENT &amp; DISPOSAL PLANT</b>	<b>\$7,510,534</b>		<b>\$0</b>	<b>\$7,510,534</b>		<b>\$0</b>	<b>\$7,510,534</b>
29		<b>GENERAL PLANT</b>							
30	389.000	Land and Land Rights - GP	\$0	P-30	\$0	\$0		\$0	\$0
31	390.000	Structures and Improvements - GP	\$196,346	P-31	\$0	\$196,346		\$0	\$196,346
32	391.000	Office Furniture & Equipment - GP	\$9,808	P-32	\$0	\$9,808		\$0	\$9,808
33	391.100	Office Computer & Electronic Equipment - GP	\$755	P-33	\$0	\$755		\$0	\$755
34	392.000	Transportation Equipment - GP	\$515,810	P-34	\$0	\$515,810		\$0	\$515,810
35	393.000	Stores Equipment - GP	\$13,242	P-35	\$0	\$13,242		\$0	\$13,242
36	394.000	Tools, Shops, and Garage Equipment-GP	\$1,342	P-36	\$0	\$1,342		\$0	\$1,342
37	395.000	Laboratory Equipment - GP	\$1,862	P-37	\$0	\$1,862		\$0	\$1,862
38	396.000	Power Operated Equipment - GP	\$622,168	P-38	\$0	\$622,168		\$0	\$622,168
39	397.000	Communication Equipment - GP	\$137,085	P-39	\$0	\$137,085		\$0	\$137,085
40	398.000	Miscellaneous Equipment - GP	\$0	P-40	\$0	\$0		\$0	\$0
41	399.000	Other Tangible Plant - GP	\$55,967	P-41	\$0	\$55,967		\$0	\$55,967
42		<b>TOTAL GENERAL PLANT</b>	<b>\$1,554,385</b>		<b>\$0</b>	<b>\$1,554,385</b>		<b>\$0</b>	<b>\$1,554,385</b>
43		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$12,609,695</b>		<b>\$0</b>	<b>\$12,609,695</b>		<b>\$0</b>	<b>\$12,609,695</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Sewer - Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				\$0		\$0

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Sewer Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	O&M Labor	\$338,457			0.000000	0.000000	\$57,695
3	Incentive Compensation	\$0			0.000000	0.000000	\$0
4	401k	\$486			0.000000	0.000000	\$63
5	Pension Expense	\$5,733			0.000000	0.000000	\$1,595
6	OPEB	\$0			0.000000	0.000000	\$0
7	Benefits	\$1,143			0.000000	0.000000	\$246
8	Uncollectible	\$3,503			0.000000	0.000000	\$473
9	O&M Other Non-Labor	\$316,150			0.000000	0.000000	\$60,372
10	PSC Assessment	\$27,049			0.000000	0.000000	\$16,470
11	Cash Vouchers	\$536,325			0.000000	0.000000	\$12,093
12	TOTAL OPERATION AND MAINT. EXPENSE	\$1,228,846					\$149,007
13	TAXES						
14	Payroll Taxes	\$2,007			0.000000	0.000000	\$751
15	Property Tax	\$114,983			0.000000	0.000000	\$68,375
16	TOTAL TAXES	\$116,990					\$69,126
17	CWC REQ'D BEFORE RATE BASE OFFSETS	\$1,345,836			0.000000	0.000000	\$218,133
18	TAX OFFSET FROM RATE BASE						
19	Federal Tax Offset	\$197,161			0.000000	0.000000	-\$170,552
20	State Tax Offset	\$35,013			0.000000	0.000000	-\$30,288
21	City Tax Offset	\$0			0.000000	0.000000	\$0
22	Interest Expense Offset	\$274,822			0.000000	0.000000	\$105,796
23	TOTAL TAX OFFSET FROM RATE BASE	\$506,996					-\$95,044
24	TOTAL CASH WORKING CAPITAL REQUIRED	\$1,852,832					\$123,089

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	521.100	Residential	\$2,341,239	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$2,341,239	100.00%	\$5,176	\$2,346,415	See Note(1)	See Note(1)
Rev-3	522.000	Commercial	\$615,521			Rev-3		\$615,521	100.00%	-\$300,642	\$314,879		
Rev-4	481.200	Industrial	\$0			Rev-4		\$0	0.00%	\$32,430	\$32,430		
Rev-5	536.400	Other Sewer Revenue - Oper. Rev.	\$65,177			Rev-5		\$65,177	100.00%	-\$15,527	\$49,650		
Rev-6		TOTAL OPERATING REVENUES	\$3,021,937					\$3,021,937		-\$278,563	\$2,743,374		
1		COLLECTION OPERATIONS EXPENSES											
2	701.000	Contract Services -Operations -Sewer Collections	\$35,345	\$0	\$35,345	E-2	-\$4,988	\$30,357	100.00%	\$0	\$30,357	\$0	\$30,357
3	701.100	Labor - Operations -Sewer Collections	\$35,909	\$35,909	\$0	E-3	\$7,606	\$43,515	100.00%	\$0	\$43,515	\$43,515	\$0
4		TOTAL COLLECTION OPERATIONS EXPENSES	\$71,254	\$35,909	\$35,345		\$2,618	\$73,872		\$0	\$73,872	\$43,515	\$30,357
5		PUMPING OPERATIONS EXPENSES											
6	721.000	Fuel & Power- Operations- Pumping	\$36,833	\$0	\$36,833	E-6	\$6,241	\$43,074	100.00%	\$0	\$43,074	\$0	\$43,074
7		TOTAL PUMPING OPERATIONS EXPENSES	\$36,833	\$0	\$36,833		\$6,241	\$43,074		\$0	\$43,074	\$0	\$43,074
8		TREAT. & DISP. OPER. EXPENSE											
9	741.000	Chemicals- Operations- Treatment & Disposal	\$15,092	\$0	\$15,092	E-9	-\$4,682	\$10,410	100.00%	\$0	\$10,410	\$0	\$10,410
10	742.000	Contract Services- Operations- Treatment & Disposal	\$125,907	\$0	\$125,907	E-10	-\$22,996	\$102,911	100.00%	\$0	\$102,911	\$0	\$102,911
11	743.000	Fuel and Power- Operations- Treatment & Disposal	\$21,423	\$0	\$21,423	E-11	-\$1,600	\$19,823	100.00%	\$0	\$19,823	\$0	\$19,823
12		TOTAL TREAT. & DISP. OPER. EXPENSE	\$162,422	\$0	\$162,422		-\$29,278	\$133,144		\$0	\$133,144	\$0	\$133,144
13		CUSTOMER ACCOUNTS EXPENSE											
14	903.000	Bank Fees	\$0	\$0	\$0	E-14	\$4,347	\$4,347	100.00%	\$0	\$4,347	\$0	\$4,347
15	904.000	Bad Debt Expense	\$7,909	\$0	\$7,909	E-15	-\$4,400	\$3,509	100.00%	\$0	\$3,509	\$0	\$3,509
16		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,909	\$0	\$7,909		-\$53	\$7,856		\$0	\$7,856	\$0	\$7,856
17		ADMIN. & GENERAL EXPENSES											
18	920.400	LABS CAN Business Labor	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	920.500	LABS CAN Corporate Labor	\$975	\$975	\$0	E-19	\$207	\$1,182	100.00%	\$0	\$1,182	\$1,182	\$0
20	920.600	LABS US Business Labor	\$3,373	\$3,373	\$0	E-20	\$715	\$4,088	100.00%	\$0	\$4,088	\$4,088	\$0
21	920.800	Liberty Corp Labor	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	920.900	LU Region Labor	\$79,493	\$79,493	\$0	E-22	\$16,836	\$96,329	100.00%	\$0	\$96,329	\$96,329	\$0
23	921.000	Office Supplies	\$2,043	\$0	\$2,043	E-23	\$40	\$2,083	100.00%	\$0	\$2,083	\$0	\$2,083
24	921.100	Travel	\$4,530	\$0	\$4,530	E-24	-\$3,112	\$1,418	100.00%	\$0	\$1,418	\$0	\$1,418
25	921.300	Communication	\$7,726	\$0	\$7,726	E-25	\$14,092	\$21,818	100.00%	\$0	\$21,818	\$0	\$21,818
26	921.400	Dues and Membership Fees	\$5,571	\$0	\$5,571	E-26	-\$4,540	\$1,031	100.00%	\$0	\$1,031	\$0	\$1,031
27	921.500	Training	\$767	\$0	\$767	E-27	-\$91	\$676	100.00%	\$0	\$676	\$0	\$676
28	921.600	Meals & Entertainment	\$1,115	\$0	\$1,115	E-28	-\$840	\$275	100.00%	\$0	\$275	\$0	\$275
29	921.610	Postage	\$35	\$0	\$35	E-29	\$695	\$730	100.00%	\$0	\$730	\$0	\$730
30	922.100	LUC Labor (Capitalized)	\$0	\$0	\$0	E-30	-\$4,790	-\$4,790	100.00%	\$0	-\$4,790	-\$4,790	\$0
31	922.200	LUC Indirect Alloc (Capitalized)	-\$2,540	\$0	-\$2,540	E-31	\$0	-\$2,540	100.00%	\$0	-\$2,540	\$0	-\$2,540
32	922.300	APUC Indirect Alloc (Capitalized)	-\$2,212	\$0	-\$2,212	E-32	\$0	-\$2,212	100.00%	\$0	-\$2,212	\$0	-\$2,212
33	922.400	LABS CAN Business Labor (Capitalized)	-\$16	-\$16	\$0	E-33	-\$3	-\$19	100.00%	\$0	-\$19	-\$19	\$0
34	922.410	LABS CAN Bus Indirect Alloc (Capitalized)	-\$2,218	\$0	-\$2,218	E-34	\$0	-\$2,218	100.00%	\$0	-\$2,218	\$0	-\$2,218
35	922.500	LABS CAN Corporate Labor (Capitalized)	-\$303	-\$303	\$0	E-35	-\$63	-\$366	100.00%	\$0	-\$366	-\$366	\$0
36	922.510	LABS CAN Cor Indirect Alloc (Capitalized)	-\$6,186	\$0	-\$6,186	E-36	\$0	-\$6,186	100.00%	\$0	-\$6,186	\$0	-\$6,186
37	922.600	LABS US Business Labor (Capitalized)	-\$1,110	-\$1,110	\$0	E-37	-\$235	-\$1,345	100.00%	\$0	-\$1,345	-\$1,345	\$0
38	922.610	LABS US Indirect Alloc (Capitalized)	-\$4,392	\$0	-\$4,392	E-38	\$0	-\$4,392	100.00%	\$0	-\$4,392	\$0	-\$4,392

