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## Appendix A

Schedule 1     Eligible ISRS Replacements

Schedule 2     Retirements

**Liberty Utilities  
Missouri Jurisdiction  
Eligible ISRS Replacements**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	ANNUAL DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
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**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

3670	8852-0401-20G03	DIS-Mn Repl,Walnut-Rich Hill Replc	May-21	231,842	7	1.57%	2,123	3,640
3761	8852-0401-20J12	DIS-Mn Rpl-Pine & 7th @ Rich Hill	May-21	2,330	7	1.97%	27	46
3762	8852-0401-19S15	DIS-3762-Repl 500' PVC Main,Amoret, MO	Dec-20	51,034	12	1.92%	980	980
3762	8852-0401-20G03	DIS-2" PE	Aug-21	6,809	4	1.92%	44	131
3762	8852-0401-20G10	DIS-Mn Rpl-Olive to Pine@Rich Hill	May-21	7,026	7	1.92%	79	135
3762	8852-0401-20J13	DIS-3762-Mn Repl,1413 N Orange- Airport	Nov-20	14,321	13	1.92%	298	275
3762	8852-040120J132	DIS-Replace Main Culvert Imprv	May-21	29,891	7	1.92%	335	574
3762	8852-040120J133	DIS-Mn Rpl,Maple Park & Rich Hill	May-21	35,709	7	1.92%	400	686
3762	8852-0401-20J81	DIS-3762-ISRS PVC Replcmnt-Harrisonvill	Dec-20	16,656	12	1.92%	320	320
3762	8852-0401-20J91	DIS-3762-Mn Repl-909 S Country Club	Dec-20	10,011	12	1.92%	192	192
<b>TOTALS - WEST DIVISION</b>				<u>405,628</u>			<u>4,797</u>	<u>6,978</u>

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

3761	8853-0404-18J15	DIS-ISRS-Install New TBS	May-21	1,874	7	1.92%	21	36
3762	8853-0403-2J121	DIS-3762-2" Main Leak Repr,Hwy DJackson	Dec-20	1,343	12	1.92%	26	26
3762	8853-0404-16J33	DIS-2" PE Main	May-21	1,256,473	7	1.92%	14,073	24,124
3762	8853-0404-18J15	DIS-ISRS-Replace Main	May-21	1,818,987	7	1.92%	20,373	34,925
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>3,078,677</u>			<u>34,492</u>	<u>59,111</u>
<b>TOTAL MAIN REPLACEMENT ADDITIONS</b>				<u>\$3,484,305</u>			<u>\$39,289</u>	<u>\$66,088</u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

3780	8853-0404-18J15	Regulator Station	May-21	6,128	7	2.66%	95	163
3780	8853-0404-18J15	Regulator 2 AC	May-21	4,076	7	2.66%	63	108
3780	8853-0404-18J15	Regulator 2x1 150	May-21	7,358	7	2.66%	114	196
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>17,562</u>			<u>273</u>	<u>467</u>
<b>MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS</b>				<u>\$ 17,562</u>			<u>\$ 273</u>	<u>\$ 467</u>
<b>TOTAL ISRS ELIGIBLE ADDITIONS</b>				<u>\$ 3,501,867</u>			<u>\$ 39,561</u>	<u>\$ 66,556</u>

**Liberty Utilities  
Missouri Jurisdiction  
Retirements**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	RETIRE DATE	ADDITION AMOUNT	ANNUAL DEPR RATE	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
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**RETIREMENTS - MAIN REPLACEMENTS, WEST DIVISION**

3762	8852-20150990	DIS-37602-Main, PE, 2 in.	Dec-20	628	1.97%	0.001642	(628)	0
3762	8852-20151256	DIS-37602-Main, PE, X<=1in	Dec-20	14	1.92%	0.001600	(14)	0

<b>TOTALS - WEST DIVISION</b>	643	(643)	0
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**RETIREMENTS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

3761	8853-1500758	DIS-37601-Main, Steel, 2 in.	Sep-20	303	1.57%	0.001308	(303)	0
3761	8853-1500856	DIS-37601-Main, Steel, 3 in.	Sep-20	7,636	1.57%	0.001308	(7,636)	0
3761	8853-1501592	DIS-37601-Main, Steel, 4 in.	Sep-20	108	1.57%	0.001308	(108)	0
3761	8853-1501680	DIS-37601-Main, Steel, 2 in.	Sep-20	5	1.57%	0.001308	(5)	0
3761	8853-1501861	DIS-37601-Main, Steel, 2 in.	Sep-20	244	1.57%	0.001308	(244)	0
3761	8853-55185780	DIS-37601-Main, Steel, 4 in.	Sep-20	563	1.57%	0.001308	(563)	0
3761	8853-55190153	DIS-37601-Main, Steel, 4 in.	Sep-20	489	1.57%	0.001308	(489)	0
3761	8853-55282804	DIS-37601-Main, Steel, 4 in.	Sep-20	520	1.57%	0.001308	(520)	0
3762	8853-0404-14211	DIS-37602-Main, PE, 2 in	Jun-21	167	1.57%	0.001308	(167)	0
3762	8853-0404-14211	DIS-37602-Main, PE, 2 in	Jun-21	167	1.92%	0.001600	(167)	0
3762	8853-0404-17J12	DIS-Repl PVC Main, 2nd St, Qulin	Jun-21	92,287	1.92%	0.001600	(92,287)	0
3762	8853-1502842	DIS-37602-Main, PE, 2 in.	Dec-20	168	1.92%	0.001600	(168)	0
3762	8853-1503049	DIS-37602-Main, PE, 2 in.	Sep-20	285	1.92%	0.001600	(285)	0
3762	8853-1503050	DIS-37602-Main, PE, 2 in.	Sep-20	1,393	1.92%	0.001600	(1,393)	0
3762	8853-1503122	DIS-37602-Main, PE, 2 in.	Sep-20	16	1.92%	0.001600	(16)	0
3762	8853-18134288	DIS-37602-Main, PE, 2 in.	Jun-21	15,676	1.92%	0.001600	(15,676)	0

<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>	120,027	(120,027)	0
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**RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST DIVISION**

