

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 23rd day of January, 2025.

In the Matter of the Request of Liberty)	
Utilities (Missouri Water) LLC d/b/a Liberty)	<u>File No. WR-2024-0104</u>
for Authority to Implement a General Rate)	Tracking Nos. JW-2024-0126
Increase for Water and Wastewater Service)	JS-2024-0127
Provided in its Missouri Service Areas)	

ORDER APPROVING STIPULATION AND AGREEMENT

Issue Date: January 23, 2025

Effective Date: February 2, 2025

On March 13, 2024, Liberty Utilities (Missouri Water) Corp. d/b/a Liberty (Liberty) filed proposed tariff sheets to increase its annual revenues by a total of an additional \$7,990,089 in annual water revenues and an additional \$75,178 in annual wastewater revenues. The proposed annual water revenue increase was approximately 130.37 percent and the proposed annual wastewater revenue increase was 2.2 percent. The Commission consolidated Liberty's wastewater rate case, File No. SR-2024-0105, into this file to improve administrative efficiency. The Commission also suspended the tariff sheets until February 10, 2025, to allow for an evidentiary hearing. The Commission held eight local public hearings during September 2024 to take public comments on Liberty's proposed water and wastewater rate increases. The evidentiary hearing was set to begin on November 18, 2024.

The Commission delayed and ultimately canceled the evidentiary hearing based upon the parties' assertion that they had reached a settlement agreement. On December 6, 2024, Liberty, Staff, Public Counsel, the city of Bolivar, and Holiday Inn Vacation Club filed a *Unanimous Global Stipulation and Agreement* (Agreement)

resolving all of the disputed issues between the parties. All of the parties in this rate case are signatories to the Agreement and support Commission approval of the Agreement as a total resolution of this water and wastewater rate case.

On January 10, 2025, the parties submitted responses to Commission questions about some provisions of the Agreement. The parties' response identified errors in calculations contained in the Agreement. Along with the response the parties included two attachments¹ correcting paragraphs four and nine of the Agreement and correcting the Agreement's rate design.

The Agreement provides for an increase of Liberty's total water and wastewater revenue requirement by \$6,211,853. Liberty's 15 water tariff rate areas and five wastewater tariff rate areas will be consolidated into two sets of water rate areas and two sets of wastewater rate areas. The table below shows the water and wastewater rate increases by consolidated rate areas.

Tariffed Rate Area	Percentage Increase	Dollar Increase
Water: Non-Bolivar	76%	\$4,706,118
Water: Bolivar	20%	\$1,237,542
Wastewater: Non-Bolivar	4%	\$268,193
Wastewater: Bolivar	0%	\$0
Total:		\$6,211,853

As part of the Agreement the city of Bolivar water rates would be phased-in over a period of four years in 25 percent increments of \$309,386 per year. The parties agreed that the shortfall in the revenue requirement created from the phase-in of Bolivar water rates will be treated as a regulatory asset to be placed in rate base in Liberty's next rate case and that carrying costs will not accrue on the unrecovered asset balance prior to the next rate case.

¹ Attachment A – Liberty Global Stipulation Adjustments, and Attachment B – Bolivar Water Rate Design.

The Agreement also addresses certain customer service and billing issues, depreciation rates, regulatory trackers and amortization of certain regulatory accounts, pensions and post-employment benefits, the development of a drought resiliency plan, timelines for various system improvements, and some additional data collection and reporting.

Liberty has not requested a water or wastewater rate increase since its 2018 water and wastewater rate case, File No. WR-2018-0170. It is also Liberty's first rate change request since acquiring the Bolivar service area. The water and wastewater rate increase that the parties agreed to and that the Commission is approving in this order is significantly less than the one initially requested.

The Commission finds that rate increase as reflected in the table above results in just and reasonable rates. The Commission also finds that phasing-in the Bolivar water rate increase over a four-year period results in rates that are just and reasonable for the Bolivar service area. Therefore, after reviewing the Agreement, as corrected by the parties' *Response to Commission Questions* and accompanying attachments, the Commission determines that its terms are a reasonable resolution of the issues therein and will result in just and reasonable rates. Therefore, the Commission will approve the Agreement. The Agreement and its attachments, and the parties' *Response to Commission Questions* and its attachments are incorporated in this order by reference and attached to this order.

The Commission will reject the tariff revisions filed by Liberty and authorize it to file new tariff revisions in compliance with this order. So that new rates may take effect expeditiously, the Commission finds it reasonable to make this order effective in less than 30 days. The Commission will delegate its authority under Section 386.240 RSMo, to the

Regulatory Law Judge to approve Liberty compliance tariff sheets and expedite the date those sheets take effect if good cause exists for those tariff sheets to take effect in less than 30 days.

THE COMMISSION ORDERS THAT:

1. The Agreement filed on December 6, 2024, as corrected by the parties' January 10, 2025 *Response to Commission Questions* and its attachments, is approved. The signatory parties are ordered to comply with the terms of the Agreement. A copy of the Agreement and its attachments and the parties' *Response to Commission Questions* are attached to this order and incorporated by reference.

2. The tariff sheets filed by Liberty and assigned Tracking Nos. JW-2024-0126 and JS-2024-0127, are rejected.

3. Liberty is authorized to file tariff sheets sufficient to recover revenues as determined by the Commission in this order.

4. The Commission delegates its authority to the Regulatory Law Judge to approve any compliance tariff sheets on an expedited basis.

5. This order shall become effective on February 2, 2025.



BY THE COMMISSION

A handwritten signature in black ink that reads "Nancy Dippell".

Nancy Dippell
Secretary

Hahn, Ch., Coleman, Holsman
Kolkmeier, and Mitchell CC., concur.