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
39	922.700	LABS US Corporate Labor (Capitalized)	\$0	\$0	\$0	E-39	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
40	922.710	LABS US Cor Indirect Alloc (Capitalized)	-\$8,876	\$0	-\$8,876	E-40	\$0	-\$8,876	100.00%	\$0	-\$8,876	\$0	-\$8,876
41	922.800	Liberty Corporate Indirect Allocation (Capitalized)	-\$1,175	\$0	-\$1,175	E-41	\$0	-\$1,175	100.00%	\$0	-\$1,175	\$0	-\$1,175
42	922.900	LU Region Labor (Capitalized)	-\$29,588	-\$29,588	\$0	E-42	-\$6,268	-\$35,856	100.00%	\$0	-\$35,856	-\$35,856	\$0
43	922.910	LU Region Indirect Alloc (Capitalized)	-\$9,950	\$0	-\$9,950	E-43	\$0	-\$9,950	100.00%	\$0	-\$9,950	\$0	-\$9,950
44	923.000	Outside Services	\$316,861	\$0	\$316,861	E-44	\$38,613	\$355,474	100.00%	\$0	\$355,474	\$0	\$355,474
45	923.100	LUC Indirect Alloc.	\$4,679	\$0	\$4,679	E-45	\$7,441	\$12,120	100.00%	\$0	\$12,120	\$0	\$12,120
46	923.200	APUC Indirect Alloc.	\$18,592	\$0	\$18,592	E-46	\$18,592	\$37,184	100.00%	\$0	\$37,184	\$0	\$37,184
47	923.400	LABS CAN Business Indirect Alloc.	\$5,684	\$0	\$5,684	E-47	-\$40,040	-\$34,356	100.00%	\$0	-\$34,356	\$0	-\$34,356
48	923.500	LABS CAN Corporate Indirect Alloc.	\$15,416	\$0	\$15,416	E-48	\$0	\$15,416	100.00%	\$0	\$15,416	\$0	\$15,416
49	923.600	LABS US Business Indirect Alloc.	\$13,128	\$0	\$13,128	E-49	\$7,625	\$20,753	100.00%	\$0	\$20,753	\$0	\$20,753
50	923.700	LABS US Corporate Indirect Alloc.	\$28,642	\$0	\$28,642	E-50	\$0	\$28,642	100.00%	\$0	\$28,642	\$0	\$28,642
51	923.800	Liberty Corp Indirect Alloc.	\$4,466	\$0	\$4,466	E-51	\$28,198	\$32,664	100.00%	\$0	\$32,664	\$0	\$32,664
52	923.900	LU Region Indirect Alloc.	\$22,471	\$0	\$22,471	E-52	\$70,985	\$93,456	100.00%	\$0	\$93,456	\$0	\$93,456
53	924.000	Property Insurance	\$19,159	\$0	\$19,159	E-53	\$762	\$19,921	100.00%	\$0	\$19,921	\$0	\$19,921
54	924.100	Vehicle Insurance	\$0	\$0	\$0	E-54	\$6,964	\$6,964	100.00%	\$0	\$6,964	\$0	\$6,964
55	926.000	Worker's Compensation	\$0	\$0	\$0	E-55	\$3,403	\$3,403	100.00%	\$0	\$3,403	\$0	\$3,403
56	926.100	Group Benefits	\$7,210	\$0	\$7,210	E-56	\$10,592	\$17,802	100.00%	\$0	\$17,802	\$801	\$17,001
57	926.200	ESPP Expense	\$150	\$0	\$150	E-57	-\$150	\$0	0.00%	\$0	\$0	\$0	\$0
58	926.900	401K Match	\$192	\$0	\$192	E-58	\$292	\$484	100.00%	\$0	\$484	\$0	\$484
59	928.000	Regulatory Commission Expense (PSC)	\$3,283	\$0	\$3,283	E-59	\$23,765	\$27,048	100.00%	\$0	\$27,048	\$0	\$27,048
60	928.100	Rate Case Expense	\$0	\$0	\$0	E-60	\$2,749	\$2,749	100.00%	\$0	\$2,749	\$0	\$2,749
61	930.200	Miscellaneous General Expenses	\$51,536	\$0	\$51,536	E-61	-\$6,928	\$44,608	100.00%	\$0	\$44,608	\$0	\$44,608
62	930.210	Acquisition Amort Exp	\$0	\$0	\$0	E-62	\$236,863	\$236,863	100.00%	\$0	\$236,863	\$0	\$236,863
63		TOTAL ADMIN. & GENERAL EXPENSES	\$548,531	\$52,824	\$495,707		\$422,369	\$970,900		\$0	\$970,900	\$60,024	\$910,876
64		DEPRECIATION EXPENSE											
65	403.000	Depreciation Expense, Dep. Exp.	\$679,252	See note (1)	See note (1)	E-65	See note (1)	\$679,252	100.00%	\$322,294	\$1,001,546	See note (1)	See note (1)
66		TOTAL DEPRECIATION EXPENSE	\$679,252	\$0	\$0		\$0	\$679,252		\$322,294	\$1,001,546	\$0	\$0
67		OTHER OPERATING EXPENSES											
68	408.000	Property Taxes	\$19,985	\$0	\$19,985	E-68	\$94,998	\$114,983	100.00%	\$0	\$114,983	\$0	\$114,983
69	408.000	Payroll Taxes	\$738	\$0	\$738	E-69	\$1,268	\$2,006	100.00%	\$0	\$2,006	\$0	\$2,006
70	237.000	Interest on Customer Deposits	\$3	\$0	\$3	E-70	\$1,752	\$1,755	100.00%	\$0	\$1,755	\$0	\$1,755
71	427.000	Interest Expense	\$5	\$0	\$5	E-71	\$0	\$5	100.00%	\$0	\$5	\$0	\$5
72		TOTAL OTHER OPERATING EXPENSES	\$20,731	\$0	\$20,731		\$98,018	\$118,749		\$0	\$118,749	\$0	\$118,749
73		AMORTIZATION EXPENSE											
74	403.010	Amortization of Property Tax Tracker	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	428.000	Amortization of Bad Debt Expense	\$0	\$0	\$0	E-75	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
76	428.000	Amortization of Debt Expense	\$0	\$0	\$0	E-76	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
77		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
78		TOTAL OPERATING EXPENSE	\$1,526,932	\$88,733	\$758,947		\$499,915	\$2,026,847		\$322,294	\$2,349,141	\$103,539	\$1,244,056
79		NET INCOME BEFORE TAXES	\$1,495,005	\$0	\$0		\$0	\$995,090		-\$600,857	\$394,233	\$0	\$0
80		INCOME TAXES											
81	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-81	See note (1)	\$0	0.00%	\$97,183	\$97,183	See note (1)	See note (1)
82		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$97,183	\$97,183	\$0	\$0

Liberty Water (MO Water)  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
83		DEFERRED INCOME TAXES											
84	411.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-84	See note (1)	\$0	0.00%	-\$68,715	-\$68,715	See note (1)	See note (1)
85	0.000	Amortization of Deferred ITC	\$0			E-85		\$0	0.00%	-\$362	-\$362		
86		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		-\$69,077	-\$69,077	\$0	\$0
87		NET OPERATING INCOME	\$1,495,005	\$0	\$0		\$0	\$995,090		-\$628,963	\$366,127	\$0	\$0



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Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	521.100	\$0	\$0	\$0	\$0	\$5,176	\$5,176
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$5,176	
Rev-3	Commercial	522.000	\$0	\$0	\$0	\$0	-\$300,642	-\$300,642
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$300,642	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-4	Industrial	481.200	\$0	\$0	\$0	\$0	\$32,430	\$32,430
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	\$32,430	
Rev-5	Other Sewer Revenue - Oper. Rev.	536.400	\$0	\$0	\$0	\$0	-\$15,527	-\$15,527
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$15,527	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-2	Contract Services -Operations -Sewer Collections	701.000	\$0	-\$4,988	-\$4,988	\$0	\$0	\$0
	To adjust Contract Services - Oper - Sewer Coll (Lesmes)		\$0	-\$4,988		\$0	\$0	
E-3	Labor - Operations -Sewer Collections	701.100	\$7,606	\$0	\$7,606	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$7,606	\$0		\$0	\$0	
E-6	Fuel & Power- Operations- Pumping	721.000	\$0	\$6,241	\$6,241	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To annualize Fuel and Power Expense. (Foster)		\$0	\$5,780		\$0	\$0	
	To reclassify sewer Fuel and Power Expense recorded in water purchased power expense. (Foster)		\$0	\$461		\$0	\$0	
E-9	Chemicals- Operations- Treatment & Disposal	741.000	\$0	-\$4,682	-\$4,682	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust chemicals expense. (McMellen)		\$0	-\$4,682		\$0	\$0	
E-10	Contract Services- Operations- Treatment & Disposal	742.000	\$0	-\$22,996	-\$22,996	\$0	\$0	\$0
	To adjust Contract Services - Oper - T&D (Lesmes)		\$0	-\$27,266		\$0	\$0	
	To adjust Contract Services - Oper T&D (Lesmes)		\$0	-\$7,253		\$0	\$0	
	To adjust Contract Services - Oper- T&D (Lesmes)		\$0	\$11,523		\$0	\$0	
E-11	Fuel and Power- Operations- Treatment & Disposal	743.000	\$0	-\$1,600	-\$1,600	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To annualize Fuel and Power Expense. (Foster)		\$0	-\$1,600		\$0	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-14	Bank Fees	903.000	\$0	\$4,347	\$4,347	\$0	\$0	\$0
	To adjust bank fees expense. (McMellen)		\$0	\$4,347		\$0	\$0	
E-15	Bad Debt Expense	904.000	\$0	-\$4,400	-\$4,400	\$0	\$0	\$0
	To adjust bad debt expense (Lesmes)		\$0	-\$4,400		\$0	\$0	
E-19	LABS CAN Corporate Labor	920.500	\$207	\$0	\$207	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$207	\$0		\$0	\$0	
E-20	LABS US Business Labor	920.600	\$715	\$0	\$715	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$715	\$0		\$0	\$0	
E-22	LU Region Labor	920.900	\$16,836	\$0	\$16,836	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$16,836	\$0		\$0	\$0	
E-23	Office Supplies	921.000	\$0	\$40	\$40	\$0	\$0	\$0
	To adjust office supplies expense (Lesmes)		\$0	\$40		\$0	\$0	
E-24	Travel	921.100	\$0	-\$3,112	-\$3,112	\$0	\$0	\$0
	To Adjust travel and training expense. (Horton)		\$0	-\$2,824		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$288		\$0	\$0	
E-25	Communication	921.300	\$0	\$14,092	\$14,092	\$0	\$0	\$0
	To adjust Communication expense (Lesmes)		\$0	\$13,834		\$0	\$0	
	To adjust Communications expense (Lesmes)		\$0	\$258		\$0	\$0	
E-26	Dues and Membership Fees	921.400	\$0	-\$4,540	-\$4,540	\$0	\$0	\$0
	To adjust Dues and Membership Fees. (Branson)		\$0	-\$4,540		\$0	\$0	
E-27	Training	921.500	\$0	-\$91	-\$91	\$0	\$0	\$0
	To Adjust travel and training expense. (Horton)		\$0	-\$91		\$0	\$0	
E-28	Meals & Entertainment	921.600	\$0	-\$840	-\$840	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Meals & Entertainment Expense. (Branson)		\$0	-\$599		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$241		\$0	\$0	
E-29	Postage	921.610	\$0	\$695	\$695	\$0	\$0	\$0
	To adjust Postage Expense. (Branson)		\$0	\$695		\$0	\$0	

Liberty Water (MO Water)  
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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-30	LUC Labor (Capitalized)	922.100	-\$4,790	\$0	-\$4,790	\$0	\$0	\$0
	Capitalization Adjustment for Pensions. (Niemeier)		-\$4,790	\$0		\$0	\$0	
E-33	LABS CAN Business Labor (Capitalized)	922.400	-\$3	\$0	-\$3	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		-\$3	\$0		\$0	\$0	
E-35	LABS CAN Corporate Labor (Capitalized)	922.500	-\$63	\$0	-\$63	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$63	\$0		\$0	\$0	
E-37	LABS US Business Labor (Capitalized)	922.600	-\$235	\$0	-\$235	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$235	\$0		\$0	\$0	
E-42	LU Region Labor (Capitalized)	922.900	-\$6,268	\$0	-\$6,268	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$6,268	\$0		\$0	\$0	
E-44	Outside Services	923.000	\$0	\$38,613	\$38,613	\$0	\$0	\$0
	To adjust Outside Services (Lesmes)		\$0	\$61,606		\$0	\$0	
	To adjust Outside Services expense (Lesmes)		\$0	\$2,497		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$25,490		\$0	\$0	
E-45	LUC Indirect Alloc.	923.100	\$0	\$7,441	\$7,441	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$449		\$0	\$0	
	To Remove Energy Procurement from Missouri Water. (Niemeier)		\$0	-\$49		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$450		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$8,389		\$0	\$0	
E-46	APUC Indirect Alloc.	923.200	\$0	\$18,592	\$18,592	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$326		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,314		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$20,232		\$0	\$0	
E-47	LABS CAN Business Indirect Alloc.	923.400	\$0	-\$40,040	-\$40,040	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$1,947		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,947		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	-\$36,146		\$0	\$0	
E-49	LABS US Business Indirect Alloc.	923.600	\$0	\$7,625	\$7,625	\$0	\$0	\$0

Liberty Water (MO Water)  
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Sewer - Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$737		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,264		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$9,626		\$0	\$0	
E-51	Liberty Corp Indirect Alloc.	923.800	\$0	\$28,198	\$28,198	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$1		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$673		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$28,872		\$0	\$0	
E-52	LU Region Indirect Alloc.	923.900	\$0	\$70,985	\$70,985	\$0	\$0	\$0
	No Adjustment		\$0	-\$62		\$0	\$0	
	To adjust out Promotional Expense costs. (Branson)		\$0	-\$1		\$0	\$0	
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$22		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$3,398		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$74,468		\$0	\$0	
E-53	Property Insurance	924.000	\$0	\$762	\$762	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	-\$1,015		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$1,777		\$0	\$0	
E-54	Vehicle Insurance	924.100	\$0	\$6,964	\$6,964	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	\$1,753		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$5,211		\$0	\$0	
E-55	Worker's Compensation	926.000	\$0	\$3,403	\$3,403	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	\$857		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$2,546		\$0	\$0	
E-56	Group Benefits	926.100	\$801	\$9,791	\$10,592	\$0	\$0	\$0
	To adjust group benefits expense. (Horton)		\$0	\$627		\$0	\$0	
	To include Pension and OPEBs Expense for Bolivar. (Niemeier)		\$0	\$7,323		\$0	\$0	
	To include Pension Expenses for Midstates 2. (Niemeier)		\$801	\$2,382		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$541		\$0	\$0	
E-57	ESPP Expense	926.200	\$0	-\$150	-\$150	\$0	\$0	\$0
	To remove ESPP expense. (Horton)		\$0	-\$150		\$0	\$0	