3761	8854-0403-13308	DIS-37601-Main, Steel, 2 in	Jul-21	340	1.97%	0.001642	(340)	0
3761	8854-0403-15J18	DIS-3761-Main, STL, 6 in.	Jul-21	35,703	1.97%	0.001642	(35,703)	0
3761	8854-20712774	DIS-37601-Main, Steel, 6 in.	Jul-21	60,868	1.97%	0.001642	(60,868)	0
3761	8854-55185479	DIS-37601-Main, Steel, 4 in.	Sep-20	83	1.92%	0.001600	(83)	0
3761	8854-55188132	DIS-37601-Main, Steel, 3 in.	Sep-20	60	1.92%	0.001600	(60)	0
3761	8854-55188139	DIS-37601-Main, Steel, 3 in.	Sep-20	326	1.92%	0.001600	(326)	0
3761	8854-55188153	DIS-37601-Main, Steel, 3 in.	Sep-20	78	1.92%	0.001600	(78)	0
3761	8854-55188363	DIS-37601-Main, Steel, 3 in.	Sep-20	34	1.92%	0.001600	(34)	0
3761	8854-55188391	DIS-37601-Main, Steel, 3 in.	Sep-20	26	1.92%	0.001600	(26)	0
3761	8854-55188405	DIS-37601-Main, Steel, 3 in.	Sep-20	46	1.92%	0.001600	(46)	0
3761	8854-55188419	DIS-37601-Main, Steel, 3 in.	Sep-20	83	1.92%	0.001600	(83)	0
3761	8854-55188566	DIS-37601-Main, Steel, 3 in.	Sep-20	49	1.97%	0.001642	(49)	0
3761	8854-55189215	DIS-37601-Main, Steel, 3 in.	Sep-20	119	1.97%	0.001642	(119)	0
3761	8854-55250182	DIS-37601-Main, Steel, 2 in.	Sep-20	159	1.92%	0.001600	(159)	0
3761	8854-55250231	DIS-37601-Main, Steel, 2 in.	Sep-20	86	1.92%	0.001600	(86)	0

**Liberty Utilities  
Missouri Jurisdiction  
Retirements**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	RETIRE DATE	ADDITION AMOUNT	ANNUAL DEPR RATE	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
3761	8854-55254627	DIS-37601-Main, Steel, 4 in.	Sep-20	164	1.92%	0.001600	(164)	0
3761	8854-55285576	DIS-37601-Main, Steel, 2 in.	Sep-20	178	1.92%	0.001600	(178)	0
3761	8854-55285597	DIS-37601-Main, Steel, 2 in.	Sep-20	118	1.92%	0.001600	(118)	0
3761	8854-55286955	DIS-37601-Main, Steel, 2 in.	Sep-20	62	1.92%	0.001600	(62)	0
3761	8854-55294877	DIS-37601-Main, Steel, 2 in.	Sep-20	288	1.92%	0.001600	(288)	0
3761	8854-55334108	DIS-37601-Main, Steel, 2 in.	Sep-20	174	1.92%	0.001600	(174)	0
3761	8854-55334129	DIS-37601-Main, Steel, 2 in.	Sep-20	141	1.97%	0.001642	(141)	0
3761	8854-55334143	DIS-37601-Main, Steel, 2 in.	Sep-20	196	1.97%	0.001642	(196)	0
3761	8854-55334878	DIS-37601-Main, Steel, 2 in.	Sep-20	463	1.92%	0.001600	(463)	0
3761	8854-55334885	DIS-37601-Main, Steel, 2 in.	Sep-20	815	1.92%	0.001600	(815)	0
3761	8854-55338756	DIS-37601-Main, Steel, 2 in.	Sep-20	24	1.92%	0.001600	(24)	0
3761	8854-55339274	DIS-37601-Main, Steel, 3 in.	Sep-20	26	1.92%	0.001600	(26)	0
3761	8854-55340030	DIS-37601-Main, Steel, 3 in.	Sep-20	87	1.92%	0.001600	(87)	0
3761	8854-55340079	DIS-37601-Main, Steel, 3 in.	Sep-20	153	1.92%	0.001600	(153)	0
3761	8854-55340128	DIS-37601-Main, Steel, 3 in.	Sep-20	26	1.92%	0.001600	(26)	0
3761	8854-55340212	DIS-37601-Main, Steel, 3 in.	Sep-20	71	1.92%	0.001600	(71)	0
3761	8854-55340996	DIS-37601-Main, Steel, 3 in.	Sep-20	94	1.97%	0.001642	(94)	0
3761	8854-55341003	DIS-37601-Main, Steel, 3 in.	Sep-20	77	1.97%	0.001642	(77)	0
3761	8854-55342165	DIS-37601-Main, Steel, 3 in.	Sep-20	44	1.92%	0.001600	(44)	0
3761	8854-55342606	DIS-37601-Main, Steel, 3 in.	Sep-20	38	1.92%	0.001600	(38)	0
3761	8854-55342858	DIS-37601-Main, Steel, 2 in.	Sep-20	37	1.92%	0.001600	(37)	0
3761	8854-55343432	DIS-37601-Main, Steel, 2 in.	Sep-20	287	1.92%	0.001600	(287)	0
3762	8854-55251960	DIS-37602-Main, PE, 3 in.	Sep-20	203	1.92%	0.001600	(203)	0
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>101,823</u>			<u>(101,823)</u>	<u>0</u>
<b>TOTAL MAIN REPLACEMENT RETIREMENTS</b>				<u>\$ 222,493</u>			<u>\$ (222,493)</u>	<u>\$ -</u>

**RETIREMENTS - SERVICE REPLACEMENTS, SOUTHEAST DIVISION**

3800	8853-55201132	DIS-38000-Service, Generic, 2 in.	Jun-21	108	4.55%	0.003792	(108)	0
3800	8853-55202686	DIS-38000-Service, Generic, 2 in.	Jun-21	308	4.55%	0.003792	(308)	0
3800	8853-55202861	DIS-38000-Service, Generic, 2 in.	Jun-21	555	4.55%	0.003792	(555)	0
3800	8853-55203400	DIS-38000-Service, Generic, 2 in.	Jun-21	6	4.55%	0.003792	(6)	0
3800	8853-55203967	DIS-38000-Service, Generic, 2 in.	Jun-21	223	4.55%	0.003792	(223)	0
3800	8853-55204219	DIS-38000-Service, Generic, 2 in.	Jun-21	670	4.55%	0.003792	(670)	0
3800	8853-55204660	DIS-38000-Service, Generic, 2 in.	Jun-21	0	4.55%	0.003792	(0)	0
3800	8853-55207719	DIS-38000-Service, Generic, 2 in.	Sep-20	4	4.55%	0.003792	(4)	0
3800	8853-55346169	DIS-38000-Service, Generic, 2 in.	Sep-20	2	4.55%	0.003792	(2)	0
<b>TOTALS - SOUTHEAST DIVISION</b>				<u>1,876</u>			<u>(1,876)</u>	<u>0</u>
<b>TOTAL SERVICE REPLACEMENT RETIREMENTS</b>				<u>\$ 1,876</u>			<u>\$ (1,876)</u>	<u>\$ -</u>
<b>TOTAL ISRS ELIGIBLE RETIREMENTS</b>				<u>\$ 224,369</u>			<u>\$ (224,369)</u>	<u>\$ -</u>

## Appendix B

Schedule 1	ISRS Revenue Requirement Calculation
Schedule 2	ISRS Depreciation Expense
Schedule 3	ISRS Deferred Taxes - Rate Base Reduction
Schedule 4	ISRS Rate Design - Current Period
Schedule 5	Capital Structure/Rate of Return for ISRS
Schedule 6	ISRS Property Taxes