Clark, Senior Regulatory Law Judge

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Request of Liberty)
Utilities (Missouri Water) LLC d/b/a)
Liberty for Authority to Implement a) Case No. WR-2024-0104
General Rate Increase for Water and)
Wastewater Service Provided in its)
Missouri Service Areas)

STIPULATION AND AGREEMENT

COME NOW the Staff of the Missouri Public Service Commission (“Staff”), Liberty Utilities (Missouri Water) LLC (“Liberty” or “Company”), the Missouri Office of the Public Counsel (“OPC”), the city of Bolivar, Missouri (“Bolivar”), and Holiday Inn Club Vacation (“HICV”), being all parties to these proceedings, and present to the Missouri Public Service Commission (“Commission”), for approval, this Unanimous, Global Stipulation and Agreement (“Stipulation”) commemorating an agreement between all parties (the “Signatories”).

1. Following the filing of rounds of testimony and the holding of local public hearings, the Signatories began negotiations to determine whether a resolution of issues could be mutually reached in advance of the evidentiary hearings.
2. As a result of these discussions, the Signatories agreed to a series of compromises to determine mutually acceptable resolutions to all issues.
3. This Stipulation reflects the full resolution of all contested issues among all parties for a global settlement of Case Nos. WR-2024-0104 and SR-2024-0105.

Specific Issues

4. **Revenue Requirement Increase.** The Signatories agree that Liberty should be authorized to file tariffs designed to increase the Company's revenues by \$6,211,853, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or similar fees or taxes. The

Signatories agreed to the settled “black box” revenue requirement increase amounts using their own assumptions.

Commodity	Percentage of Increase	Dollar Increase
Water – Non-Bolivar	107%	\$4,370,665
Water – Bolivar	84%	\$1,580,719
Sewer – Non-Bolivar	65%	\$260,469
Sewer – Bolivar	0%	\$0
Total:		\$6,211,853

5. **Billing Determinants.** The Signatories agree to the use of Staff’s billing determinants, as shown on the attached **Schedule A**.

6. **Future WSIRA Filings.** For purposes of the WSIRA, the overall weighted average cost of capital shall be 6.65%; all WSIRA-eligible investments placed in service beginning May 1, 2024, shall be eligible for the WSIRA mechanism in accordance with RSMo. §§393.1500, et seq.

7. **Depreciation Rates.** The Signatories agree to the use of Staff’s proposed depreciation rates, as contained within the attached **Schedule B**. The parties are not agreeing to any specific methodology in this case.

8. **Rate Design.** The existing rate districts will be consolidated into two districts for water and two districts for sewer, with the districts being divided between Bolivar and all other service areas.

9. **Rates.** Customer charges and usage rates shall be as shown on the attached **Schedule C**. There will be a four-year phase-in of rates for Bolivar water, in an equal amount of \$395,180 per year (incremental 25%). This will result in a regulatory asset of an estimated \$2,371,079, for which there will be future recovery from Bolivar water customers. In the Company’s next rate case (and each subsequent rate case), the then-current balance in the deferred revenue regulatory asset will be placed in rate base. The regulatory asset created by the deferral of Bolivar’s rate increase will

be subject to paragraph 7 of the Stipulation and Agreement in Case No. WA-2020-0397.

10. **Regulatory Tracking Mechanisms/Regulatory Assets and Liabilities.** The following regulatory asset and liability balances, amortization periods, and annual amortization expense will be used. Amortization will begin with the effective date of rates in this case.

Regulatory Account	Balance	Amortization Period (yrs)
Property Tax Tracker Regulatory Asset	\$680,564	3
Bolivar Water Regulatory Asset	\$1,612,758	19
Bolivar Sewer Regulatory Asset	\$2,368,627	19
Excess ADIT Regulatory Liability Federal	\$(41,892)	Various
Excess ADIT Regulatory Liability State	\$2,787	5

- a. See attached **Schedule D** for additional Pensions and OPEBs provisions.
 - o Pension: \$29,983
 - o OPEB: \$13,568

The tracked amount will be stated on an after transfers to construction basis.

- b. Property Tax Tracker Base Amount. The amount of Property Tax included in the Company’s revenue requirement as a result of this case is \$804,235, which will be used as the base amount to track differences in property tax until rates are reset as a result of a subsequent rate case.

11. **Bolivar Sewer.** (a) Liberty will invite OPC and a designated representative from Bolivar to operational meetings between Liberty and Staff regarding Liberty’s Bolivar sewer system until Liberty’s next rate case. (b) Liberty agrees to begin Inflow & Infiltration (“I&I”) improvements in the Bolivar collection system and agrees to address the issues identified on a prioritized basis focused on the highest impact by dollar invested. Liberty will file an annual status report on I&I improvements and meet with Staff every six months or more frequently, as requested by Staff.

12. **Resource Planning.** Within one year following the effective date of new rates, Liberty will provide an update on the Company’s progress in developing a drought resiliency plan, with the

goal of developing and filing such a plan in this docket (or the Company's most recently filed rate case) two years thereafter. Liberty will prepare and file plan updates as Liberty deems necessary.

13. Case No. WO-2022-0253 Investigatory Docket. (a) The Company agrees to provide Staff with updates on Onsolve and measures of success. (b) Liberty agrees to continue to evaluate options on the ability to report calls by state, but Liberty notes that the 800 number provided to Missouri Water customers is not provided to water customers in any other state. (c) Liberty agrees to continue to communicate estimated meter reads to customers. (d) Liberty agrees to implement a written policy that account notes must be utilized for all calls with the exception of customers asking to be transferred to the payment system or reporting an emergency that results in an order in the outage management system. Liberty further agrees to implement annual training on this policy.