Liberty Water (MO Water)  
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Sewer - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-58	401K Match	926.900	\$0	\$292	\$292	\$0	\$0	\$0
	To adjust 401(k) expense. (Horton)		\$0	\$292		\$0	\$0	
E-59	Regulatory Commission Expense (PSC)	928.000	\$0	\$23,765	\$23,765	\$0	\$0	\$0
	To annualize PSC assessment. (Lesmes)		\$0	\$23,765		\$0	\$0	
E-60	Rate Case Expense	928.100	\$0	\$2,749	\$2,749	\$0	\$0	\$0
	To adjust rate case expense. (Lesmes)		\$0	\$1,965		\$0	\$0	
	To include 5 year amortization of depreciation study. (Lesmes)		\$0	\$571		\$0	\$0	
	To include 5 year annualization of depreciation study. (Lesmes)		\$0	\$48		\$0	\$0	
	To include rate case expense. (Lesmes)		\$0	\$165		\$0	\$0	
E-61	Miscellaneous General Expenses	930.200	\$0	-\$6,928	-\$6,928	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust for Bolivar O&M expenses. (McMellen)		\$0	-\$2,317		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$4,611		\$0	\$0	
E-62	Acquisition Amort Exp	930.210	\$0	\$236,863	\$236,863	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To include Bolivar regulatory asset. (Sarver)		\$0	\$236,863		\$0	\$0	
E-65	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$322,294	\$322,294
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$333,414	
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust depreciation expense to reclass CIAC amortization. (McMellen)		\$0	\$0		\$0	-\$11,120	
E-68	Property Taxes	408.000	\$0	\$94,998	\$94,998	\$0	\$0	\$0
	To annualize property tax expense. (Lesmes)		\$0	\$94,998		\$0	\$0	
E-69	Payroll Taxes	408.000	\$0	\$1,268	\$1,268	\$0	\$0	\$0
	To adjust payroll tax expense. (Horton)		\$0	\$1,268		\$0	\$0	
E-70	Interest on Customer Deposits	237.000	\$0	\$1,752	\$1,752	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Interest on Customer Deposits. (Branson)		\$0	\$1,752		\$0	\$0	
E-81	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$97,183	\$97,183

Liberty Water (MO Water)  
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Sewer - Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$97,183	
	No Adjustment		\$0	\$0		\$0	\$0	
E-84	Deferred Income Taxes - Def. Inc. Tax.	411.000	\$0	\$0	\$0	\$0	-\$68,715	-\$68,715
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$68,715	
	No Adjustment		\$0	\$0		\$0	\$0	
E-85	Amortization of Deferred ITC	0.000	\$0	\$0	\$0	\$0	-\$362	-\$362
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$362	
		0.000						
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$278,563	-\$278,563
	Total Operating & Maint. Expense		\$14,806	\$485,109	\$499,915	\$0	\$350,400	\$350,400

Liberty Water (MO Water)  
Case No. WR-2024-0104  
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Sewer Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.47% Return	E 7.47% Return	F 7.71% Return
1	TOTAL NET INCOME BEFORE TAXES		\$394,233	\$927,793	\$960,466	\$993,138
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,001,546	\$1,001,546	\$1,001,546	\$1,001,546
4	CIAC		-\$224,249	-\$224,249	-\$224,249	-\$224,249
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$777,297	\$777,297	\$777,297	\$777,297
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of		\$274,822	\$274,822	\$274,822	\$274,822
8	Tax Straight-Line Depreciation		\$777,297	\$777,297	\$777,297	\$777,297
9	Excess of Tax over S/L Tax Depreciation		-\$288,232	-\$288,232	-\$288,232	-\$288,232
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$763,887	\$763,887	\$763,887	\$763,887
11	NET TAXABLE INCOME		\$407,643	\$941,203	\$973,876	\$1,006,548
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$407,643	\$941,203	\$973,876	\$1,006,548
14	Deduct Missouri Income Tax at the Rate of		\$14,655	\$33,838	\$35,013	\$36,187
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$392,988	\$907,365	\$938,863	\$970,361
17	Federal Income Tax at the Rate of		\$82,528	\$190,546	\$197,161	\$203,775
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$82,528	\$190,546	\$197,161	\$203,775
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$407,643	\$941,203	\$973,876	\$1,006,548
24	Deduct Federal Income Tax at the Rate of		\$41,264	\$95,273	\$98,580	\$101,888
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$366,379	\$845,930	\$875,296	\$904,660
27	Subtract Missouri Income Tax Credits					
28	Test MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of		\$14,655	\$33,838	\$35,013	\$36,187
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$407,643	\$941,203	\$973,876	\$1,006,548
33	Deduct Federal Income Tax - City Inc. Tax		\$82,528	\$190,546	\$197,161	\$203,775
34	Deduct Missouri Income Tax - City Inc. Tax		\$14,655	\$33,838	\$35,013	\$36,187
35	City Taxable Income		\$310,460	\$716,819	\$741,702	\$766,586
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of		\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		\$82,528	\$190,546	\$197,161	\$203,775
42	State Income Tax		\$14,655	\$33,838	\$35,013	\$36,187
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		\$97,183	\$224,384	\$232,174	\$239,962
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		-\$68,715	-\$68,715	-\$68,787	-\$68,787
47	Amortization of Deferred ITC		-\$362	-\$362	-\$362	-\$362
48	TOTAL DEFERRED INCOME TAXES		-\$69,077	-\$69,077	-\$69,149	-\$69,149
49	TOTAL INCOME TAX		\$28,106	\$155,307	\$163,025	\$170,813

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
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 Sewer Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.47% Return	<u>E</u> 7.47% Return	<u>F</u> 7.71% Return
<b>Federal Tax Table</b>						
	Federal Taxable Income		\$392,988	\$907,365	\$938,863	\$970,361
	15% on first \$50,000		-\$22,500	\$4,400	\$5,113	\$5,826
	25% on next \$25,000		-\$15,603	\$11,046	\$11,141	\$11,236
	34% > \$75,000 < \$100,001		-\$1,401	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$91,650	\$112,644	\$114,957	\$117,271
	34% > \$335,000 < \$10,000,001		\$127,337	\$168,307	\$175,253	\$182,199
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	<b>Total Federal Income Taxes</b>		<b>\$179,483</b>	<b>\$313,397</b>	<b>\$323,464</b>	<b>\$333,532</b>



Liberty Water (MO Water)  
 Case No. WR-2024-0104  
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 Update Ending 4/30/2024  
 Residential Sewer Revenue Feeder

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volmetric Rate per Gallons in I	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	RESIDENTIAL										
2	3/4 inch	3,772	12	45,264	\$37.08	\$1,371,955	19,595	74,570,513	\$27.43	1,000	\$460,836
3	1 inch	256	12	3,072	\$63.03	\$107,159	0	1,682,405	\$27.43	1,000	\$8,950
4	2 inch	23	12	276	\$196.51	\$32,261	128,828	1,763,659	\$27.43	1,000	\$43,563
5	3 inch	3	12	36	\$370.76	\$5,221	18,601	38,394	\$27.43	1,000	\$615
6	5/8 inch	389	12	4,668	\$37.08	\$146,082	18,601	6,925,166	\$27.43	1,000	\$37,664
7	No Meter - Single Family	235	12	2,820	\$46.21	\$116,661	0	0	\$0.00	0	\$0
8	No Meter - Multi Family	29	12	348	\$36.97	\$12,296	0	0	\$0.00	0	\$0
9	1 inch galvanized	2	12	24	\$34.36	\$825	0	0	\$0.00	0	\$0
10	1 1/2 inch	3	12	36	\$30.03	\$1,081	19,793	59,379	\$5.32	1,000	\$316
11	1/2 inch	1	12	12	\$30.03	\$360	19,793	19,793	\$5.32	1,000	\$105
12	No Meter	1	12	12	\$30.03	\$360	19,793	19,793	\$5.32	1,000	\$105
13	TOTAL RESIDENTIAL	4,714		56,568		\$1,794,261		\$85,079,102			\$552,154
14	TOTAL ALL CATEGORIES	4,714		56,568		\$1,794,261		85,079,102			\$552,154
								Annualized Volumetric Revenues			\$552,154
								Annual Customer Charge Revenues			\$1,794,261
								Total Annualized Revenues			\$2,346,415

Liberty Water (MO Water)  
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Commercial Sewer Revenue Feeder

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volmetric Rate per Gallons in I	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	COMMERCIAL										
2	2 inch	57	12	684	\$196.51	\$26,641	107,813	1,017,966	\$27.43	1,000	\$10,183
3	3/4 inch	364	12	4,368	\$37.08	\$145,337	107,729	5,775,737	\$27.43	1,000	\$42,636
4	1 inch	111	12	1,332	\$63.03	\$45,322	108,234	1,900,206	\$27.43	1,000	\$17,289
5	3 inch	15	12	180	\$33.22	\$5,980	14,588	218,820	\$5.32	1,000	\$1,164
6	5/8 inch	32	12	384	\$33.22	\$12,756	14,588	466,816	\$5.32	1,000	\$2,483
7	1 1/2 inch	5	12	60	\$33.22	\$1,993	14,588	72,940	\$5.32	1,000	\$388
8	4 inch	4	12	48	\$33.22	\$1,595	14,588	58,352	\$5.32	1,000	\$310
9	3/4 inch interdepartmental	2	12	24	\$33.22	\$797	494	988	\$5.32	1,000	\$5
10	TOTAL COMMERCIAL	590		7,080		\$240,421		\$9,511,825			\$74,458
11	TOTAL ALL CATEGORIES	590		7,080		\$240,421		9,511,825			\$74,458
								Annualized Volumetric Revenues			\$74,458
								Annual Customer Charge Revenues			\$240,421
								Total Annualized Revenues			\$314,879

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Industrial Sewer Revenue Feeder

Line Number	A Customer Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B * G)	I Volmetric Rate per Gallons in I	J Gallons Per Volumetric Rate	K Annualized Volumetric Revenues (B*G*I)/J
1	PRAIRIE HEIGHTS RESIDENTIAL										
2	3/4 inch	2	12	24	\$48.26	\$1,158	0	0	\$0.00	0	\$0
3	5/8 inch	2	12	24	\$48.26	\$1,158	0	0	\$0.00	0	\$0
4	No Meter	48	12	576	\$48.26	\$27,798	0	0	\$0.00	0	\$0
5	TOTAL PRAIRIE HEIGHTS RESIDENTIAL	52		624		\$30,114		\$0			\$0
6	PRAIRIE HEIGHTS COMMERCIAL										
7	3/4 inch	2	12	24	\$48.26	\$1,158	0	0	\$0.00	0	\$0
8	No Meter	2	12	24	\$48.26	\$1,158	0	0	\$0.00	0	\$0
9	TOTAL PRAIRIE HEIGHTS COMMERCIAL	4		48		\$2,316		\$0			\$0
10	TOTAL ALL CATEGORIES	56		672		\$32,430		0			\$0
										Annualized Volumetric Revenues	\$0
										Annual Customer Charge Revenues	\$32,430
										Total Annualized Revenues	\$32,430

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Water - Revenue Requirement

Line Number	A Description	B 7.47% Return	C 7.47% Return	D 7.71% Return
1	Net Orig Cost Rate Base	\$37,719,296	\$37,719,296	\$37,719,296
2	Rate of Return	7.47%	7.47%	7.71%
3	Net Operating Income Requirement	\$2,634,692	\$2,719,563	\$2,804,429
4	Net Income Available	-\$2,777,605	-\$2,777,605	-\$2,777,605
5	Additional Net Income Required	\$5,412,297	\$5,497,168	\$5,582,034
6	Income Tax Requirement			
7	Required Current Income Tax	\$362,059	\$388,625	\$415,192
8	Current Income Tax Available	-\$1,332,140	-\$1,332,140	-\$1,332,140
9	Additional Current Tax Required	\$1,694,199	\$1,720,765	\$1,747,332
10	Revenue Requirement	\$7,106,496	\$7,217,933	\$7,329,366
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$7,106,496</b>	<b>\$7,217,933</b>	<b>\$7,329,366</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
**WATER - RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$55,471,097
2	Less Accumulated Depreciation Reserve		\$18,565,584
3	Net Plant In Service		\$36,905,513
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$1,364,717
6	Contributions in Aid of Construction Amortization		\$1,218,163
7	Prepayments		\$33,037
8	Materials and Supplies		\$0
9	Prepaid Pension Asset		\$0
10	Deferred Tank Painting		\$0
11	Property Tax Tracker		\$0
12	Regulatory Asset - Acquisition		\$0
13	TOTAL ADD TO NET PLANT IN SERVICE		\$2,615,917
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset		\$285,483
16	State Tax Offset		\$50,695
17	City Tax Offset		\$0
18	Interest Expense Offset		-\$360,830
19	Contributions in Aid of Construction		\$1,702,470
20	Customer Deposits		\$126,957
21	Customer Advances		\$6,597
22	Accumulated Deferred Income Taxes		\$22,824
23	2017 Tax Act		-\$32,062
24	OPEB Tracker		\$0
25	Pension Tracker		\$0
26	TOTAL SUBTRACT FROM NET PLANT		\$1,802,134
27	Total Rate Base		\$37,719,296