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Revenue Requirement Calculation**

**ISRS Activity:**

	<b>Total Missouri</b>	<b>WEMO/ NEMO</b>	<b>SEMO</b>
<b><u>Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:</u></b>			
<u>Work Orders Placed in Service</u>			
Gross Additions	\$ 3,484,305	\$ 405,628	\$ 3,078,677
Accumulated Depreciation	(39,289)	(4,797)	(34,492)
<b>Total Net</b>	<b>3,445,017</b>	<b>400,832</b>	<b>3,044,185</b>
<b><u>Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:</u></b>			
<u>Work Orders Placed in Service</u>			
Gross Additions	0	0	0
Accumulated Depreciation	0	0	0
<b>Total Net</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Gas Utility Plant Projects - Measurement &amp; Regulator Station Equipment Replacements:</u></b>			
<u>Work Orders Placed in Service</u>			
Gross Additions	17,562	0	17,562
Accumulated Depreciation	(273)	0	(273)
<b>Total Net</b>	<b>17,289</b>	<b>0</b>	<b>17,289</b>
<b>Deferred Taxes</b>	<b>(32,780)</b>	<b>(2,473)</b>	<b>(30,307)</b>
<b>Total ISRS Rate Base</b>	<b>3,429,526</b>	<b>398,358</b>	<b>3,031,167</b>
<b>Overall Rate of Return per GR-2018-0013</b>	<b>7.40%</b>	<b>7.40%</b>	<b>7.40%</b>
<b>UOI Required</b>	<b>253,888</b>	<b>29,490</b>	<b>224,397</b>
<b>Income Tax Conversion Factor</b>	<b>1.3186</b>	<b>1.3186</b>	<b>1.3186</b>
<b>Revenue Requirement Before Interest Deductibility</b>	<b>334,768</b>	<b>38,885</b>	<b>295,883</b>
<b>Total ISRS Rate Base</b>	<b>3,429,526</b>	<b>398,358</b>	<b>3,031,167</b>
<b>Weighted Cost of Debt per GR-2018-0013</b>	<b>2.21%</b>	<b>2.21%</b>	<b>2.21%</b>
<b>Interest Deduction</b>	<b>75,758</b>	<b>8,800</b>	<b>66,958</b>
<b>Marginal Income Tax Rate</b>	<b>24.16%</b>	<b>24.16%</b>	<b>24.16%</b>
<b>Income Tax Reduction due to Interest</b>	<b>18,303</b>	<b>2,126</b>	<b>16,177</b>
<b>Income Tax Conversion Factor</b>	<b>1.3186</b>	<b>1.3186</b>	<b>1.3186</b>
<b>Revenue Requirement Impact of Interest Deductibility</b>	<b>24,134</b>	<b>2,803</b>	<b>21,331</b>
<b>Total Revenue Requirement on Capital</b>	<b>310,634</b>	<b>36,082</b>	<b>274,552</b>
<b>Depreciation Expense</b>	<b>66,556</b>	<b>6,978</b>	<b>59,578</b>
<b>Property Taxes</b>	<b>57,813</b>	<b>8,381</b>	<b>49,433</b>
<b>Total Company ISRS Revenues</b>	<b>\$ 435,002</b>	<b>\$ 51,440</b>	<b>\$ 383,562</b>

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Depreciation Expense**

Description	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	66,088	0
Service Replacements	0	0
Measurement & Regulator Station Equipment Replacements	467	0
<b>TOTALS</b>	<b>\$ 66,556</b>	<b>\$ -</b>
Total Net Decrease in Depreciation	<u><u>\$ 66,556</u></u>	



**Mid-States Gas**

**ISRS Filing**

**Request for Information**

**Deferred Tax Balances on Plant**

**Assets Placed in Service from 7/30/2020 to 9/30/2021**

**Assumes No Tax Basis Adjustments (Repairs, AFUDC, Etc.)**

(a)	(b)	(c)	(d)	(e)=d-c 9/30/2021 Timing	(f)=e X Rate 20.25%	(g)=e X Rate 3.60%	(i)=f+g 23.84%	
<u>Asset</u>	<u>Asset ID</u>	<u>Acquisition Cost</u>	<u>9/30/2021 NBV</u>	<u>9/30/2021 NTV</u>	<u>Difference</u>	<u>Federal DTL</u>	<u>State DTL</u>	<u>Total DTL</u>
DIS-3762-Repl 500' PVC Main,Amoret, MO	8852-0401-19S15	51,034	48,442	47,738	(704)	(143)	(25)	(168)
DIS-Mn Repl,Walnut-Rich Hill Replc	8852-0401-20G03	231,842	229,158	223,148	(6,010)	(1,217)	(216)	(1,433)
DIS-Mn Rpl-Olive to Pine@Rich Hill	8852-0401-20G10	7,026	6,919	6,763	(156)	(32)	(6)	(37)
DIS-Mn Rpl-Pine & 7th @ Rich Hill	8852-0401-20J12	2,330	2,285	2,179	(106)	(21)	(4)	(25)
DIS-3762-Mn Repl,1413 N Orange- Airport	8852-0401-20J13	\$ 14,321	\$ 14,098	\$ 13,396	\$ (702)	\$ (142)	\$ (25)	\$ (167)
DIS-Replace Main Culvert Imprv	8852-040120J132	29,891	29,627	28,770	(857)	(174)	(31)	(204)
DIS-Mn Rpl,Maple Park & Rich Hill	8852-040120J133	35,709	35,127	34,370	(757)	(153)	(27)	(180)
DIS-3762-ISRS PVC Replcmnt-Harrisonvill	8852-0401-20J81	16,656	16,256	15,581	(675)	(137)	(24)	(161)
DIS-3762-Mn Repl-909 S Country Club	8852-0401-20J91	10,011	9,583	9,365	(219)	(44)	(8)	(52)
DIS-2" PE	8852-0401-21J07	6,809	6,742	6,554	(189)	(38)	(7)	(45)
DIS-3762-2" Main Leak Repr,Hwy DJackson	8853-0403-2J121	1,343	1,320	1,257	(63)	(13)	(2)	(15)
DIS-2" PE Main	8853-0404-16J33	1,256,473	1,241,306	1,209,355	(31,951)	(6,469)	(1,149)	(7,617)
Regulator Station	8853-0404-18J15	6,128	6,019	5,732	(287)	(58)	(10)	(68)
Regulator 2 AC	8853-0404-18J15	4,076	4,003	3,812	(191)	(39)	(7)	(46)
Regulator 2x1 150	8853-0404-18J15	7,358	7,228	6,883	(345)	(70)	(12)	(82)
DIS-ISRS-Install New TBS	8853-0404-18J15	1,874	1,850	1,753	(97)	(20)	(3)	(23)
DIS-ISRS-Replace Main	8853-0404-18J15	1,818,987	1,795,704	1,701,512	(94,191)	(19,069)	(3,386)	(22,455)
		\$ 3,501,867	\$ 3,455,667	\$ 3,318,167	\$ (137,500)	\$ (27,837)	\$ (4,943)	\$ (32,780)