14. Venice on the Lake Distribution System. Liberty agrees to follow the recommendations provided by the engineering firm in conjunction with the DNR OSP to replace the current distribution system within the guidelines of the OSP and will accelerate/prioritize as needed. Liberty will file an annual combined status report on the distribution system and the well and storage system and meet with Staff every six months or more frequently if requested by Staff; Liberty agrees to have AMR meter is use and useful by March of 2025; Liberty to complete the installation of the new well, well house, and storage tank by December 31, 2027.

15. Ozark Mountain Water Tank. Liberty to replace the tank at the water system by December 31, 2025.

16. Tank Inspections. Liberty to inspect the interior and exterior of storage tanks routinely per the American Water Works Association guidelines, every three years, and address any unsatisfactory findings within 24 months.

17. **Water Loss.** (a) Liberty to replace all master meters by December 31, 2025. (b) Liberty to replace all customer meters capable of being AMI or AMR with AMI or AMR technology in a manner consistent with Liberty's meter replacement practice. (c) Liberty to collect and retain gallons of water pumped and sold for each individual water system separately and not grouped together, such as the systems formerly owned by KMB, Taney County Water and Empire. (d) Beginning in 2025, and continuing until its next rate case, Liberty shall submit an annual water loss report/study. (e) Liberty to provide annual reporting showing systems that experience NRW equal to or greater than 20% and any leak detection efforts implemented by Liberty.

18. **Service Area Maps & Legal Descriptions.** Liberty to revise the maps and legal descriptions identified in Schedule DAW-d2 of Daronn Williams' direct testimony, by tariff book, no later than December 31, 2025. A draft of each revised map and legal description should be e-mailed to and approved by Staff's Water, Sewer, and Steam Department before it is submitted in the Electronic Filing and Information System (commonly referred to as EFIS) web site.

19. **Miscellaneous Service Charges.** Liberty agrees to report the collections of each revenue type by post rate tariff consolidation.

20. **Preventive Maintenance Plan.** Liberty to establish a general PMP for water and for sewer by December 31, 2025. The specific tasks will be tracked and managed through Liberty's Preventive Maintenance system at an asset-by-asset level.

21. **Customer Service/Billing Issues.** (a) Liberty to provide monthly reporting to Staff regarding bill exceptions (implausibles, outsorts, and errors), delayed bills, and no bills. This report should provide a summary of the number and types of billing exceptions and the number of exceptions that were resolved over the course of the prior month. It should also provide a tally of the number of customers who received a delayed bill and, separately, the number of customers

who did not receive a bill for the prior month. (b) Liberty to meet with Staff on a monthly basis for the period of twelve months following the conclusion of this case to discuss the Customer First related customer service issues for Missouri Water, or less if Staff and Missouri Water agree that no further meetings are necessary and file notice of such agreement in EFIS. In addition to discussions germane to progress, at these monthly meetings Liberty shall present the following metrics: (i) the number of delayed bills for the prior month; (ii) the number of no bills for the prior month, (iii) the number of estimated bills for the prior month, (iv) the number of re-bills for the prior month, (v) the number and nature of complaints received by its Call Center for the prior month, and (vi) call center metrics, such as staffing and call volume, for the prior month. (c) Liberty to remove the pre-checked box for paperless enrollment; however, this change requires system modifications that have yet to be completed. Liberty will make a filing in this docket when the modification is complete. (d) Liberty to provide a sample of 50 bills, each month, for one random service area. (e) Liberty will accompany its Customer First transition with a modification to its approach to customer service to be more proactive. This may include stricter evaluation of new processes (and current processes that haven't failed yet) to prevent issues from occurring before they arise, and continuous evaluation of the customer experience to understand how things may look from the customer perspective and acting with that perspective firmly in mind. (f) Liberty will follow Rule 10 V6 of its tariff when estimating water bills. (g) Liberty will eliminate estimated bills, except in compliance with regulation, within 60 days. (h) Liberty will work with Staff on changes to its tariff related to 20 CSR 4240-13.

22. Transaction Fee-Free Program. In conjunction with implementation of its Transaction Fee-Free Program, Liberty will monitor the number of customers using the credit card option,

whether the number of payments by credit cards increases, and whether eliminating a fee to pay by credit card results in savings to the customer, Liberty, or both.

23. **Additional Representations.** Liberty confirms that it does not use General Plant Amortization Accounting for water/sewer; and Liberty agrees to studying whether sewer rates in Bolivar should be based on winter water usage prior to the next rate case.

General Provisions

24. This Stipulation is being entered into solely for the purpose of settling the issues specifically set forth above, and unless otherwise specifically set forth herein represents a settlement on a mutually-agreeable outcome without resolution of specific issues of law or fact. This Stipulation is intended to relate only to the specific matters referred to herein; no Signatory waives any claim or right which it may otherwise have with respect to any matter not expressly provided for herein. No Signatory will be deemed to have approved, accepted, agreed, consented, or acquiesced to any substantive or procedural principle, treatment, calculation, or other determinative issue underlying the provisions of this Stipulation except as otherwise specifically set forth herein. Except as specifically provided herein, no Signatory shall be prejudiced or bound in any manner by the terms of this Stipulation in any other proceeding, regardless of whether this Stipulation is approved.

25. This Stipulation has resulted from extensive negotiations among the Signatories and the terms hereof are interdependent. In the event the Commission does not approve this Stipulation or approves it with modifications or conditions to which a Signatory objects, then this Stipulation shall be null and void, and no Signatory shall be bound by any of its provisions.