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$57,227	P-2	\$0	\$57,227		\$0	\$57,227
3	302.000	Franchises and Consents	\$4,109	P-3	\$0	\$4,109		\$0	\$4,109
4	303.000	Miscellaneous Intangible Plant	\$520	P-4	\$0	\$520		\$0	\$520
5		TOTAL INTANGIBLE PLANT	\$61,856		\$0	\$61,856		\$0	\$61,856
6		SOURCE OF SUPPLY PLANT							
7	310.000	Land and Land Rights - SSP	\$163,671	P-7	\$0	\$163,671		\$0	\$163,671
8	311.000	Structures and Improvements - SSP	\$1,909,240	P-8	\$0	\$1,909,240		\$0	\$1,909,240
9	312.000	Collecting and Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	314.000	Wells and Springs	\$3,172,433	P-10	\$0	\$3,172,433		\$0	\$3,172,433
11	316.000	Supply Mains	\$127,827	P-11	\$0	\$127,827		\$0	\$127,827
12		TOTAL SOURCE OF SUPPLY PLANT	\$5,373,171		\$0	\$5,373,171		\$0	\$5,373,171
13		PUMPING PLANT							
14	320.000	Land and Land Rights - PP	\$0	P-14	\$0	\$0		\$0	\$0
15	321.000	Structures and Improvements - PP	\$398,052	P-15	\$0	\$398,052		\$0	\$398,052
16	323.000	Other Power Production Equipment	\$810,193	P-16	\$0	\$810,193		\$0	\$810,193
17	325.000	Electric Pumping Equipment	\$88,720	P-17	\$0	\$88,720		\$0	\$88,720
18	325.100	Submersible Electric Pumping Equip	\$1,588,060	P-18	\$0	\$1,588,060		\$0	\$1,588,060
19	325.200	High Service or Booster Pumps	\$1,459,611	P-19	\$0	\$1,459,611		\$0	\$1,459,611
20	328.000	Other Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21		TOTAL PUMPING PLANT	\$4,344,636		\$0	\$4,344,636		\$0	\$4,344,636
22		WATER TREATMENT PLANT							
23	331.000	Structures and Improvements - WTP	\$0	P-23	\$0	\$0		\$0	\$0
24	332.000	Water Treatment Equipment	\$1,372,239	P-24	\$0	\$1,372,239		\$0	\$1,372,239
25	332.200	Water Treatment Equipment - Chemical Feeders	\$0	P-25	\$0	\$0		\$0	\$0
26		TOTAL WATER TREATMENT PLANT	\$1,372,239		\$0	\$1,372,239		\$0	\$1,372,239
27		TRANSMISSION & DIST. PLANT							
28	340.000	Land and Land Rights - TDP	\$4,232	P-28	\$0	\$4,232		\$0	\$4,232
29	341.000	Structures and Improvements - TDP	\$11,102	P-29	\$0	\$11,102		\$0	\$11,102
30	342.000	Distribution Reservoirs and Standpipes	\$3,880,454	P-30	\$0	\$3,880,454		\$0	\$3,880,454
31	343.000	Transmission and Distribution Mains	\$11,837,375	P-31	\$0	\$11,837,375		\$0	\$11,837,375
32	345.000	Services	\$13,174,833	P-32	\$0	\$13,174,833		\$0	\$13,174,833
33	346.000	Meters	\$6,378,699	P-33	\$0	\$6,378,699		\$0	\$6,378,699
34	346.100	Meter & Meter Install	\$46,204	P-34	\$0	\$46,204		\$0	\$46,204
35	347.000	Meter Installations	\$66,093	P-35	\$0	\$66,093		\$0	\$66,093
36	348.000	Hydrants	\$793,435	P-36	\$0	\$793,435		\$0	\$793,435
37		TOTAL TRANSMISSION & DIST. PLANT	\$36,192,427		\$0	\$36,192,427		\$0	\$36,192,427
38		GENERAL PLANT							
39	389.000	Land and Land Rights - GP	\$66,667	P-39	\$0	\$66,667		\$0	\$66,667
40	390.000	Structures and Improvements - GP	\$36,234	P-40	\$0	\$36,234		\$0	\$36,234
41	391.000	Office Furniture and Equipment	\$138,407	P-41	\$0	\$138,407		\$0	\$138,407
42	391.100	Office Computer Equipment	\$93,486	P-42	\$0	\$93,486		\$0	\$93,486
43	392.000	Transportation Equipment	\$1,166,097	P-43	\$0	\$1,166,097		\$0	\$1,166,097
44	393.000	Stores Equipment	\$19,802	P-44	\$0	\$19,802		\$0	\$19,802
45	394.000	Tools, Shop and Garage Equipment	\$182,221	P-45	\$0	\$182,221		\$0	\$182,221
46	395.000	Laboratory Equipment	\$4,866	P-46	\$0	\$4,866		\$0	\$4,866
47	396.000	Power Operated Equipment	\$746,561	P-47	\$0	\$746,561		\$0	\$746,561
48	397.000	Communication Equipment	\$334,789	P-48	\$0	\$334,789		\$0	\$334,789
49	398.000	Miscellaneous Equipment	\$127,349	P-49	\$0	\$127,349		\$0	\$127,349
50	399.000	Other Tangible Equipment	\$5,210,289	P-50	\$0	\$5,210,289		\$0	\$5,210,289
51		TOTAL GENERAL PLANT	\$8,126,768		\$0	\$8,126,768		\$0	\$8,126,768
52		TOTAL PLANT IN SERVICE	\$55,471,097		\$0	\$55,471,097		\$0	\$55,471,097

**Liberty Water (MO Water)**  
**Case No. WR-2024-0104**  
**Test Year Ending 12/31/2022**  
**Update Ending 4/30/2024**  
**Water - Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
<b>Total Plant Adjustments</b>				<b>\$0</b>		<b>\$0</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Water Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$57,227	0.00%	\$0
3	302.000	Franchises and Consents	\$4,109	0.00%	\$0
4	303.000	Miscellaneous Intangible Plant	\$520	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$61,856		\$0
6		SOURCE OF SUPPLY PLANT			
7	310.000	Land and Land Rights - SSP	\$163,671	0.00%	\$0
8	311.000	Structures and Improvements - SSP	\$1,909,240	2.37%	\$45,344
9	312.000	Collecting and Impounding Reservoirs	\$0	0.00%	\$0
10	314.000	Wells and Springs	\$3,172,433	2.00%	\$63,447
11	316.000	Supply Mains	\$127,827	2.00%	\$2,557
12		TOTAL SOURCE OF SUPPLY PLANT	\$5,373,171		\$111,348
13		PUMPING PLANT			
14	320.000	Land and Land Rights - PP	\$0	0.00%	\$0
15	321.000	Structures and Improvements - PP	\$398,052	2.50%	\$9,952
16	323.000	Other Power Production Equipment	\$810,193	4.00%	\$32,407
17	325.000	Electric Pumping Equipment	\$88,720	10.00%	\$8,872
18	325.100	Submersible Electric Pumping Equip	\$1,588,060	10.00%	\$158,808
19	325.200	High Service or Booster Pumps	\$1,459,611	6.70%	\$97,795
20	328.000	Other Pumping Equipment	\$0	0.00%	\$0
21		TOTAL PUMPING PLANT	\$4,344,636		\$307,834
22		WATER TREATMENT PLANT			
23	331.000	Structures and Improvements - WTP	\$0	0.00%	\$0
24	332.000	Water Treatment Equipment	\$1,372,239	2.90%	\$39,797
25	332.200	Water Treatment Equipment - Chemical Feeders	\$0	0.00%	\$0
26		TOTAL WATER TREATMENT PLANT	\$1,372,239		\$39,797
27		TRANSMISSION & DIST. PLANT			
28	340.000	Land and Land Rights - TDP	\$4,232	0.00%	\$0
29	341.000	Structures and Improvements - TDP	\$11,102	2.90%	\$322
30	342.000	Distribution Reservoirs and Standpipes	\$3,880,454	2.50%	\$97,010
31	343.000	Transmission and Distribution Mains	\$11,837,375	2.00%	\$236,747
32	345.000	Services	\$13,174,833	2.50%	\$329,371
33	346.000	Meters	\$6,378,699	10.00%	\$637,870
34	346.100	Meter & Meter Install	\$46,204	10.00%	\$4,621
35	347.000	Meter Installations	\$66,093	2.50%	\$1,653
36	348.000	Hydrants	\$793,435	2.00%	\$15,871
37		TOTAL TRANSMISSION & DIST. PLANT	\$36,192,427		\$1,323,465



Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Water Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
38		GENERAL PLANT			
39	389.000	Land and Land Rights - GP	\$66,667	0.00%	\$0
40	390.000	Structures and Improvements - GP	\$36,234	2.50%	\$905
41	391.000	Office Furniture and Equipment	\$138,407	5.01%	\$6,933
42	391.100	Office Computer Equipment	\$93,486	14.30%	\$13,367
43	392.000	Transportation Equipment	\$1,166,097	13.00%	\$151,594
44	393.000	Stores Equipment	\$19,802	4.00%	\$792
45	394.000	Tools, Shop and Garage Equipment	\$182,221	5.00%	\$9,112
46	395.000	Laboratory Equipment	\$4,866	4.99%	\$243
47	396.000	Power Operated Equipment	\$746,561	6.70%	\$50,019
48	397.000	Communication Equipment	\$334,789	6.70%	\$22,431
49	398.000	Miscellaneous Equipment	\$127,349	6.43%	\$8,189
50	399.000	Other Tangible Equipment	\$5,210,289	5.00%	\$260,515
51		TOTAL GENERAL PLANT	<u>\$8,126,768</u>		<u>\$524,100</u>
52		Total Depreciation	<u>\$55,471,097</u>		<u>\$2,306,544</u>