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Current Period Rate Design**

Case No. GT-2022-0118

	Current ISRS	GT-2021-0073	Total
<b>Total ISRS Revenues</b>	<b>\$435,002</b>	<b>\$516,307</b>	<b>\$951,309</b>
<i>Northeast and West Districts (NEMO / WEMO)</i>	51,440	310,083	361,523
<i>Southeast District (SEMO)</i>	383,562	206,224	589,786

Rate District & Class	Number of Customers	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
<i>Northeast and West Districts</i>							
Firm Residential	18,982	22.00	1.0000	18,982	72.8026%	1.16	\$ 263,199
Small Firm GS	2,646	33.79	1.5359	4,064	15.5869%	1.77	56,350
Medium Firm GS	375	136.13	6.1877	2,320	8.8995%	7.15	32,174
Large Firm GS	19	750.00	34.0909	648	2.4843%	39.39	8,981
Interruptible Large Volume	2	650.00	29.5455	59	0.2266%	34.14	819
<b>Total NEMO / WEMO</b>	<b>22,024</b>			<b>26,073</b>	<b>100.0000%</b>		<b>\$ 361,523</b>
<i>Southeast District</i>							
Firm Residential	26,919	15.00	1.0000	26,919	70.0626%	1.28	\$ 413,220
Small Firm GS	3,301	25.10	1.6733	5,524	14.3766%	2.14	84,791
Medium Firm GS	512	140.00	9.3333	4,779	12.4375%	11.94	73,355
Large Firm GS	22	750.00	50.0000	1,100	2.8630%	63.96	16,886
Interruptible Large Volume	2	750.00	50.0000	100	0.2603%	63.96	1,535
<b>Total SEMO</b>	<b>30,756</b>			<b>38,421</b>	<b>100.0000%</b>		<b>\$ 589,786</b>
<b>Total Missouri</b>	<b>52,780</b>			<b>64,495</b>	<b>100.0000%</b>		<b>\$ 951,309</b>

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Weighted Average Cost of Capital\***

<u>Description</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Cost of Capital</u>
Common	53.00%	9.80%	5.19%
Long term	<u>47.00%</u>	4.70%	<u>2.21%</u>
Total	100.00%		<u>7.40%</u>

\*per Rate Case GR-2018-0013

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Property Taxes**

Rate Div	2020 Avg Rate	ISRS Property Taxes
NEMO	2.0457%	\$931,636
WEMO	2.0661%	\$160,762
SEMO	1.5965%	\$904,631
		<b>\$1,997,030</b>

The above rendered property equals the plant in service used for the 2019 property tax returns (plant in service is as of 12/31/2019).  
The tax rates calculated in cells D6, D7, D9, D10 compare (ratio) the plant in service with the actual 2019 calendar year property taxes.

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	PROPERTY TAX RATE	PROPERTY TAXES
-----------------	----------------	---------------------	-----------------	-----------------	-------------------	----------------

**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

3670	8852-0401-20G03	DIS-Mn Repl,Walnut-Rich Hill Replc	May-21	231,842	2.066%	4,790
3761	8852-0401-20J12	DIS-Mn Rpl-Pine & 7th @ Rich Hill	May-21	2,330	2.066%	48
3762	8852-0401-19S15	DIS-3762-Repl 500' PVC Main,Amoret, MO	Dec-20	51,034	2.066%	1,054
3762	8852-0401-20G03	DIS-2" PE	Aug-21	6,809	2.066%	141
3762	8852-0401-20G10	DIS-Mn Rpl-Olive to Pine@Rich Hill	May-21	7,026	2.066%	145
3762	8852-0401-20J13	DIS-3762-Mn Repl,1413 N Orange- Airport	Nov-20	14,321	2.066%	296
3762	8852-040120J132	DIS-Replace Main Culvert Imprv	May-21	29,891	2.066%	618
3762	8852-040120J133	DIS-Mn Rpl,Maple Park & Rich Hill	May-21	35,709	2.066%	738
3762	8852-0401-20J81	DIS-3762-ISRS PVC Replcmnt-Harrisonvill	Dec-20	16,656	2.066%	344
3762	8852-0401-20J91	DIS-3762-Mn Repl-909 S Country Club	Dec-20	10,011	2.066%	207

**TOTALS - WEST DIVISION** 405,628 8,381

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

3761	8853-0404-18J15	DIS-ISRS-Install New TBS	May-21	1,874	1.597%	30
3762	8853-0403-2J121	DIS-3762-2" Main Leak Repr,Hwy DJackson	Dec-20	1,343	1.597%	21
3762	8853-0404-16J33	DIS-2" PE Main	May-21	1,256,473	1.597%	20,060
3762	8853-0404-18J15	DIS-ISRS-Replace Main	May-21	1,818,987	1.597%	29,041

**TOTALS - SOUTHEAST MISSOURI DIVISION** 3,078,677 49,152

**TOTAL MAIN REPLACEMENT ADDITIONS** \$ 3,484,305 \$ 57,533

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Property Taxes**

Rate Div	2020 Avg Rate	ISRS Property Taxes
NEMO	2.0457%	\$931,636
WEMO	2.0661%	\$160,762
SEMO	1.5965%	\$904,631
		<b>\$1,997,030</b>

The above rendered property equals the plant in service used for the 2019 property tax returns (plant in service is as of 12/31/2019).  
The tax rates calculated in cells D6, D7, D9, D10 compare (ratio) the plant in service with the actual 2019 calendar year property taxes.

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	PROPERTY TAX RATE	PROPERTY TAXES
3780	8853-0404-18J15	Regulator Station	May-21	6,128	1.597%	98
3780	8853-0404-18J15	Regulator 2 AC	May-21	4,076	1.597%	65
3780	8853-0404-18J15	Regulator 2x1 150	May-21	7,358	1.597%	117
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>17,562</u>		<u>280</u>
<b>MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS</b>				<u>\$ 17,562</u>		<u>\$ 280</u>
<b>TOTAL ISRS ELIGIBLE ADDITIONS</b>				<u>\$ 3,501,867</u>		<u>\$ 57,813</u>

## Appendix C

- Schedule 1 Tax Rate Calculation
- Attachment 1 ISRS Tariff Sheets
- Attachment 2 Customer Notice Examples
- Attachment 3 Current ISRS Web Site Information
- Attachment 4 Reference Guide for Call Center Employees
- Attachment 5 Sample Customer Bill

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Tax Rate Calculation**

Line	<b><u>Jurisdiction:</u></b>	Missouri
1	<b><u>Test Period Ending:</u></b>	<u>1/0/1900</u>
2		
3		
4	<b><u>Tax Rate</u></b>	
5	Federal:	<u>21.00%</u>
6	State:	<u>4.00%</u>
7		
8	Composite Factor:	24.16%
9		
10	State = .04 * (Taxable income - .5 * Taxable income)	
11	Federal = Taxable income * .21 * (1 - .04) / (1 - .04 * .21 * .5)	
12		
13		
14	Revenue Gross-Up Factor for inc tax	1.31857

