

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)
 Test Year Ending December 31, 2022
 WR-2024-0104; SR-2024-0105
 WP 6.3 - Depreciation Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water	EXP ADJ 3	EXP ADJ 9	EXP ADJ 18	Missouri Water	Missouri Water
					Test Year Ending Balance (e)	Regulatory Assets Update (f)	Depreciation Annualization (g)	CIAC Expense Reclas (h)	Pro Forma Adjustments (i) = (f) thru (h)	Pro Forma Balance (j) = (e) + (i)
AMORTIZATION EXPENSE										
1	4030	8118-2-0100-80-8610-4030	Depreciation Expense	GL Input	\$ 102,601	\$ 4,502	\$ 73,052	\$ (14,972)	\$ 62,582	\$ 165,183
2	4030	8120-2-0100-80-8610-4030	Depreciation Expense		29,324	4,502	4,770	(705)	8,566	37,890
3	4030	8120-2-0200-80-8610-4030	Depreciation Expense		38,659	-	(16,305)	(619)	(16,923)	21,736
4	4030	8122-2-0100-80-8610-4030	Depreciation Expense		57,277	4,502	23,846	(7,760)	20,588	77,865
5	4030	8122-2-0200-80-8610-4030	Depreciation Expense		35,225	-	8,154	(7,112)	1,042	36,267
6	4030	8149-2-0100-80-8610-4030	Depreciation Expense		149,720	795	141,621	(223)	142,193	291,913
7	4030	8152-2-0100-80-8610-4030	Depreciation Expense		41,771	7,185	57,571	(478)	64,279	106,050
8	4030	8152-2-0200-80-8610-4030	Depreciation Expense		50,795	-	1,456	-	1,456	52,251
9	4030	8641-2-0100-80-8610-4030	Depreciation Expense		21,434	845	5,141	(2,599)	3,387	24,822
10	4030	8642-2-0100-80-8610-4030	Depreciation Expense		6,234	652	2,167	(2,858)	(39)	6,195
11	4030	8643-2-0100-80-8610-4030	Depreciation Expense		8,831	244	6,757	-	7,001	15,832
12	4030	8644-2-0100-80-8610-4030	Depreciation Expense		26,510	901	(5,848)	-	(4,946)	21,564
13	4030	8645-2-0100-80-8610-4030	Depreciation Expense		80,500	2,603	9,823	-	12,426	92,926
14	4030	8646-2-0100-80-8610-4030	Depreciation Expense		21,136	1,776	(9,275)	(1,442)	(8,941)	12,195
15	4030	8646-2-0200-80-8610-4030	Depreciation Expense		15,954	-	(8,062)	(2,911)	(10,973)	4,981
16	4030	8647-2-0100-80-8610-4030	Depreciation Expense		17,304	(152)	14,596	-	14,444	31,748
17	4030	8648-2-0200-80-8610-4030	Depreciation Expense		10,770	307	3,538	-	3,846	14,615
18	4030	8649-2-0100-80-8610-4030	Depreciation Expense		479,118	53,197	670,854	(85)	723,967	1,203,085
19	4030	8650-2-0100-80-8610-4030	Depreciation Expense		13,980	1,825	12,576	-	14,401	28,381
20	4030	8651-2-0200-80-8610-4030	Depreciation Expense		11,236	825	3,191	-	4,016	15,252
21	4030	8652-2-0100-80-8610-4030	Depreciation Expense		6,375	229	2,085	(78)	2,237	8,612
22	4030	8653-2-0100-80-8610-4030	Depreciation Expense		11,026	1,352	13,365	-	14,716	25,743
23	4030	8656-2-0100-80-8610-4030	Depreciation Expense		302,136	121,752	330,079	-	451,831	753,967
24	4030	8656-2-0200-80-8610-4030	Depreciation Expense		516,614	-	(4,416)	-	(4,416)	512,198
25			Total Amortization Expense:	Schedule 6	\$ 2,054,527	\$ 207,845	\$ 1,340,738	\$ (41,841)	\$ 1,506,742	\$ 3,561,269

Source: See reference column (c).

Purpose: To present the depreciation expense at the test year and the pro forma balance.