

LIBERTY UTILITIES (MISSOURI WATER) LLC, d/b/a LIBERTY
 WR-2024-0104
 RECONCILIATION
 Update Period Ending April 30, 2024

	<u>STAFF</u>	<u>OPC</u>
Liberty Water Filed Revenue Requirement 4/30/2024	\$8,472,555	
Return on Equity and Capital Structure	(\$315,553)	(\$325,689)
<u>Rate Base</u>		
Plant In Service	\$0	(\$530,918) *
Cash Working Capital	(\$73,964)	
Bolivar Water Regulatory Asset	(\$140,133)	
Bolivar Sewer Regulatory Asset	(\$205,810)	
Accumulated Deferred Income Tax	\$0	(\$143,201)
2017 Tax Act / Reg Liability	\$0	(\$24,427)
Total Rate Base	<u>(\$419,906)</u>	<u>(\$698,546)</u>
<u>REVENUES: (negative reflects more revenue than Company)</u>		
<u>Annualized Water Revenues:</u>		
Bolivar Revenue Cap	\$0	(\$694,232)
TOTAL WATER REVENUE	<u>\$0</u>	<u>(\$694,232)</u>
<u>Annualized Sewer Revenues:</u>		
TOTAL SEWER REVENUES	\$0	\$0
Total Revenue Adjustments	<u>\$0</u>	<u>(\$694,232)</u>
<u>EXPENSES:</u>		
Customer First Expense	(\$160,762)	
Rate Case Expense	(\$210,546)	(\$780)
Regulatory Assets	\$0	(\$246,031)
Travel and Training	(\$19,519)	
Depreciation	(\$257,346)	(\$311,006)
Total Expense Adjustments	<u>(\$648,173)</u>	<u>(\$557,817)</u>
Total Differences	<u>(\$1,383,633)</u>	<u>(\$2,276,284)</u>
Staff Position Revenue Requirement as of 11/13/2024	\$7,088,922	\$4,812,638

* OPC - Disallow a return on Customer First.