Liberty Utilities (Midstates Natural Gas) Corp.  
 d/b/a Liberty Utilities or Liberty

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE (“ISRS”)

Description: The ISRS is designed to recover the costs associated with the Company’s eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company’s tariff, a monthly ISRS shall be added to each customer’s bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

Type of Service	Per Bill Per Month	
	Northeast/West	Southeast
Residential Firm Service .....	\$1.16	\$1.28
Small Firm General Service .....	1.77	2.14
Medium Firm General Service .....	7.15	11.94
Large Firm General Service .....	39.39	63.96
Interruptible Large Volume Service .....	34.14	63.96

DATE OF ISSUE: December 30, 2021  
month day year

DATE EFFECTIVE: April 1, 2022  
month day year

ISSUED BY: Matthew DeCoursey  
name of officer

Vice President, Rates & Regulatory Strategy  
title

Joplin, MO  
address



# Appendix C

## Attachment 2 – Customer Notice Examples

### INITIAL NOTICE

#### ISRS

Each year, your local natural gas utility spends millions of dollars on its extensive pipeline facilities used to deliver natural gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Liberty Utilities filed seeking to recover an additional \$383,562 in the Southeast District, and \$51,440 in the combined Northeast and West Districts.

### ANNUAL NOTICE

#### ISRS

Each year, your local natural gas utility spends millions of dollars on its extensive pipeline facilities used to deliver natural gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Liberty Utilities filed seeking to recover an additional \$383,562 in the Southeast District, and \$51,440 in the combined Northeast and West Districts.

## Glossary of Terms

### **Account Number**

This is your 16 digit account number.

### **Authorized Payment Center**

Check our website for a list of authorized payment agencies, where you can pay your bill in person. Please bring your bill to ensure the payment can be accurately posted to your account.

### **Balance Deferred to Payment Arrangement**

This is the original amount that has been put on a Special Payment Arrangement (SPA) plan.

### **Balance Forward**

This amount is the difference between the Total Amount Due on your last statement and all the Payments Received and posted to the account prior to the current billing period.

### **Bill Date**

This is the date when your statement was generated.

### **Budget Billing**

Levelized Budget Billing allows you to spread out payments over the year, avoiding high and low fluctuations in your monthly bill. The statement will also show the Budget Settlement Amount.

### **Budget Installment**

For customers enrolled in Levelized Budget Billing. This is your budget payment amount due. This amount may vary from month to month as it is calculated by taking an average of your last 13 statements.

### **Budget Settlement Amount**

This is the cumulative running balance of your budget account, not including any other Special Payment Arrangements. This amount will be due if you chose to cancel the budget billing or if the account is closed.

### **Cancelled Budget**

This is when a Budget Billing Program has been cancelled.

### **Cancelled Payment Arrangement**

This is when a Special Payment Arrangement has been cancelled.

### **Current**

Meter read recorded or estimated on reading date.

### **Current Charges**

This amount is the total of charges you incurred and any appropriate taxes for the billing period.

### **Customer Service Phone Number**

Call this number to talk to Customer Service Representatives, automated service by phone and if you have any concerns about your statement.

### **Deposit Interest**

Interest applied to your account if we have a Security Deposit from you. This amount is calculated for the billing period and will be aggregated under Miscellaneous Charges/Credits.

**Deposit Refund**

If you have maintained regular and full payments towards your account for the prescribed period of time, the security deposit that was required from you would be refunded by applying it against current charges and will be aggregated under Miscellaneous Charges/Credits.

**Due Date**

This is the date by which we need to receive your payment. To avoid late payment charges, please ensure that you allow sufficient time for your payment to reach us especially if you are mailing your payment.

**E-Bill**

Go paperless and receive an e-mail instead of a paper bill each month. Sign up at [www.libertyutilities.com](http://www.libertyutilities.com) We also offer recurring monthly payments through Autopay.

**Emergency Phone Number**

If you suspect a gas leak, leave the premises and call this number immediately.

**Enclosed Amount**

Enter the amount of payment you are making.

**Estimated Bill**

If the word "Estimated" appears next to your latest meter reading (shown under usage information) your usage for this period was estimated based on your prior usage history. During the next billing cycle your meter will be read and, if necessary, a billing adjustment will be made to reflect actual usage.

**Late Payment Fee**

This charge is the penalty for making a late payment or not making a payment at all.

**Liberty Utilities Address**

Please use this address to send us written correspondence only.

**Mailing Address**

Each month, the bill is sent to this address, which may differ from the service address.

**Meter Number**

This is the meter(s) number at the service location where the usage is measured. You may have multiple meter numbers if your meter has been changed or if you have more than one meter installed.

**Miscellaneous Charges/Credits**

This amount is the total of all Miscellaneous Charges/Credits applied to your account and are unique for the billing period.

**Missouri ISRS Charge**

The infrastructure system replacement surcharge (ISRS) is a set, monthly charge that covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount.

**Monthly Consumption Chart**

This graph illustrates usage at the service address on a monthly basis.

**Multiplier**

The factor by which the difference between current and previous meter reads has to be multiplied to get to the billing units.

**Next Meter Read**

This is the approximate date when we would take the meter read at the service location for creating your next statement. For final bills this would be blank.

**Number of Days**

The number of days in the current billing period for which the usage is measured.

**Payment Applied to Payment Arrangement**

This amount will appear on your statement if you make an overpayment while your account is on a Special Payment Arrangement (SPA).

**Payment Arrangement Installment**

This is the amount that you are required to pay per the Special Payment Arrangement (SPA) agreement for your account (until the Payment Arrangement is paid in full) in addition to the current charges, taxes and miscellaneous charges/credits for the billing period.

**Payment Coupon**

Include this portion of your statement if you are mailing a payment or take it with you when you are making a payment at one of our authorized payment locations.

**Payment Reversal**

This amount represents a payment received and applied to your account and then reversed for any reasons.

**Payments Received**

This amount is the total of all payments received and posted to your account (regardless of the payment method). It takes 2 business days to post the payments to your account. If you have recently made a payment it may not have posted to your account at the time of billing.

**Previous**

Meter read recorded on the previous meter reading date.

**Previous Balance**

This is the Total Amount Due from your previous statement.

**Purchased Gas Adjustment (PGA)**

This measure reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It may vary monthly and is based on the amount of natural gas you use.

**Rate Code**

The rate code specifies the rate at which the service address is being billed per the local Public Utility Commission.

**Read Type**

The method by which the meter read was acquired for billing.

**Reconnection Charge**

This is the administration cost of reconnecting your service.

**Refund Check Mailed Separately**

After finalizing your account, if a credit remains, a check for the credit amount will be issued to you.