26. If the Commission does not approve this Stipulation unconditionally and without modification, and notwithstanding its provision that it shall become void, neither this Stipulation,

nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with Section 536.090, RSMo 2016 or Article V, Section 18 of the Missouri Constitution, and the Signatories shall retain all procedural and due process rights as fully as though this Stipulation had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this Stipulation shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

27. If the Commission unconditionally accepts the specific terms of this Stipulation without modification, the Signatories waive, with respect only to the issues resolved herein, their respective rights to: (1) call, examine and cross-examine witnesses pursuant to Section 536.070(2), RSMo 2016; (2) present oral argument and/or written briefs pursuant to Section 536.080.1, RSMo 2016; (3) the reading of the transcript by the Commission pursuant to Section 536.080.2, RSMo 2016; (4) seek rehearing pursuant to Section 386.500, RSMo 2016; and (5) judicial review pursuant to Section 386.510, RSMo Supp. 2020. These waivers apply only to a Commission order respecting this Stipulation issued in this above-captioned proceeding, and do not apply to any matters raised in any prior or subsequent Commission proceeding, or any matters not explicitly addressed by this Stipulation.

28. The Signatories shall also have the right to provide, at any agenda meeting at which this Stipulation is noticed to be considered by the Commission, whatever oral explanation the Commission requests, provided that each Signatory shall, to the extent reasonably practicable, provide the other parties with advance notice of the agenda meeting for which the response is

requested. Signatory's oral explanations shall be subject to public disclosure, except to the extent they refer to matters that are privileged or protected from disclosure pursuant to the Commission's rules on confidential information.

29. This Stipulation contains the entire agreement of the Signatories concerning the issues addressed herein.

30. This Stipulation does not constitute a contract with the Commission and is not intended to impinge upon any Commission claim, right, or argument by virtue of the Stipulation's approval. Acceptance of this Stipulation by the Commission shall not be deemed as constituting an agreement on the part of the Commission to forego the use of any discovery, investigative or other power which the Commission presently has or as an acquiescence of any underlying issue. Thus, nothing in this Stipulation is intended to impinge or restrict in any manner the exercise by the Commission of any statutory right, including the right to access information, or any statutory obligation.

31. The Signatories agree that this Stipulation, except as specifically noted herein, resolves all issues related to these topics, and that the agreement and its exhibits should be received into the record without the necessity of any witness taking the stand for examination. Further, contingent upon Commission approval of this Stipulation without modification, the Signatories hereby stipulate to the admission into the evidentiary record of the pre-filed written testimony of their witnesses on the topics addressed herein.

Respectfully submitted,

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Certificate of Service

I hereby certify that the above document was filed in EFIS on this 6th day of December, 2024, with notification of the same being sent to all counsel of record. This filing was also sent by electronic transmission to all counsel of record.

/s/ Diana C. Carter

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Request of Liberty Utilities)
(Missouri Water) LLC d/b/a Liberty for Authority)
to Implement a General Rate Increase for)
Water and Wastewater Service Provided in its)
Missouri Service Areas)

File No. WR-2024-0104

RESPONSE TO COMMISSION QUESTIONS

COMES NOW the Staff of the Missouri Public Service Commission (“Staff”),
by and through counsel, and with the agreement of the Parties, submits this *Response to
Commission Questions* filed on December 20, 2024:

1. The agreement proposes phase-in rates for Bolivar over four years. Section 393.155 RSMo, sets out express adjustments to be included in any order approving phase-in rates and recovery for electric corporations. The Commission is unaware of any similar statute for water corporations. Is any legal support for water phase-in rates beyond a Commission determination that such rates would be just and reasonable required? If so, what is the legal support?

RESPONSE: As noted by the Commission, RSMo. 393.155 was enacted specifically regarding electric corporations. The phase-in of rates herein is part of a stipulation, agreed to by Liberty Utilities (Missouri Water) LLC (“Liberty”), and to which no party has objected. Liberty submits that, in this situation, the Commission need only find the terms of the stipulation to be “just and reasonable” or “fair and reasonable.” A similar approach was taken in a previous Commission case where a phase in was included in a stipulation for a water corporation. See **Order Approving Unanimous Stipulation and Agreement, In the Matter of United Water Missouri Inc.’s Tariffs Designed to Increase Rates for Water Service, Case No. WR-99-326 (September 2, 1999).**

2. The Bolivar Regulatory Asset (\$2,371,079)
 - a. Is the Bolivar regulatory asset the total amount that the parties agree that Liberty will be short of its revenue requirement for Bolivar?

RESPONSE: The stipulation includes an estimated amount that will populate the regulatory asset. The actual amount will be determined based on actual usage. However, after further review, an error has been identified with the calculation of

the Bolivar Regulatory Asset. The estimated Bolivar Regulatory Asset should be \$1,856,313. See the table below:

Year	Proposed Revenue Increase	Proposed Phase In	Additional Revenue Collected	Projected Yearly Regulatory Asset Balance
Year 1	\$1,237,542	25%	\$309,386	\$928,157
Year 2	\$1,237,542	25%	\$309,386	\$618,770
Year 3	\$1,237,542	25%	\$309,386	\$309,386
Year 4	\$1,237,542	25%	\$309,386	\$0
Total:		100%	\$1,237,542	\$1,856,313

b. Does the regulatory asset include accrued carrying costs on the asset balance?

RESPONSE: No. The regulatory asset does not include accrued carrying costs on the asset balance. However, the parties agreed that the shortfall created from the phase in shall be treated as a regulatory asset and included in rate base in the next rate case.

i. If not, is there any agreement among the parties as to whether carrying costs should accrue on the unrecovered asset balance until that asset is included in rate base in Liberty's next rate case?

RESPONSE: The parties agreed that carrying costs will not accrue on the unrecovered asset balance prior to the next rate case. The parties also agreed that the regulatory asset will be placed in the rate base in Liberty's next rate case.

ii. Are the parties in disagreement and intend this issue to be addressed in Liberty's next rate case?

RESPONSE: The parties are not in disagreement, because the parties intend this issue to be addressed in Liberty's next rate case.

3. On page two of the Agreement there is a chart that represents the percentage increase for each commodity. Does the total percentage increase for water and sewer equal 256%? Please explain how each percentage was calculated.

