

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

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 3.5 - Materials and Supplies

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water	RB ADJ 9	Missouri Water
					Test Year Ending Balance (e)	Shared Services Allocation (Non-Plant) (f)	Pro Forma Balance (g) = (e) + (f)
<b>MATERIALS &amp; SUPPLIES</b>					<b>GL Input</b>		
1	1832	8651-2-0200-10-1930-1832	Payroll Clearing Stat		\$ 15,145	\$ -	\$ 15,145
2			<u>Total Clearing Accounts:</u>		15,145	-	15,145
(1) 3	1840	8118-2-0100-10-1250-184C	Misc Billing Clearing		-	4,246	4,246
(1) 4	1840	8120-2-0100-10-1250-184C	Misc Billing Clearing		-	943	943
(1) 5	1840	8122-2-0100-10-1250-184C	Misc Billing Clearing		-	1,866	1,866
6	1840	8149-2-0100-10-1250-184C	Misc Billing Clearing		(155)	8,318	8,163
7	1840	8149-2-0100-20-2140-184C	Payroll Clearing		-	-	-
(1) 8	1840	8152-2-0100-10-1250-184C	Misc Billing Clearing		-	4,770	4,770
(1) 9	1840	8641-2-0100-10-1250-184C	Misc Billing Clearing		-	817	817
(1) 10	1840	8642-2-0100-10-1250-184C	Misc Billing Clearing		-	490	490
(1) 11	1840	8643-2-0100-10-1250-184C	Misc Billing Clearing		-	991	991
(1) 12	1840	8644-2-0100-10-1250-184C	Misc Billing Clearing		-	1,187	1,187
(1) 13	1840	8645-2-0100-10-1250-184C	Misc Billing Clearing		-	4,101	4,101
(1) 14	1840	8646-2-0100-10-1250-184C	Misc Billing Clearing		-	552	552
(1) 15	1840	8647-2-0100-10-1250-184C	Misc Billing Clearing		-	1,189	1,189
16	1840	8649-2-0100-10-1250-184C	Misc Billing Clearing		22,216	42,783	64,999
(1) 17	1840	8650-2-0100-10-1250-184C	Misc Billing Clearing		-	767	767
(1) 18	1840	8652-2-0100-10-1250-184C	Misc Billing Clearing		-	490	490
(1) 19	1840	8653-2-0100-10-1250-184C	Misc Billing Clearing		-	692	692
20	1840	8656-2-0100-10-1250-184C	Misc Bill Clearing		9,299	26,794	36,093
21	1840	8656-2-0100-20-2140-184C	'Payroll Clearing		-	-	-
(1) 22	1840	8120-2-0200-10-1250-184C	Misc Billing Clearing		-	264	264
(1) 23	1840	8122-2-0200-10-1250-184C	Misc Billing Clearing		-	659	659
(1) 24	1840	8152-2-0200-10-1250-184C	Misc Billing Clearing		-	811	811
(1) 25	1840	8648-2-0200-10-1250-184C	Misc Billing Clearing		-	428	428
(1) 26	1840	8646-2-0200-10-1250-184C	Misc Billing Clearing		-	150	150
(1) 27	1840	8651-2-0200-10-1250-184C	Misc Billing Clearing		-	692	692
(1) 28	1840	8656-2-0200-10-1250-184C	Misc Billing Clearing		-	8,941	8,941
29	1842	8656-2-0100-20-2140-1842	Payroll Benefit Clearing		-	-	-
30	1843	8649-2-0100-10-1251-1843	Transp Exp-DR-Clearing Only		791	-	791

31	1843	8656-2-0100-10-1251-1843	Transp Exp-DR-Clearing Only		10,912	-	10,912
(1) 32	1844	8118-2-0100-20-2140-1844	401 (K) Clearing		-	(996)	(996)
(1) 33	1844	8120-2-0100-20-2140-1844	401 (K) Clearing		-	(221)	(221)
(1) 34	1844	8122-2-0100-20-2140-1844	401 (K) Clearing		-	(438)	(438)
35	1844	8149-2-0100-20-2140-1844	401 (K) Clearing		-	(1,951)	(1,951)
(1) 36	1844	8152-2-0100-20-2140-1844	401 (K) Clearing		-	(1,119)	(1,119)
(1) 37	1844	8641-2-0100-20-2140-1844	401 (K) Clearing		-	(192)	(192)
(1) 38	1844	8642-2-0100-20-2140-1844	401 (K) Clearing		-	(115)	(115)
(1) 39	1844	8643-2-0100-20-2140-1844	401 (K) Clearing		-	(232)	(232)
(1) 40	1844	8644-2-0100-20-2140-1844	401 (K) Clearing		-	(278)	(278)
(1) 41	1844	8645-2-0100-20-2140-1844	401 (K) Clearing		-	(962)	(962)
(1) 42	1844	8646-2-0100-20-2140-1844	401 (K) Clearing		-	(130)	(130)
(1) 43	1844	8647-2-0100-20-2140-1844	401 (K) Clearing		-	(279)	(279)
(1) 44	1844	8649-2-0100-20-2140-1844	401 (K) Clearing		-	(10,036)	(10,036)
(1) 45	1844	8650-2-0100-20-2140-1844	401 (K) Clearing		-	(180)	(180)
(1) 46	1844	8652-2-0100-20-2140-1844	401 (K) Clearing		-	(115)	(115)
(1) 47	1844	8653-2-0100-20-2140-1844	401 (K) Clearing		-	(162)	(162)
48	1844	8656-2-0100-20-2140-1844	401 (K) Clearing Account		(31,619)	(6,285)	(37,905)
49	1847	8656-2-0100-20-2140-1847	Payroll Clearing Stat		-	-	-
50			<u>Total Clearing Accounts:</u>		11,443	89,251	100,694
51			<u>Total Materials &amp; Supplies:</u>	Schedule 3	<u>\$ 26,588</u>	<u>\$ 89,251</u>	<u>\$ 115,839</u>

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

**Source:** See reference column (d).

**Purpose:** To present the materials, supplies, and fuel inventory amounts for the test year and pro forma balance which are included in the rate base schedule.