**Remaining Payment Arrangement**

This amount represents the difference between the Initial Special Payment Arrangement (SPA) and the installments that have been billed to your account.

**Remittance Address**

This is the address for mailing a payment. Ensure that this address is visible through the return envelope window.

**Service Address**

This address specifies where the service (gas/water/electricity) is being supplied and measured.

**Service Dates**

Start and end of the service period for which the current statement is provided.

**Special Message**

We will use this section to communicate regulatory and important messages to you.

**Special Payment Arrangement**

An extended payment plan where past-due bills may be paid in installments over a specified time period. The statement will also show the Remaining Payment Arrangement Amount.

**Taxes**

These are one or various taxes that you are billed for the billing period.

**Total Amount Due / Amount Due**

This amount is the cumulative charge including Balance Forward, Voided Charges/Credits, charges for the current billing period and Miscellaneous Charges/Credits.

**Unpaid Deposit Reversal**

The unpaid deposit amount credited to the account.

**Update Phone/address**

This box must be checked if you are informing us of a change of address and/or telephone number.

**Usage**

Commodity units recorded at the meter for the billing period.

**Void & Misc Chg/Credits**

This amount is the total of all Miscellaneous Charges/Credits and all Voided Charges/Credit that are applied to your account for the billing period.

**Voided Budget Installment**

This is the voided budget amount applied to your account if for any reason we had to cancel your budget statement.

**Voided Charges/Credits**

This is a charge or credit that was previously applied to the account that had to be cancelled for any reason.

# Appendix C

## Attachment 4 – CSR Reference Guide

### Billing Codes and Definitions

#### Commodity Charge/Cost/Gas Charge

This charge reflects the cost for gas (as approved in our tariff by the applicable regulatory commission) used during the current billing period, before taxes and other charges. This is the dollar amount that is approved by the regulatory commission to be charged per unit of gas and does not reflect the variance in market prices for natural gas. (This is the charge that Liberty Utilities collects to distribute the gas to our customer.)

#### Customer Charge/Facility Charge/Delivery Charge

**This base rate is called a customer charge in Iowa, a facility charge in Illinois, and a delivery charge in Missouri.** This portion of the gas service charge is a fixed amount each month and is not affected by the amount of gas used. This charge covers the cost of operating and maintaining our natural gas facilities and customer account records and allows us to provide safe, reliable service. It is that portion of the total gas rate that covers the general costs of doing business unrelated to fuel expenses.

#### PGA (Purchased Gas Cost Amount) CGA (Cost of gas amount) GCA (Gas Cost Amount)

This charge reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It is a significant portion of the bill and is determined by the market demand price for natural gas. The factor is the difference between the actual purchased gas costs and the cost of gas (commodity charge) filed through our tariffs with the appropriate regulatory commission.

When reflected on the customer's bill as "PGA" or "CGA", it is the difference between what we expect to pay for the gas supplies (which are part of the commodity charge) and the actual market price for the gas supplies that we purchase to provide to our customers. When reflected on the customer's bill as "GCA", it is the actual market price for the gas supplies that we purchase to provide to our customers.

It is a pass-through cost and the Gas Company does not earn a profit on these costs. The adjustment amount will vary monthly as it is based on the market demand price and the amount of gas the customer uses.

The price of natural gas is market driven and is unregulated; regulatory agencies regulate the delivery and service of natural gas – not the cost, which is mostly driven by the open market forces of supply and demand. (See "Commodity Charge/Cost/Gas Charge")

#### ISRS

The Missouri Infrastructure system replacement surcharge is a set, monthly charge that covers only a part of the expenses that the company must incur to maintain and upgrade its systems and to relocate facilities in connection with local, state, and federal public improvement projects and safety requirements. The charge is typically smaller for residential customers than for larger users in other customer classes.

### **Franchise Fee**

A fee that is paid to towns and cities for the use of alleys, streets and rights-of-way for gas lines to provide your service. It is based on the dollar amount of each customer's bill and is remitted to the appropriate town, city, or municipal governmental entity. Liberty Utilities does not make a profit from this fee and it is a pass-through cost.

The Rider Franchise Fee factor on a customer's bill will adjust up and down periodically to recover franchise fees already paid. This change is primarily attributable to the need to collect franchise fees already paid to the cities.

Reminders:

1. Franchise fee is applicable to customer's inside the city limits
2. Franchise fee is charged by your city for the use of alleys, streets, and rights-of-ways for gas lines to provide your service.
3. Franchise fees are not tax exempt and a tax exemption certificate does not apply for franchise fees.

### **Rider FF (Franchise Fee)**

Gross receipts fee imposed by the city for the company's use of its streets, alleys, and other public rights of way in the conduct of Company business, which includes an amount to allow total recovery of this fee.

The Rider Franchise Fee factor on a customer's bill will adjust up and down periodically to recover franchise fees already paid. This change is primarily attributable to the need to collect franchise fees already paid to the cities.

Reminders:

1. Franchise fee is applicable to customer's inside the city limits
2. Franchise fee is charged by your city for the use of alleys, streets, and rights-of-ways for gas lines to provide your service.
3. Franchise fees are not tax exempt and a tax exemption certificate does not apply for franchise fees.

### **Sales Tax**

Applicable City, State, and other sales taxes. The base, GCR and other charges such as service charges are added together and multiplied by the applicable Tax Percentage, then rounded off.

### **Surcharge**

Any additional amount or charge to be billed, if applicable

### **Delivery Charge – Commodity**

This charge reflects the cost for gas (as approved in our tariff by the applicable regulatory commission) used during the current billing period, before taxes and other Charges. This is the dollar amount that is approved by the regulatory commission to be charged per unit of gas and does not reflect the variance in market prices for natural gas. (This is the charge that Liberty Utilities collects to distribute the gas to our customers. Same as “Commodity Charge/Cost/Gas Charge”).

### **Distribution Charge**

The charge for delivering natural gas and providing safe and reliable service to your home or business. The total dollar amount of this charge will vary and is calculated by multiplying the number of units of gas consumed by the Distribution Charge factor to arrive at a total dollar amount. The Distribution Charge factor can vary from month to month; based on changes in different factors, such as the WNA factor. The Distribution Charge also includes the appropriate Commodity Charge factor.

### **Rate Code**

Identifies the rate schedule used to calculate the amount of your bill, based on the type of service you received, as approved by the state public utilities commission. (See “Tariff”)

### **GCR- Gas Cost Recovery**

Monthly or quarterly adjustment for the change in the price of natural gas purchased to serve customers. (Included in the cost to purchase gas used by the customer. Liberty Utilities does not mark up the cost to purchase gas.)

### **Ad Valorem Tax Surcharge**

This rider is applicable to every bill for service provided under each of the Company’s sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for interruptible Sales & Transportation Services.