RESPONSE: The percentage increases included in the table are incorrect. The percentage increases should be calculated based on the portion of the total revenue increase needed for the specified commodity.¹

¹ A Corrected Paragraph 4 and Paragraph 9 of the Agreement is included with this filing as Attachment A.

- a. Is the percentage increase for each commodity a percent of the total dollar increase of \$6,211,853 as agreed to by the parties?

RESPONSE: Yes. A new chart has been included below:

Commodity	Percentage of Increase	Dollar Increase
Water – Non-Bolivar	76%	\$4,706,118
Water – Bolivar	20%	\$1,237,542
Sewer – Non-Bolivar	4%	\$268,193
Sewer – Bolivar	0%	\$0
Total:	100%	\$6,211,853

4. The table below represents for each Commodity the Overall Increase Needed (Cell D13 of the Income Statement) in the A1 and A2 billing determinants spreadsheet and the table on page two of the Stipulation and Agreement:

Column 1	Column 2	Column 3	Column 4
Commodity	Overall revenue increase needed as shown in cell D13 of each income statement for each year in Schedule A of the Agreement	Stipulation dollar increase as shown on page two of the Agreement	Difference
Water – Non Bolivar	\$4,706,118	\$4,370,665	\$(355,453)
Water – Bolivar year 1	\$309,386	\$395,180	\$85,794
Water – Bolivar year 2	\$255,639	\$395,180	\$139,541
Water – Bolivar year 3	\$309,386	\$395,180	\$85,794
Water – Bolivar year 4	\$309,389	\$395,180	\$85,794
Water – Bolivar Total	\$1,183,797	\$1,580,720	\$396,923
Sewer – Non Bolivar	\$268,193	\$260,469	\$(7,724)
Sewer – Bolivar	\$ -	\$ -	\$ -
Total Liberty Water and Sewer	\$6,158,108	\$6,211,854	\$53,746

- a. Should the revenue increase shown in Column 2 equal the revenue increase shown in Column 3?

RESPONSE: Dollar amounts shown in Column 2 should equal dollar amounts shown in Column 3. However, errors have been identified and new dollar amounts will be provided.²

- i. If not, why not?

RESPONSE: Please see response to 4(a).

- b. If Column 2 is correct, would Water – Bolivar have a revenue short-fall at the end of year four?

RESPONSE: Please see response to 4(a).

- i. If yes, would this result in a ‘loss’ or would Liberty request recovery of the revenue short-fall in a future rate case?

RESPONSE: Please see response to 4(a).

- ii. If Liberty requests recovery of the revenue short-fall in a future rate case, what carrying cost would apply, if any?

RESPONSE: Please see response to 4(a).

- c. Provide further explanation to reconcile the A1 and A2 spreadsheets with the amounts that appear in the agreement.

RESPONSE: Please see corrected dollar amounts in the table below:

Column 1	Column 2	Column 3	Column 4
Commodity	Overall revenue increase needed as shown in cell D13 of each income statement for each year in Schedule A of the Agreement	Stipulation dollar increase as shown on page two of the Agreement	Difference
Water – Non Bolivar	\$4,706,118	\$4,706,118	\$0
Water – Bolivar year 1	\$309,386	\$309,386	\$0
Water – Bolivar year 2	\$309,386	\$309,386	\$0

² A corrected rate design is included as Attachment B.

Water – Bolivar year 3	\$309,386	\$309,386	\$0
Water – Bolivar year 4	\$309,386	\$309,386	\$0
Water – Bolivar Total	\$1,237,542	\$1,237,542	\$0
Sewer – Non Bolivar	\$268,193	\$268,193	\$0
Sewer – Bolivar	\$ -	\$ -	\$ -
Total Liberty Water and Sewer	\$6,211,853	\$6,211,853	\$0

5. The following questions are based on the Bolivar Billing Determinants spreadsheet A1.

- a. The year one income statement reflects a total cost of service of \$2,169,143. Should this instead reflect a Total Cost of Service of \$2,222,890 as reflected in tab Revenues-Proposed Rates, cell I36 for year one?

RESPONSE: The percentage split between the customer charge and commodity revenues on the year one income statement was incorrect. With the correct percentage split of 46% to the customer charge and 54% to the commodity rate, the Total Cost of Service on the income statement for year one, now matches the Total Revenues at Proposed Rates, cell I36, tab Revenues-Proposed Rates for year one. Additionally, there was an error with unmetered customers which has been corrected. The new Total Cost of Service for year one is \$2,170,443, which is equal to Total Revenues at Proposed Rates, tab Revenues-Proposed Rates, cell I36, for year one.

- b. The year one income statement reflects a cost to recover in rates of \$2,122,413. Should this instead reflect a cost to recover in rates of \$2,176,160 as reflected in tab Revenues-Proposed Rates, cell I34 for year one?

RESPONSE: Yes. The percentage split error and unmetered customers error discussed in 5(a) are the reasons for this discrepancy. With errors corrected, the cost to recover in rates, \$2,123,713, as shown on the income statement, now matches the cost to recover in rates, \$2,123,713, as shown in tab Revenues-Proposed Rates, cell I34, for year one.

- c. The year one income statement reflects an allocation between Customer Charge and Commodity Charge totaling 103%. Should this instead reflect an allocation between Customer Charge and Commodity Charge totaling 100%?

RESPONSE: Yes. See response to 5(a).

- i. If yes, what should the percentage be for each component of the rate?

RESPONSE: The customer charge component is 46% and the commodity rate component is 54%.

- ii. Should the percentage for each component be the same of each year?

RESPONSE: Yes.

- d. Please explain why the total Customer Equivalents change from Year 1 (5,347) to Year 2 (5,326) to Year 3 (5,316) as shown on tab Rate Design cell G46.