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water- Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$0	P-2	\$0	\$0		\$0	\$0
3	302.000	Franchises and Consents	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Miscellaneous Intangible Plant	\$0	P-4	\$0	\$0		\$0	\$0
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
6		<b>SOURCE OF SUPPLY PLANT</b>							
7	310.000	Land and Land Rights - SSP	\$0	P-7	\$0	\$0		\$0	\$0
8	311.000	Structures and Improvements - SSP	\$490,327	P-8	\$0	\$490,327		\$0	\$490,327
9	312.000	Collecting and Impounding Reservoirs	\$0	P-9	\$0	\$0		\$0	\$0
10	314.000	Wells and Springs	\$702,275	P-10	\$0	\$702,275		\$0	\$702,275
11	316.000	Supply Mains	\$13,148	P-11	\$0	\$13,148		\$0	\$13,148
12		<b>TOTAL SOURCE OF SUPPLY PLANT</b>	<b>\$1,205,750</b>		<b>\$0</b>	<b>\$1,205,750</b>		<b>\$0</b>	<b>\$1,205,750</b>
13		<b>PUMPING PLANT</b>							
14	320.000	Land and Land Rights - PP	\$0	P-14	\$0	\$0		\$0	\$0
15	321.000	Structures and Improvements - PP	\$25,735	P-15	\$0	\$25,735		\$0	\$25,735
16	323.000	Other Power Production Equipment	\$29,063	P-16	\$0	\$29,063		\$0	\$29,063
17	325.000	Electric Pumping Equipment	\$64,150	P-17	\$0	\$64,150		\$0	\$64,150
18	325.100	Submersible Electric Pumping Equip	\$1,263,795	P-18	\$0	\$1,263,795		\$0	\$1,263,795
19	325.200	High Service or Booster Pumps	\$715,401	P-19	\$0	\$715,401		\$0	\$715,401
20	328.000	Other Pumping Equipment	\$0	P-20	\$0	\$0		\$0	\$0
21		<b>TOTAL PUMPING PLANT</b>	<b>\$2,098,144</b>		<b>\$0</b>	<b>\$2,098,144</b>		<b>\$0</b>	<b>\$2,098,144</b>
22		<b>WATER TREATMENT PLANT</b>							
23	331.000	Structures and Improvements - WTP	\$0	P-23	\$0	\$0		\$0	\$0
24	332.000	Water Treatment Equipment	\$245,814	P-24	\$0	\$245,814		\$0	\$245,814
25	332.200	Water Treatment Equipment - Chemical Feeders	\$0	P-25	\$0	\$0		\$0	\$0
26		<b>TOTAL WATER TREATMENT PLANT</b>	<b>\$245,814</b>		<b>\$0</b>	<b>\$245,814</b>		<b>\$0</b>	<b>\$245,814</b>
27		<b>TRANSMISSION &amp; DIST. PLANT</b>							
28	340.000	Land and Land Rights - TDP	\$0	P-28	\$0	\$0		\$0	\$0
29	341.000	Structures and Improvements - TDP	\$1,924	P-29	\$0	\$1,924		\$0	\$1,924
30	342.000	Distribution Reservoirs and Standpipes	\$2,331,042	P-30	\$0	\$2,331,042		\$0	\$2,331,042
31	343.000	Transmission and Distribution Mains	\$4,540,658	P-31	\$0	\$4,540,658		\$0	\$4,540,658
32	345.000	Services	\$4,417,839	P-32	\$0	\$4,417,839		\$0	\$4,417,839
33	346.000	Meters	\$1,305,733	P-33	\$0	\$1,305,733		\$0	\$1,305,733
34	346.100	Meter & Meter Install	\$31,082	P-34	\$0	\$31,082		\$0	\$31,082
35	347.000	Meter Installations	\$59,226	P-35	\$0	\$59,226		\$0	\$59,226
36	348.000	Hydrants	\$345,824	P-36	\$0	\$345,824		\$0	\$345,824
37		<b>TOTAL TRANSMISSION &amp; DIST. PLANT</b>	<b>\$13,033,328</b>		<b>\$0</b>	<b>\$13,033,328</b>		<b>\$0</b>	<b>\$13,033,328</b>
38		<b>GENERAL PLANT</b>							
39	389.000	Land and Land Rights - GP	\$0	P-39	\$0	\$0		\$0	\$0
40	390.000	Structures and Improvements - GP	\$20,368	P-40	\$0	\$20,368		\$0	\$20,368
41	391.000	Office Furniture and Equipment	\$56,721	P-41	\$0	\$56,721		\$0	\$56,721
42	391.100	Office Computer Equipment	\$51,906	P-42	\$0	\$51,906		\$0	\$51,906
43	392.000	Transportation Equipment	\$757,586	P-43	\$0	\$757,586		\$0	\$757,586
44	393.000	Stores Equipment	\$16,415	P-44	\$0	\$16,415		\$0	\$16,415
45	394.000	Tools, Shop and Garage Equipment	\$95,402	P-45	\$0	\$95,402		\$0	\$95,402
46	395.000	Laboratory Equipment	\$3,667	P-46	\$0	\$3,667		\$0	\$3,667
47	396.000	Power Operated Equipment	\$531,483	P-47	\$0	\$531,483		\$0	\$531,483
48	397.000	Communication Equipment	\$171,837	P-48	\$0	\$171,837		\$0	\$171,837
49	398.000	Miscellaneous Equipment	\$63,553	P-49	\$0	\$63,553		\$0	\$63,553
50	399.000	Other Tangible Equipment	\$213,610	P-50	\$0	\$213,610		\$0	\$213,610
51		<b>TOTAL GENERAL PLANT</b>	<b>\$1,982,548</b>		<b>\$0</b>	<b>\$1,982,548</b>		<b>\$0</b>	<b>\$1,982,548</b>
52		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$18,565,584</b>		<b>\$0</b>	<b>\$18,565,584</b>		<b>\$0</b>	<b>\$18,565,584</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Water - Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-2	Organization	301.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
<b>Total Reserve Adjustments</b>				<b>\$0</b>		<b>\$0</b>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Water Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	O&M Labor	\$1,621,955			0.000000	0.000000	\$276,489
3	Incentive Compensation	\$0			0.000000	0.000000	\$0
4	401k	\$57,521			0.000000	0.000000	\$7,440
5	Pension Expense	\$24,250			0.000000	0.000000	\$6,748
6	OPEB	\$13,568			0.000000	0.000000	\$11,329
7	Benefits	\$297,841			0.000000	0.000000	\$64,164
8	Uncollectible	\$100,057			0.000000	0.000000	\$13,505
9	O&M Other Non-Labor	\$2,365,674			0.000000	0.000000	\$451,747
10	PSC Assessment	\$57,188			0.000000	0.000000	\$34,826
11	Cash Vouchers	\$1,784,205			0.000000	0.000000	\$40,233
12	TOTAL OPERATION AND MAINT. EXPENSE	<u>\$6,322,259</u>					<u>\$906,481</u>
13	TAXES						
14	Payroll Taxes	\$129,318			0.000000	0.000000	\$48,366
15	Property Tax	\$689,252			0.000000	0.000000	\$409,870
16	TOTAL TAXES	<u>\$818,570</u>					<u>\$458,236</u>
17	CWC REQ'D BEFORE RATE BASE OFFSETS	<u>\$7,140,829</u>			0.000000	0.000000	<u>\$1,364,717</u>
18	TAX OFFSET FROM RATE BASE						
19	Federal Tax Offset	\$330,020			0.000000	0.000000	-\$285,483
20	State Tax Offset	\$58,605			0.000000	0.000000	-\$50,695
21	City Tax Offset	\$0			0.000000	0.000000	\$0
22	Interest Expense Offset	\$937,325			0.000000	0.000000	\$360,830
23	TOTAL TAX OFFSET FROM RATE BASE	<u>\$1,325,950</u>					<u>\$24,652</u>
24	TOTAL CASH WORKING CAPITAL REQUIRED	<u><u>\$8,466,779</u></u>					<u><u>\$1,389,369</u></u>

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	461.100	Residential	\$4,297,151	See Note(1)	See Note(1)	Rev-2	See Note(1)	\$4,297,151	100.00%	-\$60,033	\$4,237,118	See Note(1)	See Note(1)
Rev-3	461.200	Commercial	\$1,246,158			Rev-3		\$1,246,158	100.00%	-\$365,402	\$880,756		
Rev-4	461.300	Industrial	\$486,900			Rev-4		\$486,900	100.00%	-\$223,094	\$263,806		
Rev-5	462.200	Private Fire Protection	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	462.100	Public Fire Protection	\$55,897			Rev-6		\$55,897	100.00%	\$5,024	\$60,921		
Rev-7	464.000	Other Public Auth.	\$30,246			Rev-7		\$30,246	100.00%	-\$27,509	\$2,737		
Rev-8	466.000	Sales for Resale	\$0			Rev-8		\$0	0.00%	\$33,089	\$33,089		
Rev-9	0.000	Other Water Revenue - Oper. Rev.	\$654,957			Rev-9		\$654,957	100.00%	-\$487,859	\$167,098		
Rev-10		TOTAL OPERATING REVENUES	\$6,771,309					\$6,771,309		-\$1,125,784	\$5,645,525		
1		SOURCE OF SUPPLY EXPENSES											
2	601.000	Contract Services - Outside Operations - SOS	\$407,540	\$0	\$407,540	E-2	\$37,663	\$445,203	100.00%	\$0	\$445,203	\$0	\$445,203
3	601.100	Operation Labor and Expenses	\$59,474	\$56,102	\$3,372	E-3	\$12,597	\$72,071	100.00%	\$0	\$72,071	\$68,699	\$3,372
4	603.000	Contract Services - Other - SOS	\$349,606	\$0	\$349,606	E-4	-\$55,119	\$294,487	100.00%	\$0	\$294,487	\$0	\$294,487
5	604.200	ESSP Employer Match Expense	\$1,705	\$0	\$1,705	E-5	\$0	\$1,705	100.00%	\$0	\$1,705	\$0	\$1,705
6	610.000	Labor - Maintenance - SOS	\$11,281	\$11,281	\$0	E-6	\$2,389	\$13,670	100.00%	\$0	\$13,670	\$13,670	\$0
7		TOTAL SOURCE OF SUPPLY EXPENSES	\$829,606	\$67,383	\$762,223		-\$2,470	\$827,136		\$0	\$827,136	\$82,369	\$744,767
8		PUMPING EXPENSES											
9	623.000	Purchased Power - Ops - Pumping	\$770,022	\$0	\$770,022	E-9	\$116,331	\$886,353	100.00%	\$0	\$886,353	\$0	\$886,353
10		TOTAL PUMPING EXPENSES	\$770,022	\$0	\$770,022		\$116,331	\$886,353		\$0	\$886,353	\$0	\$886,353
11		WATER TREATMENT EXPENSES											
12	641.000	Chemicals - Ops - Water Treatment	\$128,894	\$0	\$128,894	E-12	\$367	\$129,261	100.00%	\$0	\$129,261	\$0	\$129,261
13	642.000	Labor - Operations - Water Treatment	\$317,008	\$182,279	\$134,729	E-13	\$67,144	\$384,152	100.00%	\$0	\$384,152	\$249,423	\$134,729
14	643.000	Miscellaneous Expense - Water Treatment	\$1,594	\$0	\$1,594	E-14	\$0	\$1,594	100.00%	\$0	\$1,594	\$0	\$1,594
15	642.100	Labor-Miscellaneous Expense- Water Treatment	\$0	\$0	\$0	E-15	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
16		TOTAL WATER TREATMENT EXPENSES	\$447,496	\$182,279	\$265,217		\$67,511	\$515,007		\$0	\$515,007	\$249,423	\$265,584
17		TRANSMISSION & DIST. EXPENSES											
18	660.000	Labor - Operations - Trans & Distrib	\$449,818	\$397,355	\$52,463	E-18	-\$1,484	\$448,334	100.00%	\$0	\$448,334	\$395,871	\$52,463
19	670.000	Labor - Maintenance - T & D	\$249,255	\$249,255	\$0	E-19	\$52,794	\$302,049	100.00%	\$0	\$302,049	\$302,049	\$0
20	674.100	Maintenance of Fire Mains	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	874.100	Mains & Services Vehicle	\$17,341	\$0	\$17,341	E-21	-\$11,576	\$5,765	100.00%	\$0	\$5,765	\$0	\$5,765
22		TOTAL TRANSMISSION & DIST. EXPENSES	\$716,414	\$646,610	\$69,804		\$39,734	\$756,148		\$0	\$756,148	\$697,920	\$58,228
23		CUSTOMER ACCOUNTS EXPENSE											
24	901.000	Labor - Customer Accounts	\$31,646	\$31,646	\$0	E-24	\$6,703	\$38,349	100.00%	\$0	\$38,349	\$38,349	\$0
25	901.100	Labor- Customer Accounts - Billing	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
26	902.000	Labor - Meter Readings	\$26,714	\$26,714	\$0	E-26	\$5,658	\$32,372	100.00%	\$0	\$32,372	\$32,372	\$0
27	903.000	Bank Fees	\$5,309	\$0	\$5,309	E-27	\$15,992	\$21,301	100.00%	\$0	\$21,301	\$0	\$21,301
28	904.000	Bad Debt Expense	\$86,541	\$0	\$86,541	E-28	\$13,246	\$99,787	100.00%	\$0	\$99,787	\$0	\$99,787
29		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$150,210	\$58,360	\$91,850		\$41,599	\$191,809		\$0	\$191,809	\$70,721	\$121,088
30		ADMIN. & GENERAL EXPENSES											
31	920.000	Labor Admin & General Salaries	\$10,078	\$10,078	\$0	E-31	\$1,691	\$11,769	100.00%	\$0	\$11,769	\$11,769	\$0
32	920.400	LABS CAN Business Labor	\$0	\$0	\$0	E-32	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
33	920.500	LABS CAN Corporate Labor	\$4,092	\$4,092	\$0	E-33	\$863	\$4,955	100.00%	\$0	\$4,955	\$4,955	\$0
34	920.600	LABS US Business Labor	\$13,307	\$13,307	\$0	E-34	\$2,820	\$16,127	100.00%	\$0	\$16,127	\$16,127	\$0
35	920.800	Liberty Corp Labor	\$45	\$45	\$0	E-35	\$10	\$55	100.00%	\$0	\$55	\$55	\$0

