

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

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 3.10 - Regulatory Liabilities

| Line No. | NARUC (a) | GL Account (b) | Description (c) | Reference (d) | Missouri Water Test Year Ending Balance (e) | RB ADJ 8 Reg. Liability Update (f) | Missouri Water Pro Forma Balance (g) = (e) + (f) |
|-------------------------------|-----------|--------------------------|--------------------------------------|---------------|---|------------------------------------|--|
| REGULATORY LIABILITIES | | | | | | | |
| 1 | 2549 | 8118-2-0100-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | GL Input | \$ (60,086) | \$ 45,643 | \$ (14,443) |
| 2 | 2549 | 8120-2-0100-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | (54,380) | 41,308 | (13,072) |
| 3 | 2549 | 8120-2-0200-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | (44,953) | 34,147 | (10,806) |
| 4 | 2549 | 8122-2-0100-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | 14,050 | (10,673) | 3,377 |
| 5 | 2549 | 8122-2-0200-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | 17,657 | (13,412) | 4,244 |
| 6 | 2549 | 8149-2-0100-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | (26,301) | 19,979 | (6,322) |
| 7 | 2549 | 8152-2-0100-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | (6,666) | 5,064 | (1,602) |
| 8 | 2549 | 8152-2-0200-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act | | (1,999) | 1,518 | (481) |
| 9 | | | Total Regulatory Liabilities: | Schedule 3 | \$ (162,678) | \$ 123,574 | \$ (39,104) |

Source: See reference column (d).

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