### **Net Monthly Charge**

The Ad Valorem Tax Surcharge shall be applied to the delivery charge on a customer’s regular monthly bill. A positive amount shall indicate a charge to the customer and a negative amount shall be a refund. It shall be calculated as: The sum of: The total Ad Valorem taxes levied for the year



Minus: The ad Valorem taxes included in the company's current rates as approved by the Commission.

Plus: Any amount under-collected by prior Ad Valorem Tax Surcharges or

Minus: Any amount over-collected by prior Ad Valorem Tax Surcharges

#### Definitions and Conditions

1. The Ad Valorem Tax Surcharge is intended to recover charges in the real estate and personal property taxes.
2. The Ad Valorem Tax Surcharge shall become a part of the total bill for gas service and need not be itemized separately on the customer's bill.
3. All provisions of this rider are subject to changes made by order of the Commission.

#### **Energy Conversion Factor**

This is a factor that is used to convert one gas usage measurement to another gas usage measurement or to convert gas usage measurements to therms or BTU's.

1 CF (cubic foot) = approx. 1,000 BTU's

1 CCF (hundred cubic feet) = 100 CF= approx. 100,000

BTU's = 1 therm 1 therm = 100,000 BTU's = 100 CF= 0.1 MCF

10 therms = 1 MCF

1 MCF= 10 CCF= 1,000 CF= 10 therms

#### **Elevation Factor**

This is the factor used to determine the actual usage, based on atmospheric pressure. The usage registered on the meter is multiplied by this factor to determine the actual gas usage. Standard atmospheric pressure is defined as the pressure of the air at sea level; one standard atmosphere at zero degrees centigrade is equal to 14.695 pounds per square inch (1.033 kilograms per square centimeter). Natural gas that is distributed to a location that is at a higher elevation fills a larger space, since the atmospheric pressure is less than at sea level. Liberty Utilities meters are calibrated to register a unit of gas based on normal (sea level) atmospheric pressure.

#### **Estimated Bill**

If the word "Estimated" appears next to your latest meter reading (shown under usage information), your usage for this period was estimated based on your prior usage history. During the next meter reading period your meter will be read and if necessary, a billing adjustment will be made to reflect your actual usage.

#### **Fixed Factor**

The factor used to determine the actual usage, based on the delivery pressure, when the delivery pressure is different from the pressure the meter is calibrated to register. This situation is normally found when more than the normal gas pressure is needed to meet the demands of the customer. In most situations, a gas valve is attached at the meter so that more ounces or pounds of pressure are sent through the regulator. (See "Pressure Factor")

### **Meter Multiplier**

Corrects the metered volume to the standard billing measurement. If a meter is calibrated to register gas at a different unit of measure than the billing unit of measure, the meter multiplier corrects it to the billing measurement. For example, if the meter registers gas usage in MCF, the meter multiplier would be applied to the MCF usage to determine CCF usage (1 MCF equals 10 CCF).

### **Pressure Factor**

Gas volume can vary depending on elevation, local Atmospheric pressure or the need for increased delivered pressure. The pressure factor converts the metered gas used to the actual gas usage. (See "Fixed Factor" and "Elevation Factor")

### **Tariff**

A document, approved by the responsible regulatory agency, listing the terms and conditions, including a schedule of prices, under which utility services will be provided. (Usually referred to as a tariff sheet or rate schedule.)

### **WNA- Weather Normalization Amount**

The WNA is a heat load adjustment which allows the company to provide affordable rates to our customers. If the temperature outside is COLDER than normal, you may use MORE gas and WNA will reflect a CREDIT to your account.

If the temperature outside is WARMER than normal, you may use LESS gas and the WNA will reflect a DEBIT to your account to balance the charges deducted from your bill during the cooler temperature months.

# Appendix C

## Attachment 4 – Example Script for Call Center Employees

### MISSOURI ISRS CHARGE

The infrastructure system replacement surcharge (ISRS) is a set, monthly charge that covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects
- Certain public improvement projects such as street or highway widening.

The ISRS does NOT apply to:

- Costs for privately funded projects where Liberty Utilities is reimbursed by other parties. These costs are not included in the ISRS charge or are they being recovered from Liberty Utilities customers.

The exact amount of the ISRS charge can be found by reviewing the “Bill Detail” screen in Banner.

The first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Once each year, bills will also contain a different ISRS notice bill insert, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS notice bill insert.)

Attachment 1 is the tariff sheet showing all of the monthly ISRS rates for the various customer classes. Please ignore the effective date on this tariff page, as the effective date will be the date at the beginning of this memo.

Attachment 5 is a sample residential bill for a Northeast Missouri customer. As you can see, the monthly ISRS charge on that sample bill is \$0.68.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. An explanation of the ISRS charges can also be found on the Liberty Utilities website, [www.libertyutilities.com](http://www.libertyutilities.com), under My Account / Billing & Payment / How to Read Your Gas Bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state, and federal public improvement projects and safety requirements.
- ISRS is authorized by Missouri law, which allows gas utilities like Liberty Utilities to adjust their rates twice per year to recover these mandated costs.
- None of the mandated costs and projects covered by ISRS produce any new revenue for the Company. Any projects for which Liberty Utilities is separately reimbursed are not included in the ISRS.



Liberty Utilities  
 2751 North High Street  
 Jackson, MO 63755  
 Visit our website at [www.libertyutilities.com](http://www.libertyutilities.com)

FOR QUESTIONS REGARDING YOUR BILL CALL (855) 872-3242  
 FOR EMERGENCIES CALL (855) 644-8134



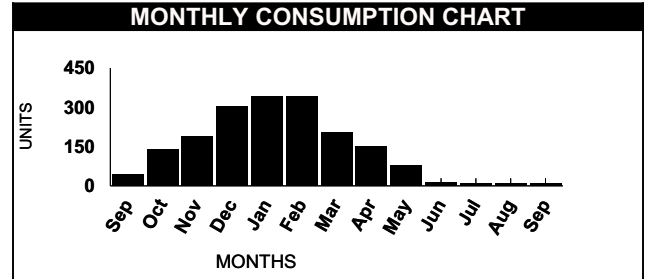
>002119 4728717 0001 092170 10Z

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KIRKSVILLE, MO 63501-2766

# Statement

ACCOUNT INFORMATION	
Account Number:	7756-**-7715****
Statement #:	8418829
Bill Date:	10/19/2021
Due Date:	11/09/2021
Service Address: ***** Kirksville, MO 63501	



Meter #	Rate Code	Read Type	# Days	Service Dates	Current	Previous	Multiplier	Usage
13R118395	60-GRF	Actual	31	08/30/21 - 09/30/21	9834	9826	1.00000	8

**CALL US IMMEDIATELY IF YOU SMELL GAS:** If you suspect a natural gas leak, leave the premises and then call our emergency toll-free number at 1-855-644-8134 or 911. ALL BILLING UNITS ARE CCF (hundred cubic feet).