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
36	920.900	LU Region Labor	\$533,871	\$533,871	\$0	E-36	\$113,079	\$646,950	100.00%	\$0	\$646,950	\$646,950	\$0
37	921.000	Office Supplies	\$29,455	\$0	\$29,455	E-37	\$777	\$30,232	100.00%	\$0	\$30,232	\$0	\$30,232
38	921.100	Travel	\$31,324	\$0	\$31,324	E-38	-\$11,827	\$19,497	100.00%	\$0	\$19,497	\$0	\$19,497
39	921.200	Utilities Expense	\$2,517	\$0	\$2,517	E-39	\$0	\$2,517	100.00%	\$0	\$2,517	\$0	\$2,517
40	921.300	Communication	\$79,056	\$0	\$79,056	E-40	-\$5,760	\$73,296	100.00%	\$0	\$73,296	\$0	\$73,296
41	921.400	Dues and Membership Fees	\$42,922	\$0	\$42,922	E-41	-\$22,671	\$20,251	100.00%	\$0	\$20,251	\$0	\$20,251
42	921.500	Training	\$3,121	\$0	\$3,121	E-42	-\$392	\$2,729	100.00%	\$0	\$2,729	\$0	\$2,729
43	921.600	Meals & Entertainment	\$9,177	\$0	\$9,177	E-43	-\$3,174	\$6,003	100.00%	\$0	\$6,003	\$0	\$6,003
44	921.610	Postage	\$9,960	\$0	\$9,960	E-44	\$2,445	\$12,405	100.00%	\$0	\$12,405	\$0	\$12,405
45	922.100	LUC Labor (Capitalized)	\$944	\$944	\$0	E-45	-\$20,038	-\$19,094	100.00%	\$0	-\$19,094	-\$19,094	\$0
46	922.200	LUC Indirect Alloc (Capitalized)	-\$11,552	\$0	-\$11,552	E-46	\$0	-\$11,552	100.00%	\$0	-\$11,552	\$0	-\$11,552
47	922.300	APUC Indirect Alloc (Capitalized)	-\$9,939	\$0	-\$9,939	E-47	\$0	-\$9,939	100.00%	\$0	-\$9,939	\$0	-\$9,939
48	922.400	LABS CAN Business Labor (Capitalized)	-\$62	-\$62	\$0	E-48	-\$13	-\$75	100.00%	\$0	-\$75	-\$75	\$0
49	922.410	LABS CAN Bus Indirect Alloc (Capitalized)	-\$17,407	\$0	-\$17,407	E-49	\$0	-\$17,407	100.00%	\$0	-\$17,407	\$0	-\$17,407
50	922.500	LABS CAN Corporate Labor (Capitalized)	-\$1,336	-\$1,336	\$0	E-50	-\$283	-\$1,619	100.00%	\$0	-\$1,619	-\$1,619	\$0
51	922.510	LABS CAN Indirect Alloc (Capitalized)	-\$36,597	\$0	-\$36,597	E-51	\$0	-\$36,597	100.00%	\$0	-\$36,597	\$0	-\$36,597
52	922.600	LABS US Business Labor (Capitalized)	-\$4,318	-\$4,318	\$0	E-52	-\$914	-\$5,232	100.00%	\$0	-\$5,232	-\$5,232	\$0
53	922.610	LABS US Bus Indirect Alloc (Capitalized)	-\$29,880	\$0	-\$29,880	E-53	\$0	-\$29,880	100.00%	\$0	-\$29,880	\$0	-\$29,880
54	922.700	LABS US Corporate Labor (Capitalized)	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	922.710	LABS US Cor Indirect Alloc (Capitalized)	-\$48,312	\$0	-\$48,312	E-55	\$0	-\$48,312	100.00%	\$0	-\$48,312	\$0	-\$48,312
56	922.810	Liberty Corp Indirect Alloc (Capitalized)	-\$11,723	\$0	-\$11,723	E-56	\$0	-\$11,723	100.00%	\$0	-\$11,723	\$0	-\$11,723
57	922.900	LU Region Labor (Capitalized)	-\$172,795	-\$172,795	\$0	E-57	-\$36,599	-\$209,394	100.00%	\$0	-\$209,394	-\$209,394	\$0
58	922.910	LU Region Indirect Alloc (Capitalized)	-\$48,485	\$0	-\$48,485	E-58	\$0	-\$48,485	100.00%	\$0	-\$48,485	\$0	-\$48,485
59	923.000	Outside Services	\$920,506	\$0	\$920,506	E-59	-\$26,816	\$893,690	100.00%	\$0	\$893,690	\$0	\$893,690
60	923.100	LUC Indirect Alloc	\$22,194	\$0	\$22,194	E-60	\$26,877	\$49,071	100.00%	\$0	\$49,071	\$0	\$49,071
61	923.200	APUC Indirect Alloc	\$89,432	\$0	\$89,432	E-61	\$67,031	\$156,463	100.00%	\$0	\$156,463	\$0	\$156,463
62	923.400	LABS CAN Business Indirect Alloc.	\$47,720	\$0	\$47,720	E-62	-\$149,396	-\$101,676	100.00%	\$0	-\$101,676	\$0	-\$101,676
63	923.500	LABS CAN Corporate Indirect Alloc.	\$95,400	\$0	\$95,400	E-63	\$0	\$95,400	100.00%	\$0	\$95,400	\$0	\$95,400
64	923.600	LABS US Business Indirect Alloc.	\$96,356	\$0	\$96,356	E-64	\$27,398	\$123,754	100.00%	\$0	\$123,754	\$0	\$123,754
65	923.700	LABS US Corporate Indirect Alloc.	\$153,236	\$0	\$153,236	E-65	\$0	\$153,236	100.00%	\$0	\$153,236	\$0	\$153,236
66	923.800	Liberty Corp Indirect Alloc.	\$32,437	\$0	\$32,437	E-66	\$103,273	\$135,710	100.00%	\$0	\$135,710	\$0	\$135,710
67	923.900	LU Region Indirect Alloc.	\$119,141	\$0	\$119,141	E-67	\$259,456	\$378,597	100.00%	\$0	\$378,597	\$0	\$378,597
68	924.000	Property Insurance	\$97,853	\$0	\$97,853	E-68	-\$24,551	\$73,302	100.00%	\$0	\$73,302	\$0	\$73,302
69	924.100	Vehicle Insurance	\$3,817	\$0	\$3,817	E-69	\$21,808	\$25,625	100.00%	\$0	\$25,625	\$0	\$25,625
70	926.000	Worker's Compensation	\$0	\$0	\$0	E-70	\$12,523	\$12,523	100.00%	\$0	\$12,523	\$0	\$12,523
71	926.100	Group Benefits	\$127,550	\$0	\$127,550	E-71	\$219,760	\$347,310	100.00%	\$0	\$347,310	\$56,165	\$291,145
72	926.200	ESPP Expense	\$1,422	\$0	\$1,422	E-72	-\$1,422	\$0	0.00%	\$0	\$0	\$0	\$0
73	926.300	Opt-Out Credit	\$212	\$0	\$212	E-73	\$0	\$212	100.00%	\$0	\$212	\$0	\$212
74	926.900	401K Match	\$22,836	\$0	\$22,836	E-74	\$34,682	\$57,518	100.00%	\$0	\$57,518	\$0	\$57,518
75	928.000	Regulatory Commission Expense (PSC)	\$31,019	\$0	\$31,019	E-75	\$26,170	\$57,189	100.00%	\$0	\$57,189	\$0	\$57,189
76	928.100	Rate Case Expense	\$0	\$0	\$0	E-76	\$10,111	\$10,111	100.00%	\$0	\$10,111	\$0	\$10,111
77	930.100	Institutional or Goodwill Advertising Expense	\$1,732	\$0	\$1,732	E-77	\$0	\$1,732	100.00%	\$0	\$1,732	\$0	\$1,732
78	930.200	Miscellaneous General Expenses	\$318,754	\$0	\$318,754	E-78	-\$47,921	\$270,833	100.00%	\$0	\$270,833	\$0	\$270,833
79	931.000	Rents	\$7,729	\$0	\$7,729	E-79	\$0	\$7,729	100.00%	\$0	\$7,729	\$0	\$7,729
80		<b>TOTAL ADMIN. &amp; GENERAL EXPENSES</b>	<b>\$2,566,809</b>	<b>\$383,826</b>	<b>\$2,182,983</b>		<b>\$578,997</b>	<b>\$3,145,806</b>		<b>\$0</b>	<b>\$3,145,806</b>	<b>\$500,607</b>	<b>\$2,645,199</b>
81		<b>DEPRECIATION EXPENSE</b>											
82	403.000	Depreciation Expense, Dep. Exp.	\$1,375,277	See note (1)	See note (1)	E-82	See note (1)	\$1,375,277	100.00%	\$900,067	\$2,275,344	See note (1)	See note (1)
83		<b>TOTAL DEPRECIATION EXPENSE</b>	<b>\$1,375,277</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$1,375,277</b>		<b>\$900,067</b>	<b>\$2,275,344</b>	<b>\$0</b>	<b>\$0</b>
84		<b>OTHER OPERATING EXPENSES</b>											
85	408.000	Payroll Taxes	\$47,554	\$0	\$47,554	E-85	\$81,760	\$129,314	100.00%	\$0	\$129,314	\$0	\$129,314

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
86	408.000	Property Taxes	\$393,206	\$0	\$393,206	E-86	\$296,046	\$689,252	100.00%	\$0	\$689,252	\$0	\$689,252
87	237.000	Interest on Customer Deposits	\$0	\$0	\$0	E-87	\$12,061	\$12,061	100.00%	\$0	\$12,061	\$0	\$12,061
88		TOTAL OTHER OPERATING EXPENSES	\$440,760	\$0	\$440,760		\$389,867	\$830,627		\$0	\$830,627	\$0	\$830,627
89		AMORTIZATION EXPENSE											
90	923.000	Amortization of Deferred Tank Painting	\$0	\$0	\$0	E-90	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
91	428.000	Amortization of Bad Debt Exp	\$0	\$0	\$0	E-91	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
92	403.010	Amortization of Property Tax Tracker	\$0	\$0	\$0	E-92	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
93	930.200	Amortization of Acquisition Expense	\$0	\$0	\$0	E-93	\$161,276	\$161,276	100.00%	\$0	\$161,276	\$0	\$161,276
94	411.000	Amortization of 2017 Tax Act	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$161,276	\$161,276		\$0	\$161,276	\$0	\$161,276
96		TOTAL OPERATING EXPENSE	\$7,296,594	\$1,338,458	\$4,582,859		\$1,392,845	\$8,689,439		\$900,067	\$9,589,506	\$1,601,040	\$5,713,122
97		NET INCOME BEFORE TAXES	-\$525,285	\$0	\$0		\$0	-\$1,918,130		-\$2,025,851	-\$3,943,981	\$0	\$0
98		INCOME TAXES											
99	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-99	See note (1)	\$0	0.00%	-\$1,332,140	-\$1,332,140	See note (1)	See note (1)
100		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		-\$1,332,140	-\$1,332,140	\$0	\$0
101		DEFERRED INCOME TAXES											
102	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-102	See note (1)	\$0	0.00%	\$166,853	\$166,853	See note (1)	See note (1)
103	0.000	Amortization of Deferred ITC	\$0			E-103		\$0	0.00%	-\$1,089	-\$1,089		
104		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$165,764	\$165,764	\$0	\$0
105		NET OPERATING INCOME	-\$525,285	\$0	\$0		\$0	-\$1,918,130		-\$859,475	-\$2,777,605	\$0	\$0

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential	461.100	\$0	\$0	\$0	\$0	-\$60,033	-\$60,033
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$60,033	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Commercial	461.200	\$0	\$0	\$0	\$0	-\$365,402	-\$365,402
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$365,402	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-4	Industrial	461.300	\$0	\$0	\$0	\$0	-\$223,094	-\$223,094
	1. To Annualize Industrial Revenue		\$0	\$0		\$0	-\$223,094	
Rev-6	Public Fire Protection	462.100	\$0	\$0	\$0	\$0	\$5,024	\$5,024
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Public Fire Protection.		\$0	\$0		\$0	\$5,024	
Rev-7	Other Public Auth.	464.000	\$0	\$0	\$0	\$0	-\$27,509	-\$27,509
	1. To Annualize Other Public Auth.		\$0	\$0		\$0	-\$27,509	
Rev-8	Sales for Resale	466.000	\$0	\$0	\$0	\$0	\$33,089	\$33,089
	1. To Annualize Sales for Resale		\$0	\$0		\$0	\$33,089	
Rev-9	Other Water Revenue - Oper. Rev.	0.000	\$0	\$0	\$0	\$0	-\$487,859	-\$487,859
	1. To Annualize Other Water Revenue - Oper. Rev.		\$0	\$0		\$0	-\$487,859	
	No Adjustment		\$0	\$0		\$0	\$0	
E-2	Contract Services - Outside Operations - SOS	601.000	\$0	\$37,663	\$37,663	\$0	\$0	\$0
	To adjust Contract Services - OO - SOS (Lesmes)		\$0	\$29,681		\$0	\$0	
	To adjust Contract Services - OO -SOS (Lesmes)		\$0	\$7,982		\$0	\$0	
E-3	Operation Labor and Expenses	601.100	\$12,597	\$0	\$12,597	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$12,597	\$0		\$0	\$0	
E-4	Contract Services - Other - SOS	603.000	\$0	-\$55,119	-\$55,119	\$0	\$0	\$0
	To adjust Contract Services - Other - SOS		\$0	-\$5,453		\$0	\$0	
	To adjust Contract Services - Other - SOS		\$0	\$1,191		\$0	\$0	
	To adjust Contract Services - Other - SOS (Lesmes)		\$0	-\$50,857		\$0	\$0	
E-6	Labor - Maintenance - SOS	610.000	\$2,389	\$0	\$2,389	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	



Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	To adjust payroll expense. (Horton)		\$2,389	\$0		\$0	\$0	
E-9	Purchased Power - Ops - Pumping	623.000	\$0	\$116,331	\$116,331	\$0	\$0	\$0
	To adjust Purchased Power Expense for closure of Tyson Plant. (Foster)		\$0	-\$31,683		\$0	\$0	
	To annualize Purchased Power Expense. (Foster)		\$0	\$148,274		\$0	\$0	
	To reclassify Purchased Power Expense to sewer. (Foster)		\$0	-\$260		\$0	\$0	
E-12	Chemicals - Ops - Water Treatment	641.000	\$0	\$367	\$367	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust chemicals expense. (McMellen)		\$0	\$23,904		\$0	\$0	
	To adjust chemicals for Bolivar O&M. (McMellen)		\$0	-\$3,619		\$0	\$0	
	To adjust to remove chemicals expense related to Tyson Foods plant. (McMellen)		\$0	-\$19,918		\$0	\$0	
E-13	Labor - Operations - Water Treatment	642.000	\$67,144	\$0	\$67,144	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$67,144	\$0		\$0	\$0	
E-18	Labor - Operations - Trans & Distrib	660.000	-\$1,484	\$0	-\$1,484	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$95,274	\$0		\$0	\$0	
	To remove acquisition costs. (McMellen)		-\$96,758	\$0		\$0	\$0	
E-19	Labor - Maintenance - T & D	670.000	\$52,794	\$0	\$52,794	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$52,794	\$0		\$0	\$0	
E-21	Mains & Services Vehicle	874.100	\$0	-\$11,576	-\$11,576	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust Mains & Services Vehicle Expense. (Branson)		\$0	\$4,894		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$16,470		\$0	\$0	
E-24	Labor - Customer Accounts	901.000	\$6,703	\$0	\$6,703	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$6,703	\$0		\$0	\$0	
E-26	Labor - Meter Readings	902.000	\$5,658	\$0	\$5,658	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$5,658	\$0		\$0	\$0	

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-27	Bank Fees	903.000	\$0	\$15,992	\$15,992	\$0	\$0	\$0
	To adjust bank fees expense. (McMellen)		\$0	\$15,992		\$0	\$0	
E-28	Bad Debt Expense	904.000	\$0	\$13,246	\$13,246	\$0	\$0	\$0
	To adjust Bad Debt expense (Lesmes)		\$0	\$13,246		\$0	\$0	
E-31	Labor Admin & General Salaries	920.000	\$1,691	\$0	\$1,691	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$2,135	\$0		\$0	\$0	
	To remove acquisition costs. (McMellen)		-\$444	\$0		\$0	\$0	
E-33	LABS CAN Corporate Labor	920.500	\$863	\$0	\$863	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$863	\$0		\$0	\$0	
E-34	LABS US Business Labor	920.600	\$2,820	\$0	\$2,820	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$2,820	\$0		\$0	\$0	
E-35	Liberty Corp Labor	920.800	\$10	\$0	\$10	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$10	\$0		\$0	\$0	
E-36	LU Region Labor	920.900	\$113,079	\$0	\$113,079	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		\$113,079	\$0		\$0	\$0	
E-37	Office Supplies	921.000	\$0	\$777	\$777	\$0	\$0	\$0
	To adjust Office Supplies (Lesmes)		\$0	-\$30		\$0	\$0	
	To adjust Office Supplies expense (Lesmes)		\$0	\$691		\$0	\$0	
	To adjust office supplies expense. (Lesmes)		\$0	\$116		\$0	\$0	
E-38	Travel	921.100	\$0	-\$11,827	-\$11,827	\$0	\$0	\$0
	To Adjust travel and training expense. (Horton)		\$0	-\$10,810		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$1,017		\$0	\$0	
E-40	Communication	921.300	\$0	-\$5,760	-\$5,760	\$0	\$0	\$0
	No Adjustment		\$0	\$114		\$0	\$0	
	To adjust Communication expense (Lesmes)		\$0	-\$4,304		\$0	\$0	
	To adjust Communication expense. (Lesmes)		\$0	-\$1,692		\$0	\$0	
	To adjust Communications expense (Lesmes)		\$0	\$122		\$0	\$0	
E-41	Dues and Membership Fees	921.400	\$0	-\$22,671	-\$22,671	\$0	\$0	\$0

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To adjust Dues and Membership Fees. (Branson)		\$0	-\$22,671		\$0	\$0	
E-42	Training	921.500	\$0	-\$392	-\$392	\$0	\$0	\$0
	To Adjust travel and training expense. (Horton)		\$0	-\$392		\$0	\$0	
E-43	Meals & Entertainment	921.600	\$0	-\$3,174	-\$3,174	\$0	\$0	\$0
	To adjust Meals & Entertainment Expense. (Branson)		\$0	-\$2,326		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$848		\$0	\$0	
E-44	Postage	921.610	\$0	\$2,445	\$2,445	\$0	\$0	\$0
	To adjust Postage Expense. (Branson)		\$0	\$2,445		\$0	\$0	
E-45	LUC Labor (Capitalized)	922.100	-\$20,038	\$0	-\$20,038	\$0	\$0	\$0
	Capitalization Adjustment for OPEB Expense. (Niemeier)		-\$2,584	\$0		\$0	\$0	
	Capitalization Adjustment for Pension Midstates 2. (Niemeier)		-\$152	\$0		\$0	\$0	
	Capitalization Adjustment for Pensions. (Niemeier)		-\$17,501	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		\$199	\$0		\$0	\$0	
E-48	LABS CAN Business Labor (Capitalized)	922.400	-\$13	\$0	-\$13	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust payroll expense. (Horton)		-\$13	\$0		\$0	\$0	
E-50	LABS CAN Corporate Labor (Capitalized)	922.500	-\$283	\$0	-\$283	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$283	\$0		\$0	\$0	
E-52	LABS US Business Labor (Capitalized)	922.600	-\$914	\$0	-\$914	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$914	\$0		\$0	\$0	
E-57	LU Region Labor (Capitalized)	922.900	-\$36,599	\$0	-\$36,599	\$0	\$0	\$0
	To adjust payroll expense. (Horton)		-\$36,599	\$0		\$0	\$0	
E-59	Outside Services	923.000	\$0	-\$26,816	-\$26,816	\$0	\$0	\$0
	To adjust Outside Services (Lesmes)		\$0	\$8,262		\$0	\$0	
	To adjust Outside Services expense (Lesmes)		\$0	\$6,198		\$0	\$0	
	To adjust Outside services expense. (Lesmes)		\$0	\$22,476		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$63,752		\$0	\$0	
E-60	LUC Indirect Alloc	923.100	\$0	\$26,877	\$26,877	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$1,649		\$0	\$0	

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To Remove Energy Procurement from Missouri Water. (Niemeier)		\$0	-\$183		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,649		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$30,358		\$0	\$0	
E-61	APUC Indirect Alloc	923.200	\$0	\$67,031	\$67,031	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$1,199		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$4,832		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$73,062		\$0	\$0	
E-62	LABS CAN Business Indirect Alloc.	923.400	\$0	-\$149,396	-\$149,396	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$7,162		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$7,162		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	-\$135,072		\$0	\$0	
E-64	LABS US Business Indirect Alloc.	923.600	\$0	\$27,398	\$27,398	\$0	\$0	\$0
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$2,714		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$4,651		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$34,763		\$0	\$0	
E-66	Liberty Corp Indirect Alloc.	923.800	\$0	\$103,273	\$103,273	\$0	\$0	\$0
	1. To remove incentive compensation. (Horton)		\$0	-\$1,049		\$0	\$0	
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$3		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$1,427		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$105,752		\$0	\$0	
E-67	LU Region Indirect Alloc.	923.900	\$0	\$259,456	\$259,456	\$0	\$0	\$0
	To adjust out Promotional Expense costs. (Branson)		\$0	-\$28		\$0	\$0	
	To remove certain allocated test year costs. (Niemeier)		\$0	-\$303		\$0	\$0	
	To remove incentive compensation. (Horton)		\$0	-\$12,501		\$0	\$0	
	To restate test year based upon 2023 update period allocation factors. (Niemeier)		\$0	\$272,288		\$0	\$0	
E-68	Property Insurance	924.000	\$0	-\$24,551	-\$24,551	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	-\$24,551		\$0	\$0	
E-69	Vehicle Insurance	924.100	\$0	\$21,808	\$21,808	\$0	\$0	\$0

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	To annualize insurance expense. (Lesmes)		\$0	\$21,808		\$0	\$0	
E-70	Worker's Compensation	926.000	\$0	\$12,523	\$12,523	\$0	\$0	\$0
	To annualize insurance expense. (Lesmes)		\$0	\$12,523		\$0	\$0	
E-71	Group Benefits	926.100	\$56,165	\$163,595	\$219,760	\$0	\$0	\$0
	To adjust group benefits expense. (Horton)		\$0	\$163,595		\$0	\$0	
	To include OPEB Expense for Empire. (Niemeier)		\$16,152	\$0		\$0	\$0	
	To include Pension and OPEBs Expense for Bolivar. (Niemeier)		\$25,558	\$0		\$0	\$0	
	To include Pension Expenses for Empire. (Niemeier)		\$4,655	\$0		\$0	\$0	
	To include Pension Expenses for Midstates 2. (Niemeier)		\$11,707	\$0		\$0	\$0	
	To remove acquisition costs. (McMellen)		-\$1,907	\$0		\$0	\$0	
E-72	ESPP Expense	926.200	\$0	-\$1,422	-\$1,422	\$0	\$0	\$0
	To remove ESPP expense. (Horton)		\$0	-\$1,422		\$0	\$0	
E-74	401K Match	926.900	\$0	\$34,682	\$34,682	\$0	\$0	\$0
	To adjust 401(k) expense. (Horton)		\$0	\$34,682		\$0	\$0	
E-75	Regulatory Commission Expense (PSC)	928.000	\$0	\$26,170	\$26,170	\$0	\$0	\$0
	To annualize PSC assessment. (Lesmes)		\$0	\$26,170		\$0	\$0	
E-76	Rate Case Expense	928.100	\$0	\$10,111	\$10,111	\$0	\$0	\$0
	To adjust rate case expense. (Lesmes)		\$0	\$7,834		\$0	\$0	
	To include 5 year amortization of depreciation study. (Lesmes)		\$0	\$2,277		\$0	\$0	
E-78	Miscellaneous General Expenses	930.200	\$0	-\$47,921	-\$47,921	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust for Bolivar O&M expenses. (McMellen)		\$0	-\$31,657		\$0	\$0	
	To remove acquisition costs. (McMellen)		\$0	-\$16,264		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$900,067	\$900,067
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$931,267	
	No Adjustment		\$0	\$0		\$0	\$0	
	To adjust depreciation expense to reclass CIAC amortization. (McMellen)		\$0	\$0		\$0	-\$31,200	
E-85	Payroll Taxes	408.000	\$0	\$81,760	\$81,760	\$0	\$0	\$0

