

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

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 6.4 - Amortization Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water	EXP ADJ 17	Missouri Water
					Test Year Ending Balance (e)	Shared Services Allocation (Non-Plant) (f)	Pro Forma Balance (g) = (e) + (f)
AMORTIZATION EXPENSE							
(1) 1	4040	8118-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant	TB 12-2022	\$ -	\$ -	\$ -
(1) 2	4040	8120-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 3	4040	8122-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 4	4040	8149-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 5	4040	8152-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 6	4040	8641-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 7	4040	8642-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 8	4040	8643-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 9	4040	8644-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 10	4040	8645-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 11	4040	8646-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 12	4040	8647-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 13	4040	8649-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 14	4040	8650-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 15	4040	8652-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 16	4040	8653-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 17	4040	8656-2-100-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 18	4040	8120-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 19	4040	8122-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 20	4040	8152-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 21	4040	8646-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 22	4040	8648-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 23	4040	8651-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 24	4040	8656-2-200-10-XXXX-4040	Amortization of Limited Term Utility Plant		-	-	-
(1) 25			<u>Total Amortization of Limited Term Utility Plant:</u>		-	-	-

(1)	26	4280	8118-2-0100-80-8541-4280	Amortization of Debt Expense	-	144	144
(1)	27	4280	8120-2-0100-80-8541-4280	Amortization of Debt Expense	-	32	32
(1)	28	4280	8122-2-0100-80-8541-4280	Amortization of Debt Expense	-	63	63
(1)	29	4280	8149-2-0100-80-8541-4280	Amortization of Debt Expense	-	283	283
(1)	30	4280	8152-2-0100-80-8541-4280	Amortization of Debt Expense	-	162	162
(1)	31	4280	8641-2-0100-80-8541-4280	Amortization of Debt Expense	-	28	28
(1)	32	4280	8642-2-0100-80-8541-4280	Amortization of Debt Expense	-	17	17
(1)	33	4280	8643-2-0100-80-8541-4280	Amortization of Debt Expense	-	34	34
(1)	34	4280	8644-2-0100-80-8541-4280	Amortization of Debt Expense	-	40	40
(1)	35	4280	8645-2-0100-80-8541-4280	Amortization of Debt Expense	-	139	139
(1)	36	4280	8646-2-0100-80-8541-4280	Amortization of Debt Expense	-	19	19
(1)	37	4280	8647-2-0100-80-8541-4280	Amortization of Debt Expense	-	40	40
(1)	38	4280	8649-2-0100-80-8541-4280	Amortization of Debt Expense	-	1,453	1,453
(1)	39	4280	8650-2-0100-80-8541-4280	Amortization of Debt Expense	-	26	26
(1)	40	4280	8652-2-0100-80-8541-4280	Amortization of Debt Expense	-	17	17
(1)	41	4280	8653-2-0100-80-8541-4280	Amortization of Debt Expense	-	24	24
(1)	42	4280	8656-2-0100-80-8541-4280	Amortization of Debt Expense	-	910	910
(1)	43	4280	8120-2-0200-80-8541-4280	Amortization of Debt Expense	-	21	21
(1)	44	4280	8122-2-0200-80-8541-4280	Amortization of Debt Expense	-	51	51
(1)	45	4280	8152-2-0200-80-8541-4280	Amortization of Debt Expense	-	63	63
(1)	46	4280	8648-2-0200-80-8541-4280	Amortization of Debt Expense	-	33	33
(1)	47	4280	8646-2-0200-80-8541-4280	Amortization of Debt Expense	-	12	12
(1)	48	4280	8651-2-0200-80-8541-4280	Amortization of Debt Expense	-	54	54
(1)	49	4280	8656-2-0200-80-8541-4280	Amortization of Debt Expense	-	698	698
					-	4,363	4,363
50			Total Amortization Expense:	Schedule 6	\$ -	\$ 4,363	\$ 4,363

(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 amortization expense for the test year and the pro forma balance which is included in the operating income statement.