RESPONSE: The Customer Equivalents in Year 1 is correct and should be the same in years 2 – 4. In years 2 – 4, 1 ½” customers erroneously included 10 customers, rather than 1. Additionally, 1 ½” customers erroneously included 0 customers, rather than 10.

- e. The formula for the percent increase in the Billing Comparison tab appears to be incorrect, please verify that the current rate should be the denominator in the formula.

RESPONSE: Yes. The current rate should be the denominator in the formula.

WHEREFORE, Staff respectfully submits this *Response to Commission Questions* for the Commission’s information and consideration.

Respectfully submitted,

/s/ Casi Aslin

Casi Aslin

Missouri Bar No. 67934

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed or hand-delivered, transmitted by facsimile or electronically mailed to all parties and or counsel of record on this 10th day of January, 2025.

/s/ Casi Aslin

4. **Revenue Requirement Increase.** The Signatories agree that Liberty should be authorized to file tariffs designed to increase the Company’s revenues by \$6,211,853, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or similar fees or taxes. The Signatories agreed to the settled “black box” revenue requirement increase amounts using their own assumptions.

Commodity	Percentage of Increase	Dollar Increase
Water – Non-Bolivar	76%	\$4,706,118
Water – Bolivar	20%	\$1,237,542
Sewer – Non-Bolivar	4%	\$268,193
Sewer – Bolivar	0%	\$0
Total:	100%	\$6,211,853

9. **Rates.** Customer charges and usage rates shall be as shown on the attached Schedule C. There will be a four-year phase-in of rates for Bolivar water, in an equal amount of \$309,386 per year (incremental 25%). This will result in a regulatory asset of an estimated \$1,856,313, for which there will be future recovery from Bolivar water customers. In the Company’s next rates case (and each subsequent rate case), the then-current balance in the deferred revenue regulatory asset will be placed in rate base. The regulatory asset created by the deferral of Bolivar’s rate increase will be subject to paragraph 7 of the Stipulation and Agreement in Case No. WA-2020-0397.

LIBERTY UTILITIES
SCHEDULE of DEPRECIATION RATES
SEWER
WR-2024-0104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
Source of Supply				
351	Structures & Improvements	2.50%	44	-10.00%
352.1	Collection Sewers (Force)	2.00%	50	0.00%
352.2	Collection Sewers (Gravity)	2.00%	50	0.00%
353	Services to Customers	2.00%	50	0.00%
354	Flow Measurement Devices	3.30%	30	0.00%
355	Flow Measurement Installation	3.30%	30	0.00%
Pumping Plant				
361	Structures & Improvements	4.00%	27.5	-10.00%
362	Receiving Wells	4.00%	25	-5.00%
363	Electric Pumping Equipment	10.00%	10	0.00%
Treatment & Disposal Plant				
371	Structures & Improvements	3.70%	30	-10.00%
372	Treatment & Disposal Equipment	5.00%	22	-10.00%
372.1	Oxidation Lagoons	4.00%	40	-60.00%
373	Plant Sewers	5.00%	20	0.00%
374	Outfall Sewer Lines	2.00%	50	0.00%
General Plant				
390	Structures & Improvements	2.50%	40	0.00%
391	Office Furniture & Equipment	5.00%	20	0.00%
391.1	Electronics & Computer Equipment	14.30%	7	0.00%
392	Transportation Equipment	13.00%	7	9.00%
393	Stores Equipment	4.00%	25	0.00%
394	Tools, Shop, & Garage Equipment	5.00%	18	10.00%
395	Laboratory Equipment	5.00%	20	0.00%
396	Power Operated Equipment	6.70%	13	13.00%
397	Communication Equipment	6.70%	15	0.00%
399	Other Tangible Property	5.00%	20	0.00%
Shared Services				
390	Structures & Improvements - Corporate	2.50%	40	0.00%
391	Office Furniture & Equipment - Corporate	5.00%	20	0.00%

392.1	Transportation Equipment (<12,000 lbs) - Corporate	9.40%	10	6.00%
394	Tools, Shop, & Garage Equipment	5.00%	20	0.00%
398	Miscellaneous Equipment - Corporate	5.00%	20	0.00%
399	Other Tangible Property - Corporate	14.29%	7	0.00%
399.1	Other Tangible Property - Servers H/W - Corporate	20.00%	5	0.00%
399.3	Other Tangible Property - Network H/W - Corporate	14.29%	7	0.00%
399.4	Other Tangible Property - PC Hardware - Corporate	20.00%	5	0.00%
399.5	Other Tangible Property - Software - Corporate	14.29%	7	0.00%

LIBERTY UTILITIES
SCHEDULE of DEPRECIATION RATES
WATER
WR-2024-0104

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DEPRECIATION RATE	AVERAGE SERVICE LIFE (YEARS)	NET SALVAGE
	Source of Supply			
311	Structures & Improvements	2.50%	40	-10.00%
314	Wells & Springs	2.00%	55	-8.00%
316	Supply Mains	2.00%	50	0.00%
	Pumping Plant			
321	Structures & Improvements	2.50%	40	-10.00%
323	Other Power Production Equipment	4.00%		
325	Electric Pumping Equipment	10.00%	10	0.00%
325.1	Submersible Pumping Equipment	10.00%	12	-20.00%
325.2	High Service or Booster Pumping Equipment	6.70%	15	0.00%
328	Other Pumping Equipment	4.00%	25	0.00%
	Water Treatment Plant			
331	Structures & Improvements	2.50%	44	
332	Water Treatment Equipment	2.90%	35	0.00%
332.2	Chemical Feeders	2.90%		
	Transmission & Distribution Plant			
341	Structures & Improvements	2.90%	44	-10.00%
342	Distribution Reservoirs & Standpipes	2.50%	40	-5.00%
343	Transmission & Distribution Mains	2.00%	50	0.00%
345	Services	2.50%	40	0.00%
346	Meters	10.00%	20	0.00%
346.1	Meters	10.00%	10	0.00%
347	Meter Installations	2.50%	40	0.00%
348	Hydrants	2.00%	50	0.00%
	General Plant			
390	Structures & Improvements	2.50%	44	-10.00%
391	Office Furniture & Equipment	5.00%	20	0.00%
391.1	Electronic & Computer Equipment	14.30%	7	0.00%
392	Transportation Equipment	13.00%	7	9.00%
393	Stores Equipment	4.00%	25	0.00%
394	Tools, Shop, & Garage Equipment	5.00%	18	10.00%