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	To adjust payroll tax expense. (Horton)		\$0	\$81,760		\$0	\$0	
E-86	Property Taxes	408.000	\$0	\$296,046	\$296,046	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To annualize property tax expense. (Lesmes)		\$0	\$296,046		\$0	\$0	
E-87	Interest on Customer Deposits	237.000	\$0	\$12,061	\$12,061	\$0	\$0	\$0
	To adjust Interest on Customer Deposits. (Branson)		\$0	\$12,061		\$0	\$0	
E-93	Amortization of Acquisition Expense	930.200	\$0	\$161,276	\$161,276	\$0	\$0	\$0
	No Adjustment		\$0	\$0		\$0	\$0	
	To include Bolivar regulatory asset. (Sarver)		\$0	\$161,276		\$0	\$0	
E-99	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,332,140	-\$1,332,140
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,332,140	
E-102	Deferred Income Taxes - Def. Inc. Tax.	0.000	\$0	\$0	\$0	\$0	\$166,853	\$166,853
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$166,853	
E-103	Amortization of Deferred ITC	0.000	\$0	\$0	\$0	\$0	-\$1,089	-\$1,089
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$1,089	
		0.000						
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$1,125,784	-\$1,125,784
	Total Operating & Maint. Expense		\$262,582	\$1,130,263	\$1,392,845	\$0	-\$266,309	-\$266,309

Liberty Water (MO Water)  
Case No. WR-2024-0104  
Test Year Ending 12/31/2022  
Update Ending 4/30/2024  
Water - Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.47% Return	E 7.47% Return	F 7.71% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$3,943,981	\$3,162,515	\$3,273,952	\$3,385,385
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,275,344	\$2,275,344	\$2,275,344	\$2,275,344
4	CIAC		-\$1,182,747	-\$1,182,747	-\$1,182,747	-\$1,182,747
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,092,597	\$1,092,597	\$1,092,597	\$1,092,597
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of		\$937,325	\$937,325	\$937,325	\$937,325
8	Tax Straight-Line Depreciation		\$1,092,598	\$1,092,598	\$1,092,598	\$1,092,598
9	Excess of Tax over S/L Tax Depreciation		\$706,493	\$706,493	\$706,493	\$706,493
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,736,416	\$2,736,416	\$2,736,416	\$2,736,416
11	NET TAXABLE INCOME		-\$5,587,800	\$1,518,696	\$1,630,133	\$1,741,566
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$5,587,800	\$1,518,696	\$1,630,133	\$1,741,566
14	Deduct Missouri Income Tax at the Rate of		-\$200,888	\$54,599	\$58,605	\$62,611
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$5,386,912	\$1,464,097	\$1,571,528	\$1,678,955
17	Federal Income Tax at the Rate of		-\$1,131,252	\$307,460	\$330,020	\$352,581
18	Subtract Federal Income Tax Credits					
19	Credits - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		-\$1,131,252	\$307,460	\$330,020	\$352,581
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		-\$5,587,800	\$1,518,696	\$1,630,133	\$1,741,566
24	Deduct Federal Income Tax at the Rate of		-\$565,630	\$153,730	\$165,011	\$176,291
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		-\$5,022,170	\$1,364,966	\$1,465,122	\$1,565,275
27	Subtract Missouri Income Tax Credits					
28	MO State Credit		\$0	\$0	\$0	\$0
29	Missouri Income Tax at the Rate of		-\$200,888	\$54,599	\$58,605	\$62,611
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		-\$5,587,800	\$1,518,696	\$1,630,133	\$1,741,566
33	Deduct Federal Income Tax - City Inc. Tax		-\$1,131,252	\$307,460	\$330,020	\$352,581
34	Deduct Missouri Income Tax - City Inc. Tax		-\$200,888	\$54,599	\$58,605	\$62,611
35	City Taxable Income		-\$4,255,660	\$1,156,637	\$1,241,508	\$1,326,374
36	Subtract City Income Tax Credits					
37	City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of		\$0	\$0	\$0	\$0
40	SUMMARY OF CURRENT INCOME TAX					
41	Federal Income Tax		-\$1,131,252	\$307,460	\$330,020	\$352,581
42	State Income Tax		-\$200,888	\$54,599	\$58,605	\$62,611
43	City Income Tax		\$0	\$0	\$0	\$0
44	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$1,332,140	\$362,059	\$388,625	\$415,192
45	DEFERRED INCOME TAXES					
46	Deferred Income Taxes - Def. Inc. Tax.		\$166,853	\$166,853	\$166,853	\$166,853
47	Amortization of Deferred ITC		-\$1,089	-\$1,089	-\$1,089	-\$1,089
48	TOTAL DEFERRED INCOME TAXES		\$165,764	\$165,764	\$165,764	\$165,764
49	TOTAL INCOME TAX		-\$1,166,376	\$527,823	\$554,389	\$580,956

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Water - Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.47% Return	<u>E</u> 7.47% Return	<u>F</u> 7.71% Return
<b>Federal Tax Table</b>						
	Federal Taxable Income		-\$5,386,912	\$1,464,097	\$1,571,528	\$1,678,955
	15% on first \$50,000		-\$104,216	-\$177	\$888	\$1,954
	25% on next \$25,000		-\$72,007	\$0	\$0	\$0
	34% > \$75,000 < \$100,001		-\$73,948	\$4,063	\$4,269	\$4,475
	39% > \$100,000 < \$335,001		-\$509,736	\$198,593	\$210,806	\$223,017
	34% > \$335,000 < \$10,000,001		-\$979,065	\$320,999	\$344,257	\$367,515
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	<b>Total Federal Income Taxes</b>		<b>-\$1,738,972</b>	<b>\$523,478</b>	<b>\$560,220</b>	<b>\$596,961</b>



Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Residential Water Revenue Feeder

Line Number	A Meter Size	Block Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Monthly Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Commodity Rate per Gallons in J	J Gallons Per Commodity Rate	K Annualized Commodity Revenues (B*G*I)/J
1	RESIDENTIAL											
2	5/8"	1	4,158	12	49,896	\$23.86	\$831,181	57,144	183,693,725	\$3.08	1,000	\$796,432
3	3/4"	1	6,893	12	82,716	\$33.41	\$1,418,019	57,144	234,917,176	\$3.08	1,000	\$1,018,856
4	1"	1	120	12	1,440	\$40.56	\$29,497	57,144	3,488,142	\$3.08	1,000	\$12,341
5	2"	1	71	12	852	\$84.76	\$76,785	47,722	4,490,294	\$4.30	1,000	\$29,542
6	3"	1	7	12	84	\$18.17	\$21,326	19,381	296,605	\$3.72	1,000	\$1,979
7	1-1/2"	1	3	12	36	\$18.17	\$654	19,381	58,143	\$3.72	1,000	\$216
8	4"	1	1	12	12	\$18.17	\$218	19,381	19,381	\$3.72	1,000	\$72
9	TOTAL RESIDENTIAL		11,253		135,036		\$2,377,680		\$426,963,466			\$1,859,438
10	TOTAL ALL CATEGORIES		11,253		135,036		\$2,377,680		426,963,466			\$1,859,438

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Commercial Water Revenue Feeder

Line Number	A Meter Size	Block Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Monthly Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Commodity Rate per Gallons in J	J Gallons Per Commodity Rate	K Annualized Commodity Revenues (B*G*I)/J
1	COMMERCIAL											
2	1"	1	229	12	2,748	\$40.56	\$72,246	190,844	25,778,203	\$3.08	1,000	\$82,837
3	2"	1	163	12	1,956	\$126.46	\$128,578	190,844	13,747,349	\$3.08	1,000	\$66,030
4	3/4"	1	556	12	6,672	\$33.41	\$135,506	190,844	26,551,018	\$3.08	1,000	\$120,675
5	5/8"	1	338	12	4,056	\$23.86	\$71,726	190,844	37,262,696	\$3.08	1,000	\$148,122
6	6"	1	1	12	12	\$501.08	\$6,013	190,844	190,844	\$3.08	1,000	\$588
7	4"	1	13	12	156	\$259.14	\$27,403	109,025	958,166	\$4.30	1,000	\$5,192
8	3"	1	18	12	216	\$21.26	\$11,118	14,506	478,420	\$3.72	1,000	\$2,558
9	1-1/2"	1	7	12	84	\$21.26	\$1,786	14,506	101,542	\$3.72	1,000	\$378
10	TOTAL COMMERCIAL		1,325		15,900		\$454,376		\$105,068,238			\$426,380
11	TOTAL ALL CATEGORIES		1,325		15,900		\$454,376		105,068,238			\$426,380

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Industrial Water Revenue Feeder

Line Number	A Meter Size	B Block Description	C Annualized Customers	D Bills Per Year	E Total Customer Bills B * C	F Monthly Customer Charge	G Annual Customer Charge Revenues D * E	H Annual Water Usage Per Customer	I Annualized Water Usage (B*G)	J Commodity Rate per Gallons in J	K Gallons Per Commodity Rate	L Annualized Commodity Revenues (B*G*J)
1	INDUSTRIAL											
2	2"	1	10	12	120	\$126.46	\$12,245	0	105,538,521	\$0.00	0	\$170,937
3	4"	1	8	12	96	\$334.05	\$26,675	0	4,167,822	\$0.00	0	\$17,922
4	6"	1	1	12	12	\$501.08	\$6,013	0	0	\$0.00	0	\$0
5	5/8"	1	2	12	24	\$12.93	\$310	694,637	1,389,274	\$4.30	1,000	\$5,974
6	1"	1	5	12	60	\$45.31	\$2,719	146,935	734,675	\$6.88	1,000	\$5,055
7	3/4"	1	9	12	108	\$26.65	\$2,878	146,935	1,322,415	\$6.88	1,000	\$9,098
8	TOTAL INDUSTRIAL		35		420		\$50,840		\$113,152,707			\$208,986
9	INTERDEPARTMENTAL											
10	1"	1	2	12	24	\$21.26	\$510	2,972	5,944	\$3.72	1,000	\$22
11	2"	1	1	12	12	\$21.26	\$255	2,972	2,972	\$3.72	1,000	\$11
12	3"	1	2	12	24	\$21.26	\$510	2,972	5,944	\$3.72	1,000	\$22
13	3/4"	1	10	12	120	\$21.26	\$2,551	2,674	26,740	\$3.72	1,000	\$99
14	TOTAL INTERDEPARTMENTAL		15		180		\$3,826		\$41,600			\$154
15	TOTAL ALL CATEGORIES		50		600		\$54,666		113,194,307			\$209,140

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Other Public Auth. Water Revenue Feeder

Line Number	A Meter Size	Block Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Monthly Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Commodity Rate per Gallons in J	J Gallons Per Commodity Rate	K Annualized Commodity Revenues (B*G*I)/J
1	INTERDEPARTMENTAL											
2	2"	1	1	12	12	\$84.76	\$1,017	56,500	766,500	\$4.30	1,000	\$1,322
3	5/8"	1	1	12	12	\$12.93	\$155	56,500	56,500	\$4.30	1,000	\$243
4	TOTAL INTERDEPARTMENTAL		<u>2</u>		<u>24</u>		<u>\$1,172</u>		<u>\$823,000</u>			<u>\$1,565</u>
5	TOTAL ALL CATEGORIES		<u>2</u>		<u>24</u>		<u>\$1,172</u>		<u>823,000</u>			<u>\$1,565</u>

Liberty Water (MO Water)  
 Case No. WR-2024-0104  
 Test Year Ending 12/31/2022  
 Update Ending 4/30/2024  
 Sales For Resale Water Revenue Feeder

Line Number	A Meter Size	Block Description	B Annualized Customers	C Bills Per Year	D Total Customer Bills B * C	E Monthly Customer Charge	F Annual Customer Charge Revenues D * E	G Annual Water Usage Per Customer	H Annualized Water Usage (B*G)	I Commodity Rate per Gallons in J	J Gallons Per Commodity Rate	K Annualized Commodity Revenues (B*G*I)/J
1	MUNICIPAL BUILDINGS											
2	1"	1	2	12	24	\$28.32	\$680	127,541	255,082	\$4.30	1,000	\$1,097
3	2"	1	1	12	12	\$84.76	\$1,017	127,541	127,541	\$4.30	1,000	\$548
4	5/8"	1	1	12	12	\$12.93	\$155	127,541	127,541	\$4.30	1,000	\$548
5	TOTAL MUNICIPAL BUILDINGS		4		48		\$1,852		\$510,164			\$2,193
6	MUNICIPAL PUMPING											
7	1"	1	3	12	36	\$28.32	\$1,020	127,541	7,032,623	\$4.30	1,000	\$11,753
8	2"	1	5	12	60	\$84.76	\$5,086	127,541	637,705	\$4.30	1,000	\$2,742
9	3/4"	1	7	12	84	\$12.93	\$1,086	127,541	892,787	\$4.30	1,000	\$3,839
10	5/8"	1	5	12	60	\$12.93	\$776	127,541	637,705	\$4.30	1,000	\$2,742
11	TOTAL MUNICIPAL PUMPING		20		240		\$7,968		\$9,200,820			\$21,076
12	TOTAL ALL CATEGORIES		24		288		\$9,820		9,710,984			\$23,269