

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)
Test Year Ending December 31, 2022
WR-2024-0104; SR-2024-0105
Schedule 3 - Rate Base Adjustments

Line No.	Description (a)	Reference (b)	Missouri Water	RB ADJ 1	RB ADJ 2	RB ADJ 3	RB ADJ 4	RB ADJ 5	RB ADJ 6	RB ADJ 7	RB ADJ 8	RB ADJ 9	RB ADJ 10	RB ADJ 11	RB ADJ 12	Missouri Water	Missouri Water
			Test Year Ending Balance (c)	Plant Additions (d)	Common Plant (e)	Shared Services Plant (f)	AMI Plant (g)	Cash Working Capital (h)	ADIT Update (i)	Reg. Asset Update (j)	Reg. Liabilities Update (k)	Shared Services Non-Plant (l)	Customer Deposit Normalization (m)	Normalized CIAC (n)	Prepaid Pension (o)	Pro Forma Adjustments (p) = (d) thru (o)	Pro Forma Balance (q) = (c) + (p)
1	<u>Plant in Service:</u>																
2	Plant in Service	WP 3.1	\$ 64,679,464	\$ 10,675,842	\$ 396,861	\$ 1,236,837	\$ 32,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,341,848	\$ 77,021,312
3	Accumulated Depreciation/Amortization	WP 3.2	(28,124,408)	(3,191,992)	(154,337)	(891,163)	-	-	-	-	-	-	-	-	-	(4,237,492)	(32,361,900)
4	Net Plant in Service		36,555,056	7,483,850	242,524	345,674	32,307	-	-	-	-	-	-	-	-	8,104,356	44,659,412
5	<u>Working Capital:</u>																
6	Cash Working Capital	WP 3.3	-	-	-	-	-	15,509	-	-	-	-	-	-	-	15,509	15,509
7	Prepayments	WP 3.4	-	-	-	-	-	-	-	-	-	137,276	-	-	-	137,276	137,276
8	Materials & Supplies	WP 3.5	26,588	-	-	-	-	-	-	-	-	89,251	-	-	-	89,251	115,839
9	<u>Additions and Deductions:</u>																
10	Customer Deposits	WP 3.6	(45,470)	-	-	-	-	-	-	-	-	-	(100,430)	-	-	(100,430)	(145,901)
11	Customer Advances	WP 3.7	(6,597)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,597)
12	CIAC	WP 3.8	(43,689,641)	-	-	-	-	-	-	-	-	-	-	43,035,828	-	43,035,828	(663,814)
13	Regulatory Assets	WP 3.9	4,211,562	-	-	-	-	-	623,486	-	-	-	-	-	86,942	710,428	4,921,990
14	Regulatory Liabilities	WP 3.10	(162,678)	-	-	-	-	-	-	123,574	-	-	-	-	-	123,574	(39,104)
15	Accumulated Deferred Income Taxes	WP 3.11	(112,816)	-	-	-	-	-	104,315	-	-	-	-	-	-	104,315	(8,501)
16	Total Rate Base:	Schedule 2	\$ (3,223,998)	\$ 7,483,850	\$ 242,524	\$ 345,674	\$ 32,307	\$ 15,509	\$ 104,315	\$ 623,486	\$ 123,574	\$ 226,527	\$ (100,430)	\$ 43,035,828	\$ 86,942	\$ 52,220,107	\$ 48,996,110

Source: See adjustment column references.

Purpose: The purpose of this workpaper is to show the breakdown of the rate base pro forma adjustments.