395	Laboratory Equipment	5.00%	20	0.00%
396	Power Operated Equipment	6.70%	13	13.00%
397	Communication Equipment	6.70%	15	0.00%
398	Miscellaneous Equipment	6.43%		
399	Other Tangible Property	5.00%	20	0.00%
Shared Services				
390	Structures & Improvements - Corporate	2.50%	40	0.00%
391	Office Furniture & Equipment - Corporate	5.00%	20	0.00%
392.1	Transportation Equipment (<12,000 lbs) - Corporate	9.40%	10	6.00%
394	Tools, Shop, & Garage Equipment	5.00%	20	0.00%
398	Miscellaneous Equipment - Corporate	5.00%	20	0.00%
399	Other Tangible Plant - Corporate	14.29%	7	0.00%
399.1	Other Tangible Plant - Servers H/W - Corporate	20.00%	5	0.00%
399.3	Other Tangible Property - Network H/W - Corporate	14.29%	7	0.00%
399.4	Other Tangible Property - PC Hardware - Corporate	20.00%	5	0.00%
399.5	Other Tangible Property - Software - Corporate	14.29%	7	0.00%

Missouri Water - Water, All Other Service Areas

Customer Charge by Meter Size

Commodity Charge

Meter Size	Customer Charge	Description	Commodity Charge Per 1,000 Gallons
1/2"	\$ 26.00	First 100,000 Gallons	\$ 10.52
5/8"	\$ 26.00	Over 100,000 Gallons	\$ 3.68
3/4"	\$ 26.00	Tank Gallons	\$ 10.52
1"	\$ 45.50		
1 1/2"	\$ 78.01		
2"	\$ 91.01		
3"	\$ 130.01		
4"	\$ 260.02		
6"	\$ 520.04		
Flat Rate - Unmetered	\$ 45.50		

Missouri Water - Sewer, All Other Service Areas

Meter Size	Silverleaf Customer Charge	All Other (Non-Silverleaf) Customer Charge
5/8"	\$ 86.09	\$ 93.00
3/4"	\$ 86.09	\$ 93.00
1"	\$ 150.66	\$ 150.66
1 1/2"	\$ 231.37	\$ 258.36
2"	\$ 301.33	\$ 301.33
3"	\$ 430.46	\$ 430.46
4"	\$ 860.45	\$ 860.45
Flat Rate - Unmetered	\$ 86.09	\$ 93.00

Missouri Water - Water, Bolivar (Year 1)

Customer Charge by Meter Size			Commodity Charge	
Meter Size		Customer Charge	Description	Commodity Charge
1/2"	\$	16.21	Per 1,000 Gallons	\$ 3.92
5/8"	\$	16.21		
3/4"	\$	16.21		
1"	\$	28.36		
1 1/2"	\$	48.63		
2"	\$	56.73		
3"	\$	81.04		
4"	\$	162.08		
6"	\$	324.17		
Flat Rate - Unmetered	\$	38.90		

Missouri Water - Water, Bolivar (Year 2)

Customer Charge by Meter Size			Commodity Charge	
Meter Size		Customer Charge	Description	Commodity Charge
1/2"	\$	17.68	Per 1,000 Gallons	\$ 4.50
5/8"	\$	17.68		
3/4"	\$	17.68		
1"	\$	30.94		
1 1/2"	\$	53.04		
2"	\$	61.88		
3"	\$	88.40		
4"	\$	176.81		
6"	\$	353.62		
Flat Rate - Unmetered	\$	42.43		

Missouri Water - Water, Bolivar (Year 3)

Customer Charge by Meter Size			Commodity Charge	
Meter Size		Customer Charge	Description	Commodity Charge
1/2"	\$	19.97	Per 1,000 Gallons	\$ 5.07
5/8"	\$	19.97		
3/4"	\$	19.97		
1"	\$	34.94		
1 1/2"	\$	59.90		
2"	\$	69.89		
3"	\$	99.84		
4"	\$	199.68		
6"	\$	399.36		
Flat Rate - Unmetered	\$	47.92		

Missouri Water - Water, Bolivar (Year 4)

Customer Charge by Meter Size			Commodity Charge	
Meter Size		Customer Charge	Description	Commodity Charge
1/2"	\$	22.24	Per 1,000 Gallons	\$ 5.64
5/8"	\$	22.24		
3/4"	\$	22.24		
1"	\$	38.92		
1 1/2"	\$	66.72		
2"	\$	77.84		
3"	\$	111.19		
4"	\$	222.39		
6"	\$	444.78		
Flat Rate - Unmetered	\$	53.37		

Missouri Water - Sewer, Bolivar

Revenue Class	Customer Charge ⁽¹⁾	Commodity Charge Per 1,000 Gallons
Residential	\$ 30.03	\$ 5.32
Commercial	\$ 33.22	\$ 5.32

