

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

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 3.11 - Accumulated Deferred Income Taxes

Line No.	NARUC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water Test Year Ending Balance (e)	RB ADJ 6 ADIT Update (f)	Missouri Water Pro Forma Balance (g) = (e) + (f)
DEFERRED TAX ASSETS							
1	1900	8118-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets	GL Input	\$ 15,688	\$ (15,688)	\$ -
2	1900	8120-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		14,088	(14,088)	-
3	1900	8120-2-0200-10-1800-1900	Accum Deferred Income Taxes-Assets		11,679	(11,679)	-
4	1900	8122-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		663	(663)	-
5	1900	8122-2-0200-10-1800-1900	Accum Deferred Income Taxes-Assets		(659)	659	-
6	1900	8149-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		12,548	(12,548)	-
7	1900	8152-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		3,513	(3,513)	-
8	1900	8152-2-0200-10-1800-1900	Accum Deferred Income Taxes-Assets		(265)	265	-
9	1900	8641-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		15	(15)	-
10	1900	8642-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		25	(25)	-
11	1900	8643-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		46	(46)	-
12	1900	8644-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		68	(68)	-
13	1900	8645-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		106	(106)	-
14	1900	8646-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		29	(29)	-
15	1900	8646-2-0200-10-1800-1900	Accum Deferred Income Taxes-Assets		(15)	15	-
16	1900	8647-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		25	(25)	-
17	1900	8648-2-0200-10-1800-1900	Accum Deferred Income Taxes-Assets		68	(68)	-
18	1900	8649-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		5,116	(5,116)	-
19	1900	8650-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		4	(4)	-
20	1900	8651-2-0200-10-1800-1900	Accum Deferred Income Taxes-Assets		204	(204)	-
21	1900	8652-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		46	(46)	-
22	1900	8653-2-0100-10-1800-1900	Accum Deferred Income Taxes-Assets		(11)	11	-
23			<u>Total Deferred Tax Assets:</u>		<u>62,981</u>	<u>(62,981)</u>	<u>-</u>
DEFERRED TAX LIABILITIES							
24	2820	8118-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	GL Input	(37,107)	114,066	76,959
25	2820	8120-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant		(62,451)	53,792	(8,659)
26	2820	8120-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant		(32,385)	43,952	11,567

27	2820	8122-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	52,229	46,719	98,948
28	2820	8122-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant	79,791	49,908	129,699
29	2820	8149-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	112,327	158,146	270,473
30	2820	8152-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(6,395)	74,406	68,011
31	2820	8152-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant	5,466	46,267	51,733
32	2820	8641-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(8,423)	22,320	13,897
33	2820	8642-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(4,323)	8,764	4,441
34	2820	8643-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(18,390)	9,543	(8,847)
35	2820	8644-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(11,610)	24,046	12,436
36	2820	8645-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(66,925)	55,597	(11,328)
37	2820	8646-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(5,751)	10,431	4,680
38	2820	8646-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant	(9,505)	8,328	(1,177)
39	2820	8647-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	48,977	23,331	72,308
40	2820	8648-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant	(63,162)	7,966	(55,196)
41	2820	8649-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	(65,450)	684,352	618,902
42	2820	8650-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	5,991	12,603	18,594
43	2820	8651-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant	(31,956)	24,258	(7,698)
44	2820	8652-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	1,387	6,345	7,732
45	2820	8653-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	4,954	9,480	14,434
(1) 46	2820	8656-2-0100-20-2965-2820	Accum Deferred Inc Taxes - Plant	-	-	-
(1) 47	2820	8656-2-0200-20-2965-2820	Accum Deferred Inc Taxes - Plant	-	8,339	8,339
48	2830	8118-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	(33,979)	(93,699)	(127,678)
(1) 49	2830	8120-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(41,631)	(41,631)
(1) 50	2830	8120-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(32,144)	(32,144)
51	2830	8122-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	(4,073)	(37,957)	(42,030)
52	2830	8122-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other	(4,152)	(39,717)	(43,869)
(1) 53	2830	8149-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(124,111)	(124,111)
54	2830	8152-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	(17,020)	(66,188)	(83,208)
55	2830	8152-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other	(3,862)	(42,735)	(46,597)
(1) 56	2830	8641-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(21,484)	(21,484)
(1) 57	2830	8642-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(8,510)	(8,510)
(1) 58	2830	8643-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(10,497)	(10,497)
(1) 59	2830	8644-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(23,325)	(23,325)
(1) 60	2830	8645-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(57,645)	(57,645)
61	2830	8646-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	(493)	(10,184)	(10,677)
62	2830	8646-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other	493	(8,618)	(8,125)
(1) 63	2830	8647-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(17,168)	(17,168)
(1) 64	2830	8648-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(13,102)	(13,102)
(1) 65	2830	8649-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(636,466)	(636,466)
(1) 66	2830	8650-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other	-	(11,154)	(11,154)

(1)	67	2830	8651-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other		-	(25,246)	(25,246)
(1)	68	2830	8652-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other		-	(5,720)	(5,720)
(1)	69	2830	8653-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other		-	(8,363)	(8,363)
(1)	70	2830	8656-2-0100-20-2965-2830	Accum Deferred Inc Taxes - Other		-	-	-
(1)	71	2830	8656-2-0200-20-2965-2830	Accum Deferred Inc Taxes - Other		-	-	-
	72			<u>Total Deferred Tax Liabilities:</u>		<u>(175,797)</u>	<u>167,296</u>	<u>(8,501)</u>
	73			<u>Total Accumulated Deferred Income Taxes:</u>	Schedule 3	<u>\$ (112,816)</u>	<u>\$ 104,315</u>	<u>\$ (8,501)</u>

(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 accumulated deferred income taxes for the test year and the pro forma balance which are included in the rate base schedule.