

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)
Test Year Ending December 31, 2022
WR-2024-0104; SR-2024-0105
WP 3.4 - Prepayments

Line No.	NARUC	GL Account	Description	Reference	Missouri Water Test Year Ending Balance	RB ADJ 9 Shared Services Allocation (Non-Plant)	Missouri Water Pro Forma Adjustments	Missouri Water Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) thru (f)	(h) = (e) + (g)
PREPAYMENTS								
1	1660	8118-2-0100-10-1250-1660	Prepaid Insurance	GL Input	\$ -	\$ 2,396	\$ 2,396	\$ 2,396
2	1660	8120-2-0100-10-1250-1660	Prepaid Insurance		-	532	532	532
3	1660	8122-2-0100-10-1250-1660	Prepaid Insurance		-	1,053	1,053	1,053
4	1660	8149-2-0100-10-1250-1660	Prepaid Insurance		-	4,694	4,694	4,694
5	1660	8152-2-0100-10-1250-1660	Prepaid Insurance		-	2,692	2,692	2,692
6	1660	8641-2-0100-10-1250-1660	Prepaid Insurance		-	461	461	461
7	1660	8642-2-0100-10-1250-1660	Prepaid Insurance		-	276	276	276
8	1660	8643-2-0100-10-1250-1660	Prepaid Insurance		-	559	559	559
9	1660	8644-2-0100-10-1250-1660	Prepaid Insurance		-	670	670	670
10	1660	8645-2-0100-10-1250-1660	Prepaid Insurance		-	2,314	2,314	2,314
11	1660	8646-2-0100-10-1250-1660	Prepaid Insurance		-	312	312	312
12	1660	8647-2-0100-10-1250-1660	Prepaid Insurance		-	671	671	671
13	1660	8649-2-0100-10-1250-1660	Prepaid Insurance		-	24,142	24,142	24,142
14	1660	8650-2-0100-10-1250-1660	Prepaid Insurance		-	433	433	433
15	1660	8652-2-0100-10-1250-1660	Prepaid Insurance		-	276	276	276
16	1660	8653-2-0100-10-1250-1660	Prepaid Insurance		-	390	390	390
17	1660	8656-2-0100-10-1250-1660	Prepaid Insurance		-	15,120	15,120	15,120
18			Total Insurance Prepayments:		-	56,992	56,992	56,992
19	1660	8118-2-0100-10-1240-1660	Prepaid Expenses	GL Input	-	2,537	2,537	2,537
20	1660	8120-2-0100-10-1240-1660	Prepaid Expenses		-	564	564	564
21	1660	8122-2-0100-10-1240-1660	Prepaid Expenses		-	1,115	1,115	1,115
22	1660	8149-2-0100-10-1240-1660	Prepaid Expenses		-	4,970	4,970	4,970
23	1660	8152-2-0100-10-1240-1660	Prepaid Expenses		-	2,850	2,850	2,850
24	1660	8641-2-0100-10-1240-1660	Prepaid Expenses		-	488	488	488
25	1660	8642-2-0100-10-1240-1660	Prepaid Expenses		-	293	293	293
26	1660	8643-2-0100-10-1240-1660	Prepaid Expenses		-	592	592	592
27	1660	8644-2-0100-10-1240-1660	Prepaid Expenses		-	709	709	709
28	1660	8645-2-0100-10-1240-1660	Prepaid Expenses		-	2,450	2,450	2,450
29	1660	8646-2-0100-10-1240-1660	Prepaid Expenses		-	330	330	330
30	1660	8647-2-0100-10-1240-1660	Prepaid Expenses		-	710	710	710
31	1660	8649-2-0100-10-1240-1660	Prepaid Expenses		-	25,560	25,560	25,560
32	1660	8650-2-0100-10-1240-1660	Prepaid Expenses		-	458	458	458
33	1660	8652-2-0100-10-1240-1660	Prepaid Expenses		-	293	293	293
34	1660	8653-2-0100-10-1240-1660	Prepaid Expenses		-	413	413	413
35	1660	8656-2-0100-10-1240-1660	Prepaid Expenses		-	16,008	16,008	16,008
36	1660	8120-2-0200-10-1240-1660	Prepaid Expenses		-	441	441	441
37	1660	8122-2-0200-10-1240-1660	Prepaid Expenses		-	1,101	1,101	1,101
38	1660	8152-2-0200-10-1240-1660	Prepaid Expenses		-	1,353	1,353	1,353
39	1660	8646-2-0200-10-1240-1660	Prepaid Expenses		-	250	250	250
40	1660	8648-2-0200-10-1240-1660	Prepaid Expenses		-	715	715	715
41	1660	8651-2-0200-10-1240-1660	Prepaid Expenses		-	1,155	1,155	1,155
42	1660	8656-2-0200-10-1240-1660	Prepaid Expenses		-	14,929	14,929	14,929
43			Total Other Prepayments:		-	80,284	80,284	80,284
44			Total Prepayments:	Schedule 3	\$ -	\$ 137,276	\$ 137,276	\$ 137,276

Source: See reference column (d).

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