ACCOUNT ACTIVITY	
Previous Balance:	426.78 CR
Payments Received:	150.00 CR
Balance Forward:	576.78 CR
Current Charges:	
Delivery Charge	22.00
ISRS Charge	1.00
Distribution Commodity 8.0000 units @ 0.33607	2.69
PGA 8.0000 units @ 0.21708	1.74
WNAR Charge 8.0000 units @ 0.00970	0.08
Taxes:	2.08
Miscellaneous Charges/Credits:	
<b>Total Amount Due:</b>	<b>547.19 CR</b>

SPECIAL MESSAGE
Are you familiar with all our bill payment options? Pick the option most convenient for you. Customers may pay online, by phone, in person, at an authorized payment center, or by mail. For more details on all the ways you can pay your Liberty bill, please visit our website <a href="http://www.libertyenergyandwater.com">www.libertyenergyandwater.com</a> .

KEEP THIS PORTION FOR YOUR RECORDS

DETACH AND RETURN THIS REMITTANCE PORTION OF THE BILL WITH YOUR PAYMENT

Credit Balance. **Do Not Pay.**

## Payment Coupon

BALANCE FORWARD	CURRENT CHARGES	AMOUNT DUE	ENCLOSED AMOUNT
576.78 CR	29.59	547.19 CR	

Please check box and see reverse for:  Update phone/address  Assistance Donation

**Service Address:** 10 CATALINA  
KIRKSVILLE MO 63501-2766

JOHN C COLLINS  
 \*  
 KIRKSVILLE, MO 63501-2766

**Account Number:** 7756\*\*\*\*-7715\*\*\*\*  
**Statement #:** 8418829  
**Bill Date:** 10/19/2021  
**Due Date:** 11/09/2021

Liberty Utilities Midstates  
 75 Remittance Drive , Suite 1741  
 Chicago, IL 60675-1741

837756055277159239500000002959000000054719

02119 4728717 002120 004239 0001/0001

92170-C-811 BRE GEN REV.002

**Understanding Your Bill...For additional information please visit [www.libertyutilities.com](http://www.libertyutilities.com) or call 1-855-872-3242.**

**Distribution Adjustment**

The cost of environmental, energy efficiency, and low income assistance programs.

**Distribution Commodity**

The cost of operating and maintaining the Liberty Utilities natural gas piping system that delivers natural gas to your home or business.

**Due Date/Late Charge**

Please pay your bill by the due date to avoid a late charge.

**Multiplier**

Converts the metered unit of measure to the standard billing unit of measure, where applicable.

**Prorated Bill**

If applicable, we will adjust, or prorate, the charges on bills with more or less than the standard days of service.

**Purchased Gas Adjustment (PGA)**

This measure reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It may vary monthly and is based on the amount of natural gas you use.

**Rate Code**

This code represents the rate used to calculate your bill.

**Read Type**

If we are unable to read your meter we will estimate your consumption for the month.

**Taxes**

This section summarizes state and local taxes, including city franchise tax, if applicable.

**Units**

CCF = Hundred Cubic Feet

**WNA Amount**

If applicable, this Weather Normalization Amount adjusts for variations above and below normal temperatures.

**Missouri ISRS Charge**

The infrastructure system replacement surcharge (ISRS) is a set, monthly charge that covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount.

**Paying Your Bill...Paying your utility bill has never been easier. We have several convenient payment options.**

**Authorized Payment Center**

Check our website for a list of authorized payment agencies where you can pay your bill in person. Please bring your bill to ensure the payment can be accurately posted to your account.

**EFT Payments (Automatic Payment Plan)**

Pay your bill automatically from your bank account monthly (Electronic Funds Transfer).

**Pay By Mail**

Make your check payable to Liberty Utilities using the enclosed payment coupon. Allow 7-10 business days prior to the due date on the front of the bill.

**Mail To:**

**Liberty Utilities MidStates**  
75 Remittance Drive, Suite 1741  
Chicago, IL 60675-1741

**Pay In Person**

Visit our website at [www.libertyutilities.com](http://www.libertyutilities.com) for our office locations.

**Pay Online or By Telephone**

Pay by credit/debit card or electronic check on our website or through our automated telephone system.

**Payment Posting**

Payments may take up to 2 business days to post to your account.

**Billing Programs...**

**Budget Billing**

Allows you to spread out payments over the year, avoiding high and low fluctuations in your monthly bill. The statement will also show the Budget Settlement Amount.

**Paperless Billing**

Go paperless and receive an e-mail instead of a paper bill each month. Sign up at [www.libertyutilities.com](http://www.libertyutilities.com). We also offer recurring monthly payments through Autopay.

**Special Payment Arrangement**

An extended payment plan where past-due bills may be paid in installments over a specified time period. The statement will also show the Remaining Payment Arrangement Amount.

**Other Information...**

**For General Correspondence**

Please remember to include your 16 digit account number on any correspondence to us.

**Mail To:**

Liberty Utilities  
2751 North High Street  
Jackson, MO, 63755

**E-mail To:**

[customerservicemidstates@libertyutilities.com](mailto:customerservicemidstates@libertyutilities.com)

**Glossary of Terms**

For a definition of additional billing terms please visit [www.libertyutilities.com](http://www.libertyutilities.com).

**Medical Emergency**

If you believe that a medical emergency exists in your home or would exist if service were to be disconnected, you may be protected from disconnection. Please contact us at 1-855-872-3242 for more information.

**Illinois Customers Only**

When seeking assistance on any issue, you must contact Liberty Utilities prior to contacting the Commission's Consumer Services Division. The Illinois Commission Consumer Services Division telephone number is 1-800-524-0795.

If your primary source of income comes from, Temporary Assistance for Needy Families (TANF), Aid to the Aged, Blind and Disabled (AABD), General Assistance, Supplemental Security Income, Social Security, Veterans Benefits or Unemployment Compensation Benefits, then you may qualify for an extended due date up to 10 days.

**Community Energy Assistance Program**

You can help others in need to pay their monthly gas bill by donating to our community energy assistance program. All donations are distributed to a local or area non-profit energy assistance agency(ies) that serves your community.

Visit [www.libertyutilities.com](http://www.libertyutilities.com) for information on which agency(ies) received your donation.

**Thank you for sharing with those in need in your community.**

**Please choose an amount to be billed monthly on your Liberty Utilities Statement.**

\_\_\_\_\_ \$1                      \_\_\_\_\_ \$20  
\_\_\_\_\_ \$5                      \_\_\_\_\_ Other  
\_\_\_\_\_ \$10                     \_\_\_\_\_ Round Up  
\_\_\_\_\_ One Time Contribution

**CHANGE OF ADDRESS**

\_\_\_\_\_ EFFECTIVE DATE (Day/Month/Year)

\_\_\_\_\_ ADDRESS

\_\_\_\_\_ PO BOX

\_\_\_\_\_ CITY

\_\_\_\_\_ STATE, ZIP

\_\_\_\_\_ TELEPHONE NUMBER

**TO CHANGE ACCOUNT NAME, PLEASE CALL  
1-855-872-3242**