(1) Customer Charge includes first 2,000 gallons

Pensions/Other Post-Employment Benefits

The Commission authorizes that pensions and OPEBs in the cost of service will be fully tracked and reconciled in future proceedings. The mechanism of recovery through rates for both pensions and OPEBs costs is a tracking mechanism. The overall goal of this tracking mechanism is to ensure exact recovery of pension and OPEBs costs by Missouri Water. For purposes of this section, it is assumed that the amount in rates is the exact amount collected by the Company, and the amount of amortizations are also the exact amounts collected by the Company or credited to customers. Amounts recovered in rates that are more than actual expense creates overfunding by customers and shall be returned to customers subsequently in the ratemaking process. Amounts recovered in rates that are less than actual expense creates underfunding by customers and shall be recovered by the Company subsequently in the ratemaking process. To accomplish these objectives, the Commission authorizes the following:

A. Beginning with the effective date of rates in this case, Missouri Water shall be authorized to record as a regulatory asset/liability, as appropriate, the difference between the O&M pension expense used in setting rates in the amount of \$30,346 and allocated O&M pension expense as recorded for financial reporting purposes as determined in accordance with Generally Accepted Accounting Principles pursuant to Accounting Standards Codification (ASC) 715 (previously FAS 87 and FAS 88, or such standard as the FASB may issue to supersede, amend, or interpret the existing standards), and such difference shall be recovered from or returned to customers in future rates. The above referenced amount included in rates is stated after application of transfers to construction. The balance calculated pursuant to the above shall be subject to five-year amortization. The difference between the amount of pension expense included in Missouri Water's rates

after allocating to construction and the amount funded by Missouri Water during the rate-effective period of stipulated rates from this case shall be included in the Company's rate base in future proceedings.

B. Missouri Water commits to contributing amounts to the pension fund equal to net periodic pension costs as calculated pursuant to ASC 715, but substituting the ratemaking amortization method for gains and losses (as described in Paragraph H) for the financial reporting method used by Missouri Water, subject to the following conditions:

(1). Such funding shall be equal to the greater of the annual ERISA minimum or the annual net periodic pension costs as determined above, subject to the provisions of Paragraph H.

(2). In the event that the contribution amount determined pursuant to the above is insufficient to avoid the benefit restrictions specified for at-risk plans pursuant to the Pension Protection Act of 2006, such contribution may be increased to a level sufficient to avoid such restrictions.

(3). In the event that the contribution amount determined pursuant to the above is insufficient to avoid any Pension Benefit Guaranty Corporation (PBGC) variable premiums, such contribution may be increased to a level sufficient to avoid such premiums.

Additional contributions made subject to these conditions will receive regulatory treatment as provided in paragraph A. Liberty Utilities shall inform Staff and OPC of contributions of additional amounts to its pension trust funds pursuant to this Paragraph within 30 days after the contributions are made. Such contributions will be examined in the context of future rate cases, and a determination will be made at that time as to the appropriate and proper level of the pension tracker regulatory asset or regulatory liability recognized for ratemaking purposes.

C. The Commission further authorizes that the gains and losses for all pension lump-sum settlements shall be calculated only to the minimum extent permitted by ASC 715 (formerly FAS 88).

D. Beginning with the effective date of rates in this case, Missouri Water shall be authorized to record as a regulatory asset/liability, as appropriate, the difference between the O&M Other Post-Employment Benefits (OPEBs) expense used in setting rates of \$13,568 and the O&M OPEB expense as recorded for financial reporting purposes as determined in accordance with Generally Accepted Accounting Principles pursuant to Accounting Standards Codification (ASC) 715 (previously FAS 106, or such standard as the FASB may issue to supersede, amend, or interpret the existing standards), and such difference shall be recovered from or returned to customers in future rates. The above referenced amount included in rates is stated after application of transfers to construction. The balance calculated pursuant to the above shall be subject to five-year amortization. The difference between the amount of OPEB expense included in Missouri Water's rates after allocation to construction and the amount funded by Missouri Water shall be included in the Company's rate base in future proceedings.

E. Missouri Water commits to contributing amounts to its independent external funding mechanisms equal to OPEB expense as calculated pursuant to ASC 715, but substituting the ratemaking amortization method for gains and losses (as described in Paragraph H) for the financial reporting method used by the actuary.

F. The provisions of ASC 715 (previously FAS 158) require certain adjustments to the prepaid pension asset/OPEB asset and/or accrued liability with a corresponding adjustment to equity (i.e., decreases/increases to Other Comprehensive Income). The Company will be allowed to maintain a regulatory asset/liability to offset any

adjustments that would otherwise be recorded to equity caused by applying the provisions of ASC 715 or any other FASB statement or procedure that requires accounting adjustments to equity due to funded status or other attributes of the pension or OPEB plans. The parties acknowledge that the adjustments described in this paragraph shall not increase or decrease rate base.

G. In the event that the ASC 715 OPEB expense becomes negative, the Company shall set up a regulatory liability to offset the negative expense. In future years, when such expense becomes positive again, the amount in rates will remain zero until the prepaid asset, if any, which was created by the negative expense, is reduced to zero. The regulatory liability will be reduced by the same rate as the prepaid asset. The regulatory liability is a non-cash item and should be excluded from rate base in future years.

H. For ratemaking purposes, the component of pension and OPEB expense related to amortization of previously unrecognized gains/losses shall be determined as follows: The amortization each year for regulatory and funding purposes shall be based on a balance at the beginning of the year consisting of the following:

- 20% of the gains or losses incurred in the first year prior, plus
- 40% of the gains or losses incurred in the second year prior, plus
- 60% of the gains or losses incurred in the third year prior, plus
- 80% of the gains or losses incurred in the fourth year prior, plus
- 100% of the gains or losses incurred in the fifth year prior

This procedure prohibits the use of the corridor approach for ratemaking purposes.

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 23rd day of January 2025.



Nancy Dippell

Nancy Dippell
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

January 23, 2025

File/Case No. WR-2024-0104

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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,



**Nancy Dippell
Secretary**

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.