

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

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 3.9 - Regulatory Assets

Line No.	NARUC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water Test Year Ending Balance (e)	RB ADJ 7 Reg. Asset Update (f)	RB ADJ 12 Prepaid Pension Asset (g)	Missouri Water Pro Forma Balance (h) = (e) thru (g)
REGULATORY ASSETS								
1	1860	8656-2-0100-20-2140-1860	Flex Accounts	GL Input	\$ 49	\$ (49)	\$ -	\$ -
2	1862	8118-2-0100-10-1930-1862	Deferred Tank Painting Expense		142,537	-	-	142,537
3	1862	8152-2-0100-10-1930-1862	Deferred Tank Painting Expense		87,591	-	-	87,591
4	1863	8656-2-0100-10-1930-1863	Regulatory Asset - Acquisition		1,612,758	-	-	1,612,758
5	1863	8656-2-0200-10-1930-1863	Regulatory Asset - Acquisition		2,368,627	-	-	2,368,627
6	186X	8118-2-0100-10-1930-186X	Property Tax Tracker		-	13,507	-	13,507
7	186X	8120-2-0100-10-1930-186X	Property Tax Tracker		-	13,507	-	13,507
8	186X	8122-2-0100-10-1930-186X	Property Tax Tracker		-	13,507	-	13,507
9	186X	8149-2-0100-10-1930-186X	Property Tax Tracker		-	2,384	-	2,384
10	186X	8152-2-0100-10-1930-186X	Property Tax Tracker		-	21,555	-	21,555
11	186X	8641-2-0100-10-1930-186X	Property Tax Tracker		-	2,536	-	2,536
12	186X	8642-2-0100-10-1930-186X	Property Tax Tracker		-	1,955	-	1,955
13	186X	8643-2-0100-10-1930-186X	Property Tax Tracker		-	733	-	733
14	186X	8644-2-0100-10-1930-186X	Property Tax Tracker		-	2,704	-	2,704
15	186X	8645-2-0100-10-1930-186X	Property Tax Tracker		-	7,809	-	7,809
16	186X	8646-2-0100-10-1930-186X	Property Tax Tracker		-	5,329	-	5,329
17	186X	8647-2-0100-10-1930-186X	Property Tax Tracker		-	(455)	-	(455)
18	186X	8649-2-0100-10-1930-186X	Property Tax Tracker		-	159,592	-	159,592
19	186X	8650-2-0100-10-1930-186X	Property Tax Tracker		-	5,476	-	5,476
20	186X	8652-2-0100-10-1930-186X	Property Tax Tracker		-	688	-	688
21	186X	8653-2-0100-10-1930-186X	Property Tax Tracker		-	4,055	-	4,055
22	186X	8656-2-0100-10-1930-186X	Property Tax Tracker		-	365,256	-	365,256
23	186X	8648-2-0200-10-1930-186X	Property Tax Tracker		-	922	-	922
24	186X	8651-2-0100-10-1930-186X	Property Tax Tracker		-	2,475	-	2,475

Line No.	NARUC	GL Account	Description	Reference	Missouri Water	RB ADJ 7	RB ADJ 12	Missouri Water
					Test Year Ending Balance	Reg. Asset Update	Prepaid Pension Asset	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (e) thru (g)
25	186X	8118-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(272)	(272)
26	186X	8120-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(60)	(60)
27	186X	8122-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(119)	(119)
28	186X	8149-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(532)	(532)
29	186X	8152-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(305)	(305)
30	186X	8641-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(52)	(52)
31	186X	8642-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(31)	(31)
32	186X	8643-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(63)	(63)
33	186X	8644-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(76)	(76)
34	186X	8645-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(262)	(262)
35	186X	8646-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(35)	(35)
36	186X	8647-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(76)	(76)
37	186X	8649-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	61,760	61,760
38	186X	8650-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(49)	(49)
39	186X	8652-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(31)	(31)
40	186X	8653-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	(44)	(44)
41	186X	8656-2-0100-10-1930-186X	Prepaid Pension Asset		-	-	22,117	22,117
42	186X	8120-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	(39)	(39)
43	186X	8122-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	(97)	(97)
44	186X	8152-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	(119)	(119)
45	186X	8648-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	(63)	(63)
46	186X	8646-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	(22)	(22)
47	186X	8651-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	(102)	(102)
48	186X	8656-2-0200-10-1930-186X	Prepaid Pension Asset		-	-	5,516	5,516
49			Total Regulatory Assets:	Schedule 3	\$ 4,211,562	\$ 623,486	\$ 86,942	\$ 4,921,990

Source: See reference column (d).

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