

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)
 Test Year Ending December 31, 2022
 WR-2024-0104; SR-2024-0105
 WP 3.8 - CIAC

Line No.	NARUC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water	RB ADJ 11	Missouri Water
					Test Year Ending Balance (e)	CIAC Normalization (f)	Pro Forma Balance (g) = (e) + (f)
CONTRIBUTIONS IN AID OF CONSTRUCTION							
1	2710	8118-2-0000-20-2810-2710	Due to MO Water Shared Services	GL Input	\$ (202,148)	\$ 202,148	\$ -
2	2710	8118-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(579,544)	-	(579,544)
3	2710	8118-2-0100-10-1641-2710	Amortization of CIAC Reserve		283,334	14,972	298,305
4	2710	8118-2-0100-80-8640-2710	Amortization of CIAC		(17,966)	17,966	-
5	2710	8120-2-0000-20-2810-2710	Due to MO Water Shared Services		29,789	(29,789)	-
6	2710	8120-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(27,307)	-	(27,307)
7	2710	8120-2-0100-10-1641-2710	Amortization of CIAC Reserve		13,474	705	14,179
8	2710	8120-2-0100-80-8640-2710	Amortization of CIAC		(847)	847	-
9	2710	8120-2-0200-10-1640-2710	Contribution in aid of Construction - CIAC		(23,941)	-	(23,941)
10	2710	8120-2-0200-10-1641-2710	Amortization of CIAC Reserve		11,813	619	12,431
11	2710	8120-2-0200-80-8640-2710	Amortization of CIAC		(742)	742	-
12	2710	8122-2-0000-20-2810-2710	Due to MO Water Shared Services		(286,107)	286,107	-
13	2710	8122-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(300,382)	-	(300,382)
14	2710	8122-2-0100-10-1641-2710	Amortization of CIAC Reserve		148,215	7,760	155,975
15	2710	8122-2-0100-80-8640-2710	Amortization of CIAC		(9,312)	9,312	-
16	2710	8122-2-0200-10-1640-2710	Contribution in aid of Construction - CIAC		(275,317)	-	(275,317)
17	2710	8122-2-0200-10-1641-2710	Amortization of CIAC Reserve		135,848	7,112	142,960
18	2710	8122-2-0200-80-8640-2710	Amortization of CIAC		(8,535)	8,535	-
19	2710	8149-2-0000-20-2810-2710	Due to MO Water Shared Services		(395,506)	395,506	-
20	2710	8149-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(8,634)	-	(8,634)
21	2710	8149-2-0100-10-1641-2710	Amortization of CIAC Reserve		3,209	223	3,432
22	2710	8149-2-0100-80-8640-2710	Amortization of CIAC		(268)	268	-
23	2710	8152-2-0000-20-2810-2710	Due to MO Water Shared Services		(1,230,335)	1,230,335	-
24	2710	8152-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(18,483)	-	(18,483)
25	2710	8152-2-0100-10-1641-2710	Amortization of CIAC Reserve		6,056	478	6,533
26	2710	8152-2-0100-80-8640-2710	Amortization of CIAC		(573)	573	-
27	2710	8641-2-0000-20-2810-2710	Due to MO Water Shared Services		(352,006)	352,006	-
28	2710	8641-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(100,593)	-	(100,593)
29	2710	8641-2-0100-10-1641-2710	Amortization of CIAC Reserve		93,568	2,599	96,167
30	2710	8641-2-0100-80-8640-2710	Amortization of CIAC		(3,118)	3,118	-
31	2710	8642-2-0000-20-2810-2710	Due to MO Water Shared Services		(91,685)	91,685	-
32	2710	8642-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(110,633)	-	(110,633)
33	2710	8642-2-0100-10-1641-2710	Amortization of CIAC Reserve		101,536	2,858	104,394
34	2710	8642-2-0100-80-8640-2710	Amortization of CIAC		(3,430)	3,430	-
35	2710	8643-2-0000-20-2810-2710	Due to MO Water Shared Services		(405,186)	405,186	-
36	2710	8644-2-0000-20-2810-2710	Due to MO Water Shared Services		(393,076)	393,076	-
37	2710	8644-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(57,220)	-	(57,220)
38	2710	8644-2-0100-10-1641-2710	Amortization of CIAC Reserve		57,220	-	57,220
39	2710	8644-2-0100-80-8640-2710	Amortization of CIAC		(1,349)	1,349	-
40	2710	8645-2-0000-20-2810-2710	Due to MO Water Shared Services		(1,470,270)	1,470,270	-
41	2710	8645-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(252,888)	-	(252,888)
42	2710	8645-2-0100-10-1641-2710	Amortization of CIAC Reserve		252,888	-	252,888
43	2710	8646-2-0000-20-2810-2710	Due to MO Water Shared Services		(366,150)	366,150	-
44	2710	8646-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(55,834)	-	(55,834)
45	2710	8646-2-0100-10-1641-2710	Amortization of CIAC Reserve		40,623	1,442	42,065
46	2710	8646-2-0100-80-8640-2710	Amortization of CIAC		(1,731)	1,731	-
47	2710	8646-2-0200-10-1640-2710	Contribution in aid of Construction - CIAC		(112,699)	-	(112,699)
48	2710	8646-2-0200-10-1641-2710	Amortization of CIAC Reserve		65,945	2,911	68,857
49	2710	8646-2-0200-80-8640-2710	Amortization of CIAC		(3,494)	3,494	-
50	2710	8647-2-0000-20-2810-2710	Due to MO Water Shared Services		(447,383)	447,383	-
51	2710	8647-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(158,779)	-	(158,779)
52	2710	8647-2-0100-10-1641-2710	Amortization of CIAC Reserve		171,054	-	171,054
53	2710	8648-2-0000-20-2810-2710	Due to MO water		(290,891)	290,891	-
54	2710	8649-2-0000-20-2810-2710	Due to MO Water Shared Services		(12,836,020)	12,836,020	-
55	2710	8649-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(4,060)	-	(4,060)
56	2710	8649-2-0100-10-1641-2710	Amortization of CIAC Reserve		178	85	262
57	2710	8649-2-0100-80-8640-2710	Amortization of CIAC		(102)	102	-
58	2710	8650-2-0000-20-2810-2710	Due to MO Water Shared Services		(247,330)	247,330	-
59	2710	8650-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(17,709)	-	(17,709)
60	2710	8650-2-0100-10-1641-2710	Amortization of CIAC Reserve		22,621	-	22,621
61	2710	8651-2-0000-20-2810-2710	Due to MO water		(741,489)	741,489	-
62	2710	8652-2-0000-20-2810-2710	Due to MO Water Shared Services		(251,146)	251,146	-
63	2710	8652-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(3,000)	-	(3,000)
64	2710	8652-2-0100-10-1641-2710	Amortization of CIAC Reserve		2,773	78	2,851
65	2710	8652-2-0100-80-8640-2710	Amortization Expense		(93)	93	-
66	2710	8653-2-0000-20-2810-2710	Due to MO Water Shared Services		(340,175)	340,175	-
67	2710	8653-2-0100-10-1640-2710	Contribution in aid of Construction - CIAC		(7,404)	-	(7,404)
68	2710	8653-2-0100-10-1641-2710	Amortization of CIAC Reserve		8,417	-	8,417
69	2710	8656-2-0000-20-2810-2710	Due to MO water		(22,625,313)	22,625,313	-
70			Total CIAC:	Schedule 3	\$ (43,689,641)	\$ 43,035,828	\$ (653,814)

Source: See reference column (d).

Purpose: To present the customer deposit amounts for the test year and the pro forma balance which are included in the rate base schedule.